

Ref #	Date	Description	Source	Issue	Council Officer Response
1	11-Apr-21	See attached written submission that was provided prior to the draft budget being made available to the public for feedback	Letter / Email	Rates	Matters raised were discussed during the development of the budget and the Revenue & Rating plan. Letter of response was sent after Draft Budget was adopted advising that the budget is now available for any further feedback. Further feedback was received just referring to this initial feedback. See item Ref# 7. Action - No further action required
2	11-Apr-21	See attached written submission that was provided prior to the draft budget being made available to the public for feedback	Letter / Email	Rates	Matters raised were discussed during the development of the budget and the Revenue & Rating plan. Letter of response was sent after Draft Budget was adopted advising them that it was now available for any further feedback. No further feedback was received. Action - No further action required
4	02-Jun-22	Re the council budget re CCTV. Money noted for CCTV. When will council provide a duty of care and allot money re Dudley to monitor poor behaviours? Where is the money re CCTV re Dudley park please. What is the \$30-000-00 for in the budget re CCTV. Poor behaviors Dudley being - fight report to police - throwing stones at pavilion report to police - dogs off lead it is an on lead area - playing golf it is not a golf course - trolleys re supermarkets left at the park..	E-mail	CCTV	Action - A response will be provided answering the specific questions raised and the concerns around community safety will be referred to the Community Safety Unit.
5	02-Jun-22	<p>Re Horsham Budget 2023 page 82.</p> <p>It is unjust and unreasonable that the fees for Dudley are so low and city oval is so high. The residences that abut Dudley were there before the Dudley oval. The residences abut Dudley oval have to endure noise pollution, poor parking controls that impacts the area including residential properties. Albert street one day had four buses parked waiting to collect students. There motors ran for ie 45 minutes.</p> <p>Charge more realistic prices to upgrade the parking at the Dudley oval. Council creates problems bringing up to 500 students re the Dudley ovals. Re the council fee Facility Fee (Clubrooms and Oval) – Full Day (up to 8 hours) DAYN/A50.00 re Dudley.</p> <p>At that price a school with 500 students pays 10 cents per child. Most schools have their own sports ovals. And re city oval Facility Fee (Clubrooms and Oval & Tennis/Netball Courts) – Full Day (up to 8 hours) \$300.00 New 22/23 City oval means a fee re 60 cents per child.</p> <p>Who works out the overall fees re City and Dudley Park fees. How much does it cost to maintain city oval re cutting trimming, rubbish removal etc. How much does it cost to maintain Dudley oval re cutting trimming rubbish removals etc. Council had first one oval then two ovals re Dudley. The second smaller oval was re parking. Council caused the issues re lack of plans re adequate parking creating two ovals and then moving added sports to Dudley. Council also sold off outland ground and moved some groups to Dudley.</p> <p>Dudley Park is unlike all other HRCC ovals - Dudley has residential properties that preexisted the oval 25 residences live abutting the oval and are impacted re a thoughtless council and their staff. Council reports have twice in the past threatened opening the oval forcing home owners from their homes and causing stresses and health issues to abutting residential properties. Perhaps parking re Dudley now re 20 cars spots sealed. Opening the new female change rooms reduced Dudley Parking spots Other areas unsealed.</p> <p>Excess cars to residential streets. Poor processes re Dudley. Council lets the oval out to i.e. groups that bring 100 plus cars and potentially 500 students. It is obvious why users come to Dudley it is cheaper.</p> <p>Please provide a neutral cost. Please stop the double standards. Extra money might be used re Dudley for sealed car park please. Charge more realistic fees please. Who made the decision to move sport re schools to Dudley. Who has failed to make decisions re to create added parking sealed to Dudley. Stop the double standards.</p> <p>Review the budget re charges re ovals. Some of the fees below. I can not upload your budget file because your email will not at council accept more than 5 meg. Your file is 3 meg. So i note the page number in the budget.</p>	E-mail	Fees & Charges	Action - A response will be provided to explain that fees and charges are set based on reserve hierarchies and that this will be reviewed further during 2022-23. The issues raised will be referred to the ROSP team as input to the Dudley Cornell master plan work that is currently underway/planned for 2022-23.

Budget Feedback Rec'd 2022-23 V2 Final Summary List

APPENDIX 9.1A

Ref #	Date	Description	Source	Issue	Council Officer Response
3	08-Jun-22	<p>This Budget Submission is opposed to the proposal to increase in the discount (Differential) for Farming businesses.</p> <p>**** A Farm is a local business.</p> <p>**** Council Rates are a business expense which are fully Tax deductible</p> <p>**** Other local businesses do not receive a 50% discount on their Rates</p> <p>**** Under what is proposed, every \$1000 which a farming business is supposed to pay in Council Rates, \$500 will be paid by someone else.....residents, pensioners, non-farming businesses.</p> <p>**** The Farming Differential was bought in to assist farming families during the trying years of the so called millennium drought. Dry, dusty disastrous years.</p> <p>The Council of the day, of which I was a member, increased the Differential to provide some relief at the time.</p> <p>***** In recent times we have witnessed good seasons, some very good crops, amazing high prices for livestock sales and incredible rises in the value of Farming Land.Properties once measured in thousands of dollars in value are now worth millions.</p> <p>While there is a good argument that some sort of Farming Discount (Differential) makes good 'Farming Community' sense, to have it now balloon out to 50 cents in the Dollar.....far exceeds fairness or equity in my view.</p> <p>By having a discount for one sector doesn't mean the Council let's the money go.....it must still receive it from somewhere.....and that's why everyone else who is not a farming business will pay the difference.</p> <p>Especially now, in the light of rising 'inflation' and Interest Rates, residents and non farming businesses; commercial, retail, industrial, manufacturing businesses are all being financially challenged in the current climate.</p> <p>I reiterate the point using Council's \$100 Rate distribution example.....For every \$100 that a Farming business is supposed to pay in Council Rates.....\$50 will be paid by someone else.</p> <p>I encourage the Councillors to reconsider this proposed 'community equation' and reflect and act with a more equitable distribution of the Rate burden.</p> <p>Thank you</p>	Online	Rates	<p>Matters raised were discussed during the development of the budget and the Revenue & Rating plan.</p> <p>Action - A letter of response will be written explaining that these matters were considered by the council in determining the draft budget.</p>
6	11-Jun-22	<p>Thanks you for your time and effort in collating and preparing the draft budget. From an overall sense good job overall in providing a relatively balanced budget. With that in mind I would like propose the following two thoughts for consideration:</p> <p>1. Consideration of Strategic and Long term Planning - the budget and overall direction of council seems be light on in initiatives of a long term/generational nature outside of a small piece on the Horsham South Structure Plan. If we consider recent media around opportunities for Commonwealth Games involvement as an example, Horsham generally has a gap in facilities from a sporting and support sense for such a major event. In particular I think there is a gap in a 'suite' or 'collective' of up to standard facilities and services to support, attract, host or encourage game changing and legacy initiatives such as the commonwealth games. The boat may have sailed for this iteration, but what is our plan to maximise the next international scale investment in teh country.. lets say for example in 10 years the 2032 brisbane olympics. It would be great to have an understanding of projects on the horizon beyond 1 year in council's pipeline.</p> <p>2. With that thought in mind, I would love to highlight the lack of footpaths connecting the colonial drive/mckenzie court segement of Haven to the Haven Primary School and recreation reserve. In particular, Plozzas road is the key link between this vital infrastructure, at the moment it is incredibly dangerous to access this route on foot. With a large number of families with young primary school age or below children in the area, this linkage will continue to grow in importance going forward.</p>	Online	Longterm Strategic Planning & Footpaths Haven	<p>Actions -</p> <p>1. Refer to Strategic Planning team for a response as to the strategic work underway, completed and planned for the near future.</p> <p>2. Refer to Horsham South Structure Planning process and Strategic Asset Management to advise whether there are any specific footpath plans for Haven in the long term capital works plan.</p>
7	13-Jun-22	<p>Please find attached my submission for this year's budget based on the 2 articles I have already published. Councillors as you have contracted all your Human,Health and Cleaning Services you cannot maintain a \$20 million wages bill.</p> <p>You will note I have deliberately kept away from Roads money being spent on the second netball court as these are very much needed. This is providing that the 150 year old Horsham Brass Band are treated with the respect they deserve and found a home "as good as or if not better" than what they have now. A major requirement of the Community Reference Group.</p>	Email	Rates / Capital Works	<p>See item 1 - same submission plus extra reference to some capital works decisions</p> <p>Action - A letter of response will be written explaining that these matters were considered by the council in determining the draft budget.</p>

11 April 2021

Horsham Rural City Council
& all Councillors
Civic Centre
18 Roberts Avenue
PO Box 511
HORSHAM VIC 3402
council@hrcc.vic.gov.au

Pre budget release Submission for Councillors Information

Time for this budget to show financial restraint, to consolidate and put measures in place to reduce the supposedly \$19 million of debt, reduce wages and put in place staff training programmes to upgrade their skills for promotional opportunities of current staff whilst still maintaining services and buildings. Not going further into debt with new projects. Councillors you must realise your Council is financially troubled trading far beyond its means. You cannot maintain your services and pay off this debt. The farm sector cannot be expected to subsidise the Residential rates and your spending spree. Residential rates - without the farmers' subsidy - would be the highest in the state.

Councillors we all have family or friends in Melbourne. A family member that lives in Narre Warren (suburb of Melbourne) has a house CIV of \$600,000 and their rates are \$1,496 with no Municipal charge. That same house in Horsham would have a \$3,120 rate bill plus the \$250 Municipal charge and have only half the amount of services they have available.

The only fair way for rates, as in the past, under the rate cap this year is to apply the 1.75% cap to each category and adjust differentials accordingly.

The 9434 of the Horsham Residential sector at 0.52% with high house prices is up there almost paying the highest rates in the state. The only reason they are not paying the highest to fund this spendthrift Council is that this Council keeps transferring the Residential rate burden onto the 700 farmers. (Rate collectors number of farm units for 2008 rate review)

Council to keep spending and keep residential rate increases to a minimum in 2018 transferred \$500,000 plus off Residential rates onto the farm sector. Farm rates increased \$640,00 Residential rates had a minus of \$80,000 (\$300,000 Council thankfully for the first time admitted - 2022 budget figures that the new building approvals added 200,000 to 220,00 to Residential rates making the 2018 Residential rates of minus \$80,000 to minus \$300,000 for those ratepayers that existed in 2017).

Council thought they got away with it in 2018 so tried it again this year transferring another \$500,000 off residential onto farmers. The farm rates rose \$640,000, residential \$393,000 (\$393,000 minus \$220,000 of new house approvals they admitted to gives a \$160,000 to \$170,000 rate rise - \$500,000 less than the farm rate) That is 1 million dollars in residential rates that farmers paid last year. Farmers need this 1 million dollars back as a rates reduction.

Farmers paid that Half a million dollars of Residential rates in 2018 (2018 budget figures) and for the new Councillors that think this was a “one off”. WRONG As this was not removed in 2019 farmers paid this \$500,000 again and again in 2020 and again in 2021 before Council added another \$500,000 last year making this subsidy \$1,000,000. That is 2.5 million dollars of rates that the Residential sector should have paid in the last 4 years loaded onto the farm sector to keep Residential rates down.

This year we do not want to hear any comments about rate increases to the low income earners as farmers already subsidised them by the \$2.5 million in the last 4 years. Everyone has to share the rate increase burden and not expect farmers to pay their rates for them.

Councillors when looking at the pie chart please remember that at amalgamation 27 years ago there were only 5,000 in the Residential sector. The then 700 farmers paid 27% of the rates now with 10,000 Residential ratepayers these 700 farmers still pay 27% to 30% of the rates. Totally unfair I feel sure Councillors that your conscience believes the Residential sector rates have to double if they want to live in Horsham and keep funding this spendthrift Council.

It is time HRCC abided by the rate cap and be fair by applying the 1.75% rate cap equally to each sector. I wish to speak on this when the opportunity arises.

Thank you



Cr Robyn Gulline
Mayor
Horsham Rural City Council
18 Roberts Avenue
HORSHAM VIC 3402

By email: robyn.gulline@hrcc.vic.gov.au

11 April 2022

Dear Mayor,

RE: 2022/23 Draft Budget - Farm Rates

At its February meeting, the Wimmera Branch of the VFF appointed members to a working group to lead action on local government rating issues across the region. This came as a response to successive unfair rate increases on farm properties – the result of strong growth in agricultural land values, and the imbalance between these values and of other property categories.

As part of the working group's advocacy on behalf of local farmers, the VFF Wimmera Branch is writing to local councils to ensure they are mindful of the pressures faced by the farming community this year whilst finalising their draft budgets.

We believe the current model of using land valuations for striking rates places undue financial stress on farming businesses as the value attributed to farmland does not reflect farm businesses' revenue generation nor capacity to pay.

Differential rates were introduced as a tool for councils to address equity issues arising from the land valuation method of determining rates, and the VFF is encouraging Council to actively use its differential rating power to alleviate the impact of high farmland values.

We believe the fundamental principle should be that as the value of farmland increases, the differential rate is adjusted to reduce the rate in the dollar so that the rate burden paid by the farm sector remains stable. This model has been successfully implemented by the Ararat Rural City Council and is explained in its *Revenue and Rating Plan 2021-2025*:

... rating fairness is measured by a consistent sharing of "rates burden" between rating sectors from year to year. It has become known as the "pie model" through the RSAG process. It means that each year, each rating sector should contribute a very similar amount of the rating "pie". This reflects the intent of Section 101(1) (c) of the Local Government Act 2020 which requires that Council's "seek to provide stability and predictability in the financial impact on the municipal community"

The VFF also expects that Council recognises that differential rates for farmers are not discounted rates, and should not be referred to as such. As further noted by the Ararat Council:

To maintain consistency in percentage rating burden across the four rating sectors it is critical to understand that the differential is not a "discount" or a fixed element that underpins rating fairness, rather that it is an economic lever to be used to ensure that the current rates burden is maintained between rating sectors.

Rather than forcing the rating burden further onto the farming community, we believe Council must attempt to minimise the impact of the burden through seeking ongoing organisational efficiencies through the budget process. The dividend of these savings should be returned to ratepayers in the form of fair, stable and predictable rate increase for each property sector.

The VFF Wimmera Branch is keen to take part in Council's budget process to ensure fair rate increases are implemented and that they are in keeping with the spirit of rate capping. The VFF constantly monitors and reports on the rates set by all local government councils to promote fair rating strategies and to actively campaign against unfair and inequitable rate hikes. We will be vocal in calling out councils that unfairly shift the rating burden onto farmers and the agricultural sector, whilst acknowledging and publicly commending councils that strike balance in their rating strategy.

The VFF recognises the difficult position that councils face when it comes to the resources available to them to develop a fair rating strategy. Victoria's rating system has created the situation whereby regional and rural ratepayers pay more in rates as a percentage of the value of their property than ratepayers in metropolitan Melbourne. What's more, regional and rural ratepayers often receive and have access to fewer services from local government than ratepayers in the city.

The VFF is deeply concerned about the inequities that all regional and rural ratepayers face, not just farmers. Changes must be made to the state's rating strategy in the long term and the VFF will be advocating for needed reform as part of its policy platform at this year's state election. We would welcome the opportunity to share our ideas and work with Council to advocate for reform.

Yours sincerely,

Ryan Milgate

President – Wimmera Branch
Victorian Farmers Federation

Cc: Horsham Rural City Council Councillors

DRAFT COUNCIL BUDGET 2022 - 2023



Horsham Rural City
Council urban rural balance

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Disclaimer

The information contained in this document is for general guidance only. It is not professional advice and should not be used, relied upon or treated as a substitute for specific professional advice. Given the changing nature of laws, rules and regulations, and the inherent hazards of electronic communication, there may be delays, omissions or inaccuracies in information contained in this document.

The model budget, including financial statements, has been prepared in accordance with the requirements of the Local Government Act 2020 and the Local Government (Planning and Reporting) Regulations 2020. While every effort has been made to ensure that the information contained in this document has been accurate and complies with relevant Victorian legislation, each Council remains responsible to ensure that the budget they prepare is compliant with all statutory requirements.

Cover Photograph
Credit to Hannah French

Youth Committee members at the official opening of 'The Station'

Mayor's Introduction

It is with pleasure that I introduce the 2022-23 Horsham Rural City Council Budget.

This is the first budget prepared under the guidance and influence of the new Council Plan adopted in October 2021 following the development of the Horsham 2041 Community Vision. The budget document has been laid out in the themes from the Community Vision which also form the basis of the Council Plan. Council has developed a separate Annual Action Plan this year which has already been provided to the community for comment and feedback, and the plan now sets the direction in terms of priorities and initiatives within this year's budget.

Society and the community are transitioning to a more "Covid-normal" situation where we are learning to live with the disease in the community. The impacts of the last 2 years of the pandemic are however still being felt within our community and the broader society. Some things are starting to return to normal in many sectors of the community, but certainly not all. There have been changes to the operations of many businesses, some positive and some not so, and how employees function in the office environment has also undergone significant change. There have been many unpredicted impacts of the government stimulus with booming property prices impacting on Council's rate base. Council has been mindful of these challenges during the framing of its 2022-23 budget and in considering its capacity to deliver services to the community.

This year's budget is the 7th year under rate capping and the rate cap was set by the Minister at 1.75% which means minimal increase to Council's rate revenue, although strong construction again this year has seen higher than normal levels of growth in the community, which has helped add to council's rate base.

Farm values increased by 41.5% this year (27.42% increase last year) but unlike previous years the residential sector has also seen a strong increase of 24.5% (4.46% increase last year). As a result of these disparate increases Council has adjusted the farm differential down further from 59% to 50% and removed the Industrial Sector 5% differential. Council has also continued to reduce the Municipal Charge further from \$240 to \$200 in line with the recommendations from the 2018-19 Rate Review Committee. Council believes these changes will lead to a fairer distribution of the rate pool and mitigate somewhat against the rate "shock" created by significant changes in property values. These changes will see similar % changes in rates compared to the 2021-22 Budget across the sectors but of course the impact on individual properties will depend upon how individual values have changed against the average.

A significant change will occur during 2022-23 in relation to Council's waste collection services. This change has been brought about by Council's need to comply with the State Government's 4 bin collection policy which is in turn responding to the Australia wide recycling crisis experienced in 2018. Changes will see all residential households issued with 3 large 240 litre bins, 1 for general waste, 1 for green waste and 1 for other recyclable materials plus 1 small 120 litre bin for glass only. These will then be collected on a fortnightly rotating basis, with glass collected each four weeks. The previous discount provided to residents for selecting a 120-litre bin over a 240-litre bin will progressively be removed over the next 2 years.

The waste charge is also being impacted by a second year of significant increases in the State Government's Environmental Protection Agency (EPA) levy which has increased by a further 18.9% on the back of a 23.3% increase last year. Total \$0.788 million additional cost to Council over the 2 years. These EPA changes and the 4 Bin Policy changes are impacting upon the costs of the service which are then reflected in the waste charges. This will see changes from 3.55% decrease to a 15.64% increase depending upon the service area and the type of bin service that is currently provided, see section 4.1.1(I), and further discussion in the Executive Summary Section 4 on Page 5.

Some of the highlights from this year's budget are:

- Spending on Rural Roads and Infrastructure now totals \$7.683 million which is an increase overall of 5.2%, well above the 1.75% rate cap and adds to the large 27% increase seen last year.
- \$0.350 million will be spent on Public Conveniences Upgrades and refurbishments at Telangatuk, Botanical Gardens, City Oval, Rowing Club, Weir Park, Roberts Ave & Woolworths.
- Spending on Parks & Gardens in response to growing service delivering requirements, has increased by \$0.108 million to a total of \$2.798 million which is a 4% increase on 2021-22.

- Costs to deliver the services of Visual Arts, Performing Arts and Visitor Services at the Horsham Town Hall have increased by \$0.178 million to \$1.518 million or an increase of 13.4%. This is in part due to the Town Hall flat floor being out of service whilst the flooring is replaced and also as a flow on impact from Covid19 on the performing arts sector generally.
- Management & Administration costs have been reduced in real terms by approximately \$0.175 million or 7% from reducing the number of manager positions from 10 FTE to 9 FTE.
- Additional staff resources and budget have been added in Strategic Land Use Planning to assist in delivering on council's planning scheme amendments. Increase of \$0.074 million or 32.3%.
- Additional Information Technology allocations have been added \$0.261 million or 23.5% to cover the growing demand for software and technological solutions. Implementation and maintenance of new software solutions and the need to maintain the growing number of digital devices across council are also impacting on costs. Software is a growing cost area as systems move from a purchase model to a subscription model.

The complete list of the proposed Capital Works is provided in note 4.5 on page 63 and more detailed information on highlights of the program are provided in Appendix D.

Council endorses the 2022-23 Budget as financially responsible, fair & equitable and believes that it achieves the Urban – Rural balance. I encourage our community to take the opportunity to read the Budget and be informed on how Council is addressing the community's needs as identified through the Horsham 2041 Community Vision and Council Plan.

Cr Robyn Gulline
Mayor

Executive summary

The work of the Community Panel to develop the Horsham 2041 Community Vision, together with a new Council Plan, Asset Plan and 10-year Financial Plan, has guided the development of this budget.

The Ministerial Rate Cap of 1.75% means Council must continue to find ways to deliver its services more efficiently and to consider what services that the community still needs council to deliver and at what level that service should be delivered.

During this year Council is undertaking a project looking at the way that it delivers its outdoor services to identify opportunities for service improvements and efficiencies into the future. The replacement of the financial systems as part of the Rural Council's Corporate Collaboration project will see our relationship with Hindmarsh and Loddon Councils improve our capacity to drive efficiencies in Corporate Services through collaborative arrangements and to also help us to respond to new legislative requirements and challenges.

Council has been fortunate to benefit from economic stimulus initiatives that has seen a range of grant opportunities become successful. In part this has been due to our advanced stages of works planning that sees a range of "shovel ready" projects that are ready to be delivered. Our \$21.29 million capital works program will help to deliver improved facilities and services to the community and continue to provide economic stimulus as well for our Regional City.

As part of the budget process Council has revised its Revenue and Rating Plan and Financial Plan to reflect the changes put forward in the 2022-23 Budget. Key budget information is provided below about the rate increase, operating result, services, cash and investments, capital works, financial position, financial sustainability, and strategic objectives of the Council.

1. Key things we are funding:

This year there are again a significant number of grant opportunities available to Council largely from the economic stimulus activities of the State & Federal Governments. Council is seeking \$7.45 million in specific purpose grants (see full list in item 7 below). These grants will be used to undertake a range of new capital works plus some degree of renewal and upgrade to existing assets. \$21.29 million worth of capital expenditure is planned and \$0.855 million of operational initiatives.

a) Operational initiatives

Initiatives are one-off service improvements or one-off expanded service delivery items. They are to achieve some ongoing service delivery efficiency or to address issues of compliance or one-off operational improvement. Some of the projects grouped by their functional areas are as follows.

- Arts Culture & Recreation – 4 separate projects totalling \$0.255 million; improvements to the range and quality of visitor services information and products, a needs assessment for community buildings to be co-located, developing master plans for key municipal assets and the development of an outdoor play space plan.
- Community Services & Safety – have 4 separate projects totalling \$0.085 million: development of a new Community Inclusion Plan, development of council wide guidelines for universal inclusion and access, review of the Early Years Plan and supporting the Sons and Daughters of the West wellness program.
- Investment Attraction & Growth – 2 projects totalling \$0.165 million; developing a housing affordability and diversity strategy and preparation of the Horsham South Structure Plan planning scheme amendment.
- Governance & Information – 1 project \$0.025 million to provide support and education to community groups for grant applications
- Engineering Services – 2 projects totalling \$0.065 million; for a project management software system and systems development for improved customer and service requests.
- Operations – 1 project \$0.110 million to implement actions from the Greening Greater Horsham Municipal Tree Strategy.
- Strategic Asset Management – 2 projects totalling \$0.150 million; one to implement actions from the Zero Net Emissions Action Plan and another to investigate the capacity constraints for all council bridges.

The full and a further description of each of the initiatives is provided in **Appendix A**.

b) Capital Works

The capital works program for the 2022-23 year is budgeted at \$21.29 million. There will also be carried forward works uncompleted from 2021-22 but these are not yet finalised or factored into the budget, this will be done soon after 30 June. In prior years this has been around \$4 to \$5 million of works.

Council has increased its allocation to capital works from general revenues by \$0.20 million or 6.0% (Last year it was increased by \$0.41 million or 7.2%).

The 2022-23 works are funded from \$8.75 million of external specific purpose grants (including Roads to Recovery), \$6.28 million from General Revenues, \$4.81 million from cash reserves, \$1.0 million from loans and the balance of \$0.43 from asset sales and contributions. Borrowings are planned for the development of the City Oval community centre/football clubrooms and netball clubrooms.

Renewal works total \$11.11 million or 52% of the overall program (last year was 49% and prior to that 74%), \$2.65 million of this is from the tagged rate rises since 2008-09. New works total \$6.62 million or 31% and upgrade works \$3.55 million or 17%.

The overall capital works program is \$21.29 million which is \$0.93 million more than 2021-22. \$1.72 million extra in Industrial Estates infrastructure which is largely roads and drainage to support the further development of Council's industrial land.

The capital expenditure program has been set and prioritised based on a revised approach following the recommendations received from the Community Panel's input to the Asset Plan development in mid-2021. Program highlights are expanded upon in detail in Appendix D but are summarised as follows:

	Renewal	Upgrade	New	Total
Horsham Town Hall - Stage 2 Heritage Hall, Staff Room & Workstations, Upgrade Boiler & Theatre Lighting.	\$320,000	\$139,750	\$119,250	\$579,000
Public Conveniences Upgrades – Telangatuk, Botanical Gardens, City Oval, Rowing Club, Weir Park, Roberts Ave & safeway.	\$257,370	\$92,472	\$0	\$349,842
City to River – natural Play Park, Water front activation and City Oval Netball courts.	\$323,830	\$0	\$1,277,830	\$1,601,660
City Oval – Netball & Football clubrooms, changerooms & stage 1 Sawyer Park event stage & broadcast box	\$1,432,445	\$1,432,446	\$357,000	\$3,221,891
Urban Roads – Microsurfacing, Otta Seals, Urban reseals and renewal of kerbs and channels	\$320,000	\$139,750	\$119,250	\$579,000
Rural Roads – Microsurfacing, heavy patching, final seals, resheeting , Upgrades (Horsham-Lubeck Rd, North East Wonwondah Rd, Polkemmett Rd)	\$4,268,710	\$1,117,141	\$20,000	\$5,405,851
Plant & Equipment – council's renewal and replacement program for plant	\$1,875,050	\$0	\$228,000	\$2,103,050
Footpaths and Cycleways – Horsham North footpaths, includes Mary St, bike path renewals and extensions.	\$331,433	\$200,054	\$52,500	\$583,987
Parks & Open-spaces – Victrack land development south of Mill St and renewal of other openspace assets	\$189,000	\$0	\$214,000	\$403,000
Industrial Estate – roads & Drainage at WALHub, Burnt Creek & Enterprise Industrial Estates.	\$30,000	\$0	\$2,984,491	\$3,014,491

The full capital works program is provided in Section 4.5. All proposed works will also be included on Council's Community Map on the Council's website.

2. Budget on a Cash Basis

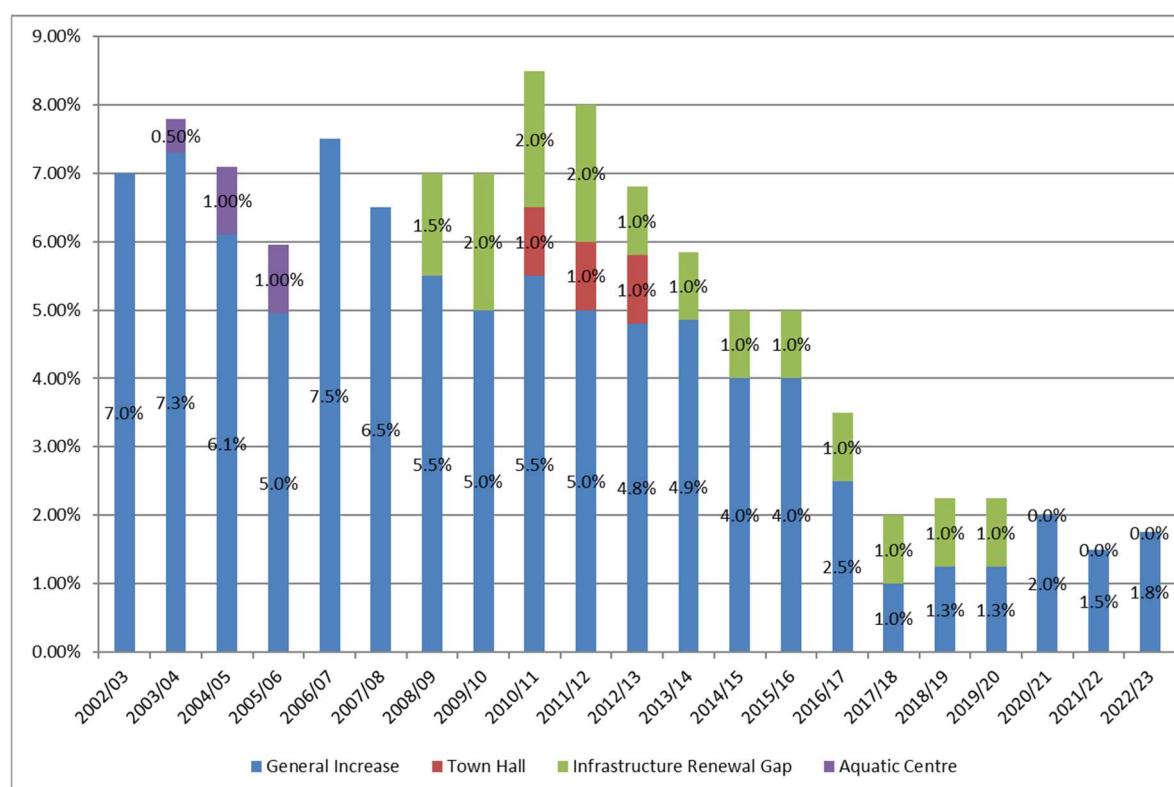
Council has again delivered a budget that is balanced on a cash basis in line with its objectives in the 10-year Financial Plan. This means that rate revenues received plus other general revenue (such as interest and untied grants) are equal to the net cash cost of the provision of services and the delivery of capital works.

3. The Rate Rise & Distribution of Rates

The State Government introduced the “Fair Go Rates System” in 2016-17 that places a cap on rates for all 79 Councils across the state. The cap has been set by the Minister at a maximum increase of 2.5% for 2016-17, 2.0% for 2017-18, 2.25% for 2018-19, 2.50% for 2019-20, 2.0% in 2020-21, 1.5% for 2021-22 and now 1.75% for 2022-23. Councils are able to apply to the Essential Services Commission for a rate cap variation. Council applied for a 1% variation in 2016-17 but has not elected to do so in any subsequent years.

2022-23 sees general rates (including the municipal charge) increase at 1.75% in-line with the Ministerial Rate Cap. The increase in general rate revenue between the 2021-22 Budget and the 2022-23 Budget is 3.49% overall as new properties have been constructed during 2021-22 that have increased Council's valuation base, which is not included in the rate cap.

Council's general rate increases, were trending downwards even prior to the Minister's Rate Cap. In 2010/11 it was 5.5%, the year before the rate cap was introduced it was 4.0% and then since the rate cap it has reduced to the current level of 1.75%. Additional tagged rate increases for infrastructure renewal were between 1.0% and 2.0%. For three years, a 1.0% rate rise was also included for the new infrastructure project of the Horsham Town Hall and Performing Arts Centre.



A significant consideration for Council has been the distortion of the relative share of rates between sectors resulting from farm valuations rising significantly faster than the rest of the municipality. (See section 4.1 for the detailed tables).

Farm values rose by 41.5%, on top of last year's rise of 27.4%. This year however Residential values also rose significantly increasing by 24.5% (last year they only rose by 4.5%). However, the difference is still substantial and therefore it has reached the trigger point in council's Revenue and Rating Plan to review the differentials.

As a result, Council has further reduced the farm differential from 59% to 50% to lessen the impact of this change. At the same time council has also removed the 95% rate differential for Industrial Land due to the impact of the relative movement in property values. The 95% Commercial rate differential remains in place.

This change will help balance the rate increases experienced between the sectors, but it should also be remembered that there will be significant variation in property values within each sector that will see individual rate notices either rise or fall by more than the 1.75% Rate Cap.

Council has also been working towards reducing the Municipal Charge and has reduced it further from \$240 to \$200 in line with the recommendations of the Rate Review panel from 2018. Last year the charge reduced from \$274 to \$240. This will assist with vertical equity within the rating structure, and shift some of the rate contribution from lower to higher valued properties.

Council continues to expend a significant portion of its overall budget on Rural Infrastructure (largely roads). The following table summarises that expenditure from both operations and capital. (These are only the direct costs and do not include any overheads for design, engineering, management and corporate). Overall spending on rural infrastructure has increased in this year's budget by 4.7% more than double the 1.75% rate cap increase.

Total Spend Rural Infrastructure					
	Bud 21-22	Bud 22-23	Diff \$	% Chng	% of Total 22-23
Operations:					
Bridges & Culverts	45,000	45,000	0	0.0%	2.1%
Grading	785,000	798,000	13,000	1.7%	36.7%
Drainage	250,000	250,000	0	0.0%	11.5%
Vegetation Management	320,000	358,000	38,000	11.9%	16.5%
General maintenance	702,000	720,825	18,825	2.7%	33.2%
Operations - Total	2,102,000	2,171,825	69,825	3.3%	100.0%
Capital:					
Road Construction	2,913,524	3,854,940	941,416	32.3%	70.0%
Rehabilitation Works	968,280	650,911	-317,369	-32.8%	11.8%
Gravel Resheeting	900,000	900,000	0	0.0%	16.3%
Bridges & Major Culverts	455,000	105,000	-350,000	n/a	1.9%
Capital - Total	5,236,804	5,510,851	274,047	5.2%	100.0%
Infrastructure Rural - Total	7,338,804	7,682,676	343,872	4.7%	

Council has reviewed its Revenue and Rating Plan to align with the changes in the differentials and at the same time has introduced further requirements for farm properties under 60 hectares in size to be able to qualify for the farm differential. A review of these properties will be undertaken during 2022-23.

Note that for every \$100 in taxes paid by Victorian residents, rates make up approximately \$3.50. The other \$96.50 goes to the State and Federal Governments. (www.abs.gov.au)

4. Waste & Recycling Services and Charges

The State Government has mandated that standardised waste and recycling streams are rolled out across Victoria before 2027. At present, Council is on track to introduce its 4-bin system in April 2023 (1 for general waste, 1 for green waste [Food and Organics], 1 for other recyclable materials plus 1 small 120 litre bin for glass only). The changes are intended to benefit everyone by reducing greenhouse gases and the amount of waste going to landfill. General recycling is made more viable by removing glass contamination from the rest of the recyclable waste. Removing organics from landfill waste will reduce greenhouse gas emissions. When organics break down under the ground, methane is produced which is a very potent greenhouse gas. This does not happen when the organics compost above ground.

In October – November 2021 Council conducted an online and hard copy survey of residents' thoughts on its current kerbside waste collection service and proposed changes to the service model. There was a record response to this survey (over 1,000) highlighting the level of passion and interest the community has for waste management. A summary of the issues raised is as follows:

BIN SIZE AND FREQUENCY - Concern over a reduction in size or frequency of bin collection was the most common issue identified in this survey. This is a valid concern as fortnightly pickup of 240 L bins under current utilisation behaviours will not be sufficient to accommodate many HRCC residents. Experience suggests that the diversion of organics from the general waste should also reduce the potential odour for most customers.

SMELL AND HYGIENE- Both smell and hygiene were a significant concern for many respondents. The odour and hygiene risks should be reduced for the general waste bin by the diversion of organic matter, (excluding non-compostable nappies and personal hygiene products which are discussed further below). The smell and health issues created by green waste can be reduced by the use of compostable bags, which can be used in a kitchen caddy, and other behavioural changes that will need to be introduced and encouraged through a robust education and outreach program. Non-recyclable nappies and other personal hygiene products that are disposed of in the general waste bin will require specific attention when developing the new waste management model. We will work together with our community to find solutions that suit them.

BIN STORAGE - We recognise this will be a problem for some customers especially in units/flats. Solutions may include shared larger bins at some premises. We will look to other Councils who have implemented this change to find solutions.

Environment Protection Agency (EPA) landfill levies are continuing to increase significantly:

EPA Levy Changes this year and previous 2 Years						
Charges per Tonne	2020-21	2021-22	% Inc.	2022-23	% Inc.	% inc 2 Years
Municipal Waste (Garb)	\$42.95	\$52.95	23.3%	\$62.95	18.9%	46.6%
Putrescible (Com)	\$75.59	\$93.19	23.3%	\$110.79	18.9%	46.6%
Hardwaste (Mun)	\$42.95	\$52.95	23.3%	\$62.95	18.9%	46.6%
Hardwaste (Com)	\$75.59	\$93.19	23.3%	\$110.79	18.9%	46.6%

As a result of the EPA Levy changes and the 4-bin service, there will be changes to waste collection charges across the services that Council offers – the charges will be phased in over the next two financial years.

These are summarised as follows but the detailed charges are shown in Table 4.1.1 (i) further on in this document.

Proposed Garbage Rate						
	2021-22	2022-23	Diff \$	Diff %	2023-24	Diff %
URBAN						
Big 240L	\$470	\$479	\$9	1.91%	\$482	0.63%
Little 120L	\$307	\$355	\$48	15.64%	\$482	35.77%
RURAL						
Big 240L	\$422	\$407	-\$15	-3.55%	\$340	-16.46%
Little 120L	\$270	\$291	\$21	7.78%	\$340	16.84%

5. Key Statistics

- Total Revenue: \$60.8 million (2021-22 = \$58.8 million)
- Rates & Charges % of total Revenue: 50.41% (2021-22 = 50.40%)
- Total Expenditure: \$56.3 million (2021-22 = \$53.9 million)
- Salary Costs % of total excluding depreciation: 48.80% (2021-22 = 47.27%)
- Surplus/(Deficit)for the year: or (Accounting Result) \$4.50 million surplus (2021-22 = \$4.90 million surplus) *(Refer Income Statement in Section 3)*
- Underlying operating result: \$3.40 million deficit (2021-22 = \$3.71 million deficit) *(Note: Underlying operating result is an important measure of financial sustainability as it excludes income which is to be used for capital, from being allocated to cover operating expenses)*
- Net Increase/(Decrease)in Cash: or Cash Result \$1.15 million decrease (2021-22 = \$2.92 million decrease) *(Refer Statement of Cash Flows in Section 3)*
- Total Capital Works Program (Excl carry forwards) \$21.30 million (2021-22 = \$20.36 million)
 - \$6.29 million from Council operations (Funded from rates and other general revenue).
 - \$1.00 million from external borrowings
 - \$0.39 million from asset sales
 - \$8.76 million from external grants
 - \$4.81 million from cash reserves
 - \$0.46 million from contributions
- Total Net Asset Values for Property, Infrastructure, Plant & Equipment: \$562 million (2021-22 = \$543 million)
- Staff Numbers
- Full-time Equivalents: 206 FTE (2021-22 = 206 FTE)
- Total Staff Numbers: 234 (2021-22 = 233)

6. Key Budget Influences

External Influences

The following external influences have been taken into consideration in the preparation of the 2022-23 Budget as they are likely to impact significantly on the services delivered by Council:

- COVID-19 – This will continue to create a high degree of uncertainty for Council and the community, and all services will need to be reviewed with the Covid-19 lens applied.
- ECONOMIC CHALLENGES – The economy generally is very uncertain, and the impacts of Covid-19 have been wide-ranging and disruptive. In framing the budget, council has considered closely the capacity of the community to pay versus the need to play a role in continuing economic activity within the community.
- OPERATING COSTS: Local Government Cost Index typically increases by approximately 1% more than CPI. The Consumer Price Index (CPI) rose 2.1% during the March 2022 quarter and over the twelve months to the March the CPI rose 5.1%. This was in a large part due to higher dwelling construction costs and automotive fuel prices. Trimmed mean annual inflation, which excludes large price rises and falls, increased to 3.7 per cent, the highest since March 2009.
- RATE CAPPING – 2022-23 is the seventh year of Rate Capping within the Victorian Local Government Sector. Council lodged a rate cap variation in 2015-16 but not in any subsequent years. The rate cap for 2022-23 is 1.75%.

- **SEASONAL CONDITIONS** – the last 3 seasons have seen good production levels and strong prices across most of the agricultural sectors. This continues to have a strong impact on the general economy of the region and certainly helps cushion the impacts from Covid-19 across many businesses. The strong economic performance continues to be reflected in ever increasing property prices for farmland.
- **WAGE MOVEMENT:** Australian Average Weekly Earnings (AWE) – growth trend for all sectors full-time adult ordinary time earnings in the 12 months to November 2021 was 2.1%.
- **GRANTS COMMISSION** - In 2014-15 the Federal Government ceased indexation of the Grants Commission funds thereby locking in a reduction in real terms. The freeze on indexation was applied for the years from 2014-15 to 2016-17. The cumulative impact over the 3 years was close to \$1.0 million with an ongoing impact in the order of \$0.45 million annually. Indexation resumed in 2017-18. It is anticipated that for 2022-23 that increases will be received in line with the rate cap estimate of 1.75%.
- **STATUTORY SUPERANNUATION** – Statutory Superannuation contributions rose by 0.5% in 2022-23 to 10.5% and will continue to rise by 0.5% each year for the next 3 years until it reaches 12% on 1 July 2025.
- **DEFINED BENEFITS SUPERANNUATION** - Council contributed \$2.9m from reserves in 2012-13 towards the defined benefits superannuation shortfall. The Vested Benefits Index for the fund was 111.2% as at the 31 Dec 21, 31 Mar 21 it was 111.5%. Should the value fall to 97% then Councils will be asked to make a further contribution, this is considered highly unlikely at this stage.
- **UTILITY COSTS** – Generally speaking, power and gas costs have continued to rise, but at the same time, Council has been installing solar panels that has helped to reduce ongoing costs of electricity. Savings from ongoing operations will be placed in the sustainability reserve to help fund additional projects into the future. Water costs are estimated to rise in line with CPI at around 2% although no communication has occurred yet from Grampians Wimmera Mallee Water.
- **FUEL** – Council operates a significant number of vehicles and plant. Fuel costs in recent times have been extremely volatile but vehicles have also been become more efficient. Australian fuel prices are strongly linked to Singapore refined petrol and diesel price movements. Significant changes in the price of fuel are largely a result of changes in world oil prices and the level of global oil production. Domestic factors such as retail margins and the level of retail competition within the geographic location also impact fuel prices in Australia. Fuel prices are anticipated to continue to rise.
- **INSURANCE COSTS** – At this stage, it is not clear what will happen with insurance premiums particularly given the impact of the 2022 Floods and the 2020 bushfires across Australia. The budget has been prepared based on 21-22 levels plus 5% to allow for some anticipated increases in premiums. WorkCover insurance premiums have reduced post the cessation of the MAV Self Insurance Scheme.
- **INTEREST RATES ON INVESTMENTS** – Interest rates have continued to fall and are now at around 0.30% although forecasts are that this will start to rise as increasing costs start to influence the marketplace.
- **EPA LEVIES** – Landfill levy rates will increase by 18.9% per tonne, above current year's charge following a 23.3% rise last year. So, over the 2 years prior these charges have risen 46.6% or approximate cost to Council of approximately \$0.788 million.

Internal Influences impacting on the Council Budget:

The following internal influences have been taken into consideration in the preparation of the 2022-23 Budget as they are likely to impact significantly on the services delivered by Council:

- **PROJECT OFFICE COSTS** – The Project Office has now been fully established and since 2020-21 all costs of the project office have been factored in as a component of capital works and other works that the project office supervises. This approach needs to continue to mature and be refined as this office is embedded in the organisation.
- **BUSINESS EFFICIENCY** – Council continues to embark on business efficiency initiatives across all operations but there is one specific large project within the Infrastructure Directorate's Operations Team which is expected to generate some improved processes and efficiencies that will in the long term generate savings for council's delivery of its services.
- **RURAL COUNCIL'S CORPORATE COLLABORATION** – Council received a \$5m state government grant in 2019-20 for a collaborative project with originally six neighbouring councils, to implement a common finance, payroll, revenue and regulatory management system. Three councils now remain Horsham, Hindmarsh and Loddon. This will, in the longer term facilitate the sharing of corporate services functions across the councils which is expected to deliver efficiencies. Implementation of the new shared system will commence in 2022-23.
- **WAGE MOVEMENT:** The Council's Enterprise Agreement expires on 30 June 22 so will be re-negotiated after that date. The current increases that apply until then are 2.1% per annum. On top of this, a further 0.5% factored in for end of band payments and for staff movements within band. In the absence of any direction on this matter wage growth will be factored in at the anticipated rate cap increase of 1.75% plus the 0.5% end of band payment component.
- **ASSET RENEWAL FUNDS** – Council is responsible for a range of ageing infrastructure. There is, however, a shortfall between the required spend to maintain all assets to an appropriate standard and the available funds. This is known as the asset or infrastructure renewal gap and is currently estimated at approximately \$4m per annum. Council's Asset Management Policy calls for an annual rate increase of up to 2.0% to specifically contribute to this shortfall. A 2% rate increase was tagged for the years from 2008-09 to 2011-12. For the years from 2012-13 to 2015-16 only a 1% rate increase was tagged to contribute to the renewal gap. In 2016-17, council successfully applied to the Essential Services Commission for a specific 1% rate increase above the Rate Cap to continue with this initiative. In 2017-18 through to 2019-20, an additional 1% was added even though Council did not increase its rates by more than the state government rate cap. No allowance has been factored in since 2020-21.
- **REGIONAL LIBRARY SERVICE** – This service is now a collaborative arrangement between Horsham and West Wimmera Councils, ongoing 5-year budgets are kept at minimal increases.
- **HOME AND COMMUNITY CARE** service transitioned across to a private provider in 2020-21 however, the reduced costs will not be realised until all redundancy costs have been met which will not be achieved until post 2022-23.

7. Budget External Grants

Each year Council prepares its budget with the inclusion of grants from both the Federal and State Governments where it believes there is a reasonable opportunity of success. The following table details the individual grant programs and the projects that are dependent upon successfully obtaining grants for them to proceed:

Grant Name	ASSET DESCRIPTION	Total Project Cost	Tied Grants	LRCI	Source	Status
Bridge Renewal Program	Riverside East Bridge Guard Rail	105,000	52,500		State	Open but not yet lodged
Building Better Regional Fund (BBRF)	Netball Court Clubrooms	1,458,450	422,476		Federal	Lodged
LRCI /Other Philanthropic or Trust	The Station Indoor Outdoor Upgrade	265,000	150,000	115,000	Fed/State	LRCI Lodged/ State
Heavy Vehicle Safety & Productivity Program	Horsham-Lubeck Rd	857,750	428,875		Federal	Lodged
	North East Wonwondah Rd	788,800	394,400		Federal	Lodged
	Polkemet Rd	1,213,913	606,957		Federal	Lodged
Local Roads and Community Infrastructure (LCRI)	Extend Bike Tracks From Bike Plan	105,000		105,000	Federal	Lodged
	Heavy Patching Rural	600,000		600,000	Federal	Lodged
	Horsham North Footpath Upgrade Program	325,180		325,180	Federal	Lodged
	Microsurfacing Urban All Cond 4	534,252		534,252	Federal	Lodged
	Mill St Traffic And Parking Management	107,000		107,000	Federal	Lodged
	Natimuk Preschool Accessible Toilet/Solar	65,564		61,714	Federal	Lodged
	Renewal Footpaths Cond 4	68,620		68,620	Federal	Lodged
	Renewal Kerb & Channel	145,000		145,000	Federal	Lodged
	Rural Local Rds Final Seals	302,282		302,282	Federal	Lodged
	Rural Tennis Court Refurbishment Final Stage 3 - Haven	109,000		109,000	Federal	Lodged
	Telangatak Public Convenience Upgrade	131,944		131,944	Federal	Lodged
	Town Hall, Heritage Hall Floor Replacement	220,000		220,000	Federal	Lodged
	Weir Park Public Convenience Upgrade	31,800		31,800	Federal	Lodged
Regional Development Victoria - Regional Infrastructure Program	Burnt Creek Industrial Estate - Power Supply	200,000	150,000		State	Lodged
	Burnt Creek Industrial Estate - Water Supply	280,000	240,533		State	Lodged
	Burnt Creek Industrial Estate - Roads & Drainage	1,080,000	800,000		State	Lodged
Regional Tourism Victoria	Event Stage, Broadcast Box, & Storage	1,050,000	400,000		State	Lodged
Sport & Rec Victoria - Stimulus	City To River Nature and Water Play Park	848,000	800,000		State	Grant Confirmed
Sustainability Victoria	Sustainability Projects - Energy Saving Measures - Zero Carbon Plan Projects	106,000	26,500		State	Not yet open
Total Capital		10,998,555	4,472,241	2,856,792		
From Initiatives Sheet:						
Heritage Victoria - Living Heritage program	4.3.2 Develop Master Plan for key municipal level assets as listed in the Social Infrastructure Framework	70,000	40,000		State	Not yet open
Sustainability Victoria	Sustainability Projects - Development of Various Plans	100,000	25,000		State	Not yet open
Total Initiatives		170,000	65,000	0		
Total All capital & Initiative Grants		11,168,555	4,537,241	2,856,792		

8. Population Growth

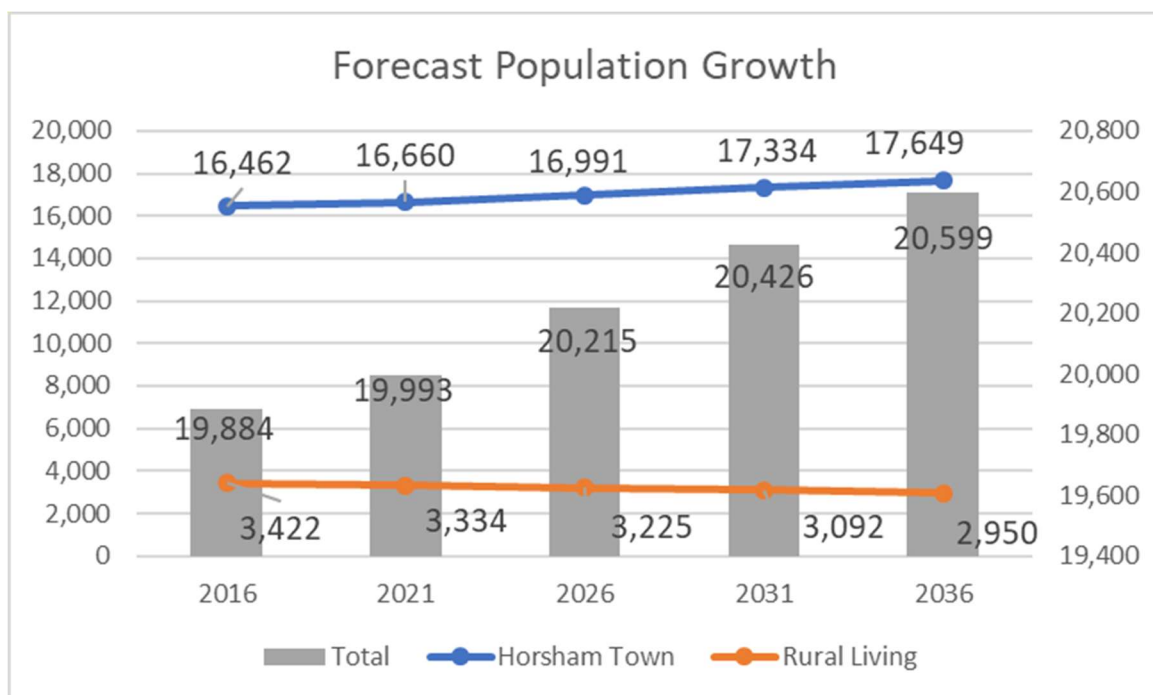
Horsham's role as a regional city for the Wimmera continues to provide opportunities for growth in population numbers and expansion of the rate base, however, as some of this growth is from those retiring from surrounding farm areas it brings with it the need to maintain our levels of service and in some cases grow services to meet the increasing demands.

Horsham is a service centre for the surrounding agricultural region and is the centre for grains research within the state, which has seen continued growth in agriculture research and development investment in the municipality. Recently it has been suggested that COVID-19 has seen residential housing taken up by people looking to move out of metropolitan Melbourne and work remotely, but this is difficult to confirm. There are also significant emerging opportunities with mining that may also lead to growth in population.

The need to provide an appealing and vibrant centre to attract professionals to live and stay is an important consideration for Council when planning services. The Estimated Resident Population (ERP) data from the Australian Bureau of Statistics (ABS) for Horsham Rural City Council was updated on 30 June 2021. The new figure for Horsham's ERP for 2021 is 19,961 which is a net decrease of 51 people since 2020 but on average shows a population increase of 0.18% per annum for the previous 10-year period.

In the next 15 years (to 2036) Horsham is predicted to have increase in population by a further 638 residents or 0.21% per annum. Previous estimates of Horsham's ERP had population rates increasing by 0.60% per annum which is roughly 3 times that of the latest projections.

It is not known when new estimates will be released but Council has made its own projections for the purposes in its 10-year Financial Plan that factors in expected growth from Mining and Agricultural Services that sees an average growth of around 0.94% over the next 10 years, which is much more than the official forecasts.



Source: DELWP - Victoria in the Future 2019 - Victoria in Future (VIF) projections are an estimate of the future size, distribution and composition of the population. They are developed using mathematical models and expert knowledge, relying on trend analysis and assumptions about future change. VIF is not an exact predication or forecast of the future. Uncertainty about the future increases over longer projection horizons and with smaller geographic disaggregations. Different policy settings and changes in the economy could result in changes to the expected size, distribution and characteristics of the population, for example the impact of any significant boom in mining within the municipality

1. Link to the Council Plan

This section describes how the Annual Budget links to the achievement of the Council Plan within Council's overall planning and budgeting framework. This framework guides the Council in identifying community needs and aspirations over the long term, medium term (Council Plan) and short term (Annual Budget) and the timing of the planning & budgeting cycle during the year.

1.1 Planning and accountability framework

Part 4 of the Local Government Act 2020 addresses planning and financial management. The legislative requirements to develop strategic planning, budgeting and annual reporting documents in Part 4 came into operation on 24 October 2020. The Act introduces strategic planning principles for Victorian Councils which include an integrated approach to planning, monitoring and performance reporting. This is an important shift from a more prescriptive form of legislation to a new Act that is principles-based.

The requirements in the new Local Government Act 2020 are to have the following documents:

- A Community Vision (for at least the next 10 financial years);
- A Council Plan (for at least the next 4 financial years);
- A Financial Plan (for at least the next 10 financial years);
- An Asset Plan (for at least the next 10 financial years);
- A Revenue and Rating Plan (for at least the next 4 financial years);
- A Budget (for at least the next 4 financial years);
- A Workforce Plan (including projected staffing requirements for at least 4 years);

Council has in place a Planning & Budgeting Framework that reflects these new requirements. The diagram below depicts the planning relationships for Horsham Rural City Councils planning processes:



1.2 Our purpose

Council has recently developed the Horsham 2041 Community Vision through a deliberative engagement process and a Community Panel. The Vision has been utilised to inform the Council Plan and to structure the themes within the plan.

THE HORSHAM 2041 COMMUNITY VISION

In 2041, Horsham region is a vibrant, liveable hub that thrives on strong economic growth and social connectedness. Empowering people to live, work and access opportunities for recreation and culture, now and into the future.

SUSTAINABILITY

A sustainable community is driven by strong economic growth in a healthy and safe, natural environment.

ACCESSIBILITY

An accessible community is a connected hub supported by an extensive transport network. It is designed to meet the growing demand for services and supports education and wellbeing.

LIVEABILITY

A liveable community is a place where green spaces are prioritised and specialised services are available to promote physical and mental health and wellbeing.

COMMUNITY

A welcoming community connects the diverse population and enables all people to feel a strong sense of belonging. It is underpinned by a framework of community consultation and accountable and transparent decision making.



The Council's Strategic Direction that will support the achievement of the Community Vision:

Horsham Rural City Council commits to working with the community, listening to and considering the knowledge and experience of residents, embracing social connection and valuing our natural environment. Opportunities for strong economic growth, accessibility and sustainability, will be delivered through good governance, strategic planning and transparent decision making.

Council's Values:



1.3 Themes (Strategic objectives)

Council delivers services and initiatives for 90 separate services, which are in turn grouped into 43 separate service categories. Each contributes to the achievement of one of the five Themes as set out in the Council Plan for the years 2021-25.



2. Services and initiatives and service performance outcome indicators

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

2.1 Theme 1 - Community

"HRCC will develop the municipality as a diverse inclusive and vibrant community"

Services

Service area	Description of service areas		2021/22 Budget \$'000	2022/23 Budget \$'000
Animal Management	This service provides animal management through implementation of appropriate rules and regulations in relation to keeping of cats, dogs and other animals and livestock within the municipality to minimise disturbance to residents and the community, and ensure public safety. It also includes the operation of Council's dog and cat rehousing program.	Exp	426	420
		Rev	379	419
		NET	47	1
Community Safety	This service deals with matters concerning Local Laws including permits and licences, enforcement and fines and fire hazard enforcement.	Exp	151	145
		Rev	38	38
		NET	113	107
Emergency Management	To prepare for and mitigate if possible the impacts of an emergency on HRCC and the community through good planning and interoperability with all agencies, includes the Wimmera Emergency Management Resource Sharing Partnership.	Exp	253	258
		Rev	240	240
		NET	13	18
Emergency Support	This service supports community health and wellbeing during times of an emergency and to support the community to recover from emergency events. Includes support provided to the SES.	Exp	7	8
		Rev	-	-
		NET	7	8
Environmental Health	This service provides health administration, health vending machines and other preventative measures including needle exchange, Tobacco Act reforms and mosquito monitoring. A variety of legislative based services and functions around environmental health issues are also provided.	Exp	241	263
		Rev	117	150
		NET	124	113
Social Infrastructure Support	This service provides Recreational and Openspace planning plus the maintenance, insurance and other ongoing costs for the municipality's recreation groups and community facilities. Also includes the community inclusion and the oversight of the Horsham Centre Cinema contract.	Exp	771	1,013
		Rev	82	140
		NET	689	873
Net Cost to Council for Theme 1 - Community			993	1,120

Service area breakout

This section provides further information about each service area by breaking down the 2022-23 budget into the individual services provided.

2022/23 Service by service area	Exp \$'000	Rev \$'000	NET \$'000
Animal Management			
Animal Control	420	(419)	1
Animal Management Total	420	(419)	1
Community Safety			
Community Safety Management and Admin	102	(38)	64
Fire Hazard Enforcement	43		43
Community Safety Total	145	(38)	107
Emergency Management			
Emergency Management Recovery	258	(240)	18
Emergency Management Total	258	(240)	18
Emergency Support			
SES Support	8	-	8
Emergency Support Total	8	-	8
Environmental Health			
Environmental Health Regulation	190	(143)	47
Health Promotion and Planning	73	(7)	67
Environmental Health Total	263	(150)	113
Social Infrastructure Support			
Community Arts	84	-	84
Community Facilities	185	(12)	173
Disability Awareness and Capacity	10		10
Recreation and Open Space Planning	495	(40)	455
Social Infrastructure Support	238	(88)	150
Social Infrastructure Support Total	1,013	(140)	873
Grand Total	2,106	(986)	1,120

Initiatives and Capital Works

2022/23 Budgeted Initiatives and Capital Works		Exp \$'000	Rev \$'000	NET \$'000
Social Infrastructure Support				
Public Art 21/22 Budget	Capital	30		30
Daughters/Sons of the West Program	Initiatives	20		20
Grand Total		50		50

Note: Revenue column only shows external sources, transfers from Council reserves are not included.

Service Performance Outcome Indicators *

Service	Indicator	Actual 2020/21	Forecast 2021/22	Budget 2022/23
Animal Management	Animal management prosecutions	100%	100%	100%
Food safety	Critical & major non-compliance notifications	76.47%	68.00%	95.00%

*refer to section 2.6 for information on the calculation of Service Performance Outcome Indicators.

2.2 Theme 2 – Liveability

“HRCC will actively work to create a healthy and connected community that is a great place to live, work, invest and explore for all ages, abilities and backgrounds”

Services

Service area	Description of service areas		2021/22	2022/23
			Budget \$'000	Budget \$'000
Aquatic Recreation	Management of the strategic use of the Aquatic Centre, including major refurbishment and upgrades.	Exp	947	828
		Rev	-	-
		NET	947	828
Library	Provides resources and programs aimed at meeting the information, creation, educational and cultural needs of the diverse community of Horsham in an equitable, effective, efficient, responsive and forward looking manner in accordance with the values and objectives of the Library Plan.	Exp	778	810
		Rev	195	207
		NET	583	603
Management and Administration	This service provides local and regional facilitation and leadership for planning, developing and delivering community services to meet the needs of the community.	Exp	856	697
		Rev	28	30
		NET	828	667
Parks and Gardens	Provision of managed areas for sport, recreation and amenity – includes sports grounds, parks, gardens, the Botanic Gardens and playgrounds throughout the municipality.	Exp	2,726	2,828
		Rev	30	30
		NET	2,696	2,798
Performing Arts Centre & Visitor Services	This service encompasses the running of the Horsham Performing Arts Centre operations, including Performing Arts, the Regional Art Gallery and support to visitors accessing the Visitor Services.	Exp	2,689	2,599
		Rev	1,418	1,165
		NET	1,271	1,434
Sports and Recreation	Provision and maintenance of outdoor and indoor sports and recreation facilities throughout the municipality, and works with community groups and user groups to increase participation.	Exp	698	697
		Rev	105	105
		NET	593	592
Streetscape and Public Conveniences	This service provides street tree maintenance, tree planting and removal, along with city centre maintenance on lighting, signage and street furniture, and street cleaning. Climate change initiatives such as environmental footprint reduction program fall within this service. This service also provides operations and maintenance of the public conveniences in Horsham, Natimuk and several rural facilities.	Exp	1,280	1,278
		Rev	3	3
		NET	1,277	1,275
Youth and Early	This service provides support to families with parenting, health and development, promotion of health, wellbeing and safety, social supports, youth facility "The Station", referrals and linking with local communities.	Exp	1,425	1,525
		Rev	747	798
		NET	678	727
Net Cost to Council for Theme 2 - Liveability			8,873	8,924

Service area breakout

This section provides further information about each service area by breaking down the 2022-23 budget into the individual services provided.

2022/23 Service by service area	Exp \$'000	Rev \$'000	NET \$'000
Aquatic Recreation			
Aquatic Centre	828		828
Aquatic Recreation Total	828		828
Library			
Library	810	(207)	602
Library Total	810	(207)	602
Management and Admin			
Community Services Management	496	(30)	466
Planning and Economic Development Services	201		201
Planning and Economic Mgt and Admin	-	-	-
Management and Admin Total	697	(30)	667
Parks and Gardens			
Community Housing	44		44
Open Spaces	1,486	(18)	1,468
Street Trees and City Centre	1,099	(10)	1,089
Waterways, Foreshores and Wetlands	200	(2)	198
Parks and Gardens Total	2,828	(30)	2,799
Performing Arts Centre & Visitor Services			
Art Gallery	384	(157)	226
Horsham Town Hall Operations	2,165	(967)	1,197
Visitor Info Centre	51	(40)	11
Wesley Operations	-	-	-
Performing Arts Centre & Visitor Services Total	2,599	(1,165)	1,434
Sports and Recreation			
Passive Recreation	96	(5)	91
Sports Complexes Indoor	35	(8)	27
Sports Complexes Outdoor-Ovals, Turf and Grass	565	(92)	473
Sports and Recreation Total	697	(105)	592
Streetscape and Public Conveniences			
Other Street Ops	91		91
Public Conveniences	261	(3)	259
Street Cleaning	218		218
Street Lighting	252		252
Street Signage	457	-	457
Streetscape and Public Conveniences Total	1,278	(3)	1,276
Youth and Early Years			
Education	281	(180)	101
Immunisation	80	(49)	31
Maternal and Child Health	921	(495)	426
Youth Services	242	(74)	169
Youth and Early Years Total	1,525	(798)	727
Grand Total	11,261	(2,337)	8,924

Initiatives and Capital Works

2022/23 Budgeted Initiatives and Capital Works		Exp \$'000	Rev \$'000	NET \$'000
Aquatic Recreation				
Aquatic Centre Miscellaneous Provision	Capital	10		10
Parks and Gardens				
City to River Natural Play Feature	Capital	848	(800)	48
CCTV Hardware (Public)	Capital	30		30
Infra Gap Renewal Open Space Assets	Capital	189		189
Sports and Recreation				
Dudley Cornell/Cemetery Water Supply	Capital	74		74
Indoor Community Centre/Sports Stadium	Capital	180		180
Streetscape and Public Conveniences				
City Entrance Signage/Branding Implementation	Capital	161		161
Performing Arts Centre & Visitor Services				
Art Gallery Trust Purchased Artworks	Capital	25		25
Grand Total		1,516	(800)	716

Note: Revenue column only shows external sources, transfers from Council reserves are not included.

Service Performance Outcome Indicators *

Service	Indicator	Actual 2020/21	Forecast 2021/22	Budget 2022/23
Statutory planning	Council planning decisions upheld at VCAT	0%	100%	100%
Libraries	Active library members	9.08%	7.35%	10.00%
Aquatic Facilities	Utilisation of aquatic facilities	3.03	4.00	6.00
Maternal and Child Health	Participation in the MCH service	91.31%	87.50%	90.00%
Maternal and Child Health	Participation in MCH service by Aboriginal children	97.30%	93.00%	94.00%

*refer to section 2.6 for information on the calculation of Service Performance Outcome Indicators.

2.3 Theme 3 – Sustainability

“HRCC will actively lead in sustainable growth and development of the community and the economy”

Services

Service area		Description of service areas		2021/22 Budget \$'000	2022/23 Budget \$'000
Business Development and Tourism	This service provides covers tourism marketing and development as well as promotion for major events and festivals.	Exp		570	599
		Rev		141	135
		NET		429	464
Commercial Activities	This service includes the contracted facilities such as the Caravan Park and the Wimmera Intermodal Freight Terminal.	Exp		445	1,471
		Rev		228	228
		NET		217	1,243
Commercial Operations	This service includes the Horsham Regional Livestock Exchange, which provides weekly sheep sales at the Burnt Creek Drive facility servicing primary industry across the Wimmera. Horsham Regional Livestock Exchange is the fourth largest sheep selling centre in Victoria. This service also includes the operations of the Horsham Aerodrome which provides a regional airport for commercial and private aircraft.	Exp		1,013	1,030
		Rev		961	976
		NET		52	54
Economic Development	This service provides support to the Wimmera Development Association, maintenance and administration for the Wimmera Business Centre and general economic development and promotion for the municipality. Land sales and acquisitions, tree plantation and land management costs for the Burnt Creek and Enterprise Industrial estates and Wimmera Agricultural Logistics (WAL) Hub, are also provided under this service.	Exp		266	258
		Rev		-	-
		NET		266	258
Natural Resource Management	This service provides a mix of environmental services covering fire hazards, fire disaster clean up, grass removal, fire plugs, their replacement and markers, footpath cleaning in the CBD and weir operations.	Exp		150	149
		Rev		64	64
		NET		86	85
Statutory Planning and Regulations	This service provides statutory planning services such as planning permits, notice of applications, information certificates, scheme appeals, subdivision costs, administration of building control services including building approval, inspection fees, easement approval and State Government levies.	Exp		885	886
		Rev		289	332
		NET		596	554
Strategic Planning Services	The function of strategic planning, aims to strategically plan the municipality's land use needs for the future.	Exp		229	303
		Rev		-	-
		NET		229	303
Sustainability	This service manages a range of sustainability related projects from Council's Sustainability Strategy. A reserve has been established to facilitate future energy and water deficiency projects.	Exp		259	247
		Rev		165	194
		NET		94	53
Net Cost to Council for Theme 3 - Sustainability				1,969	3,015

Service area breakout

This section provides further information about each service area by breaking down the 2022-23 budget into the individual services provided.

2022/23 Service by service area	Exp \$'000	Rev \$'000	NET \$'000
Business Development and Tourism			
Promotions of Festivals and Events	418	(1)	417
Tourism Promotion	7		7
Wimmera Business Centre	173	(134)	39
Business Development and Tourism Total	599	(135)	464
Commercial Activities			
Caravan Park	15	(64)	(49)
Industrial Estates	1,266	(44)	1,222
Wimmera Intermodal Freight Terminal	190	(120)	70
Commercial Activities Total	1,471	(228)	1,243
Commercial Operations			
Aerodrome Operations	153	(38)	115
Livestock Exchange Operations	748	(748)	-
Commercial Properties	129	(190)	(61)
Commercial Operations Total	1,030	(976)	54
Economic Development			
Business Development	47	-	47
Wimmera Development Association	212		212
Economic Development Total	258	-	258
Natural Resource Mgt			
Fire Protection Works	47	(1)	46
Roadside Vegetation	102	(64)	38
Natural Resource Mgt Total	149	(64)	85
Statutory Planning and Regulations			
Statutory Planning	396	(150)	246
Building Regulations	490	(182)	308
Statutory Planning and Regulations Total	886	(332)	554
Strategic Planning Services			
Strategic Planning	303	-	303
Strategic Planning Services Total	303	-	303
Sustainability			
Waste and Sustainability Planning	247	(194)	53
Sustainability Total	247	(194)	53
Waste Management Services			
Garbage Services	2,278	(4,269)	(1,990)
Recycling	2,017	(1,070)	947
Transfer Stations and Landfills	4,814	(3,771)	1,044
Waste Management Services Total	9,109	(9,109)	-
Grand Total	14,053	(11,039)	3,015

Initiatives and Capital Works

2022/23 Budgeted Initiatives and Capital Works		Exp \$'000	Rev \$'000	NET \$'000
Commercial Operations				
Building External Project Design & Scoping	Capital	165		165
Economic Development				
Housing Affordability and Diversity Strategy	Initiatives	105		105
Strategic Planning Services				
Horsham South Structure Plan - Technical Background Reports	Initiatives	60		60
Sustainability				
Sustainability Proj Energy Saving Measures Zero Carbon Plan Implme	Capital	106	(27)	80
Waste Management Services				
Dooen Landfill Portable Office	Capital	121		121
Grand Total		557	(27)	531

Note: Revenue column only shows external sources, transfers from Council reserves are not included.

*refer to section 4.5 'Detailed list of Capital Works'

Service Performance Outcome Indicators

Service	Indicator	Actual 2020/21	Forecast 2021/22	Budget 2022/23
Waste collection	Kerbside collection waste diverted from landfill	19.91%	19.31%	20.00%

*refer to section 2.6 for information on the calculation of Service Performance Outcome Indicators.

2.4 Theme 4 – Accessibility

“HRCC will meet community needs through connected transport networks and the provision of accessible and welcoming places and spaces”

Services

Service area	Description of service areas		2021/22 Budget \$'000	2022/23 Budget \$'000
Engineering Services	Has overall responsibility for delivery of Council's capital works delivery and annual programming, traffic planning, waste planning, road, street and drain design and monitoring of standards adherence (quality assurance) for the infrastructure.	Exp	1,867	1,857
		Rev	45	61
		NET	1,822	1,796
Infrastructure - Rural	This service is responsible for maintaining and constructing roads, bridges and related assets in all non-urban areas of Horsham and Natimuk. This includes the Rural Roads Victoria maintenance contract (which excludes major highways).	Exp	2,676	2,908
		Rev	612	806
		NET	2,064	2,102
Infrastructure - Urban	This service provides maintenance and construction of roads, streets, bridges and related assets to the required standards within Horsham and Natimuk. This also includes maintenance of bicycle tracks, drainage, footpaths and off-street car parks.	Exp	1,742	1,746
		Rev	63	63
		NET	1,679	1,683
Management and Administration	This service provides administration and support services for the Infrastructure Services department.	Exp	735	845
		Rev	38	38
		NET	697	807
Operations Management	This service includes management and administration of the Operations Department to facilitate the delivery of core functions and capital programs.	Exp	161	425
		Rev	1	268
		NET	160	157
Parking and Traffic Mgt	This service provides management of parking infringements, maintenance on parking meters, car parking fees, fines and associated costs.	Exp	595	503
		Rev	480	398
		NET	115	105
Strategic Asset Management	Responsible for the strategic management of Council's Infrastructure, including the long term planning of asset renewal and capital works.	Exp	730	615
		Rev	-	75
		NET	730	540
Net Cost to Council for Theme 4 - Accessibility			7,267	7,190

Service area breakout

This section provides further information about each service area by breaking down the 2022-23 budget into the individual services provided.

2022/23 Service by service area	Exp \$'000	Rev \$'000	NET \$'000
Engineering Services			
Design and Engineering	502	(38)	464
Facilities Management	586	(23)	563
Project Office	769		769
Engineering Services Total	1,857	(61)	1,796
Infrastructure - Rural			
Quarry Mgt	31	(31)	-
Road Mtce Rural	2,877	(775)	2,102
Infrastructure - Rural Total	2,908	(806)	2,102
Infrastructure - Urban			
Footpaths, Walking Trails/Paths	378	-	378
Off Street Car Parks	28		28
Road Mtce Urban	1,208	(3)	1,205
Stormwater Drainage	131	(60)	71
Infrastructure - Urban Total	1,746	(63)	1,683
Mgt and Admin Infrastructure Services			
Technical Services Mgt and Admin	845	(38)	807
Mgt and Admin Infrastructure Services Total	845	(38)	807
Operations Management			
Operations Management Depot	425	(268)	157
Operations Management Total	425	(268)	157
Parking and Traffic Mgt			
Parking Control	348	(348)	-
School Crossing Supervision	155	(49)	106
Parking and Traffic Mgt Total	503	(398)	106
Strategic Asset Management			
Asset Mgt	615	(75)	540
Strategic Asset Management Total	615	(75)	540
Grand Total	8,898	(1,708)	7,190

Initiatives and Capital Works

2022/23 Budgeted Initiatives and Capital Works		Exp \$'000	Rev \$'000	NET \$'000
Engineering Services				
Project Management System	Initiatives	40		40
Infrastructure - Rural				
Consultants Rural Roadworks	Capital	10		10
Rural Intersection/Traffic Improvement	Capital	15		15
Rural Minor Seal Extensions New	Capital	10		10
Rural Rdworks Link Reseals	Capital	39		39
Vegetation Clearance	Capital	30		30
R2R Telangutuk East Rocklands Road, Shoulder Resheet, Seal Change	Capital	141		141
R2R Rural Reseals Budget 21.22 only	Capital	412		412
R2R Rural Gravel Pavement Resheet, Budget for 21.22	Capital	806		806
Infra Gap Rural Rd Shoulder Resheeting Budget only 21.22	Capital	59		59
Council Funded Rural Gravel Resheet Budget 21.22 only	Capital	94		94
Infrastructure - Urban				
Consultancy And Design Urban Road Construction	Capital	20		20
Footpath Rehab - Disability Strategy Upgrade Projects	Capital	50		50
Traffic Intersection Works Urban	Capital	21		21
Urban Minor Seal Extensions	Capital	20		20
Urban Rdworks Link Final Seals	Capital	66		66
Urban Rdworks Link Reseals	Capital	86		86
Urban Rds Donated Infra Project Management (Internal)	Capital	70		70
Renewal Drainage Assets	Capital	142		142
R2R Urban Reseals Budget only 21.22	Capital	70		70
Reseals Urban bike Paths F1	Capital	35		35
Parking and Traffic Mgt				
Parking Management Plan Implementation New Meters	Capital	210		210
Grand Total		2,446		2,446

Note: Revenue column only shows external sources, transfers from Council reserves are not included.

Service Performance Outcome Indicators

Service	Indicator	Actual 2020/21	Forecast 2021/22	Budget 2022/23
Roads	Satisfaction with sealed local roads	47	45	45

*refer to section 2.6 for information on the calculation of Service Performance Outcome Indicators.

2.5 Theme 5 – Leadership

“HRCC will build trust and connections with the community through good governance, community consultation, accountability, transparent decision making and financial stability”

Services

Service area	Description of service areas		2021/22 Budget \$'000	2022/23 Budget \$'000
Accounting Services	Provides financial services internally to all staff, department managers, project leaders, Council, plus delivers external services in the form of information to government and the community and specific services to Wimmera Development Association and the Wimmera Regional Library Board.	Exp Rev NET	987 50 937	1,018 50 968
Community Relations and Advocacy	Responsible for three key areas: Advocacy and grant seeking, media and communications and community engagement.	Exp Rev NET	436 - 436	515 - 515
General Revenue	Provides treasury management including additional borrowings and interest repayments	Exp Rev NET	363 - 363	230 - 230
Governance & Leadership	This service manages and facilitates Council's governance services, the implementation of Council decisions and policies, and compliance with legislative requirements. This also includes the Customer Service, the management of Council's property portfolio (including Leases/Licenses & land sales/purchases), Records Management, the office of the Mayor and Councillors, and the office of the Chief Executive.	Exp Rev NET	2,206 110 2,096	2,258 117 2,141
Information Technology	Provides IT hardware and software systems, IT support services to staff, customer services at Horsham and Natimuk and the Council's Records Management service. The goal of this service is to provide efficient and effective access to the information needs of staff and the community, and the management of systems that support this whilst at all times keeping secure Council's information assets from accidental or malicious access, modification or destruction.	Exp Rev NET	981 - 981	1,486 116 1,370
Management and Administration	This service provides management across the areas of finance, IT, rates and organisation development	Exp Rev NET	1,297 10 1,287	1,331 10 1,321
People & Culture	This service is responsible for human resources, payroll, OHS, risk management, industrial relations and organisational performance functions. Payroll also provides services to three separate Council related entities.	Exp Rev NET	1,007 180 827	877 20 857
Revenue Services	Rate collection services encompasses collection of Council rateable income which ensures consistency in debt management, general rate, municipal and garbage charges. Property services encompasses, collection of property valuations, maintaining a strategically focused property management system.	Exp Rev NET	489 75 414	507 82 425
Net Cost to Council for Theme 5 - Leadership			7,341	7,825

Service area breakout

This section provides further information about each service area by breaking down the 2020-21 budget into the individual services provided.

2022/23 Service by service area	Exp \$'000	Rev \$'000	NET \$'000
Accounting Services			
Stores Operation	31		31
Unclassified	-		-
General Accounting Services	987	(50)	936
Accounting Services Total	1,018	(50)	967
Community Relations and Advocacy			
Community Relations and Advocacy	515		515
Community Relations and Advocacy Total	515		515
General Revenue			
Rates	59	-	59
Treasury Management	171		171
General Revenue Total	230	-	230
Governance			
Council, Mayor and Crs	473	-	473
Customer Services	379	(1)	377
Governance Management	833	(116)	717
Information and Knowledge	195		195
Governance Total	1,880	(117)	1,763
Information Technology			
IT Support/Software and Hardware	1,486	(116)	1,370
Information Technology Total	1,486	(116)	1,370
Management and Admin2			
CEO Operations	378		378
Management and Admin2 Total	378		378
Mgt & Admin			
Civic Centre Office Operations	201		201
Corp Services Mgt	264	()	263
Council Wide Operations	852	(4)	848
Natimuk Office Operations	14	(5)	8
Mgt & Admin Total	1,331	(10)	1,321
People & Culture			
Occupational Health and Safety	145		145
HR and Risk Management	496	-	496
People & Culture Other		(20)	(20)
Organisational Development Other	235		235
People & Culture Total	877	(20)	857
Revenue Services			
Revenue Management	507	(82)	425
Revenue Services Total	507	(82)	425
Grand Total	8,220	(395)	7,825

Initiatives and Capital Works

2022/23 Budgeted Initiatives and Capital Works		Exp \$'000	Rev \$'000	NET \$'000
Information Technology				
IT Capital Replacement IT Dept	Capital	55		55
IT Hardware Upgrades IT Dept	Capital	50		50
IT Software Licences/Upgrades IT Dept	Capital	15		15
UPS Upgrades	Capital	10		10
Council WAN and LAN Infrastructure Upgrade	Capital	30		30
Replacement/Upgrade IT Back Up Infrastructure	Capital	15		15
Management & Admin				
Council Meeting Rooms Upgrades	Capital	30		30
Rural Councils Corporate Collaboration	Initiatives - Special	1,799	(2,846)	(1,047)
Rural Councils Corporate Collaboration Project/Software Implementatio	Initiatives - Special	1,047		1,047
Grand Total		3,051	(2,846)	205

Note: Revenue column only shows external sources, transfers from Council reserves are not included.

Service Performance Outcome Indicators

Service	Indicator	Actual 2020/21	Forecast 2021/22	Budget 2022/23
Governance	Satisfaction with Council decisions	48	55	55

*refer to section 2.6 for information on the calculation of Service Performance Outcome Indicators.

2.6 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
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] x100
Roads	Satisfaction	Satisfaction with sealed local roads (Community satisfaction rating out of 100 with how Council has performed on the condition of sealed local roads)	Community satisfaction rating out of 100 with how Council has performed on the condition of sealed local roads.
Libraries	Participation	Active library borrowers. (Percentage of the population that are active library borrowers)	[The sum of the number of active library borrowers in the last 3 financial years / The sum of the population in the last 3 financial years] x100
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] x100
Aquatic Facilities	Utilisation	Utilisation of aquatic facilities. (Number of visits to aquatic facilities per head of population)	Number of visits to aquatic facilities / Population
Animal Management	Health and safety	Animal management prosecutions. (Percentage of animal management prosecutions which are successful)	Number of successful animal management prosecutions / Total number of animal management prosecutions
Food safety	Health and safety	Critical and major non-compliance outcome notifications (Percentage of critical and major non-compliance outcome notifications that are followed up by Council)	[Number of critical non-compliance outcome notifications and major non-compliance outcome notifications about a food premises followed up / Number of critical non-compliance outcome notifications and major non-compliance outcome notifications about food premises] x100
Maternal and Child Health	Participation	Participation in the MCH service (Percentage of children enrolled who participate in the MCH service)	[Number of children who attend the MCH service at least once (in the year) / Number of children enrolled in the MCH service] x100
		Participation in MCH service by Aboriginal children (Percentage of Aboriginal children enrolled who participate in the MCH service)	[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

2.7 Reconciliation with budgeted operating result

	Net Cost (Revenue) \$'000	Expenditure Exp \$'000	Income Rev \$'000
Theme 1 - Community	1,120	2,106	(986)
Theme 2 - Liveability	8,924	11,261	(2,337)
Theme 3 - Sustainability	3,015	14,053	(11,039)
Theme 4 - Accessibility	7,190	8,898	(1,708)
Theme 5 - Leadership	7,825	8,220	(395)
Total	28,074	44,540	(16,465)

Expenses added in:

Depreciation	12,503
Initiatives	3,701
Borrowing Costs	171
Other written down value of assets disposed	1,737
Deficit before funding sources	46,186

Funding sources to be added in:

Rates revenue	30,666
- less Garbage Charge included in Service Delivery	(4,093)
Grants	18,632
Contributions and other	1,140
Initiative funding from Reserves	75
Interest	345
Other non-attributable	3,918
Total funding sources	50,683
Operating (surplus)/deficit for the year	(4,497)

3. Financial statements

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

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

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

Comprehensive Income Statement

For the four years ending 30 June 2026

		Forecast Actual	Budget	Projections		
		2021/22	2022/23	2023/24	2024/25	2025/26
	NOTES	\$'000	\$'000	\$'000	\$'000	\$'000
Income						
Rates and charges	4.1.1	29,633	30,666	31,845	32,979	34,261
Statutory fees and fines	4.1.2	426	498	509	522	538
User fees	4.1.3	5,999	5,569	5,806	5,951	6,129
Grants - operating	4.1.4	10,362	11,502	11,938	9,439	9,545
Grants - capital	4.1.4	8,896	8,757	13,206	6,809	9,522
Contributions - monetary	4.1.5	340	121	118	1,142	3,336
Contributions - non-monetary	4.1.5	800	450	950	950	950
Net gain/(loss) on disposal of property, infrastructure, plant and equipment		1	1,068	2,842	2,131	960
Fair value adjustments for investment property		10	20	20	20	20
Share of net profits/(losses) of associates and joint ventures		30	30	30	30	30
Other income	4.1.6	2,300	2,156	2,260	2,323	2,350
Total income		58,797	60,837	69,524	62,296	67,641
Expenses						
Employee costs	4.1.7	19,664	20,354	19,900	20,839	21,443
Materials and services	4.1.8	20,123	21,649	22,147	18,308	19,812
Depreciation	4.1.9	12,299	12,188	12,320	12,365	12,762
Amortisation - intangible assets	4.1.10	260	260	280	280	280
Amortisation - right of use assets	4.1.11	55	55	55	55	55
Bad and doubtful debts		93	88	88	88	88
Borrowing costs		176	171	203	293	264
Finance costs - leases		10	10	10	10	10
Written down value of assets disposed		900	1,200	900	900	900
Other expenses	4.1.12	321	365	373	383	394
Total expenses		53,901	56,340	56,276	53,521	56,008
Surplus/(deficit) for the year						
		4,896	4,497	13,248	8,775	11,633
Other comprehensive income						
Net asset revaluation increment /(decrement)		-	7,700	2,700	5,000	2,700
Total comprehensive result		4,896	12,197	15,948	13,775	14,333

Balance Sheet

For the four years ending 30 June 2026

		Forecast Actual	Budget	Projections		
		2021/22	2022/23	2023/24	2024/25	2025/26
NOTES		\$'000	\$'000	\$'000	\$'000	\$'000
Assets						
Current assets						
		4,189	3,040	4,626	5,000	866
		1,700	1,717	1,414	1,309	1,288
		34,000	27,630	27,630	23,340	23,340
		390	258	267	199	226
		350	350	350	350	350
		800	1,200	805	769	802
Total current assets	4.2.1	41,429	34,195	35,092	30,967	26,872
Non-current assets						
		380	750	428	429	430
		1,610	1,730	1,760	1,790	1,820
		543,369	562,366	581,445	599,076	618,948
	4.2.4	288	232	177	122	67
		2,550	2,640	2,660	2,680	2,700
		1,378	1,118	838	558	278
Total non-current assets	4.2.1	549,575	568,836	587,308	604,655	624,243
Total assets		591,004	603,031	622,400	635,622	651,115
Liabilities						
Current liabilities						
		3,800	4,049	4,343	3,706	3,958
		5,201	4,200	5,354	2,761	3,861
		7,784	8,174	7,513	7,513	7,513
	4.2.3	-	76	238	4,795	890
	4.2.4	46	48	49	52	54
Total current liabilities	4.2.2	16,831	16,547	17,497	18,827	16,276
Non-current liabilities						
		5,647	4,883	5,555	5,555	5,555
	4.2.3	4,305	5,239	7,079	5,249	9,013
	4.2.4	295	239	198	146	92
Total non-current liabilities	4.2.2	10,247	10,361	12,832	10,950	14,660
Total liabilities		27,078	26,908	30,329	29,777	30,936
Net assets		563,926	576,123	592,071	605,845	620,179
Equity						
		246,914	253,471	265,992	274,488	291,081
		317,012	322,652	326,079	331,357	329,098
Total equity		563,926	576,123	592,071	605,845	620,179

Statement of Changes in Equity

For the four years ending 30 June 2026

	NOTES	Total \$'000	Accumulated Surplus \$'000	Revaluation Reserve \$'000	Other Reserves \$'000
2022 Forecast Actual					
Balance at beginning of the financial year		554,033	239,537	296,343	18,153
Surplus/(deficit) for the year		4,893	4,893	-	-
Net asset revaluation increment/(decrement)		5,000	-	5,000	-
Transfers to other reserves		-	(5,092)	-	5,092
Transfers from other reserves		-	7,576	-	(7,576)
Balance at end of the financial year		563,926	246,914	301,343	15,669
2023 Budget					
Balance at beginning of the financial year		563,926	246,914	301,343	15,669
Surplus/(deficit) for the year		4,497	4,497	-	-
Net asset revaluation increment/(decrement)		7,700	-	7,700	-
Transfers to other reserves	4.3.1	-	(5,748)	-	5,748
Transfers from other reserves	4.3.1	-	7,808	-	(7,808)
Balance at end of the financial year	4.3.2	576,123	253,471	309,043	13,609
2024					
Balance at beginning of the financial year		576,123	253,471	309,043	13,609
Surplus/(deficit) for the year		13,248	13,248	-	-
Net asset revaluation increment/(decrement)		2,700	-	2,700	-
Transfers to other reserves		-	(6,718)	-	6,718
Transfers from other reserves		-	5,990	-	(5,990)
Balance at end of the financial year		592,071	265,991	311,743	14,337
2025					
Balance at beginning of the financial year		592,071	265,991	311,743	14,337
Surplus/(deficit) for the year		8,775	8,775	-	-
Net asset revaluation increment/(decrement)		5,000	-	5,000	-
Transfers to other reserves		-	(7,689)	-	7,689
Transfers from other reserves		-	7,411	-	(7,411)
Balance at end of the financial year		605,846	274,488	316,743	14,615
2026					
Balance at beginning of the financial year		605,846	274,488	316,743	14,615
Surplus/(deficit) for the year		11,633	11,633	-	-
Net asset revaluation increment/(decrement)		2,700	-	2,700	-
Transfers to other reserves		-	(6,586)	-	6,586
Transfers from other reserves		-	11,545	-	(11,545)
Balance at end of the financial year		620,179	291,080	319,443	9,656

Statement of Cash Flow

For the four years ending 30 June 2026

		Fore cast Actual 2021/22 \$'000	Budget 2022/23 \$'000	Projections 2023/24 \$'000 2024/25 \$'000 2025/26 \$'000		
	Notes	Inflow s (Outflow s)	Inflow s (Outflows)	Inflow s (Outflow s)	Inflow s (Outflow s)	Inflow s (Outflow s)
Cash flows from operating activities						
Rates and charges		29,533	30,657	31,836	32,970	34,251
Statutory fees and fines		396	424	500	511	524
User fees		6,199	5,569	5,206	5,951	6,129
Grants - operating		9,962	10,557	11,289	9,439	9,545
Grants - capital		8,497	8,701	15,009	4,216	10,622
Contributions - monetary		300	121	118	1,142	3,336
Interest received		594	345	408	426	397
Other receipts		2,997	1,639	3,410	2,520	2,497
Employee costs		(19,365)	(20,717)	(19,900)	(20,839)	(21,444)
Materials and services		(20,524)	(21,646)	(21,869)	(19,427)	(20,207)
Other payments		(1,321)	(767)	(373)	(382)	(394)
Net cash provided by/(used in) operating activities	4.4.1	17,268	14,883	25,634	16,527	25,256
Cash flows from investing activities						
Payments for property, infrastructure, plant and equipment		(20,361)	(21,296)	(27,288)	(25,417)	(32,133)
Proceeds from sale of property, infrastructure, plant and equipment		533	1,605	1,489	2,601	3,208
Proceeds from sale of investments		-	2,886	-	4,289	-
Net cash provided by/ (used in) investing activities	4.4.2	(19,828)	(16,805)	(25,799)	(18,527)	(28,925)
Cash flows from financing activities						
Finance costs		(176)	(171)	(203)	(294)	(263)
Proceeds from borrow ings		-	1,000	2,079	2,965	4,655
Repayment of borrow ings		(128)	-	(66)	(238)	(4,795)
Interest paid - lease liability		(10)	(10)	(10)	(10)	(10)
Repayment of lease liabilities		(45)	(46)	(49)	(49)	(52)
Net cash provided by/(used in) financing activities	4.4.3	(359)	773	1,751	2,374	(465)
Net increase/(decrease) in cash & cash equivalents		(2,919)	(1,149)	1,586	374	(4,134)
Cash and cash equivalents at the beginning of the financial year		7,108	4,189	3,040	4,626	5,000
Cash and cash equivalents at the end of the financial year		4,189	3,040	4,626	5,000	866

Statement of Capital Works

For the four years ending 30 June 2026

	NOTES	Forecast Actual	Budget	Projections		
		2021/22	2022/23	2023/24	2024/25	2025/26
		\$'000	\$'000	\$'000	\$'000	\$'000
Property						
Land		-	-	816	-	-
Buildings		2,468	5,371	10,941	3,969	7,612
Total property		2,468	5,371	11,757	3,969	7,612
Plant and equipment						
Plant, machinery and equipment		2,516	2,158	1,935	1,673	2,013
Fixtures, fittings and furniture		282	383	143	345	119
Total plant and equipment		2,798	2,541	2,078	2,018	2,132
Infrastructure						
Roads		6,345	8,527	5,881	5,417	5,486
Bridges		455	105	102	105	108
Footpaths and cycleways		293	584	541	533	411
Drainage		389	142	138	141	146
Recreational, leisure and community facilities		3,461	1,991	4,984	5,750	5,346
Waste management		575	-	-	1,565	-
Parks, open space and streetscapes		2,917	403	884	1,396	1,080
Off street car parks		330	288	-	-	-
Other infrastructure		330	1,344	923	4,523	9,812
Total infrastructure		15,095	13,384	13,453	19,430	22,389
Total capital works expenditure	4.5.1	20,361	21,296	27,288	25,417	32,133
Represented by:						
New asset expenditure		7,379	6,623	7,574	9,624	11,842
Asset renewal expenditure		9,972	11,119	13,532	10,644	10,034
Asset upgrade expenditure		3,010	3,554	6,182	5,150	10,257
Total capital works expenditure	4.5.1	20,361	21,296	27,288	25,418	32,133
Funding sources represented by:						
Grants		8,897	8,757	13,206	6,809	9,522
Contributions		314	46	118	1,142	3,336
Council cash		11,150	11,493	11,885	14,502	14,620
Borrowings		-	1,000	2,079	2,965	2,400
Total capital works expenditure	4.5.1	20,361	21,296	27,288	25,418	29,878

Statement of Human Resources

For the four years ending 30 June 2026

	Forecast	Budget	Projections		
	Actual				
	2021/22	2022/23	2023/24	2024/25	2025/26
	\$'000	\$'000	\$'000	\$'000	\$'000
Staff expenditure					
Employee costs - operating	19,664	20,354	19,900	20,839	21,443
Employee costs - capital	1,660	2,224	2,447	2,499	2,553
Total staff expenditure	21,324	22,578	22,347	23,338	23,996
	FTE	FTE	FTE	FTE	FTE
Staff numbers					
Employees	206	206	198	202	203
Total staff numbers	206	206	198	202	203

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

Department	Budget	Permanent	
	2022/23	Full Time	Part time
	\$'000	\$'000	\$'000
Communities and Place	5,832	3,497	2,335
Corporate Services	5,193	3,990	1,203
Infrastructure Services	11,553	11,388	165
Total permanent staff expenditure	22,578	18,875	3,703
Capitalised labour costs	(2,224)		
Total expenditure	20,354		

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

Department	Budget	Comprises			
		Permanent		Casual	Temporary
		Full Time	Part time		
Communities and Place	51	27	24	-	-
Corporate Services	43	32	11	-	-
Infrastructure Services	112	110	2	-	-
Total staff	206	169	37	-	-

Summary of Planned Human Resources Expenditure

For the four years ending 30 June 2026

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

	2022/23 \$'000	2023/24 \$'000	2024/25 \$'000	2025/26 \$'000
Communities and Place				
Permanent - Full time				
Women	2,060	2,106	2,152	2,161
Men	1,261	1,290	1,318	1,352
Permanent - Part time				
Women	1,916	1,800	2,103	2,157
Men	640	589	602	617
Total Communities and Place	5,877	5,785	6,175	6,287
Corporate Services				
Permanent - Full time				
Women	1,924	1,911	1,952	2,002
Men	1,982	1,588	1,622	1,664
Permanent - Part time				
Women	1,204	1,360	1,521	1,560
Men	93	95	97	100
Total Corporate Services	5,203	4,954	5,192	5,326
Infrastructure Services				
Permanent - Full time				
Women	1,418	1,619	1,854	2,005
Men	9,901	9,805	9,930	10,186
Permanent - Part time				
Women	112	115	117	120
Men	67	69	70	72
Total Infrastructure Services	11,498	11,608	11,971	12,383
Total staff expenditure	22,578	22,347	23,338	23,996
Capitalised labour costs	(2,224)	(2,447)	(2,499)	(2,553)

	2022/23 FTE	2023/24 FTE	2024/25 FTE	2025/26 FTE
Communities and Place				
Permanent - Full time				
Women	17	17	17	17
Men	9	10	10	10
Permanent - Part time				
Women	18	16	18	18
Men	7	6	6	6
Total Communities and Place	51	49	51	51
Corporate Services				
Permanent - Full time				
Women	18	17	17	17
Men	14	11	11	11
Permanent - Part time				
Women	10	11	12	12
Men	1	1	1	1
Total Corporate Services	43	40	41	41
Infrastructure Services				
Permanent - Full time				
Women	14	15	17	18
Men	96	92	91	91
Permanent - Part time				
Women	1	1	1	1
Men	1	1	1	1
Total Infrastructure Services	112	109	110	111
Total staff numbers	206	198	202	203

4. Notes to the financial statements

This section presents detailed information on material components of the financial statements.

4.1 Comprehensive Income Statement

4.1.1 Rates and charges

Rates and charges are required by the Act and the Regulations to be disclosed in Council's budget. The current Local Government Act 2020 does not yet have any rating provisions. The rating provisions contained in the Local Government Act 1989 still apply.

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

In developing the Budget, rates and charges were identified as an important source of revenue. Planning for future rate increases has therefore been an important component of the financial planning process. The Fair Go Rates System (FGRS) sets out the maximum amount Councils may increase rates in a year. For 2022-23 the FGRS cap has been set at 1.75%. The cap applies to both general rates and municipal charges and is calculated on the basis of Council's average rates and charges.

The level of required rates and charges has been considered in this context, with reference to Council's other sources of income and the planned expenditure on services and works to be undertaken for the community. To achieve these objectives while maintaining service levels and a strong capital expenditure program, the average revenue generated by the general rate and municipal charge will increase by 1.75% in line with the rate cap.

This will raise total rates and charges (general rates + the municipal charge) for 2022-23 to \$26,084,991.

4.1.1(a) Reconciliation of Rates

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

	2021/22 Forecast Actual \$'000	2022/23 Budget \$'000	Change \$'000	%
General rates*	22,596,551	23,801,991	1,205,440	5.33%
Municipal charge*	2,724,720	2,283,000	(441,720)	-16.21%
Waste management charge	3,879,259	4,090,524	211,265	5.45%
Waste Charges on supplementaries	10,000	2,000	(8,000)	-80.00%
Supplementary rates and rate adjustments	162,093	223,641	61,548	37.97%
Revenue in lieu of rates	259,983	264,533	4,550	1.75%
Total rates and charges	29,632,606	30,665,689	1,033,083	3.49%

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

The following table reconciles the General Rates & Municipal Charge (eg those items subject to the rate cap) by sector compared back to the 2021/22 full year effect. This shows the sector wide impact of the increase in the rate revenue by the rate cap coupled with the change in the value of the municipal charge.

Type or class of land	2021/22 Budget	2021/22 Full Year Effect	2022/23	Change	
	\$	\$	\$	\$	%
Residential	13,447,751	15,958,726	16,313,990	355,264	2.23%
Commercial	1,591,777	1,747,554	1,741,485	(6,069)	-0.35%
Industrial	854,983	991,710	923,304	(68,407)	-6.90%
Culture and Recreation Land (50% rate)	15,959	15,959	14,859	(1,100)	-6.89%
Farms	6,686,081	6,922,406	7,091,353	168,947	2.44%
Total amount to be raised by general rates	22,596,551	25,636,355	26,084,991	448,636	1.75%

4.1.1(b) Rate in the dollar

The rate in the dollar to be levied as general rates under Section 158 of the Local Government Act 1989 for each type or class of land compared with the previous financial year

Type or class of land	2021/22 cents/\$CIV	2022/23 cents/\$CIV	Change
General rate for rateable residential properties	0.5200	0.4476	-13.92%
General rate for rateable commercial properties	0.4940	0.4252	-13.93%
General rate for rateable industrial properties	0.4940	0.4476	-9.39%
General rate for rateable Culture & Rec. Land	0.2600	0.2238	-13.92%
General rate for rateable farm properties	0.3068	0.2238	-27.05%

4.1.1(c) Total Rate Revenue from General Rates

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, forecast/actual:

Type or class of land	2021/22	2022/23	Change	
	\$'000	\$'000	\$'000	%
Residential	13,447,751	14,412,944	965,193	7.18%
Commercial	1,591,777	1,637,424	45,647	2.87%
Industrial	854,983	835,618	(19,365)	-2.26%
Culture and Recreation Land (50% rate)	15,959	14,865	(1,094)	-6.86%
Farms	6,686,081	6,901,140	215,059	3.22%
Total amount to be raised by general rates	22,596,551	23,801,991	1,205,440	5.33%

4.1.1(d) Assessment numbers

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

Type or class of land	2021/22	2022/23	Change	
	Number	Number	Number	%
Residential	9,434	9,532	98	1.04%
Commercial	523	523	-	0.00%
Industrial	434	440	6	1.38%
Culture and Recreation Land (0% rate)	60	60	-	0.00%
Culture and Recreation Land (50% rate)	3	3	-	0.00%
Farms	2,188	2,191	3	0.14%
Total number of assessments	12,642	12,749	107	0.85%

4.1.1(e) Basis of valuation

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

4.1.1(f) Valuation by Type

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

Type or class of land	2021/22	2022/23	Change	
	\$'000	\$'000	\$'000	%
Residential	2,586,106	3,220,050	633,944	24.51%
Commercial	322,222	385,095	62,873	19.51%
Industrial	173,074	186,689	13,615	7.87%
Culture & Rec. Land (0% rate)	21,253	23,053	1,800	8.47%
Culture & Rec. Land (50% rate)	6,138	6,642	6,642	n/a
Farms	2,179,296	3,083,620	904,324	41.50%
Total value of land	5,288,089	6,905,149	1,617,060	30.58%

4.1.1(g) Municipal Charge per assessment

The municipal charge under Section 159 of the Local Government Act 1989 compared with the previous financial year.

Type of Charge	Per Rateable Property 2021/22	Per Rateable Property 2022/23	Change	
	\$	\$	\$	%
Municipal	240	200	(40)	-16.67%

4.1.1(h) Total revenue from municipal charge

The estimated total amount to be raised by municipal charges compared with the previous financial year

Type of Charge	2021/22	2022/23	Change	
	\$	\$	\$	%
Municipal	2,724,720	2,283,000	(441,720)	-16.21%

4.1.1(i) Garbage Charges

The rate or unit amount to be levied for each type of service rate or charge under Section 162 of the Local Government Act 1989, compared with the previous financial year

Type of Charge	Per Rateable Property 2021/22	Per Rateable Property 2022/23	Change	
	\$	\$	\$	%
GAR1 240L Residential Urban	470	479	9	1.91%
GAR2 240L Residential Rural	422	407	(15)	-3.55%
GAR5 240L Commercial	447	462	15	3.36%
GAR6 120L Residential Urban	307	355	48	15.64%
GAR7 120L Residential Rural	270	291	21	7.78%
GAR8 120L Commercial	440	457	17	3.86%
GAR9 240L Commercial Recycling	160	180	20	12.50%

4.1.1(j) Total revenue from garbage charges

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

Type of Charge	2021/22	2022/23	Change	
	\$	\$	\$	%
GAR1 240L Residential Urban	2,185,500	2,247,174	61,674	2.82%
GAR2 240L Residential Rural	524,546	519,739	(4,807)	-0.92%
GAR5 240L Commercial	147,510	164,010	16,500	11.19%
GAR6 120L Residential Urban	865,433	987,195	121,762	14.07%
GAR7 120L Residential Rural	96,390	105,633	9,243	9.59%
GAR8 120L Commercial	38,280	40,673	2,393	6.25%
GAR9 240L Commercial Recycling	21,600	26,100	4,500	20.83%
Total	3,879,259	4,090,524	211,265	5.45%

4.1.1(k) Rates & Charges - Summary

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

	2021/22	2022/23	Change	
	\$'000	\$'000	\$'000	%
General rates	22,596,551	23,801,991	1,205,440	5.33%
Municipal Charge	2,724,720	2,283,000	(441,720)	-16.21%
Garbage Charges	3,879,259	4,090,524	211,265	5.45%
Waste charges on supplementaries	10,000	2,000	(8,000)	-80.00%
Rates from Supplementary Valuations	162,093	223,641	61,548	37.97%
Revenue in lieu of rates	259,983	264,533	4,550	1.75%
Total Rates and charges	29,632,606	30,665,689	1,033,083	3.49%

4.1.1(l) Fair Go Rates System Compliance

Horsham Rural City Council is fully compliant with the State Government's Fair Go Rates System. The table below details the budget assumptions consistent with the requirements of the Fair Go Rates System.

	2021/22	2022/23
Total Rates	\$25,305,313	\$26,070,126
Number of rateable properties	12,579	12,686
Base Average Rate	\$1,982.12	2019.85
Maximum Rate Increase (set by the State Government)	1.50%	1.75%
Capped Average Rate	\$ 2,011.71	\$ 2,055.03
Maximum General Rates and Municipal Charges Revenue	\$25,305,313	\$26,073,347
Budgeted General Rates and Municipal Charges Revenue	\$25,305,313	\$26,070,126
Budgeted Supplementary Rates	\$ 162,092	\$ 223,641
Budgeted Total Rates and Municipal Charges Revenue	\$25,467,405	\$26,293,767

4.1.1(m) Significant changes

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 (2022-23: estimated \$223,641. The 2021-22 actual: \$247,766. Full year equivalent for 2021-22 would be \$329,330)
- The finalisation of stage 4 valuation by the Valuer General
- The variation of returned levels of value (e.g. valuation objections and appeals)
- Changes of use of land such that rateable land becomes non-rateable land and vice versa
- Changes of use of land such that residential land becomes business land and vice versa.

4.1.1(n) Differential rates

Differential 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 0.2238% (0.2238 cents in the dollar of CIV) for all rateable farm properties.
- A general rate of 0.4252% (0.4252 cents in the dollar of CIV) for all rateable commercial properties.

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 below.

Farm land

Farm land is any land, which, under the Valuation of Land Act 1960 is:

- Not less than 2 hectares in area
- That is used primarily for agricultural purposes
- That is used by a business that has significant and substantial commercial purpose or character, seeks to make a profit on a continuous or repetitive basis and is either making a profit or has reasonable prospect of making a profit from its activities

Council during 2015-16 undertook a review of its data associated with the classification of land as farm land, in order to ensure that all properties below the 60 hectare minimum lot size within the farm zone meet the above definition. The Revenue & Rating Plan update for 2022-23 includes further requirements for these properties to be eligible for the farm differential that includes the following requirements:

- The Farm business must have an ABN
- The Farm business must be registered for GST

- A review will be undertaken of these properties at least once every 4 years
- Further information is contained in the Revenue & Rating Plan

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 differential rate is provided in recognition of the changes to relative property values, the high value of land as an input to farm operations, and in recognition of some lesser access to services associated with the rural isolation of the majority of the farming sector.

The historical changes to the Farm differential are summarised as follows (depicted as the amount of concession provided against the General Rate):

- 2000-01 5%
- 2010-11 10%
- 2014-15 20%
- 2019-20 33%
- 2021-22 41%
- 2022-23 50%

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. The use of the land within this differential rate, in the case of improved land, is any use of land. 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 2021-22 financial year.

Commercial land

Commercial land is identified as any rateable land on which a building designed or adapted for occupation is erected which is used for commercial purposes.

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 differential rate is provided in recognition of the changes to relative property values and reliance on the level of economic activity of the farming sector.

The historical changes to the Commercial differential are summarised as follows (depicted as the amount of concession provided against the General Rate):

- 2020-21 5%

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. The use of the land within this differential rate, in the case of improved land, is any use of land. 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 2021-22 financial year.

Industrial land

Industrial land is identified as any rateable land on which a building designed or adapted for occupation is erected which is used for industrial purposes.

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 differential rate is provided in recognition of the changes to relative property values and reliance on the level of economic activity of the farming sector.

The historical changes to the Commercial differential are summarised as follows (depicted as the amount of concession provided against the General Rate):

- 2020-21 5%
- 2022-23 0%

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. The use of the land within this differential rate, in the case of improved land, is any use of land. 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 2021-22 financial year.

Other Concessional Rates - Culture and Recreational Land

Culture and Recreational land is any outdoor land, which under the provisions of the Cultural and Recreational Lands Act 1963 is:

- Occupied by a body which exists for cultural or recreational purposes and applies its profits in promoting the furthering of this purpose
- The lands must be owned by the body, by the Crown or by Council to be eligible
- Agricultural showgrounds are specifically included

Council has a policy in relation to concessions for Cultural and Recreational Organisations and has established two concessions, a 50% concession for those organisations that have significant revenue raising capacity and a 100% concession for those with limited revenue raising capacity.

The objective of this concessional rate is to recognise the large contribution that these community organisations and the volunteers make to the Municipality in the provision of sporting, cultural and recreational activities.

4.1.2 Statutory fees and fines

	Forecast Actual 2021/22	Budget 2022/23	Change	
	\$'000	\$'000	\$'000	%
Infringements and costs	90	117	27	30.00%
Perin Court recoveries	48	37	(11)	-22.92%
Issue of Certificates	19	25	6	31.58%
Local Laws - permits & licences	27	32	5	18.52%
Town planning fees	131	144	13	9.92%
Health Registrations	111	143	32	28.83%
Total statutory fees and fines	426	498	72	16.90%

Statutory fees relate mainly to fees and fines levied in accordance with legislation and include *Public Health and Wellbeing Act 2008* registrations and parking fines. Increases in statutory fees are made in accordance with legislative requirements. There are significant increases shown here, as the budget returns back to previous levels of operation after COVID-19.

A detailed listing of statutory fees is included in Appendix C.

4.1.3 User fees

	Forecast Actual 2021/22	Budget 2022/23	Change	
	\$'000	\$'000	\$'000	%
Animal control	364	399	35	9.62%
Building approvals	152	182	30	19.74%
Community services	2	2	-	0.00%
Administration charges	104	108	4	3.85%
Performing arts charges	1,127	838	(289)	-25.64%
Immunisations	2	2	-	0.00%
Livestock operations	632	642	10	1.58%
Parking meter fees	330	220	(110)	-33.33%
Passive recreation	6	6	-	0.00%
Roadside revegetation	5	5	-	0.00%
Sports complexes	92	92	-	0.00%
Transfer station and landfill charges	3,143	3,033	(110)	-3.50%
Visitor services income	40	40	-	0.00%
Total user fees	5,999	5,569	(430)	-7.17%

User charges relate mainly to the recovery of service delivery costs through the charging of fees to users of Council's services. User charges are projected to decrease by 7.2% or \$0.430 million in 2022-23. The three main decreases are \$0.289 million from Performing Arts charges, due to closure of part of facility whilst Hall floor is renewed, \$0.110 million decrease in parking meter fees whilst new parking meters are installed across Horsham, \$0.110 million decrease in transfer station and landfill charges due to improved recycling with new garbage collection reducing materials into landfill.

A detailed listing of fees and charges is included in Appendix C.

4.1.4 Grants

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

	Forecast Actual 2021/22 \$'000	Budget 2022/23 \$'000	Change \$'000 %	
Grants were received in respect of the following:				
Summary of grants				
Commonwealth funded grants	6,593	7,041	448	6.80%
State funded grants	3,769	4,524	755	20.03%
Total grants received	10,362	11,565	1,203	11.61%
(a) Operating Grants				
Recurrent - Commonwealth Government				
Financial Assistance Grants - General Allocation	4,284	4,541	257	6.00%
Financial Assistance Grants - Road Construction and Maintenance	2,244	2,423	179	7.98%
Environmental Health	37	47	10	27.03%
Home & Community Care Services	28	30	2	7.14%
Recurrent - State Government				
Art Gallery	90	90	-	0.00%
Art Gallery Education Program	33	53	20	60.61%
Community Facilities	17	5	(12)	-70.59%
Horsham Town Hall Operations	80	80	-	0.00%
Library	181	193	12	6.63%
Maternal & Child Services - Universal	580	576	(4)	-0.69%
School Crossing Supervision	38	49	11	28.95%
Landcare	56	59	3	5.36%
Total recurrent grants	7,668	8,146	478	6%
Non-recurrent - State Government				
Community Engagement	-	126	126	
Youth Engagement	16	73	57	356.25%
Environmental Health	6	7	1	16.67%
Council Transformation	2,325	2,846	521	22.41%
Maternal & Child Services	-	39	39	
Miscellaneous	57	-	(57)	-100.00%
Environmental Sustainability	50	25	(25)	-50.00%
Wimmera Emergency Mgmt Resource Sharing	240	240	-	0.00%
Total non-recurrent grants	2,694	3,356	662	25%
Total operating grants	10,362	11,502	1,140	11%
(b) Capital Grants				
Recurrent - Commonwealth Government				
Roads to recovery	1,428	1,428	-	0.00%
Total recurrent grants	1,428	1,428	-	0.00%
Non-recurrent - State Government				
Buildings	862	1,559	697	80.86%
Footpaths and cycleways	-	499	499	
Other infrastructure	2,649	391	(2,258)	-85.24%
Recreation, leisure and community facilities	2,725	909	(1,816)	-66.64%
Roads	1,005	3,919	2,914	289.95%
Bridges	227	52	(175)	-77.09%
Total non-recurrent grants	7,468	7,329	(139)	-1.86%
Total capital grants	8,896	8,757	(139)	-1.56%
Total Grants	19,258	20,259	1,001	5.20%

Grants - operating (\$1.14 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 has increased by 11.0% or \$1.140 million compared to 2021-22. Major increases include: \$0.521 million for Rural Council Corporate Collaboration, and anticipated increases in the Financial Assistance Grants (formerly Grants Commission) funding of \$0.436 million.

Three small community engagement grants will also contribute an extra \$0.126 million with an extra \$0.057 million grants for youth services.

Grants - capital (\$0.14 million decrease)

Capital grants include all monies received from State and Federal sources for the purposes of funding part of the capital works program. Overall the level of capital grants has decreased by 1.6% or \$0.139 million compared to 2021-22.

Significant funding of \$2.856 million has been received through the Local Roads Community Infrastructure Stage 3 program which will fund various building projects \$0.560 million, urban and rural road reconstruction projects \$2.230 million, footpath projects \$0.499 million, and a recreation project \$0.109 million.

It is anticipated that significant grant funding will be received for the City Oval/Sawyer Park construction. This grant will see capital works completed over two financial years starting in 2022-23 with funding of \$0.823 million being recognised.

The large decrease in grants received in Other infrastructure grants is due to the following: The 2021-22 budget included a large one off grant of \$2.100 million for Wimmera River Pedestrian Bridge, as well as two other one off grants of \$0.284 million and \$0.265 million.

The large decrease in grants received in the Recreation, Leisure and Community area is due to \$1.650 million funding for the City to River Natural Play Feature was budgeted in 2021-22, the final grant claim of \$0.800 million for this project is included in the 2022-23 budget.

4.1.5 Other income

	Forecast Actual 2021/22 \$'000	Budget 2022/23 \$'000	Change \$'000 %	
Interest	617	345	(272)	-44.08%
Interest on rates	40	40	-	0.00%
Aerodrome	38	38	-	0.00%
Art Gallery	35	39	4	11.43%
Caravan Park	64	64	-	0.00%
Childrens Hub	76	60	(16)	-21.05%
Youth Services	20	-	(20)	-100.00%
Commercial Property Rent	205	213	8	3.90%
External works	75	75	-	0.00%
Lease/rental income	111	122	11	9.91%
Vicroads main roads maintenance	581	775	194	33.39%
Wimmera Business Centre	140	134	(6)	-4.29%
Wimmera Intermodal Freight Terminal	109	109	-	0.00%
Other	189	142	(47)	-24.87%
Total other income	2,300	2,156	(144)	-6.26%

Other income (\$0.14 million decrease)

Other income relates to a range of items such as private works, cost recoups and other miscellaneous income items. It also includes interest revenue on investments and rate arrears.

It is expected there will be a decrease of \$0.272 million in interest received, based on the low interest rates and slightly lower levels of cash held. This expected decrease is partly offset in additional income of \$0.194 million from carrying out a contract for Vicroads road maintenance.

4.1.6 Employee costs

	Forecast Actual 2021/22 \$'000	Budget 2022/23 \$'000	Change \$'000 %	
Wages and salaries	19,404	20,619	1,215	6.26%
WorkCover	394	288	(106)	-26.90%
Superannuation	1,536	1,671	135	8.79%
Less amounts capitalised in non-current assets constructed by Council	(1,670)	(2,224)	(554)	33.17%
Total employee costs	19,664	20,354	690	3.51%

Employee costs (\$0.69 million increase)

Employee costs include all labour related expenditure such as wages and salaries and on-costs such as allowances, leave entitlements, employer superannuation, WorkCover, rostered days off, etc. This expense does not include casual staff employed through an agency.

Staffing levels have remained at a constant of 206 EFT. The above cost reflects anticipated hourly rate increases after negotiating a new Enterprise Bargain and increased costs of Superannuation which is increased to 10.5% on 1st July 2022. It is also anticipated more staffing will be utilised in the road reconstruction program than in the previous year.

4.1.7 Materials and services

	Forecast Actual 2021/22 \$'000	Budget 2022/23 \$'000	Change	
			\$'000	%
Advertising	187	189	2	1.07%
Building service contractors	325	340	15	4.62%
Contract cleaning	367	362	(5)	-1.36%
Donations	373	398	25	6.70%
External plant hire	301	244	(57)	-18.94%
External salaries	462	457	(5)	-1.08%
Fringe benefit tax	90	81	(9)	-10.00%
General materials	924	965	41	4.44%
Initiative projects	1,194	855	(339)	-28.39%
Insurances	597	655	58	9.72%
IT expenditure	557	842	285	51.17%
Library membership	512	536	24	4.69%
Management aquatic centre	380	300	(80)	-21.05%
Performing events expenses	858	666	(192)	-22.38%
Plant operating costs	1,572	1,562	(10)	-0.64%
Power, light & heating	866	788	(78)	-9.01%
Rural Councils Transformation Program	1,377	2,522	1,145	83.15%
Telephone	132	132	-	0.00%
Waste management expenses	5,854	6,760	906	15.48%
Water rates	297	302	5	1.68%
Wimmera Development Association membership	212	212	-	0.00%
Materials and services less than \$100,000	2,686	2,544	(142)	-5.29%
Total materials and services	20,123	21,712	1,589	7.90%

Materials and services (\$1.59 million increase)

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 increase by 7.9% or \$1.589 million compared to 2021-22.

The 2021-22 budget includes an increase of \$1.145 million in the Rural Council's Corporate Collaboration (RCCC) project as the project enters implementation stage. This regional project is fully grant funded.

There will also be an increase in waste management expense of \$0.906 million, including additional EPA levy costs of \$0.207 million (total expected EPA cost for year being \$1.305 million) and an additional \$0.711 million for implementation of the new 4 Bin Garbage Collection system.

Information Technology expenditure shows increase of \$0.285 million which reflects the consolidation of all software costs in this one area, the increase in this area shows as a reduction in the materials less than \$100,000 line.

Expenditure on initiatives shows a decrease of \$0.339 million, as extra initiative projects in 2021-22 were funded from extra revenue from grants or reserves (\$0.711 million). See appendix A for detailed listing of 2022-23 initiatives. Expenditure in performing arts area will also decrease by \$0.192 million whilst the venue is partly closed due to the hall floor renewal works being undertaken.

4.1.8 Depreciation and amortisation

	Forecast	Budget	Change	
	Actual			
	2021/22	2022/23	\$'000	%
	\$'000	\$'000	\$'000	%
Property	1,681	1,340	(341)	-20.29%
Plant & equipment	1,266	1,430	164	12.95%
Infrastructure	9,352	9,418	66	0.71%
Total depreciation	12,299	12,188	(111)	-0.90%

Depreciation (\$0.11 million decrease)

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. Changes reflect the decreased depreciation associated with building assets, after the revaluation which occurred in 2020-21.

4.1.9 Amortisation - Intangible Assets

	Forecast	Budget	Change	
	Actual			
	2021/22	2022/23	\$'000	%
	\$'000	\$'000	\$'000	%
Intangible assets	260	260	-	0.00%
Total amortisation - intangible assets	260	260	-	0.00%

Amortisation – Intangible Assets (\$0.00 increase)

Amortisation is an accounting measure, which attempts to allocate the value of an intangible asset over its useful life. Council's intangible asset is the unused airspace available at Dooen Landfill.

4.1.10 Amortisation - Right of use Assets

	Forecast	Budget	Change	
	Actual			
	2021/22	2022/23	\$'000	%
	\$'000	\$'000	\$'000	%
Right of use assets	55	55	-	0.00%
Total amortisation - right of use assets	55	55	-	0.00%

Amortisation – Right of Use Assets (\$0.00 increase)

Amortisation is an accounting measure, which attempts to allocate the value of a right of use asset through the lease commitment. Council's right of use asset is the leased land at Dooen Landfill, where Council has sole use of that asset.

4.1.11 Other expenses

	Forecast	Budget	Change	
	Actual			
	2021/22	2022/23	\$'000	%
	\$'000	\$'000	\$'000	%
Auditors' remuneration - VAGO - audit of financial statements, performance statements and grant acquittals	53	55	2	3.77%
Fees for other services provided by auditors	29	29	-	0.00%
Councillors' allowance	239	281	42	17.57%
Total other expenses	321	365	44	13.71%

Other expenses (\$0.04 million increase)

Other expenses relate to audit fees, mayoral allowances and operating lease rentals. Councillor allowances have increased by 17.6% or \$0.042 million for 2022-23.

4.2 Balance Sheet

4.2.1 Assets

Current Assets (\$6.86 million decrease) and Non-Current Assets (\$18.97 million increase)

Cash and cash equivalents include cash and investments such as cash held in the bank, petty cash and the value of investments in deposits or other highly liquid investments with short-term maturities of three months or less. Financial assets are term deposits with a maturity term of greater than 3 months. Cash and financial assets is expected to decrease by \$7.149 million as Council utilises its existing cash.

Trade and other receivables are monies owed to Council by ratepayers and others. Short-term debtors are expected to increase slightly by \$0.017 million to those levels of 2021-22. Other assets include items such as inventories or stocks held for sale or consumption in Council's services, prepayments and accrued income to increase by \$0.400 million.

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 (\$21.297 million of new, upgraded and renewed assets), depreciation of assets (\$12.188 million), revaluation of assets (\$7.700 million) and the net loss on property write offs (\$1.200 million).

Restricted and unrestricted cash and investments

Cash and cash equivalents held by Council are restricted in part, and not fully available for Council's operations. The budgeted balance sheet statement shows at 30 June 2023 Council will have cash and investments of \$31.040 million. Council has always taken a strong stance to maintain cash backed reserves with the exception of the Industrial Estates Reserve. The analysis of the unrestricted cash position is depicted in the following table:

	Forecast Actual 2020/21 \$'000	Budget 2021/22 \$'000	Change \$'000 %	
Total cash and cash equivalents	4,189	3,040	(1,149)	-27.43%
Other financial assets	34,000	28,000	(6,000)	-17.65%
Restricted cash and investments			-	
-Statutory reserves	(371)	(167)	(204)	54.99%
-Cash held to fund carry forward capital works	(500)	(500)	-	0.00%
-Cash held to fund carry forward service delivery		-	-	
-Trust funds and deposits	(470)	(470)	-	0.00%
Unrestricted cash and investments	36,848	29,903	(6,945)	-18.85%
-Discretionary cash reserves	(10,345)	(9,777)	568	-5.49%
-Staff provisions	(6,299)	(5,908)	391	-6.21%
-Landfill and quarry provisions	(4,051)	(5,871)	(1,820)	44.93%
-Trade payables	(10,119)	(8,249)	1,870	-18.48%
Unrestricted cash adjusted for discretionary reserves and provisions	6,034	98	(5,936)	-98.38%

Explanation of items in above table:

Statutory reserves (\$0.17 million)

These funds must be applied for specified statutory purposes in accordance with various legislative requirements. While these funds earn interest revenues for Council, the funds are not available for other purposes. Funds will be drawn down from this reserve in 2022-23 to commence developing land south of Mill Street, on the former Victrack site.

Cash held to fund carry forward capital works (\$0.50 million)

Carried forward works have not been included in the budget at this point in time due to their uncertain nature and amount. It is anticipated there could be approx. \$4.000 million of uncompleted projects at 30th June 2023. It is expected there will be a small component of the grant funded City Oval/Sawyer Park construction project that will be carried forward to 2023-24 year. Other projects will be identified early in the new financial year.

Unrestricted cash and investments (\$29.90 million)

The amount shown here is in accordance with the definition of unrestricted cash included in Section 3 of the Regulations. These funds are free of statutory obligations and the cash is available to meet Council's cash commitments including capital works expenditure from the previous financial year.

Discretionary cash reserves (\$9.78 million)

These funds are shown as discretionary cash backed reserves, as they are not restricted by a statutory purpose. Council has made decisions regarding the future use of these funds and unless there is a Council resolution these funds should be used for those earmarked purposes. During the 2022-23 year \$5.747 million is budgeted to be transferred to and \$7.808 million from Discretionary Reserves. The decisions about future use of these funds has been reflected in Council's Strategic Resource Plan and any changes in future use of the funds will be made in the context of the future funding requirements set out in the plan. (Section 4.3.1 below describes the purpose and balance of each reserve in detail).

Staff provisions (\$5.91 million)

Council is required to recognise annual leave, long service leave and sick leave gratuity amounts owing to staff, and whilst the provision is not required to be cash backed under regulations, cash funds are available for payout of any of the above items.

Landfill provisions (\$5.87 million)

Council is obligated to restore the Doon landfill to a suitable standard at the end of the assets life and to allow ongoing aftercare of closed cells. The provisions are calculated on the value of expected cost of works to be undertaken. Again, these provisions are not required to be cash backed under regulations, cash funds are available for reinstatement of these items.

Balance available for unrestricted cash adjusted after discretionary reserves, trade payables and provisions (\$0.10 million)

These funds are free of all specific Council commitments and represent funds available to meet daily cash flow requirements, estimated at 30th June 2023, unexpected short-term needs, future loan principal repayments and any budget commitments, which will be expended in the following year such as grants and contributions. Council regards these funds as the minimum necessary to ensure that it can meet its commitments as and when they fall due without borrowing further funds.

4.2.2 Liabilities**Current Liabilities (\$0.28 million decrease) and Non-Current Liabilities (\$0.16 million decrease)**

Trade and other payables are those to whom Council owes money as at 30 June. These liabilities are budgeted to increase by \$0.249 million. Unearned income/revenue includes capital grant funding received that has not been acquitted according to the grant agreement, expected to decrease by \$1.000 million.

Interest bearing loans are budgeted to increase by \$1.000 million with a new loan drawn down to assist funding the City Oval/Sawyer Park construction.

Provisions include accrued long service leave, annual leave, sick leave gratuity and landfill restorations. These liabilities are budgeted to decrease by \$0.363 million with decreases in employee provisions due to long term staff leaving Council.

4.2.3 Borrowings

The table below shows information on borrowings specifically required by the Regulations.

	Forecast	Budget	Projections		
	Actual				
	2021/22	2022/23	2023/24	2024/25	2025/26
	\$	\$	\$	\$	\$
Amount borrowed as at 30 June of the prior year	4,432	4,305	5,305	7,317	10,044
Amount proposed to be borrowed	-	1,000	2,079	2,965	4,655
Amount projected to be redeemed	(127)	-	(67)	(238)	(4,795)
Amount of borrowings as at 30 June	4,305	5,305	7,317	10,044	9,904

Interest-bearing loans and borrowings are borrowings of Council. The opening balance of \$4.305 million is an interest only loan with full repayment of this amount in 2025-26. A new loan is budgeted to be drawn down during 2022-23 of \$1.000 million to assist funding the City Oval/Sawyer Park construction.

4.2.4 Leases by Category

As a result of the introduction of AASB 16 Leases, right-of-use assets and lease liabilities have been recognised as outlined in the table below.

	Forecast	Budget
	Actual	
	2021/22	2022/23
	\$	\$
Right-of-use assets		
Property	288	240
Total right-of-use assets	288	240
Lease liabilities		
Current lease Liabilities		
Land	46	48
Total current lease liabilities	46	48
Non-current lease liabilities		
Land	295	247
Total non-current lease liabilities	295	247
Total lease liabilities	341	295

Where the interest rate applicable to a lease is not expressed in the lease agreement, Council applies the average incremental borrowing rate in the calculation of lease liabilities. The current incremental borrowing rate is 3%.

4.3 Statement of changes in Equity

4.3.1 Reserves

Although not restricted by statutory purpose, Council has made decisions regarding the future use of Reserve funds as described below. Unless there is a Council resolution, these funds should be used for these earmarked purposes:

CBD and Car Park Development Reserve (30 June 23 Balance \$0.71 million)

This reserve is funded mostly by the annual transfer of the profit in the operation of Council's parking meters. Contributions from developers in lieu of car parking spaces are also transferred to this reserve. Parking meters fines generally cover the cost of employing parking officers. The account is maintained to develop car parking in the CBD; to purchase new and replacement meters; and has been to generally develop the CBD area with major road works and improvements. The rationale for the reserve is that the shopping public who contribute through the parking meters see their contributions going to improve the CBD area where they have an interest, regardless of whether they are residents of Horsham. This reserve will contribute \$0.206 million during 2022-23 towards the River Activation project. Funding for the completion of the replacement of all Council's parking meters is also planned at a cost of \$0.210 million and also funding for additional disabled car parking bays \$0.023 million.

Wimmera Business Centre Reserve (30 June 23 Balance \$0.15 million)

This reserve was established in 2011 to hold any annual operating surpluses generated by the Wimmera Business Centre. These can be utilised to offset any future deficits or applied to works that benefit the Centre's operations as approved by their Committee of Management.

Information Technology Reserve (30 June 23 Balance \$0.26 million)

The Information Technology reserve is held to allow purchasing of computer related hardware items, related software and IT initiatives. Any under expenditure in the IT budget, is placed in this reserve and is held to be expended on forecast or unexpected expenditure in the IT area during any particular year. \$0.220 million will be drawn from this reserve in 2022-23 to fund capital works, \$0.055 million for software replacement/upgrades and \$0.116 million for IT initiatives.

Plant Replacement Reserve (30 June 23 Balance \$1.13 million)

This reserve is maintained in conjunction with the plant operating account to fund Council's purchases of replacement plant and equipment. Plant and equipment are charged out on an hourly rate to Council operations and the income from this activity is transferred to the plant operating account. General maintenance and operating expenditure on plant is debited to that account and the net profit or surplus on an annual basis is transferred to this reserve for expenditure on purchases of plant and equipment. The rationale for this account is that often the purchases of plant equipment are unevenly spread across a number of years, and by maintaining this reserve, it allows Council to ensure that there is always a sum of money available to purchase plant when required and that the uneven spread of expenditure has no effect on the annual budget. This account is dependent upon plant operating charge-out rates being matched to the plant operating costs and the annualised cost of replacement of plant. An ongoing ten-year plant program is prepared by Council's Fleet Management department, which clearly shows that this reserve account does not fall in value in the long term. The net value of plant purchases funded from this reserve in 2022-23 budget is \$1.713 million. Fuel savings of \$0.080 million will be transferred to fund other business efficiency programs in 2022-23. Depot decontamination works of \$0.267 million will also be funded from this reserve.

Waste Management Reserve (30 June 23 Balance \$0.86 million)

The waste management reserve is created to provide funds to rehabilitate landfills at the end of their useful lives and for other major capital expenditure in the waste management area. The account is mainly utilised for the continued expansion and compliance of the regional landfill at Dooen. Given the limited funds available and the increasing costs of waste management, this account from time to time is utilised to fund other waste management capital works. It is important in the long term, not to overdraw this account to the detriment of the establishment or expansion of the landfill and that processes are in place to ensure that there is sufficient monies in the waste management reserve to meet the obligations at that time. During 2022-23 financial year, \$2.276 million will be drawn from this reserve. Major items funded include rehabilitation on Johns Cell 1 putrescible area \$0.49 million, Johns Cell 2 rehabilitation capping \$0.118 million and completion of the Dooen portable office \$0.121 million. The implementation of the 4 bin collection system will also see \$1.203 million expended from this reserve on new garbage and recycling bins.

Contingency Reserve (30 June 23 Balance \$0.47 million)

With the introduction of Council elections every four years and their significant cost, Council allocates an annual sum into this reserve to spread this cost. Also included are the costs for Road & Bridge asset surveys required under the Road Management Act.

Wimmera Regional Library Corporation Asset Replacement Reserve (30 June 23 Balance \$0.02 million)

The Wimmera Regional Library Corporation has moved responsibility for asset replacement requirements to each member Council to provide funds at the point that assets need to be replaced. There are no plans for major capital asset replacement during 2022-23.

Major Capital Projects Reserve (30 June 23 Balance \$0.96 million)

This reserve is to provide for future asset replacements for major strategic projects. There are no plans for major capital asset replacement during 2022-23.

Town Hall Development Reserve (30 June 23 Balance \$0.05 million)

This new reserve has been established to set aside funds to meet future asset replacements for this major asset. Council allocates an annual sum into this reserve. As the balance grows in this reserve, Council will be able to reallocate funding for any aging assets that need to be renewed at this facility.

Infrastructure Gap Reserve (30 June 23 Balance \$0.03 million)

Council's Asset Management Plan, through the MAV's STEP program has identified a significant infrastructure renewal funding gap. One of the strategies to address this gap has been to levy an additional percentage rate rise in its budget, which is then specifically targeted to fund asset renewal on identified priority Council assets. This process began in 2007-08 when a 0.5% rate rise was set. A further 1.5% was set the following year and then an additional 2% annual rate rise to 2011-12, 1% in 2012-13, 2013-14, 2014-15, 2015-16, 2016-17, 2017-18, 2018-19 and 2019-20. These funds are placed in this reserve and the total funds raised are to be expended within the financial year on asset renewal to improve the overall condition of Council's asset stocks. 2022-23 will see \$2.645 million used from this reserve for targeted infrastructure renewal.

Open Spaces Contribution Reserve Account (30 June 23 Balance \$0.23 million)

The recreation contribution reserve is comprised mainly of developer contributions in lieu of land, when subdividing residential areas. There is a statutory requirement that any developers contributions to this fund be spent on capital works in relation to purchase of recreation land or development of recreation land. Funding from this reserve in 2022-23 of \$0.214 million will be utilized in developing land south of Mill Street in Horsham north.

Road Construction Reserve (30 June 23 Balance \$0.03 million)

This reserve is maintained with contributions from developers of rural residential subdivisions. The intention of the reserve is that monies contributed by developers will be expended on roads adjoining the rural residential subdivision.

Sustainability Reserve (30 June 23 Balance \$0.28 million)

This reserve was established in 2017-18 and was created to provide some initial funding for projects of a sustainability nature such as alternative energy projects, solar panels and LED Lighting, where there are expected to be pay backs and ongoing savings in operational costs. 2022-23 financial year will see \$0.056 million of savings fed back into this reserve. This reserve will provide funding for the zero carbon plan implementation \$0.080 million and match grant funding of \$0.075 million for developing specific sustainability plans.

Commercial Properties (Firebrace Street) Reserve (30 June 23 Balance \$0.54 million)

Council owns commercial properties in Firebrace Street, which were the former Shire of Wimmera Offices. In association with our appointed real estate agent, the Council regularly reviews the rental income and has determined that any increase in rental income should be placed in a reserve. The long-term intention of this reserve is to build up sufficient funds to make significant improvements to Council's commercial properties in Firebrace Street. During 2022-23, \$0.138 million will be utilised to remove rising damp in some of the council owned shops on Firebrace Street.

Aquatic Centre Reserve (30 June 23 Balance \$0.05 million)

This reserve has been established to set aside funds to meet future asset renewal requirements at the Centre in accordance with its Business Plan.

Industrial Estate Reserve (30 June 23 Balance \$2.41 million)

The industrial estate reserve comprises cash and the value of both undeveloped and developed land. All costs in relation to purchase of undeveloped land and the development of land into industrial lots are paid from this reserve and the proceeds of the sale or lease of this land to developers is returned to the reserve, together with any government grants, which may be attracted for development of industrial estates. In 2022-23, \$1.199 million will be used to undertake development works, comprising of roads, drainage, crossovers, trees and water and power supply at the Horsham Enterprise Estate. Similar development will occur at Burnt Creek Industrial Estate of \$1.79 million, of which Council is anticipating a grant of \$1.19 million with this reserve contributing the balance of \$0.595 million to the project. Funding of \$0.116 million will be used for implementation of the property strategy which will assist in generating \$1.204 million of land sales from WAL Hub (Wimmera Agriculture and Logistics Hub) during the year. This reserve balance is made up of a cash component and land value of industrial land.

Loan Fund Reserves (30 June 23 Balance \$3.29 million)

Funds of \$0.162 million held in this reserve are to assist offset of repayments for projected borrowings for major projects in the next 1-2 years. Other balances to this reserve are sinking fund instalments for the interest only loans now been sourced through the MAV Funding Vehicle. This reserve balance will increase until 2025-26, in that year Council will repay the \$4.305 million loan in full. \$0.422 million will be transferred into this reserve each year until \$4.305 million is reached in 2025-26.

Aerodrome Reserve (30 June 23 Balance \$0.66 million)

This reserve was created to provide for the large resealing program at the aerodrome. The reserve is also used to accumulate any landing fees and property lease fees and the funds in the reserve are used for development works at the aerodrome.

Regional Livestock Exchange Reserve (30 June 23 Balance \$0.56 million)

The regional livestock exchange reserve was created by the former City of Horsham to accumulate funds towards the redevelopment of the saleyards. This reserve has been used in the construction of the new livestock exchange at Burnt Creek and the clean-up of the old City Gardens site. The sums accumulated in the reserve are now retained to provide for capital developments which may occur at the livestock exchange and also to commence a replacement and refurbishment fund to be accumulated over future years. The livestock roofing project was completed in October 2021. A grant of \$1.490 million was received, and \$2.340 million was sourced from internal reserve borrowings to complete this project in 2020-21. This reserve will make annual loan payments of \$0.090 million per year to extinguish these internal loan borrowings for the next 25 years. A small amount of \$0.020 million will be used for renewal of assets at the exchange in 2022-23.

Drainage Headworks Reserve (30 June 23 Balance \$0.56 million)

This reserve is funded by developer contributions in consideration of the amount of drainage run off land that they cause as a result of development, and are a contribution to the existing and future stormwater drainage head-works of the municipality. The funds of this reserve are expended on major drainage head-works.

Wimmera Intermodal Freight Terminal (WIFT) Reserve (30 June 23 Balance \$0.911 million)

This new reserve has been established to meet programmed asset renewal commitments as approved by the Committee of Management for the WIFT. The annual transfer to this reserve from funds received for lease of facility will be \$0.059 million in 2022-23.

Unfunded Superannuation Reserve (30 June 23 Balance \$0.00 million)

This reserve had been created to hold funds for possible future contributions towards Council's unfunded superannuation liabilities. The last call on unfunded superannuation liability was over 10 years ago, it is possible that Council will not be required to make any further payments. A council resolution in 2021-22, saw the balance of \$0.600 million being utilized to fund the MAV WorkCare Scheme shortfall.

Internal Loan Borrowings from Reserves (30 June 23 Balance -\$2.07 million)

Council has determined to utilise cash held in lieu of external loan borrowings for any major projects. \$0.900 million was borrowed from reserves to assist in funding the completion of the Horsham North Children's Hub in 2018-19 and \$2.340 million by end of 2020-21 as part funding for the Horsham Regional Livestock Exchange Roofing project. Each year these two projects will repay cash into this reserve to reduce the debt owing. The children's hub loans will be repaid over a 10-year period ending 30/6/28, whilst the Livestock Exchange Roof will be repaid over a 25 year period, finalising at end of 2047. Further internal borrowings of \$0.755 million were utilised during 2020-21 to fund HACC redundancies when Council exited the services in December 2020. Balance on the HACC debt will be \$0.155 million at 30/6/23 with the final repayment during 2023-24.

4.3.2 Equity**Equity (\$12.20 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 previously recorded value of assets and their current valuations.
- Other reserves that are funds that Council wishes to separately identify as being set aside to meet a specific purpose in the future and to which there is no existing liability. These amounts are transferred from the Accumulated Surplus of the Council to be separately disclosed.
- Accumulated surplus is the value of all net assets less Reserves that have accumulated over time.

4.4 Statement of Cash Flows**4.4.1 Net cash flows provided by / (used in) operating activities****Operating activities (\$0.50 million increase)**

The increase in net cash from operating activities of \$0.501 million results from overall increases in receipts of \$2.594 million from:

- rates and charges \$1.333 million,
- grants \$2.262 million,
- other revenue \$1.195 million
and a
- decrease in user charges, contributions, interest and fees and fines \$1.196 million

Increases in all payment groups total \$1.820 million from the following:

- employee costs \$0.589 million,
- materials and services \$0.671 million,
- other expenses \$0.833 million

4.4.2 Net cash flows provided by / (used in) investing activities**Investing activities (\$0.137 million decrease)**

Proceeds from sales of property has increased by \$1.01 million with the expected sales of industrial land (\$1.204 million). This extra revenue reduces the effect of \$0.935 million increase in capital works payments during the year.

Carry-forward works are not included in these numbers.

4.4.3 Net cash flows provided by / (used in) financing activities

Financing activities (\$1.13 million increase)

Council has extinguished all principal and interest loans as at 30th June 2022. The only interest charge in 2022-23 relates to interest due (\$0.171 million) on an interest-only loan. New borrowings of \$1.000 million for capital works have been included. Council is in its seventh year of borrowings from the MAV Funding Vehicle in which Council receives an interest only loan under the conditions of that arrangement. There is an approx. 0.5% to 1.0% savings in financing costs under this arrangement, and Council will transfer appropriate cash to a capital reserve each year to meet the loan redemption required at the finalisation of the term. For 2022-23 the amount transferred to reserve is \$0.420 million.

4.5 Capital works program

This section presents a listing of the capital works projects that will be undertaken for the 2022-23 year, classified by expenditure type and funding source. Works are also disclosed as current budget or carried forward from prior year.

4.5.1 Summary by Class of asset

	Forecast Actual 2021/22 \$'000	Budget 2022/23 \$'000	Change \$'000	%
Property	2,468	5,371	2,903	117.63%
Plant and equipment	2,798	2,541	(257)	-9.19%
Infrastructure	15,095	13,384	(1,711)	-11.33%
Total	20,361	21,296	935	4.59%

Property: The 2022-23 budget reflects an increase of \$2.903 million in building projects; including \$3.221 million funding for 1st year of construction of City Oval/Sawyer Park, including netball court clubrooms, community centre/change rooms/toilets and event stage, broadcast box and storage facility (dependent on securing \$0.822 million grant funding); \$0.265 million for The Station indoor outdoor upgrade (dependent on securing \$0.265 million grant funding); and finalisation of the refurbishment of Town Hall Heritage Hall floor replacement \$0.220 million (grant received for \$0.220 million).

Infrastructure: The 2022-23 budget reflects a decrease of \$1.711 million in projects. This includes an additional \$2.861 million of increased expenditure on rural road reconstruction which will occur if \$2.861 million of grant funding is secured. Other major projects for 2022-23 include: \$0.648 million funding for 1st year of construction of City Oval/Sawyer Park netball courts, (dependent on securing \$0.324 million grant); finalisation of City to River Natural Play Feature \$0.8480 million; major development works at Enterprise Estate of \$1.199 million, and Burnt Creek Industrial Estate of \$1.785 million (dependent on grant funding of \$1.191 million).

	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contrib. \$'000	Council cash \$'000	Borrowings \$'000
Property	5,371	908	2,496	1,967	-	1,559	21	2,791	1,000
Plant and equipment	2,541	436	2,010	95	-	-	25	2,516	-
Infrastructure	13,384	5,279	6,613	1,492	-	7,198	-	6,186	-
Total	21,296	6,623	11,119	3,554	-	8,757	46	11,493	1,000

Property

The property class comprises buildings and building improvements including community facilities, municipal offices, sports facilities and pavilions.

The large increase in expenditure on property projects in 2022-23 relates to increased grant funding of \$0.697 million compared to last year's funding, as well as loan funding of \$1.000 million towards the first year's expenditure on the City Oval/Sawyer Park project.

Plant and equipment

Plant and equipment includes plant, machinery and equipment, computers and telecommunications.

The more significant projects include ongoing cyclical replacement of the plant and vehicle fleet (\$1.875 million), and new plant \$.228 million.

Information Technology includes: \$0.117 million for new digital device rollout for infrastructure team.

Infrastructure

Infrastructure includes roads, bridges, footpaths and cycle-ways, drainage, recreation, leisure and community facilities, parks, open space and streetscapes, off street car parks and other structures.

Road reconstruction is the most significant infrastructure capital program expending \$8.527 million. This includes urban roadworks \$1.197 million, rural \$5.405 million, and industrial estate road infrastructure \$1.924 million. Other program expenditures include: Road Bridges \$0.105 million, Industrial Estate Water/Power supply and other works \$1.060 million, Footpath and cycle-ways \$0.584 million, Drainage \$0.142 million, Off street Car Parks and parking meter works \$0.288 million, parks and open spaces \$0.403 million and recreation expend of \$1.991 million. (Full details see 4.5.2 below). Many of these projects are funded from either grant revenue or transfers from cash reserves.

Asset renewal (\$11.12 million), new assets (\$6.62 million) and upgrade (\$3.55 million)

A distinction is made between expenditure on new assets, asset renewal and upgrade. 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. (Full details see 4.5.2 below).

Carried forward works

At the end of each financial year, there are projects that are either incomplete or not commenced due to factors including planning issues, weather delays, timing of expected grant receipts and extended consultation. Because there is great uncertainty in determining carry-forward before the financial year end has occurred the decision has been made not to include any estimates carry-forward items for the initial budget. Once projects are finalised at year end, carry-forward amounts will be loaded in to the budget.

4.5.2 Capital Works – 2022-23

ASSET DESCRIPTION	TOTAL COST	RENEWAL	UPGRADE	NEW	TIED GRANTS	LRCI	R2R + R2R Special	SPECIAL RATE/ CHRG/ CONTRIB	LOANS	ASSET SALES	CASH RESERVES	GENERAL REVENUE	TIED GRANTS	R2R + R2R Special	SPECIAL RATE/ CHRG/ CONTRIB	LOANS	ASSET SALES	CASH RESERVES	INFRA-STRUCTURE RENEWAL RESERVES	GENERAL REVENUE
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
PROPERTY																				
Buildings																				
NATIMUK PRESCHOOL ACCESSIBLE TOILET/SOLAR	65,564	18,358	18,358	28,848		61,714						3,850								18,358
THE STATION INDOOR OUTDOOR UPGRADE INCS. ENTRANCE IMPROVEMENTS, ACCESSIBLE TOILETS, DECKING	265,000	53,000	106,000	106,000	150,000	115,000							53,000							
AQUATIC CENTRE MISC PROVISION	10,000			10,000								10,000								
TOWN HALL, HERITAGE HALL FLOOR REPLACEMENT total project \$620k. 21.22 \$410k, 22.23 \$210k.	220,000	220,000				220,000							220,000							
TOWN HALL STAFF ROOM & WORKSTATIONS	159,000		39,750	119,250								159,000								
TOWN HALL UPGRADE - BOILERS, THEATRE LIGHTING	200,000	100,000	100,000									200,000							100,000	
HAMILTON LAMB HALL ACCESSIBLE TOILET	53,398	26,699	26,699									53,398								26,699
FIREBRACE ST SHOPS RENEWAL RISING DAMP	137,800	68,900	68,900								137,800							68,900		
WEIR PARK PUBLIC CONVENIENCE UPGRADE	31,800	15,900	15,900			31,800														15,900
ROBERTS AVE PUBLIC CONVENIENCE UPGRADE	21,200	10,600	10,600									21,200							7,766	2,834
TELANGATUK PUBLIC CONVENIENCE UPGRADE	131,944	65,972	65,972			131,944														65,972
BUILDING RENEWAL PROGRAM 22/23:																				
JUNG HALL FLOORBOARDS AND OTHER RENEWAL	25,000	25,000										25,000							25,000	
LAWN TENNIS CLUB CARPET RENEWAL	15,000	15,000										15,000							15,000	
ROWING CLUB PUBLIC CONVENIENCE RENEWAL	53,148	53,148										53,148							53,148	
WOOLWORTHS PUBLIC CONVENIENCE FLOORING RENEWAL	13,000	13,000										13,000							13,000	
CITY OVAL (ADJ VIC) PUBLIC CONVENIENCE RENEWAL	38,966	38,966										38,966							38,966	
BOTANIC GARDEN PUBLIC CONVENIENCE RENEWAL	59,784	59,784										59,784							59,784	
SOUNDSHELL SWITCHBOARD UPGRADE	20,000	20,000										20,000							20,000	
BENNETT RD KINDERGARTEN STUMPING	15,000	15,000										15,000							15,000	
CENTRAL PARK TENNIS PAVILION CARPET AND VINYL	13,000	13,000										13,000							13,000	
LIBRARY CARPET AND CONVENIENCE RENEWAL	50,000	50,000										50,000							50,000	
THE STATION ROOF REPLACEMENT	30,000	30,000										30,000							30,000	
CIMC CENTRE FLOOR & PAINTING	20,000	20,000										20,000							20,000	
HAVEN HALL FLOORING	14,500	14,500										14,500							14,500	
HSM COMMUNITY OVAL VINYL RENEWAL	13,500	13,500										13,500							13,500	
BASKETBALL STADIUM CHANGEROOM RENEWAL	20,579	20,579						20,579							20,579					
TOTAL OF ABOVE \$392K																				

ASSET DESCRIPTION	FUNDING SOURCE FOR ALL CAPITAL PROJECTS												FUNDING SOURCE FOR RENEWAL ASSETS ONLY							
	TOTAL COST	RENEWAL	UPGRADE	NEW	TIED GRANTS	LRCI	R2R + R2R Special	SPECIAL RATE/ CHRG/ CONTRIB	LOANS	ASSET SALES	CASH RESERVES	GENERAL REVENUE	TIED GRANTS	R2R + R2R Special	SPECIAL RATE/ CHRG/ CONTRIB	LOANS	ASSET SALES	CASH RESERVES	INFRA-STRUCTURE RENEWAL RESERVES	GENERAL REVENUE
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Buildings																				
SENSORS FOR COMMUNITY RECREATION ACCESS	60,000			60,000								60,000								
CITY OVAL/SAWYER PARK CONSTRUCTION STAGE 1:																				
FUNDED OVER TWO YEARS 22/23, 23/24																				
- NETBALL COURT CLUBROOMS	1,458,450	729,225	729,225		422,476				320,532			715,442	422,476							306,749
- COMMUNITY CENTRE/CHANGEROOMS/TOILETS	713,441	356,721	356,721						679,468			33,973				356,721				
- EVENT STAGE, BROADCAST BOX, & STORAGE	1,050,000	346,500	346,500	357,000	400,000							650,000	346,500							
BALANCE OF FIRST YEAR, NETBALL COURTS \$611K SHOWN IN RECREATION AREA																				
SUSTAINABILITY PROJECTS - ENERGY SAVING MEASURES - Zero Carbon Plan Projects	106,000			106,000	26,500						79,500									
PORTABLE OFFICE DOOEN LANDFILL	121,158			121,158							121,158									
BUILDINGS EXTERNAL PROJECT DESIGN & SCOPING INCLUDES THE FOLLOWING TWO PROJECTS:	165,000	82,500	82,500									165,000								82,500
- DETAILED SCOPE FOR VARIOUS BUILDING UPGRADES FOR FUTURE YEARS \$50K																				
- DEVELOP DETAILED SCOPE AND VARIOUS PLANS FOR PUBLIC TOILETS \$50K																				
Sub-Total - Buildings	5,371,231	2,495,851	1,967,124	908,256	998,976	560,458		20,579	1,000,000		338,458	2,452,761	1,041,976		20,579	356,721		68,900	488,664	519,011
TOTAL PROPERTY	5,371,231	2,495,851	1,967,124	908,256	998,976	560,458		20,579	1,000,000		338,458	2,452,761	1,041,976		20,579	356,721		68,900	488,664	519,011
PLANT AND EQUIPMENT																				
Plant and Machinery																				
PLANT	2,103,050	1,875,050		228,000						389,680	1,713,370						389,680	1,485,370		
PUBLIC ART PROJECTS	30,000			30,000								30,000								
ART GALLERY ART COLLECTIONS	25,000			25,000				25,000												
Sub-Total - Plant & Machinery	2,158,050	1,875,050		283,000				25,000		389,680	1,713,370	30,000					389,680	1,485,370		

ASSET DESCRIPTION	TOTAL COST	RENEWAL	UPGRADE	NEW	FUNDING SOURCE FOR ALL CAPITAL PROJECTS								FUNDING SOURCE FOR RENEWAL ASSETS ONLY							
					TIED GRANTS	LRCI	R2R + R2R Special	SPECIAL RATE/ CHRG/ CONTRIB	LOANS	ASSET SALES	CASH RESERVES	GENERAL REVENUE	TIED GRANTS	R2R + R2R Special	SPECIAL RATE/ CHRG/ CONTRIB	LOANS	ASSET SALES	CASH RESERVES	INFRA-STRUCTURE RENEWAL RESERVES	GENERAL REVENUE
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
PLANT AND EQUIPMENT																				
Furniture, Computers and Telecommunications																				
IT HARDWARE UPGRADES	50,000		50,000								50,000									
IT SOFTWARE UPGRADES \$12k	15,000		15,000								15,000									
NETWORK INFRASTRUCTURE	30,000		30,000								30,000									
REPLACEMENTS OF AGED WORKSTATIONS AND LAPTOPS	50,000	50,000									50,000							50,000		
NEW TABLETS	5,000			5,000							5,000									
UPS UPGRADES AND REPLACEMENTS	10,000	10,000									10,000							10,000		
BACK UP SERVER/SERVICES - SOFTWARE/HARDWARE	15,000	15,000									15,000							15,000		
CCTV HARDWARE RENEWAL (PUBLIC)	10,000	10,000									10,000							10,000		
CCTV HARDWARE RENEWAL (CORP)	20,000	20,000									20,000							20,000		
MEETING ROOM HARDWARE	30,000	30,000									30,000							30,000		
VULNERABILITY MMENT SOFTWARE	30,000			30,000							30,000									
DIGITAL DEVICES ROLLOUT INFRA TEAM	117,500			117,500								117,500								
Sub-Total - Furn & Equip	382,500	135,000	95,000	152,500							265,000	117,500						135,000		
TOTAL PLANT AND EQUIPMENT	2,540,550	2,010,050	95,000	435,500				25,000		389,680	1,978,370	147,500					389,680	1,620,370		
INFRASTRUCTURE																				
Roads																				
URBAN ROAD CONSTRUCTION 2022/23 ROAD COMP																				
MINOR SEAL EXTENSIONS	20,000			20,000								20,000								
CONSULTANCY/DESIGN	20,000			20,000								20,000								
URBAN LOCAL RDS FINAL SEALS	65,849	65,849										65,849							65,849	
INTERSECTION TREATMENTS URBAN	21,000		21,000									21,000								
URBAN RDS DONATED INFRA PROJECT MANAGEMENT	69,582			69,582								69,582								
OTTA SEAL - KENNY RD (West of Transfer Station)	35,000	10,000	25,000									35,000								10,000
DISABLED CAR PARKING BAY ADDITIONS	23,320		23,320								23,320									
MILL ST TRAFFIC AND PARKING MANAGEMENT	107,000			107,000		107,000														
MICROSURFACING URBAN ALL COND 4	534,252	534,252				534,252							534,252							
RENEWAL KERB & CHANNEL	145,000	145,000				145,000							145,000							

					FUNDING SOURCE FOR ALL CAPITAL PROJECTS								FUNDING SOURCE FOR RENEWAL ASSETS ONLY							
ASSET DESCRIPTION	TOTAL COST	RENEWAL	UPGRADE	NEW	TIED GRANTS	LRCI	R2R + R2R Special	SPECIAL RATE/ CHRG/ CONTRIB	LOANS	ASSET SALES	CASH RESERVES	GENERAL REVENUE	TIED GRANTS	R2R + R2R Special	SPECIAL RATE/ CHRG/ CONTRIB	LOANS	ASSET SALES	CASH RESERVES	INFRA-STRUCTURE RENEWAL RESERVES	GENERAL REVENUE
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Roads																				
OTHER																				
ENTERPRISE ESTATE STAGE 1 (IND. RESERVE)																				
REST OF PROJECT SHOWN UNDER OTHER INFRASTRUCTURE CLASSIFICATION																				
ROADS & DRAINAGE	844,305			844,305							844,305									
BURNT CREEK INDUSTRIAL ESTATE DEVELOPMENT (IND RESERVE) REST OF PROJECT SHOWN UNDER OTHER INFRASTRUCTURE CLASSIFICATION																				
ROADS & DRAINAGE	1,080,000			1,080,000	800,000						280,000									
RURAL CONSTRUCTION 2022/23																				
INTERSECTION/TRAFFIC IMPROVEMENT	15,000		15,000									15,000								
CONSULTANTS	10,000			10,000								10,000								
MINOR SEAL EXTENSIONS	10,000			10,000								10,000								
VEGETATION CLEARANCE RD RECONSTRUCTION	30,000	30,000										30,000								30,000
HEAVY PATCHING RURAL	600,000	600,000					600,000						600,000							
MICROSURFACING RURAL	27,195	27,195										27,195								27,195
HEAVY VEHICLE FUNDING FOR KEY LINK ROADS WITH WIDENING OF SEALS ON EACH RURAL ROAD AS BELOW:																				
- POLKEMMET RD FROM CHAINAGE 19.920-22.275 FROM PLOWRIGHTS RD(IMMED STH MEYERS LN) ID 1897	683,098	409,859	273,239		341,549							341,549	68,310							341,549
- POLKEMMET RD FROM CHAINAGE 24.010-25.840 FROM PLOWRIGHTS RD(IMMED STH NATIMUK CEMETERY RD) ID 1899	530,815	307,873	222,942		265,408							265,408	42,465							265,408
- HORSHAM-LUBECK RD FROM CHAINAGE 24.660-26.405 FROM HORSHAM-DRUNG SOUTH RD 13.397(IMMED EST DOMASCHENZ RD) ID 4484	525,990	341,894	184,097		262,995							262,995	78,899							262,995
- HORSHAM-LUBECK RD FROM CHAINAGE 26.405-27.505 FROM HORSHAM-DRUNG SOUTH RD 13.397(IMMED EST GOLTON RD) ID 1065	331,760	215,644	116,116		165,880							165,880	49,764							165,880
- NORTH EAST WONWONDAH RD FROM CHAINAGE 0-0.470 FROM HENTY HWY(IMMED EST HENTY HWY) ID 1673	136,300	88,595	47,705		68,150							68,150	20,445							68,150
- NORTH EAST WONWONDAH RD FROM CHAINAGE 0.720-1.950 FROM HENTY HWY(WST MACKINS RD) ID 1675	356,700	214,020	142,680		178,350							178,350	35,670							178,350
- NORTH EAST WONWONDAH RD FROM CHAINAGE 2.180-3.200 FROM HENTY HWY(EST MACKINS RD) ID 3271	295,800	180,438	115,362		147,900							147,900	32,538							147,900
RURAL LOCAL RDS FINAL SEALS	302,282	302,282				302,282							302,282							
REHABILITATION WORKS																				
URBAN RESEALS	156,247	156,247					70,028					86,219		70,028						86,219
RURAL RESEALS	450,911	450,911					411,541					39,370		411,541						39,370
RURAL RD SHOULDER																				
RESHEETING/RECONSTRUCT	200,000	200,000					141,313					58,687		141,313						58,687
RURAL GRAVEL RESHEETING	900,000	900,000					805,514					94,486		805,514						94,486
Sub-Total - Roads	8,527,407	5,180,059	1,186,461	2,160,887	2,230,232	1,688,534	1,428,396				1,147,625	2,032,620	1,909,625	1,428,396					1,802,038	40,000

ASSET DESCRIPTION	FUNDING SOURCE FOR ALL CAPITAL PROJECTS												FUNDING SOURCE FOR RENEWAL ASSETS ONLY							
	TOTAL COST	RENEWAL	UPGRADE	NEW	TIED GRANTS	LRCI	R2R + R2R Special	SPECIAL RATE/ CHRG/ CONTRIB	LOANS	ASSET SALES	CASH RESERVES	GENERAL REVENUE	TIED GRANTS	R2R + R2R Special	SPECIAL RATE/ CHRG/ CONTRIB	LOANS	ASSET SALES	CASH RESERVES	INFRA-STRUCTURE RENEWAL RESERVES	GENERAL REVENUE
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Bridges & Major Culverts																				
RENEWAL BRIDGE ASSETS cond 5	105,000	105,000			52,500							52,500	52,500						52,500	
Sub-Total - Bridges	105,000	105,000			52,500							52,500	52,500						52,500	
Footpaths and Cycleways																				
BIKEPATHS RESEALS	35,187	35,187										35,187							35,187	
FOOTPATH REHABIL - DISABILITY STRATEGY UPGRADE PROJECTS	50,000		50,000									50,000								
EXTEND BIKE TRACKS FROM BIKE PLAN	105,000		52,500	52,500		105,000														
RENEWAL FOOTPATHS Cond 4	68,620	68,620				68,620							68,620							
HORSHAM NORTH FOOTPATH UPGRADE PROGRAM	325,180	227,626	97,554			325,180							227,626							
INCS. BELOW TWO ITEMS: ONE SIDE FOOTPATH MARY ST BTWN WINIFRED AND PALM AVE STH -438 M \$56,940 ONE SIDE FOOTPATH ANDERSON ST, EAST OF 22 ANDERSON ST -188 M \$24,440	-																			
Sub-Total - Footpaths and Cycleways	583,987	331,433	200,054	52,500		498,800						85,187	296,246						35,187	
Drainage																				
RENEWAL DRAINAGE ASSETS	141,750	141,750										141,750								141,750
Sub-Total - Drainage	141,750	141,750										141,750								141,750
Off Street Car Parks																				
OFF STREET CAR PARK RESEALS	78,356	78,356										78,356							78,356	
PARKING MANAGEMENT PLAN IMPLEMENTATION	210,000	105,000	105,000								210,000							105,000		
Sub-Total - Off Street Car Parks	288,356	183,356	105,000								210,000	78,356						105,000	78,356	

ASSET DESCRIPTION	FUNDING SOURCE FOR ALL CAPITAL PROJECTS												FUNDING SOURCE FOR RENEWAL ASSETS ONLY							
	TOTAL COST	RENEWAL	UPGRADE	NEW	TIED GRANTS	LRCI	R2R + R2R Special	SPECIAL RATE/ CHRG/ CONTRIB	LOANS	ASSET SALES	CASH RESERVES	GENERAL REVENUE	TIED GRANTS	R2R + R2R Special	SPECIAL RATE/ CHRG/ CONTRIB	LOANS	ASSET SALES	CASH RESERVES	INFRA-STRUCTURE RENEWAL RESERVES	GENERAL REVENUE
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Recreational, leisure and community facilities																				
RURAL TENNIS COURT REFURBISHMENT FINAL STAGE 3 - Haven	109,000	109,000				109,000							109,000							
CITY TO RIVER NATURAL PLAY FEATURE TOTAL COST \$2.45M, 21/22 \$1.65M, 22/23 \$800k 21/22 \$1.65M FUNDED ALL FROM GRANTS	848,000			848,000	800,000							48,000								
REMAINING RIVERFRONT ACTIVATION CONSTRUCTION DRAWINGS (CBD RESERVE) ROWING CLUB, CIVIL WORKS EASTGATE DRIVE.	106,000			106,000							106,000									
CITY OVAL/SAWYER PARK CONSTRUCTION STAGE 1 TOTAL COST \$12.8M, 22/23 \$3.679M, 23/24 \$9.120M NETBALL COURTS COMPONENT REST OF CONSTRUCTION SHOWN IN BUILDINGS SECTION	647,660	323,830		323,830								647,660								323,830
CBD REVITALISATION STREETScape INC. SCHEMATICS AND DRAWINGS (CBD RESERVE)	100,000			100,000							100,000									
INDOOR / OUTDOOR REGIONAL SPORTS FACILITY - CONCEPT & SCHEMATIC PLANS	180,000			180,000								180,000								
Sub-Total - Rec, leisure and community facilities	1,990,660	432,830		1,557,830	800,000	109,000					206,000	875,660	109,000							323,830
Parks, open space and streetscapes																				
RENEWAL OPEN SPACE ASSETS inc. PLAYGROUND EQUIPMENT cond. 4 & 5 INCLUDING ACCESSIBLE SEATS ALONG PEDESTRIAN ROUTES. \$25K	189,000	189,000										189,000							189,000	
VICTRACK LAND DEVELOPMENT SOUTH OF MILL STREET. \$1.9m total. 22/23 \$200k. 23/24 \$400K, 24/25 \$500k , 25/26 \$800k (22/23 FUNDING: OPEN SPACE RESERVE \$200K) MILL ST TRAFFIC AND PARKING MANAGEMENT MOVED TO RD INFRASTRUCTURE	214,000			214,000							214,000									
Sub-Total - Parks, open space and streetscapes	403,000	189,000		214,000							214,000	189,000							189,000	

ASSET DESCRIPTION	FUNDING SOURCE FOR ALL CAPITAL PROJECTS												FUNDING SOURCE FOR RENEWAL ASSETS ONLY							
	TOTAL COST	RENEWAL	UPGRADE	NEW	TIED GRANTS	LRCI	R2R + R2R Special	SPECIAL RATE/ CHRG/ CONTRIB	LOANS	ASSET SALES	CASH RESERVES	GENERAL REVENUE	TIED GRANTS	R2R + R2R Special	SPECIAL RATE/ CHRG/ CONTRIB	LOANS	ASSET SALES	CASH RESERVES	INFRA-STRUCTURE RENEWAL RESERVES	GENERAL REVENUE
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Other Infrastructure																				
CITY ENTRANCE/LOCALITY SIGNAGE	160,500			160,500								160,500								
RENEWAL OF ASSETS WIFT EXC. BULD, RDS, DRAIN CAR PARKS. SMALL ITEMS IDENTIFIED. WIFT RESERVE	30,000	30,000									30,000							30,000		
ENTERPRISE ESTATE STAGE 1 (IND. RESERVE) \$1,198,890																				
ROADS & DRAINAGE (SHOWN IN RDS SECTION) 844.305K																				
WATER SUPPLY	63,525			63,525							63,525									
POWER SUPPLY	193,463			193,463							193,463									
OTHER COSTS. TREES & XOVERS	97,598			97,598							97,598									
BURNT CREEK INDUSTRIAL ESTATE DEVELOPMENT (IND RESERVE) WAS \$1,400,000. NOW \$1,785,600																				
1.08M																				
WATER SUPPLY	200,000			200,000	150,000						50,000									
POWER SUPPLY	280,000			280,000	240,533						39,467									
OTHER COSTS (proj mment \$175.8 and design)	225,600			225,600							225,600									
RENEWAL OF ASSETS HRLE EXC. BULD, RDS, DRAIN CAR PARKS. SEVERAL SMALL IDENTIFIED ISSUES. HRLE RESERVE	20,000	20,000									20,000							20,000		
CONTRIB TO HSM SMARTWATER INTEGRATED WATER MMENT PROJECT INC. AERODROME DRAINAGE, SUPPLY TO DUDLEY CORNELL AND CEMETERY	73,500			73,500								73,500								
Sub-Total - Other Infrastructure	1,344,185	50,000		1,294,185	390,533						719,652	234,000						50,000		
TOTAL INFRASTRUCTURE	13,384,345	6,613,428	1,491,515	5,279,402	3,473,265	2,296,334	1,428,396				2,497,277	3,689,073	2,367,371	1,428,396				155,000	2,157,081	505,580
TOTAL NEW CAPITAL WORKS 2022/23	21,296,126	11,119,329	3,553,639	6,623,158	4,472,241	2,856,792	1,428,396	45,579	1,000,000	389,680	4,814,105	6,289,334	3,409,347	1,428,396	20,579	356,721	389,680	1,844,270	2,645,745	1,024,591

2. SUMMARY

ASSET DESCRIPTION	FUNDING SOURCE FOR ALL CAPITAL PROJECTS												FUNDING SOURCE FOR RENEWAL ASSETS ONLY							
	TOTAL COST	RENEWAL	UPGRADE	NEW	TIED GRANTS	LRCI	R2R + R2R Special	SPECIAL RATE/ CHRG/ CONTRIB	LOANS	ASSET SALES	CASH RESERVES	GENERAL REVENUE	TIED GRANTS	R2R + R2R Special	SPECIAL RATE/ CHRG/ CONTRIB	LOANS	ASSET SALES	CASH RESERVES	INFRA-STRUCTURE RENEWAL RESERVES	GENERAL REVENUE
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
PROPERTY	5,371,231	2,495,851	1,967,124	908,256	998,976	560,458		20,579	1,000,000		338,458	2,452,761	1,041,976		20,579	356,721		68,900	488,664	519,011
PLANT AND EQUIPMENT	2,540,550	2,010,050	95,000	435,500				25,000		389,680	1,978,370	147,500					389,680	1,620,370		
INFRASTRUCTURE	13,384,345	6,613,428	1,491,515	5,279,402	3,473,265	2,296,334	1,428,396				2,497,277	3,689,073	2,367,371	1,428,396				155,000	2,157,081	505,580
TOTAL CAPITAL WORKS	21,296,126	11,119,329	3,553,639	6,623,158	4,472,241	2,856,792	1,428,396	45,579	1,000,000	389,680	4,814,105	6,289,334	3,409,347	1,428,396	20,579	356,721	389,680	1,844,270	2,645,745	1,024,591
Percentage Spend against each type of works		52%	17%	31%																

4.6 Summary of Planned Capital Works Expenditure

For the four years ending 30 June 2026

2023/24	Asset Expenditure Types				Funding Sources				
	Total \$'000	New \$'000	Renewal \$'000	Upgrade \$'000	Total \$'000	Grants \$'000	Contributions \$'000	Council Cash \$'000	Borrowings \$'000
Property									
Land	816	269	278	269	816	0	0	816	0
Total Land	816	269	278	269	816	0	0	816	0
Buildings	10,941	1,780	4,971	4,190	10,941	6,475	97	3,065	1,304
Total Buildings	10,941	1,780	4,971	4,190	10,941	6,475	97	3,065	1,304
Total Property	11,757	2,049	5,249	4,459	11,757	6,475	97	3,881	1,304
Plant and Equipment									
Plant, machinery and equipment	1,935	56	1,879	0	1,935	0	0	1,935	0
Furniture, Computers and Telecommunications	143	26	117	0	143	0	0	143	0
Total Plant and Equipment	2,078	82	1,996	0	2,078	0	0	2,078	0
Infrastructure									
Roads	5,881	0	4,990	891	5,881	2,366	21	3,494	0
Bridges	102	0	102	0	102	51	0	51	0
Footpaths and cycleways	541	260	153	128	541	184	0	357	0
Drainage	138	0	138	0	138	0	0	138	0
Recreational, leisure and community facilities	4,984	4,266	425	293	4,984	3,597	0	714	673
Parks, open space and streetscapes	884	510	204	170	884	340	0	442	102
Aerodromes	0	0	0	0	0	0	0	0	0
Other infrastructure	923	408	275	240	923	192	0	731	0
Total Infrastructure	13,453	5,444	6,287	1,722	13,453	6,730	21	5,927	775
Total Capital Works Expenditure	27,288	7,575	13,532	6,181	27,288	13,205	118	11,886	2,079

2024/25	Asset Expenditure Types				Funding Sources				
	Total \$'000	New \$'000	Renewal \$'000	Upgrade \$'000	Total \$'000	Grants \$'000	Contributions \$'000	Council Cash \$'000	Borrowings \$'000
Property									
Land	0	0	0	0	0	0	0	0	0
Total Land	0	0	0	0	0	0	0	0	0
Buildings	3,969	1,234	1,770	965	3,969	100	76	2,350	1,443
Total Buildings	3,969	1,234	1,770	965	3,969	100	76	2,350	1,443
Total Property	3,969	1,234	1,770	965	3,969	100	76	2,350	1,443
Plant and Equipment									
Plant, machinery and equipment	1,673	57	1,616	0	1,673	0	0	1,673	0
Furniture, Computers and Telecommunications	345	0	345	0	345	0	0	345	0
Total Plant and Equipment	2,018	57	1,961	0	2,018	0	0	2,018	0
Infrastructure									
Roads	5,416	0	4,234	1,182	5,416	2,160	21	3,235	0
Bridges	105	0	105	0	105	52	0	53	0
Footpaths and cycleways	533	272	157	104	533	178	0	355	0
Drainage	141	0	141	0	141	0	0	141	0
Recreational, leisure and community facilities	5,750	5,238	219	293	5,750	2,849	0	1,484	1,417
Waste management	1,565	0	1,565	0	1,565	0	0	1,565	0
Parks, open space and streetscapes	1,395	673	209	513	1,395	394	0	897	104
Other infrastructure	4,523	2,150	282	2,091	4,523	1,077	1,045	2,401	0
Total Infrastructure	19,428	8,333	6,912	4,183	19,428	6,710	1,066	10,131	1,521
Total Capital Works Expenditure	25,415	9,624	10,643	5,148	25,415	6,810	1,142	14,499	2,964

2025/26	Asset Expenditure Types				Funding Sources				
	Total \$'000	New \$'000	Renewal \$'000	Upgrade \$'000	Total \$'000	Grants \$'000	Contributions \$'000	Council Cash \$'000	Borrowings \$'000
Property									
Land	0	0	0	0	0	0	0	0	0
Total Land	0	0	0	0	0	0	0	0	0
Buildings	7,612	2,823	2,753	2,036	7,612	130	74	4,438	2,970
Total Buildings	7,612	2,823	2,753	2,036	7,612	130	74	4,438	2,970
Total Property	7,612	2,823	2,753	2,036	7,612	130	74	4,438	2,970
Plant and Equipment									
Plant, machinery and equipment	2,013	59	1,954	0	2,013	0	0	2,013	0
Furniture, Computers and Telecommunications	119	0	119	0	119	0	0	119	0
Total Plant and Equipment	2,132	59	2,073	0	2,132	0	0	2,132	0
Infrastructure									
Roads	5,486	0	4,286	1,200	5,486	2,124	22	3,340	0
Bridges	108	0	108	0	108	54	0	54	0
Footpaths and cycleways	410	248	162	0	410	59	0	351	0
Drainage	146	0	146	0	146	0	0	146	0
Recreational, leisure and community facilities	5,346	5,346	0	0	5,346	2,943	0	1,323	1,080
Parks, open space and streetscapes	1,080	864	216	0	1,080	432	0	475	173
Aerodromes	0	0	0	0	0	0	0	0	0
Other infrastructure	9,812	2,501	291	7,020	9,812	3,780	3,240	2,360	432
Total Infrastructure	22,388	8,959	5,209	8,220	22,388	9,392	3,262	8,049	1,685
Total Capital Works Expenditure	32,132	11,841	10,035	10,256	32,132	9,522	3,336	14,619	4,655

5. Financial performance indicators

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

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

Indicator	Measure	Notes	Actual	Forecast	Budget	Projections			
			2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	
Operating position									
Adjusted underlying result	Adjusted underlying surplus (deficit) / Adjusted underlying revenue	1	-1.00%	-6.68%	-1.98%	18.17%	12.95%	16.24%	
Liquidity									
Working Capital	Current assets / current liabilities	2	220%	246%	207%	201%	165%	165%	
Unrestricted cash	Unrestricted cash / current liabilities	3	-46%	-51%	-39%	-34%	-65%	-48%	
Obligations									
Loans and borrow ings	Interest bearing loans and borrow ings / rate revenue	4	15%	15%	17%	23%	30%	29%	
Loans and borrow ings	Interest and principal repayments on interest bearing loans and borrow ings / rate revenue		2.37%	1.02%	0.56%	0.84%	1.61%	14.76%	
Indebtedness	Non-current liabilities / ow n source revenue		24%	27%	27%	31%	25%	34%	
Asset renew al	Asset renew al and upgrade expense / Asset depreciation	5	108%	105%	120%	160%	128%	159%	
Stability									
Rates concentration	Rate revenue / adjusted underlying revenue	6	51%	50%	49%	40%	47%	45%	
Rates effort	Rate revenue / CIV of rateable properties in the municipality		60%	48%	38%	38%	37%	37%	
Efficiency									
Expenditure level	Total expenses/ no. of property assessments		\$4,354	\$4,264	\$4,335	\$4,299	\$4,038	\$4,192	
Revenue level	Total rate revenue / no. of property assessments		\$1,914	\$2,016	\$2,064	\$2,112	\$2,165	\$2,233	
Workforce turnover	Number of permanent staff resignations and terminations / Average number of permanent staff for the financial year		24.80%	11.20%	8.74%	9.60%	9.90%	10.30%	

Notes to indicators

1. Adjusted underlying result

An indicator of the sustainable operating result required to enable Council to continue to provide core services and meet its objectives. Council's financial performance is slightly improving over the period, This indicator shows a slighting improving trend over the 4 year projections, due to less reliance on capital grants. The years 2021-22 to 2023-24 shows improvement as Council moves away from capital grant funding received as extra funding during the Covid pandemic. Council is still restricted via rate capping which effects the ability of Council to raise revenue to meet both service delivery needs and asset renewal.

2. Working Capital

The proportion of current liabilities represented by current assets. Working Capital is in decline due to less unrestricted cash being held over the years and increasing current liabilities in the form of loan repayments and provisions.

3. Unrestricted Cash

Unrestricted cash ratio is decreasing over the period of the SRP, as unrestricted cash held is decreasing at a faster rate due to reduction in cash held in reserves, and current liabilities increasing at a slower rate. Cash held in reserves will reduce significantly in 2025-26 as the loan of \$4.3 million is repaid.

4. Debt compared to rates

The trend in future years of the SRP is that debt levels will continue to rise as a result of Council's reliance on debt to fund some of it's new capital works program. This will increase our indebtedness ratio to 30% in 2024-25 (15% in 2021-22) which is still below the upper limit recommended by the Auditor General of 60%. This measure and the indebtedness ratio will be over-stated due to the MAV Funding Vehicle arrangements provide interest only borrowings, with principal repayments being provided for internally by way of a reserve account. This reserve account will not directly be offset against the loan liability. This overstatement will continue to occur until 2025-26 when the MAV interest only borrowings are repaid in full and no longer appear as a liability in the balance sheet.

5. Asset renewal

This percentage indicates the extent of Council's renewals against its depreciation charge (an indication of the decline in value of its existing capital assets). A percentage greater than 100 indicates Council is maintaining its existing assets, while a percentage less than 100 means its assets are deteriorating faster than they are being renewed and future capital expenditure will be required to renew assets. Council continues to balance the expenditure between new and renewal of assets. Many grants are received for new assets and Council usually contributes to these new assets, limiting the funds available for renewing older assets. The table shows the ongoing trend of increasing expenditure on asset renewal and upgrade.

6. Rates concentration

Reflects extent of reliance on rate revenues to fund all of Council's on-going services. The trend indicates that Council will continue to be reliant on rate revenue.

Appendices

The following appendices include voluntary and statutory disclosures of information, which provide support for the analysis contained in sections 1 to 5 of this report.

This information has not been included in the main body of the budget report in the interests of clarity and conciseness. Council has decided that while the budget report needs to focus on the important elements of the budget and provide appropriate analysis, the detail upon which the annual budget is based should be provided in the interests of open and transparent local government.

The contents of the appendices are summarised below:

Appendix	Nature of information	Page
A	Non-capital Initiatives	77
B	Community Grants	79
C	Fees and Charges Schedule	81
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Appendix A

Non-capital Initiatives

	Initiative Project	Details/ Comments	General Revenue	Other Funds	Total All Fund Sources
Theme 1 - Community - Horsham Rural City Council will develop the municipality as a diverse, inclusive and vibrant community.			140,000	0	140,000
	1.2.2 Provide support and educate community groups on grant applications to external funding bodies	Detailed Project Plan to be developed	25,000	0	25,000
	1.3.2 Develop a new Community Inclusion Plan following the close out of the 2019-2022 plan	Consultancy for the development of the new community inclusion plan	30,000	0	30,000
	1.6.1 Increase the range, quality and appropriateness of Visitor Services information and products	Production of significant number of new promotional collateral may include some consultancy or sub-contracted media services	85,000	0	85,000
Theme 2 - Liveability - Horsham Rural City Council will actively work to create a healthy and connected community that is a great place to live, work, invest and explore for all ages, abilities and backgrounds			200,000	0	200,000
	2.10.2 Develop a Housing Affordability and Diversity Strategy and complete an amendment to the Planning Scheme	Consultant to undertake Strategy Development	105,000	0	105,000
	2.2.1 Develop and implement council wide guidelines for universal inclusion and access across all activities	Consultancy services	25,000	0	25,000
	2.5.1 Municipal Early Years Plan 2019-2023 to be reviewed and updated	Consultancy services	10,000	0	10,000
	2.10.3 Prepare and implement the Horsham South Structure Plan and undertake a planning scheme amendment	Consultancies to complete technical reports related to the Horsham South Structure Plan	60,000	0	60,000
Theme 3 - Sustainability - Horsham Rural City Council will actively lead in sustainable growth and development of the community and the economy				100,000	100,000
	3.6.2 Implement Actions from Zero Net Emissions Carbon Action Plan #Council Plan Target			100,000	100,000
Theme 4 - Accessibility - HRCC will meet community needs through connected transport networks and the provision of accessible and welcoming places and spaces			310,000	40,000	350,000
	4.1.07 Investigate the capacity of all bridges	Consultancy	50,000	0	50,000
	4.2.1 Undertake a Community Buildings Co-location & needs Assessment- to determine space availability, options, decommission and potentially new solutions #Community Panel	Consultancy	40,000	0	40,000
	4.3.2 Develop Master Plan for key municipal level assets as listed in the Social Infrastructure Framework	Consultancy	30,000	40,000	70,000
	4.3.5 Develop a detailed outdoor Play Space Plan	Consultancy	60,000	0	60,000
	4.3.6 Implement the actions from the Greening Greater Horsham Municipal Tree Strategy	\$60k to undertake tree audit work and \$50k for new street trees	110,000	0	110,000
	4.4.1 In collaboration with the Primary Care Partnership, support the delivery of the Sons and Daughters of the West wellness program	Separate Community Grant above the \$10k threshold - AFL Western Bulldogs initiative	20,000	0	20,000
Theme 5 - Leadership - HRCC will build trust and connections with the community through good governance, community consultation, accountability, transparent decision making and financial stability			65,000	0	65,000
	5.1.5 Investigate and Implement a Project Management Software System	Project Management Software	40,000	0	40,000
	5.3.3 Be responsive to all asset related service requests, queries and complaints. #Council Plan Target	Proper integration of Merit/Reflect/Assetic; Development of templates for speedy response to community member based on service level.	25,000	0	25,000
Grand Total			715,000	140,000	855,000

Non-capital Special Initiatives

	Expenditure	Specific Income or Reserves
Theme 5 - Leadership	2,845,616	(2,845,616)
Management & Admin		
Rural Councils Corporate Collaboration	1,798,826	(1,798,826)
Rural Councils Corporate Collaboration Project/Software Implementation	1,046,790	(1,046,790)
Grand Total	2,845,616	(2,845,616)

	Expenditure	Specific Income or Reserves	Funded from General Revenue
Non-capital Initiatives	855,000	(140,000)	(715,000)
Non-capital Special Initiatives	2,845,616	(2,845,616)	-
Grand Total	3,700,616	(2,985,616)	(715,000)

Appendix B

COMMUNITY GRANTS AND DONATIONS 2022/2023		COUNCIL DONATIONS \$	COUNCIL GRANTS \$
SPORT AND RECREATION			
Central Park Tennis Club (Hsm) Inc.	Shade mesh for tennis court fences		2,050
Central Wimmera Clay Target Club Inc	Watering system installation on 2 trap layouts		1,000
Horsham Calisthenics College	Computer upgrade		1,000
Horsham City Rowing club	Resurface gym Floor		1,500
Horsham Colts Cricket Club Inc	Hessian replacement for Dudley Cornell Oval		423
Horsham Cricket Association	Purchasing representative cricket coaching kits		2,392
Horsham Golf Club	Replacement of old worn & broken sprinkler heads		3,500
Horsham Lawn Tennis Club Inc.	Purchase of a spreader		678
Horsham Saints Cricket Club	Purchase of a 95L spray unit.		989
Horsham Swimming Club Inc	Training equipment - swimming headsets/tempo		1,620
Horsham Table Tennis & Community Centre	Replacement of back reception area carpet tiles		4,000
Kalkee Football Netball Club	Replacement of safety nets and electronic whistles		2,965
Mid West Riding Club	Purchase of CeeCoach Equestrian Head Sets		1,000
Natimuk and District Gymnastics Club	Coaching toward Diversity Program support		2,030
Natimuk Bowling Club	Storage shed restoration		3,300
Natimuk Climbing Club Incorporated	Lighting and insulation		2,232
Natimuk Golf Club	Outdoor weatherproof table and bench seats		2,455
Natimuk United Football Netball Club	Line marker for the football oval.		2,145
Noradjuha Recreation Reserve	Upgrade water tank		7,150
Noradjuha-Quantong FNC	New laptop and accounting software for improvement		1,000
Sunnyside Horsham Bowling Club	Footpath Repairs to Remove Trip Hazards		900
Taylors Lake Football Netball Club	Netball Changerooms Bathroom Upgrade		950
Toolondo Golf Club Inc	Scrape Renovations		1,000
Wimmera Equestrian Club Inc	Show Jumping and Equipment Purchase		5,000
Wimmera HPV Racing Team	New race vehicle		6,480
Wimmera Kart Racing Club Inc	Circuit protection edging		10,000
Annual Allocation to assist funding applications		15,000	
Specific Donation - Horsham Basketball Stadium (Lease)		15,500	
Community maintained Recreation Reserve maintenance allocation			
Clear Lake		540	
Dock Lake		12,750	
Dooen Recreation Reserve		540	
Laharum		12,750	
Kalkee		6,375	
Pimpinio		6,375	
Quantong		12,750	
Riverside (Equestrian Outdoor Surface)		540	
Noradjuha		3,165	
Natimuk Showgrounds		6,375	
Toolondo		540	
Coughlin Park (HRCC allocation of outdoor staff resources)		12,750	
TOTAL COMMUNITY GRANTS FOR SPORT AND RECREATION		105,950	67,759
HALLS INFRASTRUCTURE			
Dooen Public Hall Committee of	Refridgeration upgrade		3,000
Insurance levy for Public Halls (Brimpaen, Dadswells Bridge, Dooen, Haven, Jung, Kanagulk, Laharum, Mitre Natimuk, Noradjuha, Riverside, Sailors Home Hall, Taylors Lake, Telangatuk Toolondo, Wonwondah, Clear Lake School, Hamilton Lamb Hall)		16,500	
Insurance levy for other community facilities		11,000	
TOTAL COMMUNITY GRANTS FOR HALLS		27,500	3,000
KINDERGARTENS			
Haven Bush Playgroup	Purchase of art and craft supplies and understage		1,000
Natimuk Kindergarten	Rendering of the Kindergarten front entrance		3,800
Natimuk Road Horsham Kindergarten	Installation of 5 decorative external screens		1,667
Maintenance Grants of \$900 for Council's 6 Kindergartens		5,400	
TOTAL COMMUNITY GRANTS FOR KINDERGARTENS		5,400	6,467
GENERAL WELFARE AND COMMUNITY SERVICES			
St John Ambulance Australia (Vic) Inc - Horsham Division	Horsham Division defibrillator replacement		1,612
Christian Emergency Food Centre Inc.	Food Hampers	5,165	
Horsham College Chaplaincy Committee		5,900	
Wimmera River Imp Committee		8,635	
Wimmera River Imp Committee-Police paddock		2,535	
TOTAL COMMUNITY GRANTS FOR WELFARE & COMMUNITY SERVICES		22,235	1,612

COMMUNITY GRANTS AND DONATIONS 2022/2023		COUNCIL DONATIONS \$	COUNCIL GRANTS \$
ORGANISATIONS			
4th Horsham Scout Group	Composite Panel signs on group trailer		600
ACT Natimuk	Circus Club - seeding grant		3,500
Arapiles Historical Society Inc	Roof restoration project		2,500
Gariwerd Artists	Northern Grampians Artists' support - seeding grant		1,727
Horsham Agricultural Society	Maydale Reserve riverfront greening project		5,772
Horsham Historical Society Inc.	Preservation and binding of local Newspapers		2,500
Horsham Masonic Centre Association	Solar power installation		1,000
Horsham Men's Shed	Automatic dust extraction system		4,092
Lions Club of City of Horsham Inc	Replacement of damaged gazebos		600
Oasis Wimmera	Multicultural activities and events		2,000
Rotary Club of Horsham East	New computer		1,000
Salvation Army (Patch Community Garden)	Support of community garden		1,500
Sunnyside Lutheran Retirement Village	Dishwasher for ILU Community Centre		908
Voices of the Wimmera	New equipment		704
West Vic Business (formerly Business Horsham)	Purchase of Shop Your Town Gift Cards		1,800
Wimmera Filipino- Australian Club	Health and Wellness Program		2,000
Wimmera Mobility Group	Support activities of group		800
General Contingency			
Dadswells Bridge Newsletter		280	
Horsham City Pipe Band		1,800	
Horsham Rural City Brass Band		1,800	
Natimuk Brass Band		1,800	
Wonwondah North Hall Newsletter		280	
Natimuk & Dist Progress Assoc Inc		1,800	
North West Grampians Newsletter		1,800	
Federation University Horsham Campus Nursing Award		300	
Longerenong Citizenship Award		300	
Horsham College Senior Achievement Award		200	
Horsham College - Alternate Pathways Achievement Award		200	
St Brigid's College Senior Achievement Award		200	
Holy Trinity Lutheran College Senior Achievement Award		200	
Wimmera Assoc for Genealogy		340	
Charitable Organisations - refund of rates		8,000	
Rural Toilet allocation		2,635	
Contingency			19,276
TOTAL COMMUNITY GRANTS TO ORGANISATIONS		21,935	52,279
EVENTS			
Arapiles Community Theatre	Nati Frinj Biennale - event support		6,500
Art is Festival Incorporated	Art is Festival		6,000
Beyond Community Inclusion Inc.	Debutante Gala Ball for people of all abilities - Venue		3,052
Horsham & District Orchid Society Inc.	2022 Spring Orchid show		950
Horsham Arts Council Inc.	Horsham Arts Council's Venue Hire Support -		6,000
Horsham Carols by Candlelight	2022 Carols event	4,130	
Horsham Fishing Competition Inc	2023 Horsham Fishing Competition Event Support		5,000
Horsham Karen Community Group	Karen New Year Celebrations 2023		6,000
Horsham Mothers Day Classic Horsham	Mothers Day classic advertising, signage,		1,000
Horsham Rockers Inc	Rockin at the Races (Horsham Rockers Annual Dance)		2,000
Horsham Urban Landcare	Building capacity within the Urban Landcare		500
Kannamaroo Festival	Kannamaroo Festival 2022		6,000
Lions Clubs International 201V2 District	Support for Annual Convention - venue hire		3,192
Natimuk Agricultural and Pastoral Society Inc	Show Day Entertainment		2,000
The Rotary Club of Horsham East	Wimmera Science and Engineering challenge Aug 2022		6,000
The Rotary Club of Horsham East	Wimmera Science and Engineering challenge 2023		6,000
The Wimmera Pride Project Inc.	Wimmera Pride Project Pride Night 2022/2023		3,000
Wimmera Biodiversity Seminar	The 25th Annual Wimmera Biodiversity Seminar		1,000
Wimmera Hospice Care Auxillary	Hospice Quilt Auction		900
Wimmera Machinery Field Days Inc	Wimmera Ag Innovations Day - marketing/advertising		2,000
Wimmera Rockers Danceworld Inc.	Rock and roll dance		2,000
Youth grants program	New Youth Grants Stream 22/23		10,000
TOTAL COMMUNITY GRANTS FOR EVENTS		4,130	79,094
SUB - TOTALS		187,150	210,211
GRAND TOTAL COMMUNITY GRANTS AND DONATIONS 2022/2023			397,361

Appendix C

Fees and Charges Schedule

This appendix presents the fees and charges of a statutory and non-statutory nature that are charged in respect to various goods and services provided during the 2022-23 year.

Fees and charges are based on information available at the time of publishing and may vary during the financial year subject to any changes in Council's policy or legislation.

Service Description	Lease Period	Charge Frequency	Adopted Charge	Proposed Charge	Year Last
NOTE: All charges listed <u>do not</u> include gst unless otherwise stated.			2021/22	2022/23	Increased
REGIONAL LIVESTOCK EXCHANGE					
Associated agents general fee		Annual	66,500.00	68,000.00	2021/22
Truck wash-	Purchase Avdata Key		40.00	40.00	2010/11
	Occasional users - tray trucks/trailers	per 3 mins min charge 3 mins	8.00	8.50	2021/22
	Coin in the slot	2 minutes	2.00	2.00	2002/03
	Occasional users - semi-trailers		20.00	20.00	2010/11
General Sale Dues as Follows :-					
	Cattle (not bulls)	Per Head/Day	13.00	14.00	2021/22
	Bulls	Per Head/Day	13.00	14.00	2021/22
	Calves	Per Head/Day	4.90	7.00	2021/22
	Sheep	Per Head/Day	1.01	1.04	2021/22
	Goats	Per Head/Day	1.01	1.04	2021/22
Note: For Private Sales, General Sales Dues apply.					
Note: Additional Fee for Mob Selling pending if applicable.					
Holding Fees					
Every person who rents or uses pens or other accommodation for cattle for any purpose other than the sale of cattle at any market provided by the Council, for any of the following :-					
	Sheep	Per Head/Day	0.33	0.34	2021/22
	Goats	Per Head/Day	0.33	0.34	2021/22
	Cattle	Per Head/Day	3.80	4.00	2021/22
Weighing Fee					
	Cattle (Other than for sale)	Per Head	6.40	6.60	2021/22
Holding Paddock Fee					
	sheep and lambs	Per Head/Day	0.33	0.34	2021/22
there is no charge on stock held in yards on the first night					
All stock is to be removed from selling yards by the lunchtime Friday					
after a sale or stock will be placed on agistment where a fee is applicable					
Disposal Fee					
		Per Head	35.00	36.00	2021/22
Ear tagging - Cattle					
		Per Head	35.00	36.00	2021/22
Ear tagging - Sheep & Goats					
		Per Head	5.10	5.20	2021/22

Service Description	Lease Period	Charge Frequency	Adopted Charge	Proposed Charge	Year Last
NOTE: All charges listed <u>do not</u> include gst unless otherwise stated.			2021/22	2022/23	Increased
RECREATION RESERVES (CASUAL USE)					

Level of Service 1A - Turf wicket, oval suitable for all year round district and regional level sport, change room facilities, lights – playing standard

Level of Service 1B - Oval/greenspace may have turf wicket or concrete pitch or no pitch, clubroom/kitchen facilities, may have change facilities, may have lights to training standard

1A Facility - (City Oval)

Facility Fee (Clubrooms and Oval & Tennis/Netball Courts) – Full Day (up to 8 hours) DAY	N/A	300.00	New 22/23
Facility Fee (Clubrooms and Oval) – Full Day (up to 8 hours) DAY	310.00	250.00	2021/22
Facility Fee (Clubrooms and Tennis/Netball Courts) – Full Day (up to 8 hours) DAY	N/A	250.00	New 22/23
Facility Fee (Clubrooms and Oval & Tennis/Netball Courts) – Half Day (Up To 4 Hours) DAY	N/A	150.00	New 22/23
Facility Fee (Clubrooms and Oval & Tennis/Netball Courts) – Half Day (Up To 4 Hours) NIGHT	N/A	390.00	New 22/23
Facility Fee (Clubrooms and Oval) – Half Day (up to 4 hours) DAY	155.00	125.00	2021/22
Facility Fee (Clubrooms and Oval) – Half Day (up to 4 hours) NIGHT	N/A	365.00	New 22/23
Facility Fee (Clubrooms and Tennis/Netball Courts) – Half Day (up to 4 hours) DAY	N/A	125.00	New 22/23
Facility Fee (Clubrooms and Tennis/Netball Courts) – Half Day (up to 4 hours) NIGHT	N/A	365.00	New 22/23
Facility Fee (Clubrooms and Oval & Tennis/Netball Courts) – Per Hour DAY	N/A	50.00	New 22/23
Facility Fee (Clubrooms and Oval & Tennis/Netball Courts) – Per Hour NIGHT	N/A	110.00	New 22/23
Facility Fee (Clubrooms and Oval) – Per Hour DAY	55.00	40.00	2021/22
Facility Fee (Clubrooms and Oval) – Per Hour NIGHT	N/A	100.00	New 22/23
Facility Fee (Clubrooms and Tennis/Netball Courts) – Per Hour DAY	N/A	40.00	New 22/23
Facility Fee (Clubrooms and Tennis/Netball Courts) – Per Hour NIGHT	N/A	100.00	New 22/23
Oval/Greenspace Only – Per Hour DAY	N/A	30.00	New 22/23
Oval/Greenspace Only – Per Hour NIGHT	N/A	90.00	New 22/23
Tennis/Netball Courts Only – Per Hour DAY	N/A	30.00	New 22/23
Tennis/Netball Courts Only – Per Hour NIGHT	N/A	90.00	New 22/23
Line marking – (Billed separately)	\$55/hr	\$60/hr	2021/22
Bond (Parties, weddings, selected events)	500.00	N/A	NEW 19/20

1B Facility - (Dudley Cornell / College Oval / Sunnyside / Haven / Racecourse)

Facility Fee (Clubrooms and Oval & Tennis/Netball Courts) – Full Day (up to 8 hours) DAY	N/A	75.00	New 22/23
Facility Fee (Clubrooms and Oval) – Full Day (up to 8 hours) DAY	N/A	50.00	New 22/23
Facility Fee (Clubrooms and Tennis/Netball Courts) – Full Day (up to 8 hours) DAY	N/A	50.00	New 22/23
Facility Fee (Clubrooms and Oval & Tennis/Netball Courts) – Half Day (Up To 4 Hours) DAY	N/A	50.00	New 22/23
Facility Fee (Clubrooms and Oval & Tennis/Netball Courts) – Half Day (Up To 4 Hours) NIGHT	N/A	130.00	New 22/23
Facility Fee (Clubrooms and Oval) – Half Day (up to 4 hours) DAY	N/A	30.00	New 22/23
Facility Fee (Clubrooms and Oval) – Half Day (up to 4 hours) NIGHT	N/A	110.00	New 22/23
Facility Fee (Clubrooms and Tennis/Netball Courts) – Half Day (up to 4 hours) DAY	N/A	30.00	New 22/23
Facility Fee (Clubrooms and Tennis/Netball Courts) – Half Day (up to 4 hours) NIGHT	N/A	110.00	New 22/23
Facility Fee (Clubrooms and Oval & Tennis/Netball Courts) – Per Hour DAY	N/A	20.00	New 22/23
Facility Fee (Clubrooms and Oval & Tennis/Netball Courts) – Per Hour NIGHT	N/A	40.00	New 22/23
Facility Fee (Clubrooms and Oval) – Per Hour DAY	N/A	15.00	New 22/23
Facility Fee (Clubrooms and Oval) – Per Hour NIGHT	N/A	35.00	New 22/23
Facility Fee (Clubrooms and Tennis/Netball Courts) – Per Hour DAY	N/A	15.00	New 22/23
Facility Fee (Clubrooms and Tennis/Netball Courts) – Per Hour NIGHT	N/A	35.00	New 22/23
Clubrooms Only – per Hour	N/A	10.00	New 22/23
Oval/Greenspace Only – Per Hour DAY	N/A	10.00	New 22/23
Oval/Greenspace Only – Per Hour NIGHT	N/A	30.00	New 22/23
Tennis/Netball Courts Only – Per Hour DAY	N/A	10.00	New 22/23
Tennis/Netball Courts Only – Per Hour NIGHT	N/A	30.00	New 22/23
Birthday Parties and Weddings	310.00	N/A	2021/22
Bond (Parties, weddings, selected events)	500.00	N/A	2021/22

Seasonal User

Calculation for annual users is casual cost per week for 10 weeks

Annual User

Calculation for annual users is casual cost per week for 20 weeks (Note change)

* An internal fees and charges review occurred in 2021/2022 resulting in a restructured fee schedule

Service Description	Lease Period	Charge Frequency	Adopted Charge	Proposed Charge	Year Last
NOTE: All charges listed <u>do not</u> include gst unless otherwise stated.			2021/22	2022/23	Increased
CITY OVAL					
Ground Rentals					
Horsham Cricket Association (For cricket season)		Annual	5,700.00	N/A	2020/21
Horsham Football Club		Annual	11,200.00	N/A	2020/21
Horsham District Football League	Ord Final		1,550.00	1,600.00	2020/21
Wimmera Football League	Ord Final		1,550.00	1,600.00	2020/21
if League provides clean-up					
** \$750 charge applies if League does not provide clean-up					
Horsham District Football League	Grand Final		3,300.00	3,400.00	2020/21
Wimmera Football League	Grand Final		3,300.00	3,400.00	2020/21
** \$1000 charge applies if League does not provide clean-up					
Clubroom Cleaning Charges					
Horsham Football Club (cleaning new showers & toilet facilities - bond \$500)					
Football Season		F/night	200.00	205.00	2020/21
Cricket Season		F/night	90.00	95.00	2020/21
AERODROME					
Hangar Site Rental - Non Commercial (as per current lease 3.0% increase)	Annual		913.60	TBC	2020/21
Hangar Site Rental - Commercial (as per current lease 3.0% increase)	Annual		1,522.67	TBC	2020/21
Refuelling rights (Air BP) - as per current lease 3.0% increase	Annual		2,183.87	2,249.39	2021/22
Council is required to give notice of rental increase no later than seven days prior to the commencement of each rental period that increase is to apply to.					
User Charges					
Western Ag Supplies (formally Western Aerial Pty Ltd)	Annual		510.00	525.00	2021/22
Horsham Flying Club	Annual		1,020.00	1,050.00	2021/22
Horsham Aviation Services	Annual		1,610.00	1,650.00	2021/22
Horsham Aero Club	Annual		1,020.00	1,050.00	2021/22
Regular non-hangar site user fee	Annual		237.50	245.00	2021/22
Occasional Landing Fee	Intermittent		15.00	15.00	2010/11

Service Description	Lease Period	Charge Frequency	Adopted Charge	Proposed Charge	Year Last
NOTE: All charges listed <u>do not</u> include gst unless otherwise stated.			2021/22	2022/23	Increased
COMMERCIAL PROPERTIES					
Main Street Shops - total rental revenue (managed by Horsham Real Estate)					
Other premises					
1/22 Urquhart Street - VACANT		Annual			2010/11
2/22 Urquhart Street - VACANT		Annual			2010/11
3/22 Urquhart Street - VACANT		Annual			2010/11
* Properties managed by Horsham Real Estate. Commercial properties shown as GST inclusive.					
43 Firebrace Street - VACANT		Annual			2017/18
45 Firebrace Street - Horsham PAWS		Monthly	915.00	930.00	2021/22
Notice Board - Horsham & District Funerals		Annual	90.00	95.00	2021/22
Notice Board- Wimmera Funerals		Annual	90.00	95.00	2021/22
WRLC McLachlan St - Mibus Centre		Annual	11,750.00	12,000.00	2021/22
OTHER PROPERTIES					
NC2 Multipurpose Room rental					
Group A		Daily	185.00	190.00	2021/22
- Businesses, government agencies and other users		Half Day	110.00	115.00	2021/22
		Nightly	77.50	80.00	2021/22
Group B		Daily	77.50	80.00	2021/22
- Not-for-profit community groups and Natimuk businesses		Half Day	38.50	40.00	2021/22
		Nightly	15.50	16.00	2021/22
Community Halls rentals - applicable to Dadswells Hall, Jung Hall, Laharum Hall, Mitre Hall, Sailors Home Hall, Taylors Lake Hall, Hamilton Lamb Hall, Natimuk Soldiers Memorial Hall, Natimuk Community Centre & Telangatuk East Hall					
Bond		Each hire	100.00 - 700.00	100.00 - 700.00	New 18/19
Full Day Hire		Daily	25.00 - 150.00	25.00 - 150.00	New 18/19
Half Day Hire		Half Day	25.00 - 100.00	25.00 - 100.00	New 18/19
Commercial Activities - Full Day Hire (large organisations)		Daily	200.00 - 500.00	200.00 - 500.00	New 18/19
Wimmera Business Centre hire & rental					
Meeting Room hire		Half Day	65.00	67.00	2021/22
		Full Day	110.00	114.00	2021/22
		Evening	70.00	72.50	2021/22
Interview Room hire		Hourly	17.50	18.00	2021/22
		Full Day	110.00	114.00	2021/22
Office spaces for rent start at \$125.00 plus GST per week plus a monthly fee of \$80.00 plus GST					
'The Station' - 14-16 Pynsent Street, Horsham					
Back Rooms In House		Hourly	5.50	5.70	2021/22
		4 Hourly	16.50	17.10	2021/22
		8 Hourly	33.00	34.20	2021/22
		Weekly	110.00	114.00	2021/22
Front Rooms In House (Inc. Kitchen)		Hourly	11.00	11.40	2021/22
		4 Hourly	33.00	34.20	2021/22
		8 Hourly	55.00	57.00	2021/22
		Weekly	275.00	285.00	2021/22
Main Hall		Hourly	16.50	17.10	2021/22
		4 Hourly	49.50	51.30	2021/22
		8 Hourly	88.00	91.20	2021/22
		Weekly	440.00	456.00	2021/22

Service Description	Lease Period	Charge Frequency	Adopted Charge	Proposed Charge	Year Last
NOTE: All charges listed <u>do not</u> include gst unless otherwise stated.			2021/22	2022/23	Increased
OTHER PROPERTIES					
Jubilee Hall hire					
Art Room		Hourly	5.00	5.20	2021/22
		4 Hourly	15.00	15.50	2021/22
		8 Hourly	30.00	31.00	2021/22
Dance Studio		Hourly	15.00	15.50	2021/22
		4 Hourly	45.00	46.50	2021/22
		8 Hourly	80.00	83.00	2021/22
Exhibition Space		Hourly	10.00	10.30	2021/22
		4 Hourly	30.00	31.00	2021/22
		8 Hourly	50.00	51.75	2021/22
		Weekly	250.00	259.00	2021/22
RESIDENCES					
Botanic Gardens (rental set at market value)		Weekly	250.00	255.00	2021/22
BUILDING AND ASSET MANAGEMENT					
Council System Key - Key issue		Each	50.00	52.50	2021/22
Council Lock System – Change of Locks. Plus 20% Administration Fee.		Each	At cost	At cost	new 16/17
Building and Asset Management Administration Fee. Plus costs.		Each	90.00	95.00	2021/22
Contractor Induction (Single Department)		Each	0.00	0.00	2020/21
Contractor Induction (Multiple Departments)		Each	0.00	0.00	2020/21
Replacement Induction Card		Each	0.00	0.00	2020/21
Security Alarm Response (False Alarm / Accidental Activation)		Each	90.00	95.00	2021/22
Fire Alarm Response (False Alarm / Accidental Activation). Plus 20% admini		Each	At cost	At cost	new 16/17

Service Description	Lease Period	Charge Frequency	Adopted Charge	Proposed Charge	Year Last
NOTE: All charges listed <u>do not</u> include gst unless otherwise stated.			2021/22	2022/23	Increased
DOG/CAT CONTROL					
Dog/Cat Fees to be set for year commencing 10th April, 2023					
Dogs over three months	- Entire	Annual	150.00	156.00	2021/22
	- Desexed/Microchipped/Over 10 yrs	Annual	50.00	52.00	2021/22
	- Working	Annual	50.00	52.00	2021/22
Pensioner Concession	- Entire	Annual	75.00	78.00	2021/22
	- Desexed/Microchipped/Over 10 yrs	Annual	25.00	26.00	2021/22
	- Working	Annual	25.00	26.00	2021/22
Cats over three months	- Entire	Annual	150.00	156.00	2021/22
	- Desexed/Microchipped/Over 10 yrs	Annual	50.00	52.00	2021/22
Pensioner Concession	- Entire	Annual	75.00	78.00	2021/22
	- Desexed/Microchipped/Over 10 yrs	Annual	25.00	26.00	2021/22
Dog – Dangerous. If first registered in municipality after 1 July 2016.		Annual	250.00	260.00	2021/22
Dog – Restricted Breed. If first registered in municipality after 1 July 2016.		Annual	250.00	260.00	2021/22
Replacement registration tag for dogs and cats. First Replacement Only.		Each	0.00	0.00	new 16/17
Replacement registration tag for dogs and cats. Subsequent Replacement.		Each	15.00	15.00	new 16/17
Registration tag for dogs and cats not required to be registered in the		Each	15.00	15.00	new 16/17
DOG/CAT CONTROL continued					
Pound - First release fee - Dog/Cat During Normal Working Hours (One per 2-year period - does not apply if dog is involved in attack)			0.00	0.00	2012/13
Pound - First release fee - Dog/Cat Outside Normal Working Hours			115.00	120.00	2021/22
Pound - Second release fee - Dog/Cat			115.00	120.00	2021/22
Pound - Third and subsequent release fee - Dog/Cat			240.00	250.00	2021/22
Additional release fee if dog involved in attack			170.00	175.00	2021/22
Daily feeding and cleaning charges - First 24 hours on weekdays (excl. Public Holidays)			0.00	0.00	new 12/13
Daily feeding and cleaning charges - Per weekday after first 24 hours		per day	30.00	31.00	2021/22
Daily feeding and cleaning charges - Per weekend/public holiday		per day	60.00	62.00	2021/22
Additional charge if animal is required to be kept in quarantine at Pound.		per day	32.00	33.00	2021/22
Additional charge if animal is required to be kept in quarantine with Veterinarian. Plus 30% administration and transport fee.		per day	At cost	At cost	new 16/17
Surrendered Animal - If animal surrendered to Pound.		Each	55.00	57.00	2021/22
Surrendered Animal - If animal found at large and subsequently surrendered		Each	100.00	103.00	2021/22
Veterinary costs for Impounded Animal. Plus 30% administration and transport fee.			At cost	At cost	new 16/17
Transport Costs to deliver and retrieve animal from Veterinarian.		Each	37.50	38.50	2021/22
Hire Charge – Cat Trap (Each). First two weeks.		Two Weeks	0.00	0.00	new 16/17
Hire Charge – Cat Trap (Each). After first two weeks.		Week	16.50	17.00	2021/22
Transport Charge – Cat Trap. If hirer fails to return trap and requests it be collected by Council officer. Additional fee.		Each	47.50	50.00	2021/22
Hire Charge – Dog Barking Control Device (Each). First two weeks.		Two Weeks	0.00	0.00	new 16/17
Hire Charge – Dog Barking Control Device (Each). After first two weeks.		Week	27.50	28.50	2021/22
Transport Charge – Dog Barking Control Device. If hirer fails to return trap and requests it be collected by Council officer. Additional fee.		Each	50.00	52.00	2021/22
Registration/Renewal of a Domestic Animal Business. (\$10.00 of fee paid to Bureau of Animal Welfare)			300.00	310.00	2021/22

Service Description	Lease Period	Charge Frequency	Adopted Charge	Proposed Charge	Year Last
NOTE: All charges listed <u>do not</u> include gst unless otherwise stated.			2021/22	2022/23	Increased
PARKING CONTROL					
Parking Fines					
Expired Meter*			70.00	72.00	2021/22
On a footpath, etc. (Set by Act) [#]			109.00		2021/22
No Stopping Area etc. (Set by Act) [#]			182.00		2021/22
* Council may set a fee of up to 0.5 Penalty Units [#] Indexation of penalties set by Treasurer in April each year					
Parking Meter Charges					
*includes GST		Per hour	*1.20	*1.50	2021/22
Allocated on Street Car Parking Fee (per Bay)		Monthly	100.00	100.00	2014/15
Low cost all-day parking		Per day	*4.00	*5.00	2021/22
Parking Bay Closed Off / Not Available.		Per day.	25.00	25.00	new 16/17
Hire charge – Traffic Cones. Bond may be required.			7.00	7.00	new 16/17
Hire charge – Traffic Cones. Bond may be required. Non-Profit Organisation		Per cone	0.00	0.00	new 16/17
HEALTH FEES					
Food Premises					
*Class One - Premises - Base fee		Annual	420.00	430.00	2021/22
*Class Two - Premises - Base fee		Annual	420.00	430.00	2021/22
Full time equivalent employees - greater than 5		Each	37.00	38.00	2021/22
Class Two Accommodation Meals (B&B)		Annual	145.00	150.00	2021/22
Class Two - School Canteens		Annual	42.00	43.00	2021/22
Class Two - Food Vehicle		Annual	320.00	330.00	2021/22
Class Two - Community Group (unlimited events)/Low volume home caterer		Annual	110.00	115.00	2021/22
Class Two - Temporary Event		Each	55.00	55.00	2020/21
Class Three - Premises		Annual	290.00	300.00	2021/22
Class Three - Accommodation Meals (B&B)		Annual	122.00	126.00	2021/22
Class Three - Community Group (unlimited events)/Low volume home caterer		Annual	105.00	110.00	2021/22
Class Three - Food Vehicle		Annual	290.00	300.00	2021/22
Class Three - Temporary Event		Each	45.00	45.00	2020/21
Mobile Food Traders					
Annual permit		Annual		1,000.00	NEW 22/23
6 month permit		6 monthly		600.00	NEW 22/23
Peak weekend (holiday & long weekend periods) permit		Each		200.00	NEW 22/23
Off-peak weekend permit		Each		150.00	NEW 22/23
Weekday permit		Each		100.00	NEW 22/23
Community & non-profit organisations will be charged at a rate of 50% of the above fees					
Health Premises					
Registered premises - Annual		Annual	320.00	330.00	2021/22
Registered premises - Ongoing Initial		Ongoing/Each	320.00	330.00	2021/22
Registered premises - Ongoing Renewal		Ongoing/Each	105.00	110.00	2021/22
Registered premises - Ongoing Transfer		Each	135.00	140.00	2021/22
Accommodation		Annual	320.00	330.00	2021/22
*Maximum fee			3,950.00	4,050.00	2021/22
Transfer of Registration	50% of full fee				
Late Fees	After 31 December each year 10% of the full fee is added.				
Septic Tank Fees					
*Permit to Install or Alter a OWMS - 48.88 Fee Units		Each	734.67	747.40	2021/22
*Permit to Alter a OWMS - 20 Fee Units		Each	300.60	305.80	2021/22
*Minor Alteration - 37.25 Fee Units		Each	559.87	569.60	2021/22
*Transfer a Permit - 9.93 Fee Units		Each	149.25	151.80	2021/22
*Amend a Permit - 10.38 Fee Units		Each	156.01	158.70	2021/22
*Renew a Permit - 8.31 Fee Units		Each	124.90	127.10	2021/22
*Exemption from a Permit/Assessment Only - 14.67 Fee Units		Each	220.49	224.30	2021/22
<i>*Fees as per Environmental Protection Regulations 2021 - effective 1 July 2021</i>					
Service Fee					
Inspection by request		Per hour	140.00	143.00	2021/22
Swimming Pool					
Category 1 Swimming pool		Each	310.00	320.00	2021/22

Service Description	Lease Period	Charge Frequency	Adopted Charge	Proposed Charge	Year Last
NOTE: All charges listed <u>do not</u> include gst unless otherwise stated.			2021/22	2022/23	Increased
SUNDRY CHARGES					
Weddings at Gardens - Hire Charge	GST inclusive	Each Time	95.00	100.00	2021/22
Booking fee for wedding photographs	GST inclusive		95.00	100.00	2021/22
Emergency Bore Water Charge					
- all water in excess of 20,000 KL per year - \$1.00 per additional KL			1.00	1.00	2009/10
Road Opening Fees & Re-Instatement Charges					
Permit Fee			80.00	82.00	2021/22
Opening Gravelled Surface		Permit Fee	80.00	82.00	2021/22
Opening Bitumen or Concrete Footpath		Permit Fee	80.00	82.00	2021/22
Opening Removal of Kerb & Channel		Permit Fee	80.00	82.00	2021/22
Opening Sealed Roadways		per sq. m	80.00	82.00	2021/22
Opening Tap into Stormwater drain		Permit Fee	80.00	82.00	2021/22
Boring Boring Under Road (No disturbance to pavement)		Permit Fee	80.00	82.00	2021/22
Vehicle Construction of Kerb Crossing - permit fee		Permit Fee	80.00	82.00	2021/22
Crossings					
Public Ruling charges as varied from					
Authorities time to time by MAV					
Special Work Minimum Charge			60.00	62.00	2021/22
Road closure, etc.					
Builders Footpath Repair & Crossing Deposit (Fixed as per Local Law No. 3)			700.00	700.00	2011/12
Building Services					
As per Building Dept. Fees & Charges Schedule - refer Appendix 'B'					
SUNDRY CHARGES					
Community Local Law 2021					
Permit to Burn (Section 54.a)		each permit	60.00	62.00	2021/22
Permit to collect firewood from Council road/place (37)		each permit	30.00	31.00	2021/22
Permit to display vehicle or goods for sale (39.a.ii)		each permit	180.00	186.00	2021/22
Permit to place or affix any advertising, banner, billposting, real estate sign, mobile billboard or prescribed sign (48.a)		each permit	180.00	165.00	2021/22
Permit to distribute any unsolicited document to persons (48.b)		each permit		165.00	New 22/23
Permit to display any goods or samples (48.c)		each permit	180.00	165.00	2021/22
Permit to erect or place a vehicle, caravan, trailer, table, chairs, stall, barrow, booth, tent, kiosk or barrow for the purpose of selling or hiring any goods or services (48.d)		each permit		165.00	New 22/23
Permit to place any outdoor eating furniture or associated facilities for food and drink premises - unlicensed premise (48.e)		each permit	30.00	31.00	2021/22
Permit to place any outdoor eating furniture or associated facilities for food and drink premises - licensed premise (48.e)		each permit	55.00	57.00	2021/22
Hazard and Unsightly Property Clean Up by Contractor - Council Administration Fee. Plus costs associated with clean up and removal. Failure to adhere to Clean Up or Unsightly Property Notice (29.d)		Each	300.00	310.00	2021/22
Clean Up by Contractor - Council Administration Fee. Plus all costs associated with clean up and removal. Clean up of illegally dumped and otherwise not properly disposed of items and refuse.		Each	300.00	310.00	2021/22
Permit Administration Fee		Each	10.00	10.00	New 17/18

Service Description	Lease Period	Charge Frequency	Adopted Charge	Proposed Charge	Year Last
NOTE: All charges listed <u>do not</u> include gst unless otherwise stated.			2021/22	2022/23	Increased

SUNDRY CHARGES

Offences Under Local Law 2021					
40.a Recreational Vehicle					
Impounding Release Fee					
-1st Offence		each time	60.00	62.00	2021/22
-2nd Offence		each time	135.00	140.00	2021/22
-3rd & Subsequent Offences		each time	260.00	270.00	2021/22
44 Shopping Trolleys					
Impounding Release fee plus removal costs		each trolley	130.00	135.00	2021/22
Impounded abandoned vehicles release fee plus costs		each vehicle	260.00	270.00	2021/22
Impounded release fee - other		each item	135.00	140.00	2021/22
Items where permit and fee applies but neither permit obtained nor fee paid and item displayed illegally. Plus costs associated with removal					
Fire Hazard Removal by Contractor - Council Admin. Fee (Failure to adhere to Fire Prevention Notice)			300.00	310.00	2021/22
Fire Hazard Removal by Contractor - Council Admin Fee. Plus Costs (Failure to adhere to Fire Prevention Notice)					
VicRoads Search Fee. If required to identify the owner of a motor vehicle.	Each		12.50	13.00	2021/22
Australian Security and Investment Commission Search Fee. If required to identify the proper address or other details of a registered company.	Each		25.00	26.00	2021/22
Regulatory Services Administration Fee. Plus costs.	Each		90.00	93.00	2021/22

SUNDRY CHARGES

Roadworks Contribution - Due by Subdivider/Developer - contribution towards upgrading existing roads servicing development - based on estimated cost - project specific					
Drainage Headwork's Levy					
- per hectare - Urban areas			20,250.00	20,600.00	2021/22
- per hectare - Rural Residential Areas*			20,250.00	20,600.00	2021/22
*sliding scale applicable					
Design checking fee 0.75% of approved actuals					
Supervision only - 2.5% of approved actuals					
Design / Supervision / Administration - 7.5% of approved actuals					

SUNDRY CHARGES

Photocopying Charge - per copy					
A4	BW/Colour	*0.80/*0.85	*0.85/*0.90		2021/22
A3	BW/Colour	*0.90/*0.95	*0.95/*1.00		2021/22
A2	BW/Colour	*10.00/*11.00	*11.00/*12.00		2021/22
A1	BW/Colour	*17.00/*18.00	*18.00/*19.00		2021/22
A0	BW/Colour	*25.00/*27.50	*27.50/*30.00		2021/22
*includes GST					
Replacement Waste Bins (includes GST)					
120.0 litre	Each	70.00	75.00		2020/21
240.0 litre	Each	80.00	85.00		2020/21
No fee to be charged where replacement is due to normal wear and tear on bin					
Charges for second garbage bin service (Pro-rata charge for 1 Apr 2023 to 30 June 2023)				(Pro-rata)	(Annual)
General	Each		35.00		140.00
Co-mingled	Each		35.00		140.00
Organics	Each		35.00		140.00
Glass Collection	Each		18.00		70.00

Service Description	Lease Period	Charge Frequency	Adopted Charge	Proposed Charge	Year Last
NOTE: All charges listed <u>do not</u> include gst unless otherwise stated.			2021/22	2022/23	Increased
WASTE MANAGEMENT FEES					
TRANSFER STATIONS AND RURAL LANDFILLS			* All waste management fees listed include GST		
<u>WASTE ITEM</u>		<u>CHARGE</u>			
		<u>UNIT</u>			
<u>General Waste</u>					
Car Boot/240 litre bin		Min. charge	16.50	17.50	2021/22
6 x 4 Trailer, Utility		(approx. 1m3)	24.00	25.00	2021/22
6 x 4 Trailer with sides		(approx. 1.5m3)	36.00	37.50	2021/22
Tandem Trailer		2m3	48.00	50.00	2021/22
Light Trucks		3m3	72.00	75.00	2021/22
Dead Animals - per carcass			24.00	25.00	2021/22
<u>Green Waste (Sorted-Clean)</u>					
Up to 2 cub metre (loose)		per load	9.00	10.00	2019/20
Trucks/Large Loads/Tandem Trailer		per load	20.00	24.00	2011/12
6 X 4 Trailer (clean, green)		per load	7.00	8.00	2019/20
<u>Recyclables</u>					
Paper / Cardboard / Polystyrene	}	free if sorted			
Bottles / Glass / Cans					
Steel/W. Goods/Fencing/Tanks					
Car Batteries		No charge	No charge		
Car Bodies		No charge	No charge		
Empty Gas Cylinders		No charge	No charge		
Mattresses (Single)	Each	19.00	20.00	2021/22	
Mattresses (Double or larger)	Each	38.00	40.00	2021/22	
Light Tyres	Each	24.00	25.00	2015/16	
Heavy Tyres	Each	42.00	45.00	2015/16	
Heavy Tyres (Truck)	Each	78.00	82.00	2015/16	
Heavy Tyres (Tractor, etc.)	Each	190.00	200.00	2015/16	
Waste Oil (non-commercial only)		No charge	No charge		
T.V. (monitor) screens, etc.		No charge	No charge		
Chemical Drums		No charge	No charge		
(must be triple rinsed)					
<u>Sale of chipped greenwaste (if available)</u>					
Trailer 6 X 4	Load	10.00	10.00	2008/09	
Tandem Trailer	Load	20.00	20.00	2008/09	
Truckload	Load	25.00	25.00	2008/09	
Loading (To max. \$5.00*)	per m3	2.00	2.00	2007/08	
Commercial Waste	Large loads not accepted				
Asbestos Waste	Not Accepted				
Builders Waste/Concrete/Spoil	In excess of 3xm3 take to Dooen by arrangement at Dooen				
Builders Waste/Concrete/Spoil	If dumped at Transfer Station 230.00* per m3 plus \$14.00* per m3 cartage				
	= 244.00/m3 (i.e.. For 3 x m3 = \$732.00)				
All accounts must be authorised by Director of Infrastructure and a bank cheque/guarantee may be requested as security.					

Service Description	Lease Period	Charge Frequency	Adopted Charge	Proposed Charge	Year Last
NOTE: All charges listed <u>do not</u> include gst unless otherwise stated.			2021/22	2022/23	Increased
WASTE MANAGEMENT FEES (rates amended for increased EPA charges 2022/23)					
DOOEN LANDFILL			* All waste management fees listed include GST		
(Based on EPA Landfill levies of \$62.95 (\$52.95 from 1/7/21) per tonne for Municipal and \$110.79 (\$93.19 from 1/7/21) per tonne for Industrial/Commercial waste, \$125.90 (\$105.90 from 1/7/21) per tonne for Low Level Contaminated Waste and					
<u>WASTE ITEM</u>	<u>CHARGE</u>		<u>UNIT</u>		
<u>General Waste</u>					
Not accepted unless by arrangement - use Transfer Station					
All Loads (Min. 3 tonne)	Min 3.0 tonne	558.00	673.50	2021/22	
Excess above 3.0 tonne	tonne	186.00	224.50	2021/22	
<u>Green Waste (Sorted) & Recyclables</u>					
Not accepted - use Transfer Station					
<u>Putrescible Waste</u>					
Municipal - other Councils within waste group area	tonne	151.25	167.00	2021/22	
Municipal - other Councils outside waste group area	tonne	186.00	224.50	2021/22	
HRCC		137.50	151.80	2021/22	
<u>Hard Waste</u>					
(Builders Rubble, etc.)	tonne	186.00	224.50	2021/22	
Power Poles**	surcharge per tonne		200.00	new 22/23	
Grain tarps**	surcharge per tonne		650.00	new 22/23	
** This surcharge is on top of the standard cost per tonne for receipt of hardwaste materials					
** If the products delivered are already chipped/shredded, then the standard cost only will apply					
<u>Commercial Waste</u>					
(From approved Commercial Waste Operators)	tonne	186.00	224.50	2021/22	
<u>Fill</u>					
(Suitable for Landfill cover)	tonne	46.00	46.00	new 17/18	
<u>Sheepskins</u>	tonne	186.00	224.50	2021/22	
<u>Animal Carcass</u>					
(Larger than sheep)	each carcass	186.00	224.50	2021/22	
<u>Clean Concrete</u>					
(Suitable for crushing)	tonne	5.00	5.00	2008/09	
<u>Asbestos</u>	tonne	330.00	330.00	2021/22	
(Only accepted with EPA approval)					
<u>Grain Waste</u>					
(GMO waste DJPR approval needed)	tonne	186.00	224.50	2021/22	
<u>Low Level Contaminated Soil (Cat. C & Cat. D)</u>	tonne	330.00	330.00	2021/22	
<u>Sale of Crushed Concrete (subject to availability)</u>					
Non Council	tonne			2010/11	
Council	tonne	15.00	15.00	2019/20	
Approved Contributing Recyclers	tonne			2010/11	

(excludes GST unless otherwise stated)

Clause	Service Description	Unit of Measure	Charge 2021/22	Proposed 2022/23	% inc. 22/23
LOCAL LAWS GENERAL FEES & CHARGES					
Street Activities Permits					
48.h	Permit to Busk	Each	0.00	0.00	
48.g	Permit to sell or offer for sale any raffle ticket or ask for or receive or do anything to indicate a desire for a donation of money or any other thing (Non-Profit Organisation)	Each	0.00	0.00	
48.g	Permit to sell or offer for sale any raffle ticket or ask for or receive or do anything to indicate a desire for a donation of money or any other thing (Other Organisations)	Each	65.00	67.00	3.08
39.b	Permit for any repair, service, dismantling, painting, panel beating, washing, cleaning or other work of similar nature on a motor vehicle, caravan (or similar) or trailer except for running repairs in the case of breakdown	Each	65.00	67.00	3.08
36.g	Permit for the deposit or leaving of materials, supplies, waste and things on the land including without limitation skip bins, machinery plant or equipment and tools, paving, gravel, aggregate or other surface treatments	Each	90.00	93.00	3.33
41.b	Permit to Camp in a Public Place - Except in an area prescribed as an area for the purpose a person must not on road, road related area or Council land cause, allow or suffer camping, where camp has the same meaning as in the Road Management (General) Regulations 2016;	Each	0.00	0.00	
53.a.i	Permit to Play Amplified Music or Sound on a Road or in a Public Place	Each	90.00	93.00	3.33
39.a.i	Permit to Leave a Trailer or Caravan for more than Seven Days - A person must not on road, road related area or Council land cause, allow or suffer— a. to remain a motor vehicle, caravan (or similar), trailer, boat, damaged or dilapidated motor vehicle— i. for more than seven (7) days;	Each	65.00	67.00	3.08
48.i	Permit to Conduct or hold a concert, festival, show, public gathering, rally, street party, circus, carnival, performance or other similar activity;	Each	90.00	93.00	3.33
48.j	Permit to hold any public exhibitions, displays or events (including without limitation weddings);			93.00	3.13
48.k	Permit to provide organised athletics, sport, health or fitness services;			93.00	3.13
48.l	Permit to record images by film, video, digital or other technology to broadcast publish or publicly exhibit for commercial purpose;			165.00	3.13
48.m	Permit to undertake any other activity prescribed for the purposes of this clause			165.00	
39.a.ii	Permit to Place or Display a Vehicle or Goods for Sale	Each	160.00	165.00	3.33
48.a	Permit to place or affix any advertising, banner, billposting, real estate sign, mobile billboard or prescribed sign	Each	160.00	165.00	
48.b	Permit to distribute any unsolicited document to persons;			165.00	
48.c	Permit to display any goods or samples			165.00	
48.d	Permit to erect or place a vehicle, caravan, trailer, table, chairs, stall, barrow, booth, tent, kiosk or barrow for the purpose of selling or hiring any goods or services;			165.00	
48.e	Permit to place any outdoor eating furniture or associated facilities for food and drink premises - per chairs - unlicensed premise			31.00	
48.e	Permit to place any outdoor eating furniture or associated facilities for food and drink premises - per chairs - licensed premise			57.00	
48.f	Permit to Sell or offer for sale or hire any goods or services carried about or placed on the person or any other moveable thing; (includes ice cream trucks and coffee carts, etc.)	Each	160.00	165.00	
37	Permit to collect wood from a road, road related area or Council land	Each	30.00	31.00	
64.a.b	Permit to Ride or Lead a Horse in a Built Up Area or in a Municipal Place	Each	0.00	0.00	
Burning and Fire Permits					
54.a	Permit to Burn	Each	60.00	62.00	3.33
49	Permit to conduct fireworks	Each	65.00	67.00	3.08

(excludes GST unless otherwise stated)

Clause	Service Description	Unit of Measure	Charge 2021/22	Proposed 2022/23	% inc. 22/23
LOCAL LAWS GENERAL FEES & CHARGES					
Road and Infrastructure Permits					
36.a	Permit to make any change to the land			88.00	
36.b	Permit for removal of anything from the land			88.00	
36.c	Permit for erection of scaffolding, hoarding or overhead protective awnings and other structures or affixing of advertising or erection of signs or other things (including pipes, wires, cables, pavers, fixture, fitting and other objects) in, on, across, under or over the land	Each	85.00	88.00	3.53
36.d	Permit for any change, interference with or removal of a structure or ornament (including pipes, wires, cables, pavers, fixture, fitting and other objects) associated with the land			88.00	
36.e	Permit for planting of a tree or other vegetation on the land, interference with vegetation on the land or removal of vegetation from the land	Each	0.00	0.00	
36.f	Permit for occupation of the land including without limitation by fencing, use of a mobile crane, travel tower, concrete line pump, scissor lift, or the swinging or hoisting of things across any part of the land by means of a lift hoist or tackle	Each	85.00	88.00	3.53
38.b	Permit to construct, install, remove or alter a vehicle crossover, including any temporary crossover			80.00	
43	Permit for a prescribed vehicle or machine or class of vehicle or machine to be used on a road	Each	90.00	93.00	3.33
48.i	Permit to Hold a Rally, Procession, or Demonstration	Each	0.00	0.00	
57.b	Permit for land in the urban area, cause, allow or suffer a freight container to be kept, stored, repaired or otherwise used or remain unless permitted under an Act			93.00	
Animal Permits					
66.b.c.d	Permit to Keep More than the Permitted Number of Animals	Each	90.00	93.00	3.33
67.68.	Permit to Drove	Each	65.00	67.00	3.08
69.70					
71	Permit to Graze	Each	65.00	67.00	3.08

(excludes GST unless otherwise stated)

Clause	Service Description	Penalty units/fee	Charge 2021/22	Proposed 2022/23	% inc. 22/23
			\$ 181.74	184.92	1.75
OFFENCES: DOMESTIC ANIMALS ACT 1994					
10(1)	Failure to apply to register a dog or cat over 3 months	2.00	363.00	370.00	1.93
20(1)	Registered dog or cat not wearing council identification marker	0.50	91.00	92.00	1.10
22	Person other than owner removing, altering or defacing identification marker	0.50	91.00	92.00	1.10
23(4)	Dog or cat on private property after notice of objection served	0.50	91.00	92.00	1.10
24(1)	Dog at large during daylight hours	1.50	273.00	277.00	1.47
24(2)	Dog at large at night	2.00	363.00	370.00	1.93
25(1)	Cat at large	0.50	91.00	92.00	1.10
26(1)	Contravening Council Order relating to presence of dogs or cats in public places	1.00	182.00	185.00	1.65
27(1)	Greyhound outside premises of owner not adequately muzzled and on leash	1.50	273.00	277.00	1.47
32(1)	Dog or cat being a nuisance	0.50	91.00	92.00	1.10
32(4)	Not complying with court order to abate nuisance created by dog or cat	1.50	273.00	277.00	1.47
OFFENCES: COMMUNITY LOCAL LAW 2021					
2.14	Failing to immediately remove and appropriately dispose of any animal	2.00	363.00	370.00	1.93
2.15	Failing to carry a device suitable for the picking up and cleaning of any animal	2.00	363.00	370.00	1.93
2.16	Failing to have dog on leash on any road or municipal place	2.00	363.00	370.00	1.93

		<i>(excludes GST unless otherwise stated)</i>	
Class	Service Description	Charge 2021/22	Proposed 2022/23
PLANNING SCHEME AMENDMENTS			
Stage	Subdivision fees		
1	For:	3,096.20	3,149.70
	a) considering a request to amend a planning scheme; and		
	b) taking action required by Division 1 of Part 3 of the Act; and		
	c) considering any submissions which do not seek a change to the amendment; and		
	d) if applicable, abandoning the amendment		
2	For:		
	a) considering		
	i) up to and including 10 submissions which seek a change to an amendment and where necessary referring the submissions to a panel; or	15,345.60	15,611.10
	ii) 11 to (and including) 20 submissions which seek a change to an amendment and where necessary referring the submissions to a panel; or	30,661.20	31,191.60
	iii) Submissions that exceed 20 submissions which seek a change to an amendment, and where necessary referring the submissions to a panel; and	40,986.80	41,695.80
	b) providing assistance to a panel in accordance with section 158 of the Act; and		
	c) making a submission to a panel appointed under Part 8 of the Act at a		
	d) considering the panel's report in accordance with section 27 of the Act; and		
	e) after considering submissions and the panel's report, abandoning the amendment.		
3	For:	488.50	496.90
	a) adopting the amendment or part of the amendment in accordance with section 29 of the Act; and		
	b) submitting the amendment for approval by the Minister in accordance with section 31 of the Act; and		
	c) giving the notice of the approval of the amendment required by section 36(2) of the Act.		
4	For:		
	a) consideration by the Minister of a request to approve the amendment in accordance with section 35 of the Act; and	488.50	496.90
	b) giving notice of approval of the amendment in accordance with section 36(1) of the Act.	488.50	496.90

** State Government still to advise the statutory charges for 2022/23*

		<i>(excludes GST unless otherwise stated)</i>	
Class	Service Description	Charge 2021/22	Proposed 2022/23
PLANNING APPROVALS			
Class	Planning Permit / Planning Permit Amendment Fees		
	Type of planning application		
1	Use only	1,337.70	1,360.80
2-6	Single Dwellings: 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:		
	Up to \$10,000	202.90	206.40
	>\$10,000 to \$100,000	638.80	649.80
	>\$100,000-\$500,000	1,307.60	1,330.20
	\$500,000-\$1,000,000	1,412.80	1,437.30
	\$1,000,000-\$2,000,000	1,518.00	1,544.30
	<i>(Other than VicSmart, subdivisions or consolidated land)</i>		
7	VicSmart application Up to \$10,000	202.90	206.40
8	VicSmart application >\$10,000	435.90	443.40
9	VicSmart application to subdivide or consolidate land	202.90	206.40
10	VicSmart application (other than a class 7, class 8 or class 9 permit)	202.90	206.40
	To Develop land (other than single dwelling per lot) where the estimated cost is:		
11	<\$100,000	1,164.80	1,185.00
12	>\$100,000 - \$1,000,000	1,570.60	1,597.80
13	>\$1,000,000 - \$5,000,000	3,464.40	3,524.30
14	>\$5,000,000 - \$15,000,000	8,830.10	8,982.90
15	>\$15,000,000 - \$50,000,000	26,039.40	26,489.90
16	>\$50,000,000	58,526.80	59,539.30
17	To subdivide an existing building (other than a class 9 permit)	1,337.70	1,360.80
18	To subdivide land into 2 lots (other than a class 9 or class 16 permit)	1,337.70	1,360.80
19	To effect a realignment of a common boundary between lots or consolidate 2 or more lots (other than a class 9 permit)	1,337.70	1,360.80
20	Subdivide land <i>(other than a class 9, class 16, class 17 or class 18 permit)</i> <i>(per 100 lots created)</i>	1,337.70	1,360.80
21	To:	1,337.70	1,360.80
a)	create, vary or remove a restriction within the meaning of the Subdivision Act 1988; or		
b)	create or remove a right of way; or		
c)	create, vary or remove an easement other than a right of way; or		
d)	vary or remove a condition in the nature of an easement (other than right of way) in a Crown grant.		
22	A permit not otherwise provided for in the regulation <i>* State Government still to advise the statutory charges for 2022/23</i>	1,337.70	1,360.80

(excludes GST unless otherwise stated)

Class	Service Description	Charge 2021/22	Proposed 2022/23
Class	Amendment to Planning Permits		
1	Amendment to a permit to change the use of land allowed by the permit or allow a new use of land	1,337.70	1,360.80
2	Amendment to a permit (other than a permit to develop land for a single dwelling per lot 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) to change the statement of what the permit allows or to change any or all of the conditions which	1,337.70	1,360.80
3-8	Amendment to a class 2, class 3, class 4, class 5 or class 6 permit, if the cost of any additional development permitted by the amendment is:		
3	- \$10,000 or less	202.90	206.40
4	- more than \$10,000 but no more than \$100,000	638.80	649.80
5	- more than \$100,000 but not more than \$500,000	1,307.60	1,330.20
6	- more than \$500,000	1,412.80	1,437.30
7	Amendment to a permit that is the subject of VicSmart application, if the estimated cost of the additional development is \$10,000 or less	202.90	206.40
8	Amendment to a permit that is the subject of VicSmart application, if the estimated cost of the additional development is more than \$10,000	435.90	443.40
9	Amendment to a class 9 permit	202.90	206.40
10	Amendment to a class 10 permit	202.90	206.40
11-13	Amendment to a class 11, class 12, class 13, class 14, class 15 or class 16 permit, if the estimated cost of the additional development to be permitted by the amendment is:		
11	- \$100,000 or less	1,164.80	1,185.00
12	- more than \$100,000 but not more than \$1,000,000	1,570.60	1,597.80
13	- more than \$1,000,000	3,464.40	3,524.30
14	Amendment to a class 17 permit	1,337.70	1,360.80
15	Amendment to a class 18 permit	1,337.70	1,360.80
16	Amendment to a class 19 permit	1,337.70	1,360.80
17	Amendment to a class 20 permit (per 100 lots created)	1,337.70	1,360.80
18	Amendment to a class 21 permit	1,337.70	1,360.80
19	Amendment to a class 22 permit	1,337.70	1,360.80
	<i>* State Government still to advise the statutory charges for 2022/23</i>		
Reg.	Other fees		
7	For requesting the Minister to prepare an amendment to a planning scheme exempted from the requirements referred to in section 20(4) of the Act.	4,058.10	4,128.30
8	For requesting the Minister to prepare an amendment to a planning scheme exempted from certain requirements prescribed under section 20A of the	977.00	993.90
10	For combined permit applications Sum of the highest of the fees which would have applied if separate applications were made and 50% of each of the other fees which would have applied if separate applications were made		
12	Amend an application for a permit or an application to amend a permit <i>(Amendments to application after notice of application is given)</i>		
	a) Under section 57A(3)(a) of the Act the fee to amend an application for a permit after notice is given is 40% of the application fee for that class of permit set out in the Table at regulation 9		
	b) Under section 57A(3)(a) of the Act the fee to amend an application to amend a permit after notice is given is 40% of the application fee for that class of permit set out in the Table at regulation 11 and any additional fee under c) below		
	c) If an application to amend an application for a permit or amend an application to amend a permit has the effect of changing the class of that permit to a new class, having a higher application fee set out in the Table to regulation 9, the applicant must pay an additional fee being the difference the original class of application and the amended class of permit		

(excludes GST unless otherwise stated)

Class	Service Description	Charge 2021/22	Proposed 2022/23
Reg.	Other fees (Cont.)		
13	For a combined application to amend permit The sum of the highest of the fees which would have applied if separate applications were made and 50% of each of the other fees which would have applied if separate applications were made <i>* State Government still to advise the statutory charges for 2021/22</i>		
14	For a combined permit and planning scheme amendment Under section 96A(4)(a) of the Act: The sum of the highest of the fees which would have applied if separate applications were made and 50% of each of the other fees which would have applied if separate applications were made		
15	For a certificate of compliance	330.70	336.40
16	For an agreement to a proposal to amend or end an agreement under section 173 of the Act	668.80	680.40
18	Where a planning scheme specifies that a matter must be done to the satisfaction of a responsible authority, Minister, public authority or municipal council	330.70	336.40
	Extension of time to Planning Permit (First)	150.00	180.00
	Extension of time to Planning Permit (Second)	250.00	300.00
	Extension of time to Planning Permit (Third and subsequent)	300.00	450.00
	Secondary Consent for Planning Permits – Minor	125.00	150.00
	– Major	290.00	300.00
	Amendment to Planning Permit not otherwise listed	165.00	200.00
	Planning Permit History (GST incl)	140.00	140.00
	Notice of Planning Permit – Application in Newspaper (GST incl)	205.00	0.00
	Placing of Planning Permit Application Notice on Site	115.00	0.00
	Advertising Fee - Flat Rate		150.00
	Notice of Planning Permit – by mail if more than 10 letters (per letter)	7.00	0.00
	Copy of Title and Title Plan	70.00	70.00
	Copy of Covenant/Section 173	50.00	50.00
	Request for Council consent (i.e. Liquor Licence) where no P/P required	140.00	100.00
	Application for Council signing and scaling Section 173 Agreement	300.00	300.00
	Inspection Fee	155.00	155.00
	Request for Planning Information in writing	75.00	75.00
	<i>* State Government still to advise the statutory charges for 2022/23</i>		
Reg.	Subdivision fees		
6	For certification of a plan of subdivision	177.40	180.40
7	Alteration of plan under section 10(2) of the Act	112.70	114.70
8	Amendment of certified plan under section 11(1) of the Act	142.80	145.30
9	Checking of engineering plans 0.75% of the estimated cost of construction of the works proposed in the engineering plan (maximum fee)		
10	Engineering plan prepared by council 3.5% of the cost of works proposed in the engineering plan (maximum fee)		
11	Supervision of works 2.5% of the estimated cost of construction of the works (maximum fee) <i>* State Government still to advise the statutory charges for 2022/23</i>		

		(excludes GST unless otherwise stated)	
Service Description	Unit of Measure	Charge 2021/22	Proposed 2022/23
BUILDING CONTROL FEES AND CHARGES			
Extension, Alterations			
Value of Works \$5001 to \$10,000	Each	720.00	745.00
Value of Works \$10,001 to \$20,000	Each	940.00	975.00
Value of Works \$20,001 to \$50,000	Each	1,350.00	1,400.00
Value of Works \$50,001 to \$100,000	Each	1,700.00	1,865.00
Value of Works \$100,001 to \$150,000	Each	2,080.00	2,160.00
Value of Works \$150,001 to \$200,000	Each	2,450.00	2,540.00
Value of Works \$200,001 to \$250,000 *	Each	2,750.00	2,850.00
Value of Works \$250,001 to \$300,000 *	Each	3,100.00	3,200.00
Value of Works \$300,001 to \$350,000 *	Each	3,500.00	3,630.00
Value of Works above \$350,000	Each	3,750.00	3,840.00
* Includes partial compliance			
* protection works additional \$800			
* performance solutions additional \$1,000 (up to 2, more than 2 to be negotiated)			
* Includes four (4) mandatory inspections - additional inspections \$175 each			
Owner Builder (New Dwellings, Re-erection / Re-siting)			
Value of Works \$1 to \$200,000	Each	2,750.00	2,850.00
Value of Works \$200,001 to \$250,000	Each	3,000.00	3,290.00
Value of Works \$250,001 to \$350,000	Each	3,250.00	3,560.00
Value of Works above \$350,000	Each	3,500.00	3,635.00
* protection works additional \$800			
* performance solutions additional \$1,000 (up to 2, more than 2 to be negotiated)			
* Includes four (4) mandatory inspections - additional inspections \$175 each			
Registered Builder (New Dwellings, Re-erection / Re-siting)			
Value of Works \$1 to \$200,000	Each	2,250.00	2,335.00
Value of Works \$200,001 to \$340,000	Each	2,400.00	2,635.00
Value of Works \$340,001 to \$550,000	Each	2,700.00	2,900.00
Value of Works above \$550,000	Each	3,200.00	3,325.00
* protection works additional \$800			
* performance solutions additional \$1,000 (up to 2, more than 2 to be negotiated)			
* Includes four (4) mandatory inspections - additional inspections \$175 each			
Miscellaneous - Building Permits			
Garage, Car Port, Shed, Patio, Veranda, Pergola	Each	790.00	865.00
Swimming Pool (Fence Alterations Only)	Each	350.00	362.00
Swimming Pool (New Fence Only)	Each	620.00	640.00
Swimming Pool and All Fences	Each	790.00	820.00
Restumping (Work must be performed by a Registered Builder)	Each	850.00	880.00
Demolish / Remove Building - Domestic (shed / house)	Each	720.00	790.00
Demolish / Remove Building - Commercial	Each	800.00	830.00
Minor Works less than \$5,000	Each		690.00
* Includes three (3) mandatory inspections - additional inspections \$190 each			

(excludes GST unless otherwise stated)			
Service Description	Unit of Measure	Charge 2021/22	Proposed 2022/23
Commercial Building Work (Class 2-9)			
New Building, Extension, Alterations	Each		
Value of Works up to \$10,000	Each	900.00	935.00
Value of Works \$10,001 to \$50,000	Each	1,260.00	1,350.00
Value of Works \$50,001 to \$100,000	Each	1,820.00	2,000.00
Value of Works \$100,001 to \$150,000	Each	2,380.00	2,475.00
Value of Works \$150,001 to \$200,000	Each	2,700.00	2,800.00
Value of Works \$200,001 to \$250,000	Each	3,200.00	3,300.00
Value of Works \$250,001 to \$300,000	Each	3,700.00	3,820.00
Value of Works \$300,001 to \$500,000	Each	4,200.00	4,350.00
Value of Works above \$500,000 or (negotiated with Council)	Each	(Value of works ÷ 50)	
* Includes partial compliance			
* protection works additional \$800			
* performance solutions additional \$1,000 (up to 2, more than 2 to be negotiated)			
* Includes four (4) mandatory inspections - additional inspections \$190 each			
Community Group (Not-for Profit) Building Works - Building Permits			
(Discount on Permit fees only. State Government Levy still applies)	Discount	Fees negotiated	
Levies / Bonds			
Building Administration Fund Levy (State Levy)	Each	(value of work x 0.00128)	
(Applies to all building work over \$10,000)			
Bond / Guarantee for Re-erection of buildings	(The lesser of the cost of the building work or \$5,000)		
Council Infrastructure (Asset) Protection Deposit	Each	700.00	700.00
(Fee amount set by Local Law)			
Inspections			
Additional Mandatory Inspections	Hour	175.00	190.00
Compliance Inspection			190.00
Inspections of Swimming Pool and Spa Barriers (compliance inspection)			
First Inspection		300.00	300.00
Re-inspection		185.00	185.00
* Includes compliance certificate - FORM 23 or FORM 24 (non-compliance)			
* Excludes prescribed lodgements fees			
Swimming Pools and Spa's (lodgement fees)			
Swimming Pool / Spa registration fee	Each		Prescribed fee
Swimming Pool / Spa records search determination fee	Each		Prescribed fee
Lodging a certificate of pool and spa barrier non-compliance	Each		Prescribed fee
Lodging a certificate of pool and spa barrier compliance	Each		Prescribed fee
Report and Consent			
Application for report and consent (To build over an easement vested in Council)			Prescribed fee
(Regulation 310, Part 4 – Siting, 513, 515, 604, 802 and 806)			
Application for report and consent			Prescribed fee
(Regulation 610 - Location of Point of Stormwater Discharge)			
Application for report and consent			Prescribed fee
(Section 29a – Demolition of Building)			
Request for Information			
Requests for information (Property Information Requests)			Prescribed fee
(Regulation 326(1), 326(2) and 326(3))			
Request for Professional Advice / Consultation	Hour	175.00	175.00
(Minimum one-hour charge. Charged by the hour)			

<i>(excludes GST unless otherwise stated)</i>			
Service Description	Unit of Measure	Charge 2021/22	Proposed 2022/23
File Retrieval / Search			
File Retrieval – Minor Document <i>(for example, Copy of Building / Occupancy Permit/ Plans)</i>	Each	35.00	45.00
File Retrieval / Search <i>(for example, Permit History)</i>	Each	95.00	120.00
Amended Building Permit			
Amended Building Permit – Minor Alterations	Each	160.00	170.00
Amended Building Permit – Major Alterations <i>(+ additional inspections)</i>	Each	260.00	280.00
Time Extension – Building Permit <i>(first request)</i>	Each	280.00	290.00
Time Extension – Building Permit <i>(second request)</i>	Each	320.00	330.00
Time Extension – Building Permit <i>(third request)</i>	Each	360.00	370.00
Refunds			
Withdrawn Application – Permit Lodged Not Yet Assessed	Retained	350.00	360.00
Withdrawn Application – Permit Assessed Not Yet Issued	Retained	40% of fees (Minimum \$450.00)	40% of fees (Minimum \$480.00)
Permit Cancellation – After Permit Issued <i>(Refund only for inspections not carried out, based on inspection fee at time of cancellation)</i>	Retained	Permit fees retained	Permit fees retained
Permit Cancellation – After Permit Expired	Retained	No refund	No refund
Lodgement Fee			
Lodgement fee for Private Building Surveyors <i>(Submission of Section 80, 30, and 73) (lodged via hard copy / email / facsimile)</i>			Prescribed fee
Lodgement fee for Private Building Surveyors <i>(Submission of Section 80, 30, and 73) (lodged wholly online via Greenlight only)</i>	Each	Free	Prescribed fee
Event (Fees & Charges are GST inclusive)			
Place of Public Entertainment (POPE) Occupancy Permit	Each	400.00	400.00
Temporary Siting Approval or Temporary Structure Inspection	Each	260.00	260.00
Entertainment / Event Consideration, Notification, and Approval - No Permit Required	Each	20.00	20.00

Note: All fees may be negotiated based on volume and economies of scale and scope.

Service Description	Unit of Measure	(excludes GST unless otherwise stated)								
		2021/22 charge			2022/23 proposed charge			% increase proposed 2022/23		
TOWN HALL										
Horsham Town Hall Fees	Usage Method	Full Charge	Dance School Rate	Community Rate	Full Charge	Dance School Rate	Community Rate			
Auditorium Theatre (500)	8 hrs	2,010.00	975.00	781.00	2,050.20	994.50	781.00	2.00	2.00	0.00
Auditorium Theatre (500)	4 hrs	1,114.00	541.00	434.00	1,136.00	552.00	434.00	1.97	2.03	0.00
Auditorium Rehearse/Bump In/Out	8 hrs	1,337.00	668.00	520.00	1,364.00	682.00	520.00	2.02	2.10	0.00
Auditorium Rehearse/Bump In/Out	4 hrs	785.00	391.00	302.00	800.00	399.00	302.00	1.91	2.05	0.00
Auditorium Conference/forum	8 hrs	1,780.00			1,815.50			1.99		
Auditorium Conference/forum	4 hrs	1,002.00			1,022.00			2.00		
Auditorium Season Blackout Charge	Per Day	204.00	204.00	204.00	204.00	208.00	204.00	0.00		
Foyer	8 hrs	520.00	259.00	203.00	530.00	259.00	203.00	1.92	0.00	0.00
Foyer	4 hrs	259.00	130.00	101.00	264.00	132.50	101.00	1.93	1.92	0.00
Town Hall Seated (350)	8 hrs	1,092.00		546.00	1,114.00		546.00	2.01		0.00
Town Hall Seated (350)	4 hrs	500.00		328.00	510.00		328.00	2.00		0.00
Town Hall Theatre/Expo (700)	8 hrs	1,178.00		546.00	1,201.50		546.00	1.99		0.00
Town Hall Theatre/Expo (700)	4 hrs	710.00		329.00	724.00		329.00	1.97		0.00
Town Hall Rehearsals	8 hrs	365.00	270.00	270.00	372.00	270.00	270.00	1.92	0.00	0.00
Town Hall Rehearsals	4 hrs	188.00	163.50	163.50	192.00	166.50	163.50	2.13	1.83	0.00
Town Hall event set up (build day prior)	8 hrs	375.00	273.50	273.50	382.50	279.00	273.50	2.00	2.01	0.00
Town Hall event set up (build day prior)	4 hrs	188.00	164.00	164.00	192.00	167.50	164.00	2.13	2.13	0.00
Town Hall Balcony Room	4 hrs	321.00		125.00	327.50		125.00	2.02		0.00
Education Room Seated (40)	8 hrs	470.00	235.00	183.00	479.50	240.00	183.00	2.02	2.13	0.00
Education Room Seated (40)	4 hrs	235.00	118.00	92.00	240.00	120.50	92.00	2.13	2.12	0.00
Education Room Seated (40)	2 hrs	118.00	59.00	46.00	120.50	60.50	46.00	2.12	2.54	0.00
Green Room or Meeting Room Seated (25)	8 hrs	378.00	275.00	145.00	385.50	280.50	145.00	1.98	2.00	0.00
Green Room or Meeting Room Seated (25)	4 hrs	189.00	138.00	73.00	193.00	140.50	73.00	2.12	1.81	0.00
Green Room or Meeting Room Seated (25)	2 hrs	95.00	69.00	37.00	97.00	70.50	37.00	2.11	2.17	0.00
Meeting Room (8)	4 hrs	107.00	77.50	42.00	110.00	79.00	42.00	2.80	1.94	0.00
Meeting Room (8)	2 hrs	55.00	39.00	21.50	56.00	40.00	21.50	1.82	2.56	0.00
Art Gallery	4 hrs	415.00		175.00	423.50		175.00	2.05		0.00
Art Gallery	2 hrs	215.00		85.00	219.50		85.00	2.09		0.00
Town Hall Kitchen	8 hrs	375.00		140.00	382.50		140.00	2.00		0.00
Town Hall Kitchen	4 hrs	188.00		71.00	192.00		71.00	2.13		0.00
Piano Hire	per hire	160.00			170.00			6.25		
Piano Tuning	per hire	280.00			290.00			3.57		
Additional Cleaning	per hour	105.00			105.00			0.00		

** Included Technician for school based & community hires

				(excludes GST unless otherwise stated)	
				Charge	Proposed Charge
				2021/22	2022/23
OTHER HORSHAM TOWN HALL FEES					
Additional Staff Rates					
<u>Duty Manager/Front of House</u>	per hour			44.50	50.00
Overtime Rate	per hour			89.00	95.00
Public Holiday Rate	per hour			100.00	100.00
<u>Casual Box Office staff</u>	per hour			42.00	42.00
Overtime Rate	per hour			84.00	84.00
Public Holiday Rate	per hour			94.50	94.50
<u>Casual Ushers, Bar Staff & Merch sellers</u>	per hour			42.00	42.00
Overtime Rate	per hour			84.00	84.00
Public Holiday Rate	per hour			94.50	94.50
<u>Supervising Technician</u>	per hour			57.00	60.00
Overtime Rate	per hour			114.00	114.00
Public Holiday Rate	per hour			128.50	128.50
<u>Casual technical staff</u>	per hour			44.50	50.00
Overtime Rate	per hour			89.00	89.00
Public Holiday Rate	per hour			100.00	100.00
Missed meal breaks				20.00	20.00

(excludes GST unless otherwise stated)

	Charge 2021/22	Proposed Charge 2022/23
OTHER HORSHAM TOWN HALL FEES		
Ticketing & Associated Fees		
Commercial Ticket fees	4.50	4.50
Community Ticket fees	1.60	1.60
Complimentary Tickets Issuing fee	1.60	1.60
Additional Performances/Days (per ticketed schedule)	40.00	40.00
Specialised & Complex Seating Plans	\$40/Plan	\$40/Plan
Credit card fee	0.01	0.01
Change to price structure after sales commence	50.00	50.00
Cancellation of booking after on-sale	\$45 + \$2/ticket	\$45 + \$2/ticket
Postage fees (registered/express/regular)	8.50	8.50
Seat Exchange fee	1.50	1.50
Ticket Reprint fee	1.00	1.00
Photocopying Black & White Single A3	1.50	1.50
Photocopying Black & White Double A4	\$.50/page	\$.50/page
Photocopying Black & White Single A4	\$.25/page	\$.25/page
Photocopying Colour Single A3	\$2.50/page	\$2.50/page
Photocopying Colour Double Sided A4	\$2.00/page	\$2.00/page
Photocopying Colour Single A4	\$1.00/page	\$1.00/page
Commission on Merchandise	10.00%	10.00%
Technical Operations		
Radio Mics	\$55/Day	\$55/Day
Lapel Mic	\$55/Day	\$55/Day
Lectern	5.00	5.00
Haze Machine	130.00	130.00
Projector 6000 Lumen	300.00	300.00
Projector 3300 Lumen	100.00	100.00
2400 x 1200 Riser (Beartrap 400mm)	30.00	30.00
2400 x 1200 Riser (Beartrap 600mm)	30.00	30.00
Glow Tape	\$45/roll	\$45/roll
Interactive TV Hire	\$100/Day	\$100/Day
Mirror Ball Hire	\$50/Event	\$50/Event
Projection Mirror Hire	\$100/Event	\$100/Event
Power Leads	\$5/each	\$5/each
Powered Speaker/Wedge	\$50/day	\$50/day
Richard Morris Sequin Curtain	\$250/Event	\$250/Event
Up Lights	\$100/Event	\$100/Event
Whiteboard	\$10/Event	\$10/Event
Artificial Grass	\$250/Event	\$250/Event
Festoon Lights (Plus replacement globes)	\$150/Event	\$150/Event
Acoustic Drapes	\$50/Set	\$50/Set
Miscellaneous		
Tablecloth Hire		
Chair Cover Hire	3.00	12.00
Outside Table Hire	11.00	11.00
Linen Serviettes	\$1.00/each	\$1.00/each
Tea & Coffee - Supper	\$2.00/person	\$2.00/person
Juice - All Day	\$3.00/person	\$3.00/person
Tea, Coffee & Juice - All Day	\$5.00/person	\$5.00/person
Tea & Coffee - All Day	\$4.00/person	\$4.00/person
Punch - Jug	\$9.00/each	\$9.00/each
Tea, Coffee & Biscuits - Supper	\$5.00/person	\$5.00/person
Marketing		
Marketing Package - Community	300.00	300.00
Marketing Package - Commercial	500.00	500.00

		(includes GST unless otherwise stated)
Service Description	Unit of Measure	Charge 2021/22 Proposed 2022/23
HORSHAM AQUATIC CENTRE		
Memberships		
Health and Wellness Startup Fee	Each	100.00
Health and Wellness Startup Fee - 6 month Commit & Save	Each	26.00
Health & Wellness	Each	43.00
Health & Wellness Family - Existing ONLY	Each	35.00
Health & Wellness Concession	Each	35.00
Health & Wellness Concession Family - Existing ONLY	Each	27.00
Health & Wellness Corporate	Each	35.00
Teen Gym	Each	25.00
Joining Fee	Each	25.00
Pryme Movers	Each	25.00
Joining Fee	Each	25.00
Aquatic Startup Fee	Each	25.00
Aquatic Startup Fee - Child	Each	26.00
Aquatic	Each	29.00
Aquatic Family - Existing ONLY	Each	23.00
Aquatic Concession	Each	23.00
Aquatic Concession Family - Existing ONLY	Each	17.50
Aquatic Corporate	Each	23.00
Rec Swimming		
Adult Swim	Each	6.00
Child/Concession Swim	Each	5.00
Family Swim	Each	12.50
Swimming Lessons		
Swimming Lesson Membership	Each	38.50
Swimming Lesson Plus Family - Existing ONLY	Each	31.00
Private Lesson (30 minutes)	Each	36.00
Adult/Aquaguard/Pre-Club	Each	50.00
Schools - Aquatic		
Swimming Lesson (instructor) 30 minutes - per participant	Each	5.00
Swimming Lesson (instructor) 45 minutes - per participant	Each	6.75
Swimming Lesson (instructor) 60 minutes - per participant	Each	8.25
Swimming Carnivals		
Schools - per entrance	Each	2.00
Carnival Hire	Each	105.00
Swim Club (within operating hours) - per participant	Each	4.00
Facility Rental		
Community Studio - 1 hour	Each	45.00
Creche - 1 hour	Each	45.00
Recreation Hall - 1 hour	Each	45.00
Lane hire - 1 hour	Each	45.00
Any additional hours (50% reduction)	Each	22.50

Service Description	(includes GST unless otherwise stated)			
	Unit of Measure	Charge 2021/22	Proposed 2022/23	% inc. 22/23
Other				
Shower	Each		3.80	
Locker	Each		2.00	
Health Club				
Casual Gym	Each		16.80	
Casula Gym concession	Each		13.20	
Health Consultation & Program Induction	Each		92.00	
Group Fitness				
Casual Class	Each		16.80	
Casual Class concession	Each		13.20	
Pryme Movers	Each		9.00	
Birthday Parties				
Non-catered - Community Studio	Each		17.00	
Deposit	Each		60.00	
Personal Training				
1/2 hour Session - Individual	Each		44.00	
1/2 hour Session - 2 person (total)	Each		28.00	
1/2 hour Session - 3 person (total)	Each		17.20	
Active Ageing				
Group Fitness/Gym	Each		3.60	
Group Swim	Each		6.80	
Creche				
Member Booking	Each		6.80	
Non-Member Booking	Each		8.80	
Member Families	Each		12.50	
Non-Member Families	Each		16.50	

	Charge 2021/22		(excludes GST unless otherwise stated)	
	Full	Community	Proposed 2022/23	Full
Kalkee Road Children's & Community Hub				
Hourly				
Multipurpose Room	55.00	25.00	57.00	26.00
Meeting Room	20.00	10.00	21.00	10.50
Specialist/Consulting Room	20.00	10.00	21.00	10.50
Gauwirr Room (New 2019)	20.00	10.00	21.00	10.50
Half Day Rate				
Multipurpose Room	125.00	55.00	129.00	57.00
Meeting Room	44.00	20.00	46.00	21.00
Specialist/Consulting Room	44.00	20.00	46.00	21.00
Gauwirr Room (New 2019)	44.00	20.00	46.00	21.00
Full Day Rate				
Multipurpose Room	230.00	110.00	237.00	114.00
Meeting Room	88.00	40.00	91.00	42.00
Specialist/Consulting Room	88.00	40.00	91.00	42.00
Gauwirr Room (New 2019)	88.00	40.00	91.00	42.00
Office Rental (all inclusive)				
* Single Desk (exclusive use) - weekly	110.00		114.00	
* Single Desk (exclusive use) - per annum	5,270.00		5,450.00	
Hot Desk	60.00		62.00	

**Additional charges may be incurred for multiple uses of a single desk rental to cover costs of associated additional administration*

Appendix D

Highlights from the Capital Works Program



Highlights from the Capital Works Program

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Horsham Town Hall

Stage 2 Heritage Hall, Staff Room & Workstations, Upgrade Boiler and Theatre Lighting

Council Plan Theme: Theme 1 - Community
 Service: Performing Arts
 Asset category: Property – Buildings

Fund Source	Renewal	Upgrade	New	Total
General Revenue	\$100,000	\$139,750	\$119,250	\$359,000
External Grants	\$220,000			\$220,000
Contributions				\$0
Reserves				\$0
Total	\$320,000	\$139,750	\$119,250	\$579,000

Project background

The Town Hall is a major asset requiring ongoing maintenance, renewal and upgrade to ensure that it continues to be able to deliver regional-standard creative arts and related services to the community. Several projects are planned for the Town Hall in 2022-23.

What are the proposed works?

The main projects being undertaken include replacement of the heritage hall floor, office space establishment and an upgrade to the boiler system. These projects are described below.

Heritage Hall replacement of the floor boards and foundations. This project has been spread over two financial years, with the timber being procured during 2021-22 to allow seasoning, in advance of the installation works which will occur during 2022-23.

Office space establishment. The move of the Visitor Information Centre to the Town Hall has reinforced the need to establish appropriate office space and related amenities for Town Hall staff. This project will include (amongst other items) the fit-out of a room that was deferred at the time of the initial construction of the new part of the facility in 2016.

Boiler upgrade. The boiler and associated equipment has persistently been causing issues with irregular faulting and needing to be reset. As the boiler services the entire facility any outage is problematic operationally, having to be manually reset on site each occasion. This upgrade will ensure the boiler operates to provide consistent comfort levels throughout the building.

Why are we doing it?

There is a separate rationale for each element, as follows:

- Floor replacement –the original boards in the Heritage Hall are no longer able to be sanded back, due to reduced thickness over time.
- Office space – due to insufficient space for increased staff members, and necessary amenities for them.
- Boiler upgrade – to provide a reliable heating service to the facility to ensure comfort for patrons.

When is it likely to happen?

The works are programmed to occur throughout 2022-23. The main item, the floor replacement is scheduled to occur between November 2022 and April 2023.

Public Conveniences

Public Conveniences Telangatuk and other locations across the municipality

Council Plan Theme: Theme 4 - Accessibility
 Service: Streetscapes & Public Conveniences
 Asset category: Property – Buildings

Fund Source	Renewal	Upgrade	New	Total
General Revenue	\$175,498	\$10,600		\$186,098
External Grants	\$81,872	\$81,872		\$163,744
Contributions				\$0
Reserves				\$0
Total	\$257,370	\$92,472	\$0	\$349,842

Project background

Many of Council's public toilets are aging and due for updating. Council has developed a program to upgrade, modernise or add public toilets, with some 36 projects planned over the life of the Long Term Capital Works Plan.

What are the proposed works?

The table below outlines the sites where works are planned in 2022-23.

Priorities and Actions	2022-23 \$
Telangatuk toilets upgrade	131,944
Botanical Gardens public toilet upgrade	59,784
City Oval - toilet block- Firebrace St upgrade	38,966
Rowing Club public toilets upgrade	53,148
Weir Park public toilets upgrade	31,800
Woolworths toilets upgrade	13,000
CBD public toilet renovations	21,200
Total	349,842

The actual works at each site vary, the goal in each case is to improve the presentation and functionality of each facility.

Why are we doing it?

To ensure that toilets remain serviceable, accessible and attractive enough so that people feel comfortable using them.

When is it likely to happen?

The listed works are scheduled to be completed at various stages throughout the year.

City to River

Riverfront Activation

Council Plan Theme: 2 – Liveability
 Service: Parks & Gardens
 Asset category: Recreational, leisure and community facilities

Fund Source	Renewal	Upgrade	New	Total
General Revenue			\$48,000	\$48,000
External Grants			\$800,000	\$800,000
Loans				\$0
Reserves			\$106,000	\$106,000
Total	\$0	\$0	\$954,000	\$954,000

Project background

The Riverfront Activation Project is the first stage of the City to River Master Plan, a long-term 20-year plan which aims to enhance and activate the Wimmera River Precinct and its link to the Central Business District of Horsham. The City to River project has been divided into sub-precincts to allow projects to proceed in a staged and prioritised manner.

The Master Plan was developed in 2019, being drawn from a large number of current Council strategies and plans along with community input and engagement conducted throughout that year.

Works under Stage 1 by Council and the Community Reference Group were to deliver in three key areas being:

- Wimmera Riverfront Activation Stage 1 Priority Works
- Horsham Nature Water and Play Park
- City to River Entrance

Progress on many of the individual projects commenced in 2021-22 with several now completed or nearing completion. Further budget provision, including grant funding from the State and Federal Governments, will enable the balance of these works to be completed during 2022-23.

What are the proposed works?

The table below summarises 2022-23 budget allocations for these projects. Some allocations made in 2021-22 will be partly carried over into the 2022-23 budget as well.

Priorities and Actions	22-23 \$
City to River Natural Play Feature	848,000
Balance of Riverfront Activation Works- rowing clubroom building	106,000
	954,000

Components of the river frontage works include:

- Riverfront Activation Gateway Entrance and Meeting Place (contract awarded)
- Development of Café site (tender to go out June 2022)
- Pergola on the Angling Clubroom (completed May 2022)
- New public toilets (completed May 2022)
- Two new BBQ shelters (completed May 2022)
- Three riverfront platforms (due for completion June 2022)
- Upgraded pathways (completed 2021)

The Nature Water and Play Park is a major project in this program, works on which commenced late in the 2021-22 financial year. This project includes areas designed for different age groups, with some physical separation and age-appropriate elements for more interactive group or active play. Dry and wet sand play areas are provided as part of the design and offer a range of all-season play opportunities. Shaded seating areas will be provided for parents and carers, as well as seating walls and logs.



City to River Entrances. This project has included the analysis, engagement and landscape concept design for an entrance feature. This will also consider the uniqueness of each highway entry into Horsham and the River entrance. Work on this project will also then inform branding for the broader City to River project and Horsham generally. The initial “blades” are scheduled to be installed at Sawyer Park in May 2022 , to be followed by the Melbourne and Adelaide entrance signage.



Why are we doing it?

The project will deliver infrastructure required to support the vision set out in the City to River Master Plan. This is needed in order to:

- Enhance liveability for the Horsham community, and to retain and attract new residents
- Attract investment and create jobs in Horsham and support economic revitalisation
- Enhance Horsham as a destination for tourists
- Capitalise on Horsham as one of Victoria’s 10 regional cities

When is it likely to happen?

Works commenced in July 2021, and many individual projects are now near complete or nearly so. With the remainder of the Stage 1 works due for completion by December 2022.

City Oval

Council Plan Theme: 1 – Community, 2 – Liveability, 3 – Sustainability, 4 Accessibility
 Service: Sport & Recreation
 Asset category: Property - Buildings

Fund Source	Renewal	Upgrade	New	Total
General Revenue	\$1,314,260	\$51,972	\$680,830	\$2,047,062
External Grants	\$119,255	\$703,221		\$822,476
Loans	\$322,760	\$677,253		\$1,000,013
Reserves				\$0
Total	\$1,756,275	\$1,432,446	\$680,830	\$3,869,551

Project background

The City Oval and Sawyer Park Project is the second stage of the City to River Master Plan. This continues on from the stage 1 works, associated with the river frontage area, as described in the separate project, above.

The upgrade to City Oval and Sawyer Park is planned to be undertaken while also:

- Enhancing public amenity and access to encourage passive recreation and an increased diversity of users
- Developing safer pedestrian and cycling connections throughout the whole precinct
- Recognising significance of the Cenotaph area
- Maintaining continued access to and integration of the Wimmera Live Steam and Model Engineering Society in the precinct.

What are the proposed works?

The overall scope includes the following elements:

- Netball club rooms (430 m²) and shelters
- Community facility and sporting club rooms (1200 m²)
- Two courts with lighting and playing surface and line marking
- Sealed areas for pathways, ambulance access, viewing
- Landscaping
- Road works on Hocking and Firebrace Street

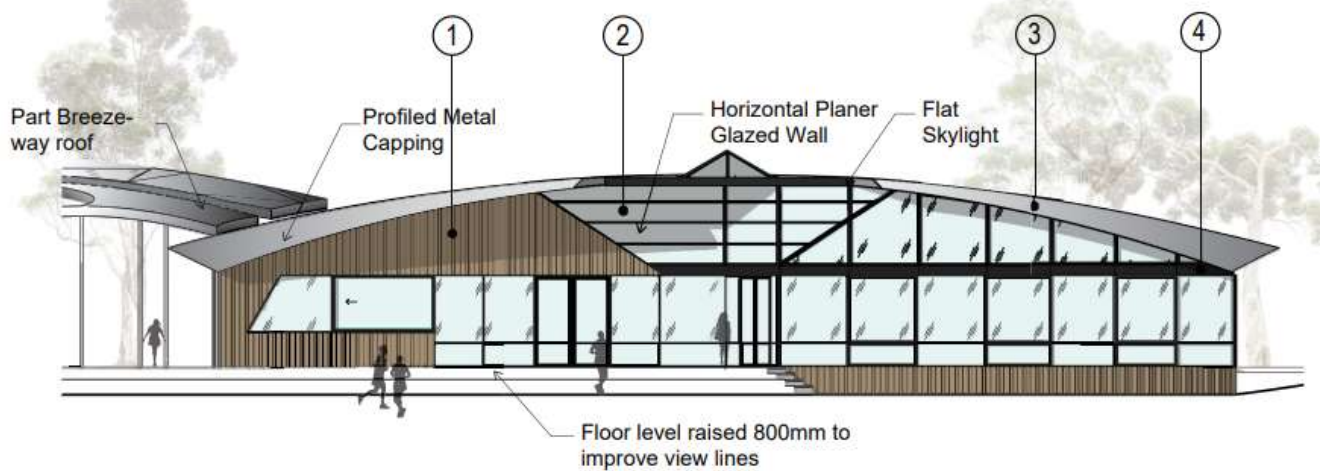
Budget allocations in 2022-23 are shown below. Some of the projects will be developed over two or more years, and will therefore be represented in several years' budgets.

Priorities and Actions	22-23 \$
City Oval Netball Court Clubrooms	1,458,450
City Oval/Sawyer Park Cons Stage 1 Community Centre/Changerooms/Toilets	713,441
City Oval/Sawyer Park Cons Stage 1 Event Stage Broadcast Box and Storage	1,050,000
City Oval/Sawyer Park Cons Stage 1 Netball Courts Component	647,660
	3,869,551



Above – proposed netball club rooms

Below – similar style to the community centre / change rooms



NORTH EAST ELEVATION

Why are we doing it?

City Oval is recognised as the premier sporting oval in the region, but one that is aging with some sub-standard facilities. The project will address some of the key concerns around current conditions – poor accessibility to key facilities; need for an additional netball court; change rooms that do not reflect current AFL and Netball Victoria guidelines; and lack of large scale outdoor entertainment venue for Horsham.

The event stage will provide more versatile use of the adjoining Sawyer Park and City Oval sites.

When is it likely to happen?

Between 1 July 2022 and 30 December 2024

Plant & Equipment

Council Plan Theme: 3 – Sustainability
 Service: Strategic Asset Management
 Asset category: Plant, machinery and equipment

Fund Source	Renewal	Upgrade	New	Total
General Revenue				\$0
External Grants				\$0
Asset Sales	\$389,680			\$389,680
Reserves	\$1,485,370		\$228,000	\$1,713,370
Total	\$1,875,050	\$0	\$228,000	\$2,103,050

Project background

Purchases of plant equipment can be unevenly spread across a number of years. As a result a Plant and Equipment reserve is maintained so Council can ensure that there are always funds available to purchase plant when required, and that the uneven spread of expenditure does not impact on the annual budget.

This reserve is dependent upon plant operating charge-out rates being matched to the plant operating costs and the annualised cost of replacement of plant. An ongoing ten-year plant program is prepared in Council's Fleet Management Program which aims to ensure that the reserve account does not fall into a deficit in the long term.

What are the proposed works?

All plant and vehicles are assessed for replacement based on a combination of normal replacement life and hours/km of actual usage. The replacement program includes a broad spectrum of equipment from large plant, through to utes and cars, and minor items such as brush cutters. Notable items being replaced in 2022-23 include:

- A large tipper truck
- A small tipper truck
- A garbage truck
- A backhoe
- A large tractor
- A combination roller

Why are we doing it?

Operating with appropriate equipment for the task is essential for efficient operations and the provision of a high standard of service to the community.

When is it likely to happen?

Plant purchases take place during the year between 1 July 2022 and 30 June 2023 based on a detailed plant replacement schedule. Recently there have been delays in supply of some ordered plant due to world-wide supply chain problems.

Right: Loader purchased in 2021



Urban Roads

Council Plan Theme: 4 - Accessibility
 Service: Roads Urban
 Asset category: Infrastructure – Urban Roads

Fund Source	Renewal	Upgrade	New	Total
General Revenue	\$162,066	\$46,000	\$109,582	\$317,648
External Grants	\$749,282		\$107,000	\$856,282
Loans				\$0
Reserves		\$23,320		\$23,320
Total	\$911,348	\$69,320	\$216,582	\$1,197,250

Project background

Each year Council allocates funding towards urban road reconstruction which includes final seals, minor seal extensions and general works. This is funded from a mix of general revenue, the infrastructure renewal reserve and the Federal Government Roads to Recovery Program. The priorities for urban road reconstructions are based primarily on regular asset inspections, so that those in worst condition are reconstructed first, with road safety also a key consideration.

What are the proposed works?

The table below outlines the full program for urban roads in 2022-23. Key features of the program include microsurfacing, reseals and kerb and channel (gutters) renewals.

Priorities and Actions	2022-23 \$
Design and consultancy for urban roads	20,000
Intersection treatments urban	21,000
Minor seal extensions-urban	20,000
Renewal kerbs and channel	145,000
Urban roads donated assets project management (subdivisions)	69,582
Urban local roads final seals	65,849
Otta Seal Kenny Rd (west of Transfer Station)	35,000
Disabled Car Parking Bay Additions	23,320
Mill St traffic and parking management	107,000
Microsurfacing urban	534,252
Urban reseals	156,247
Total	1,197,250

Microsurfacing is a relatively new treatment program that Council piloted in 2021-22 after several small sections were initially trialled in 2020-21. Microsurfacing involves the placing of a variable thickness bitumen seal over roads that are showing minor to moderate levels of roughness. The objective of this is to improve the surface smoothness and extend the life of the road to delay the need for an expensive full reconstruction of the street.

In comparison, resealing involves application of a thin, uniform layer of bitumen and aggregate, primarily to protect the road pavement from water ingress. The objective of resealing is to protect the underlying pavement and extend the road life, but without the degree of reduction in roughness that microsurfacing provides.

Why are we doing it?

Most of the expenditure on urban roads is aimed at preserving the assets to maintain them and extend their lives.

There are some notable improvement works, including:

- **Otta Seal, Kenny Rd.** The section of Kenny Road west of the transfer station through to Golf Course Road is unsealed, and tends to get corrugated relatively quickly. The section of road is seeing increased levels of traffic. The Otta Seal is a relatively inexpensive method of sealing this section of road.
- **Mill St.** Some improvements are planned to complement the new silo art works. This will include better traffic and parking management to enhance safety in the area.

When is it likely to happen?

The program will be carried out over the year subject to weather limitations.

Rural Roads

Council Plan Theme: 4 - Accessibility
 Service: Roads Rural
 Asset category: Infrastructure – Rural Roads

Fund Source	Renewal	Upgrade	New	Total
General Revenue	\$1,292,932	\$402,025	\$20,000	\$1,714,957
External Grants	\$2,975,778	\$715,116		\$3,690,894
Other Contributions				\$0
Reserves				\$0
Total	\$4,268,710	\$1,117,141	\$20,000	\$5,405,851

Project background

Each year Council allocates funding towards rural road reconstruction, sourced from a mix of general revenue, from the infrastructure renewal reserve and significant grant funds from the Federal Government programs. Priorities for road construction are based on regular asset inspections, combined with road safety and upgrading key freight routes.

What are the proposed works?

The table below outlines the key program elements in the rural roads area.

Priorities and Actions	2022-23 \$
Consultancy - rural roadworks	10,000
Horsham-Lubeck Rd segment 1065 upgrade	331,760
Horsham-Lubeck Rd segment 4484 upgrade	525,990
Intersections/traffic improvement	15,000
Minor seal extensions-rural	10,000
North East Wonwondah Rd segment 1673 upgrade	136,300
North East Wonwondah Rd segment 1675 upgrade	356,700
North East Wonwondah Rd segment 3271 upgrade	295,800
Polkemmet Rd segment 1897 upgrade	683,098
Polkemmet Rd segment 1899 upgrade	530,815
Vegetation clearance-rural road construction	30,000
Heavy patching rural	600,000
Microsurfacing Rural	27,195
Rural roads final seals	302,282
Rural reseals	450,911
Rural roads shoulder resheeting	200,000
Rural gravel resheeting	900,000
Total	5,405,851

Key features of this program include:

- **Gravel road resheeting.** This was increased from approx \$600,000 in 2019-20 to the current level in 2020-21, reflecting a more detailed appraisal of the long-term requirements of gravel roads.
- **Heavy patching – rural.** This is the second year of this program. Historically, Council's approach was to reconstruct longer sections of road, typically in lengths of approx 1 km, as they deteriorated. With the

use of laser-sensed data, shorter lengths of roads are able to be targetted to increase the effectiveness of this expenditure in reducing the roughness of roads.

- **Upgrades of priority freight routes.** Several sections of the Horsham-Lubeck Road, Polkemmet Road and North East Wonwondah Road have been identified for widening to make them safer for heavy vehicles. This will involve constructing these roads to be two sealed lanes, with a total width of 6.2 m. Currently these sections of roads are typically only 3.7 m wide, which means that vehicles need to have one side of the vehicle off the sealed section when a vehicle is passing in the other direction. These works not only improve safety, but also reduce maintenance costs on these roads.

This program only lists the capital works, other works, such as repair of pot holes and maintenance grading are included in the operational budget.

Why are we doing it?

- To maintain roads in a serviceable condition.
- To upgrade some roads to enhance safety, efficiency and maintenance cost outcomes.

When is it likely to happen?

The roads program is undertaken throughout the year, with a greater level of activities occurring outside the cooler, wetter months.

Footpaths & Cycle ways

Council Plan Theme: 4 - Accessibility
 Service: Infrastructure - Urban
 Asset category: Footpaths and cycleways

Fund Source	Renewal	Upgrade	New	Total
General Revenue	\$35,187	\$50,000		\$85,187
External Grants	\$296,246	\$150,054	\$52,500	\$498,800
Loans				\$0
Reserves				\$0
Total	\$331,433	\$200,054	\$52,500	\$583,987

Project background

A combination of projects are conducted each year in the footpaths and cycleway categories. Their common aim is to maintain and enhance Council's network of footpaths, and on- and off-road cycle paths. Projects in this program are guided by:

- An existing Council policy aiming to ensure that every street has a footpath on at least one side of the road.
- Council's 2012 Bike Plan, and recommendations of the Bicycle Advisory Committee.
- A new Cycling Plan currently in preparation.
- Community-identified accessibility issues.

Where possible, grant funds are also utilised to maximise the value for Council's contributions from rate revenue.

What are the proposed works?

The table below summarises the budget allocations under this program.

Priorities and Actions	2022-23 \$
Bike paths seals	35,187
Extend bike tracks from bike plan	105,000
Horsham North footpath upgrade program	325,180
Renewal footpaths	68,620
Footpath rehabilitation- disability strategy upgrade	50,000
Total	583,987

Details of each project are as follows:

- **Bike paths seals.** Mostly used to seal existing gravel or crushed rock tracks that have previously been established without a seal, and are therefore prone to higher maintenance and variable surface conditions.
- **Extend tracks from the bike plan.** The 2012 Bike Plan identifies about \$20 million of projects to upgrade and expand Council's bike path network. Priorities for these works (and the above item) have to date been identified using advice from the Bicycle Advisory Committee based on the Plan's recommendations. A new bike plan will be finalised shortly, which will guide the 2022-23 and subsequent priorities.
- **Horsham North footpath upgrade program.** Since 2016, Council has been progressively updating footpaths across Horsham so that each street has a footpath on at least one side, and busier streets

both sides. This new program aims to complete all of these footpaths in the Horsham North area in the 2022-23 financial year. A similar program will then be developed for the remainder of Horsham for subsequent years' budgets.

- **Renewal of footpaths.** Replacement of concrete sections where they are in poor condition, generally due to excessive cracking or movement.
- **Footpath rehabilitation – disability strategy upgrade.** Projects generally identified through community input on problem locations in the footpath network.

Why are we doing it?

To ensure that footpaths and cycling paths are safe and functional, and to expand the network to facilitate effective access across the community, and encourage more passive recreation.

When is it likely to happen?

These works will occur throughout the financial year.

Parks & Open Spaces

Council Plan Theme: 2 - Liveability
 Service: Parks & Gardens
 Asset category: Parks, open space and streetscapes

Fund Source	Renewal	Upgrade	New	Total
General Revenue	\$189,000			\$189,000
External Grants				\$0
Loans				\$0
Reserves			\$214,000	\$214,000
Total	\$189,000	\$0	\$214,000	\$403,000

Project background

Council manages an extensive portfolio of parks and open spaces. Within these, there are a range of often minor assets, such as bench seats, irrigation systems, shade sails, to name a few. These assets require periodic renewal to ensure that the open spaces are able to be maintained to a suitable service level.

A second project in the open space area relates to Council's goal of utilising parts of the current rail corridor for community benefit. The extent of those works is still subject to negotiation with VicTrack in relation to Council's ability to access this land.

What are the proposed works?

The budget allocations for these two projects are shown in the table below.

Priorities and Actions	2022-23 \$
VicTrack Land development south of Mill Street	214,000
Renewal open space assets	189,000
Total	403,000

As outlined above, open space renewal involves the replacement of minor assets that are approaching the end of their practical lives. Council has a program where assets are inspected periodically, and their condition is assessed and recorded. A program comprising 139 asset replacements has been developed, based on these condition assessments. A series of projects will be developed to enable efficient procurement of contracts to enable these assets to be replaced.

A separate project relates to potential development of a part of the rail corridor. This work is intended to include detailed planning of the scope of the work and funding of initial works, with greater levels of expenditure planned for subsequent years. The initial works are aimed to complement development of the silo art in Mill St that will soon be finished, however, the final scope will be reviewed during the detailed planning phase.

Why are we doing it?

Parks and open spaces are important areas for people to relax, exercise in and enjoy. Ongoing funding is required to maintain these spaces to the desired standard, and to expand the availability of these areas to better serve the community.

When is it likely to happen?

The renewal activities will occur progressively throughout the year. The railway corridor land works will proceed upon negotiation of arrangements with VicTrack.

Industrial Estates

Council Plan Theme: 3 Sustainability
 Service: Economic Development
 Asset category: Other Infrastructure

Fund Source	Renewal	Upgrade	New	Total
General Revenue				\$0
External Grants			\$1,190,550	\$1,190,550
Loans				\$0
Reserves	\$30,000		\$1,793,941	\$1,823,941
Total	\$30,000	\$0	\$2,984,491	\$3,014,491

Project background

Council owns several precincts that are gradually being developed to facilitate sale for industrial or commercial use. Existing precincts are at the Wimmera Agriculture and Logistics Hub at Dooen (formerly WIFT precinct), Enterprise Estate, adjacent to Ballinger St in Horsham South, and at Burnt Creek, near the Horsham Regional Livestock Exchange.

What are the proposed works?

The table below outlines the intended scope of works during 2022-23. The works represent a staged approach to developing both the Burnt Creek and Enterprise Estates. The specific works at each site involve establishing the required utilities to service the land parcels, being roads, drainage, water and power. Sewerage would also be provided at the Enterprise Estate.

Priorities and Actions	2022-23 \$
Burnt Creek industrial estate roads drainage water power	1,785,600
Renewal of assets at WIFT	30,000
Enterprise Estate Stage 1, roads, water, power, trees, crossovers	1,198,891
Total	3,014,491

Why are we doing it?

These works will facilitate the establishment of new industries in Horsham. At present there is a shortage of suitable industrial land.

When is it likely to happen?

The timing of works is subject to the outcome of a grant funding application. It is planned for the works to be completed during the 2022-23 financial year.

REVENUE AND RATING PLAN

2021 - 2024



Horsham Rural City Council

Revenue and Rating Plan 2021-2024

Updated May 2022

Amendment Register

Issue	Date	Details	By
1	26 April 2021	First draft out for community consultation	Council
2	28 June 2021	Final adopted version	Council
3	27 June 2022	2022 Revision	Council

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1.1 PURPOSE

The *Local Government Act 2020 (the Act)*, Section 93 requires council to prepare a Revenue and Rating Plan to cover a minimum period of four years following each Council election. The Revenue and Rating Plan establishes the revenue raising framework within which Council proposes to work. The Act does not prescribe the content that the plan must cover.

The purpose of the Revenue and Rating Plan is to determine the most appropriate and affordable revenue and rating approach for Horsham Rural City Council which in conjunction with other income sources will adequately finance the objectives in the Council Plan.

This plan is an important part of Council's integrated planning framework, all of which is created to help Council achieve its vision and that of the communities.

Strategies outlined in this plan align with the objectives contained in the Council Plan 2021-2025 and will feed into the budgeting and long-term financial planning documents, as well as other strategic planning documents under our Council's strategic planning framework as depicted in the diagram below.



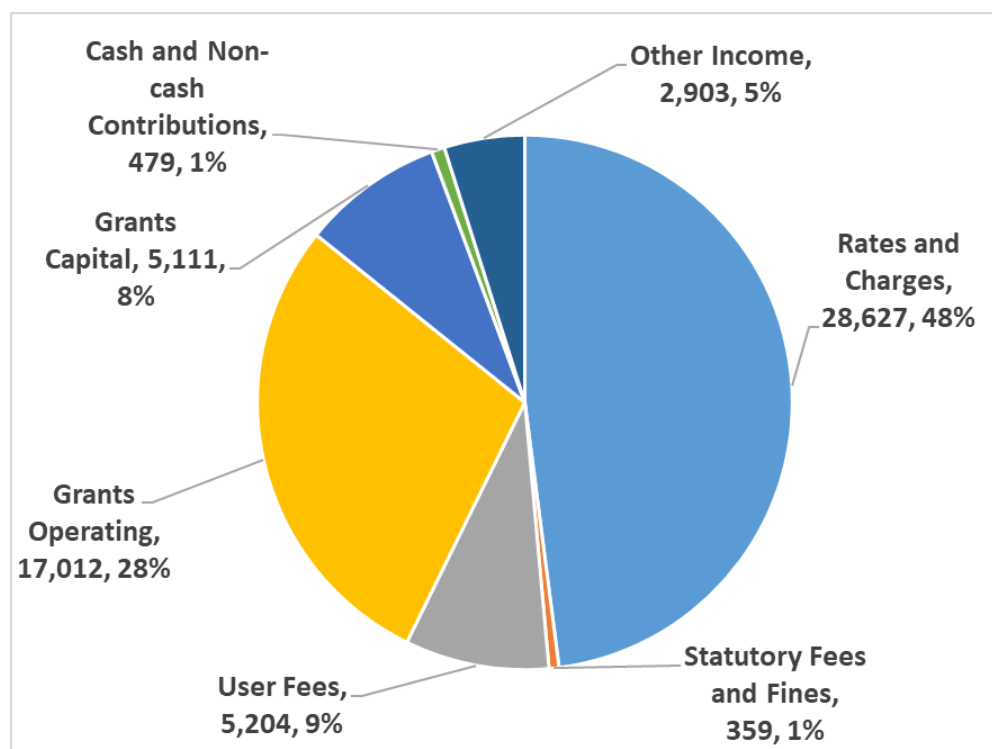
This plan explains how Council calculates the revenue needed to fund its activities, and how the funding contributions will be apportioned between ratepayers and other users of Council facilities and services.

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

It is important to note that this plan does not set revenue targets for Council, it outlines the strategic framework and decisions that inform how Council will go about calculating and collecting its revenue. Decisions around revenue targets are set-out in Council's Budget and long-term financial planning documents.

1.2 INTRODUCTION

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



Council's revenue sources in the 2020-21 Annual Report include:

- Rates & Charges (includes Waste and garbage)
- Grants from other levels of Government for Capital
- Grants from other levels of Government for Operations
- Statutory Fees and Fines
- User Fees
- Cash and non-cash contributions from other parties (i.e. developers, community groups)
- Other income including Interest from investments, sale of assets, rents

Rates are the most significant revenue source for Council and made up 48% of annual income in 2020-21, although this percentage fluctuates depending upon the level of grant funding received in any given year.

The introduction of rate capping under the Victorian Government's Fair Go Rates System (FGRS) has brought a renewed focus to Council's long-term financial sustainability. The FGRS continues to restrict Council's ability to raise revenue above the rate cap unless application is made to the Essential Services Commission for a variation. Maintaining service delivery levels and investing in community assets remain key priorities for Council.

Council provides a wide range of services to the community, often for a fee or charge. The nature of these fees and charges generally depends on whether they relate to statutory or discretionary services. Some of these, such as statutory planning fees are set by State Government statute and are commonly known as regulatory fees. In these cases, councils usually have no control over service pricing. However, in relation to other services, Council has the ability to set a fee or charge and will set that fee based on the principles outlined in this Revenue and Rating Plan.

Council's revenue can also be adversely affected by changes to funding from other levels of government. Some grants are tied to the delivery of council services, whilst many are tied directly to the delivery of new community assets, such as roads or sports pavilions. There is a significant untied grant also from the Federal Government's Financial Assistance Grant (FAGS) which is provided to council by the Victorian Grants Commission, under a complex formulae to address fiscal imbalances between councils.

It is important for Council to be clear about what grants it intends to apply for, and the obligations that grants create in the delivery of services or infrastructure.

HISTORY

In 2005 Council developed a Rating Strategy, which was adopted in conjunction with the adoption of the 2005-06 Budget. Council has annually reviewed this strategy as part of its budget process, but in 2013-14 as a response to budget submissions received, it undertook a more detailed review of its entire Rating Strategy in order to investigate the concerns raised by some sectors within the community.

Further to this the Victorian Auditor General's Report into the results from the 2012-13 audits highlighted the need for councils to "apply a robust and strategic approach to the collection and use of revenue through rates and charges" and to improve the quality of the Rates Strategy and to implement a Rating Policy. Council during the 2013-14 review thoroughly examined the various elements of its current rating package, the objective being to consider ways in which these could be varied to "more equitably distribute the rates contribution across the municipality".

In the 2018-19 year Council formed the Rates Strategy Review Advisory Committee (Committee) to provide community input and opinion on the setting of key rating principles in the review of the Council's 2018-19 Rates Strategy, and to make recommendations to Council on revisions to the Rates Strategy and an overarching Rates Policy. A key outcome of which was to achieve a fair and equitable distribution of the rate burden across all members of the community. The Committee made 5 overall recommendation with 18 parts in total, Council, at its meeting in January 2019, accepted 13 and rejected 5 and later rejected/modified a further 2 of the accepted recommendations when adopting the final Strategy in April 2019.

The requirements for a Revenue & Rating Plan have been legislated through the *Local Government Act 2020* but that does not include a requirement for a Rating Policy. As such in order to simplify what is a complex area the previous Rating Policy and Rating Strategy have now been combined in to a single Revenue & Rating Plan.

1.3 COMMUNITY ENGAGEMENT AND CHANGES

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

The changes that were made to Council's policy positions and rating parameters for 2022-23 are summarized as follows:

Differentials:

1. As the policy trigger of +3.5% of the General Valuation has been met the Farm Differential has been reviewed and it will be reduced by 9% from 59% to 50%. This has been done to recognize the large increase in value for the farm sector this year and the need to ensure that rating shocks are mitigated to some degree.
2. As the policy trigger of -3.5% of the General Valuation has been met the Commercial Differential has been reviewed but no change is recommended and it remains at 95%
3. As the policy trigger of -3.5% of the General Valuation has been met the 95% Industrial Differential has been reviewed and it will be removed returning the Industrial Sector to the General Rate.
4. There is no differential for Retirement Villages and this will remain unchanged.

Municipal Charge – The charge has been reduced from \$240 to \$200 a reduction of \$40 or 16.7%. This change will assist vertical equity and transfer more of the rate contribution from lower valued properties to higher valued properties.

Interest on overdue debts – Council has modified its policy to not charge interest on outstanding rates where the rate payer is experiencing financial hardship, has put in place a payment plan and is meeting their obligations under that payment plan.

Revenue and Rating Plan community engagement process:

- Draft Revenue and Rating Plan was placed on public exhibition at (26 April 21) Council meeting for a period of 42 days and calling for public submissions;
- Community encouraged to engage together with the budget, promoted through local news outlets, social media; e-newsletters, website & councilor listening posts
- Hearing of public submissions (9 June 21); and
- The final Revenue and Rating Plan was presented to (28 June 21) Council meeting for adoption.
- The revision to the Rating Plan in 2022 was distributed to the community with the Draft Budget on 23 May 2022 and the community were invited to make submissions on the proposed changes.

During the 42 day community engagement process in 2021 council received four submissions in relation to rates. Three were in relation to the level of the farm differential and municipal charge and one was in relation to the rates affordability for pensioners and those less well off in the community.

1.4 RATES AND CHARGES

Rates are property taxes that allow Council to raise revenue to fund essential public services to cater for their municipal population. Importantly, it is a taxation system that includes flexibility for councils to utilise different tools in its rating structure to accommodate issues of equity and to ensure fairness in rating for all ratepayers. Whilst the Local Government Act 2020 requires this Revenue and Rating Plan many of the rating requirements remain as per the Local Government Act 1989.

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

- General Rates – Based on property values (using the Capital Improved Valuation methodology), which are indicative of capacity to pay and form the central basis of rating under the *Local Government Act 1989*;
- Service Charges - A ‘user pays’ component for council services to reflect benefits provided by Council to ratepayers who benefit from a service; and
- Municipal Charge - A ‘fixed rate’ portion per property to cover some of the administrative costs of Council.

Striking a proper balance between these elements will help to improve equity in the distribution of the rate burden across residents.

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

The Horsham Rural City Council rating structure comprises four differential rates, residential commercial, industrial, and farm. These rates are structured in accordance with the requirements of Section 161 ‘Differential Rates’ of the *Local Government Act 1989*, and the Ministerial Guidelines for Differential Rating 2013.

The differential rates are currently set as follows:

- Residential 100%
- Commercial 95%
- Industrial 100%
- Farm land 50%

Cultural and Recreational rates levied on recreational land are based on capital improved valuations at concessional rates in the dollar of between 0% for those with little other sources of revenue and 50% of the general rate with significant revenue raising capacity.

Council also levies a municipal charge which is a minimum rate per property and declared for the purpose of covering some of the administrative costs of Council. In applying the municipal charge, Council ensures that each ratable property in the municipality makes a contribution.

The formula for calculating General Rates, excluding any additional charges, arrears or additional supplementary rates is:

- Valuation (Capital Improved Value) x Rate in the Dollar (Differential Rate Type)

The rate in the dollar for each rating differential category is included in Council’s annual budget.

Rates and charges are an important source of revenue, accounting for over 50% of operating revenue received by Council. The collection of rates is an important factor in funding Council services.

Planning for future rate increases is therefore an essential component of the long-term financial planning process and plays a significant role in funding both additional service delivery and the increasing costs related to providing Council services.

Council is aware of the balance between rate revenue (as an important income source) and community sensitivity to rate increases. With the introduction of the State Government's Fair Go Rates System, all rate increases are capped to a rate declared by the Minister for Local Government, which is announced in December for the following financial year.

Council currently utilises a service charge to fully recover the cost of Council's waste services and provide for future landfill rehabilitation costs. The garbage service charge is not capped under the Fair Go Rates System, and Council will continue to allocate surplus funds from this charge towards the provision of waste services. The service is based on the type and size of the services provided. A recycling service is also included for residential garbage service recipients and some outer urban areas. During 2020 the State Government announced a "4 Bins" policy which requires all councils across the state to provide four waste stream services as far as practicable across the community, being for general waste, commingled recycling (excluding glass), glass & organic waste. Council is implementing this new service during 2022-23 rolling.

A rebate of \$30 in addition to the State funded Pensioner Rebate Scheme is paid to eligible pensioners.

Rates and Charges Overall Principles to be applied are that:

- Property Rates will be reviewed annually;
- Property Rates will not change dramatically from one year to next;
- Property Rates will be sufficient to fund current expenditure commitments and deliverables outlined in the Council Plan, Financial Plan and Asset Plan.
- Council acknowledge that a discount given to one sector will need to be picked up by other sectors
- Council will be mindful of the impacts of revaluation on the various property types in implementing any differential rating to ensure that rises and falls in council rates remain affordable and that rating 'shocks' are mitigated to some degree

1.4.1 RATING LEGISLATION

The legislative framework is set out in the *Local Government Act 1989* and has not yet been included in the *Local Government Act 2020*. It determines council's ability to develop a rating system, and provides significant flexibility for Council to tailor a system that suits its needs.

Section 155 of the *Local Government Act 1989* provides that a Council may declare the following rates and charges on rateable land:

- General rates under Section 158
- Municipal charges under Section 159
- Service rates and charges under Section 162
- Special rates and charges under Section 163

The recommended strategy in relation to municipal charges, service rates and charges, and special rates and charges are discussed later in this document.

In raising Council rates, Council is required to primarily use the valuation of the rateable property to levy rates. Section 157 (1) of the *Local Government Act 1989* provides Council with three choices in terms of which valuation base to utilise. They are: Site Value, Capital Improved Value (CIV) and Net Annual Value (NAV).

The advantages and disadvantages of the respective valuation basis are discussed further in this document. Whilst this document outlines Council's strategy regarding rates revenue, rates data will be contained in the Council's Annual Budget as required by the *Local Government Act 2020*.

Section 94(2) of the *Local Government Act 2020* states that Council must adopt a budget by 30 June each year (or at another time fixed by the Minister) to include:

- a) the total amount that the Council intends to raise by rates and charges;

- b) a statement as to whether the rates will be raised by the application of a uniform rate or a differential rate;
- c) a description of any fixed component of the rates, if applicable;
- d) if the Council proposes to declare a uniform rate, the matters specified in section 160 of the *Local Government Act 1989*;
- e) if the Council proposes to declare a differential rate for any land, the matters specified in section 161(2) of the *Local Government Act 1989*;

Section 94(3) of the *Local Government Act 2020* also states that Council must ensure that, if applicable, the budget also contains a statement –

- a) that the Council intends to apply for a special order to increase the Council’s average rate cap for the financial year or any other financial year; or
- b) that the Council has made an application to the Essential Services Commission for a special order and is waiting for the outcome of the application; or
- c) that a special order has been made in respect of the Council and specifying the average rate cap that applies for the financial year or any other financial year.

This plan outlines the principles and strategic framework that Council will utilise in calculating and distributing the rating contribution of property owners, however, the quantum of rate revenue and rating differential amounts will be determined in the annual Horsham Rural City Council budget.

In 2019 the Victorian State Government conducted a Local Government Rating System Review. The Local Government Rating System Review Panel presented their final report and list of recommendations to the Victorian Government in March 2020. The Victorian Government subsequently published a response to the recommendations of the Panel’s report. However, at the time of publication the recommended changes have not yet been implemented, and timelines to make these changes have not been announced. Council wrote to the Minister for Local Government in early 2021 to express concern that the State has not implemented all of the recommendations from the Rate Review Panel and has therefore not addressed the underlying problems in the system. The response back from the Minister was “I am committed to developing a Bill in 2021 that will introduce reforms to the local government rating system to increase transparency and available support to vulnerable ratepayers. This Bill will also be informed by the Ombudsman’s investigations into how local councils respond to ratepayers in financial hardship”, no Bill has yet to be introduced as at April 2022.

1.4.2 RATING PRINCIPLES

The Victorian Government’s Local Government Better Practice Guide: Revenue and Rating Strategy 2014 states that when developing a rating strategy, in particular with reference to differential rates, a council should give consideration to the following key good practice taxation principles:

- Wealth Tax
- Equity
- Efficiency
- Simplicity
- Benefit
- Capacity to Pay
- Diversity

Many of these principles conflict with one another so the rating challenge for Council is to determine the appropriate balance of these competing considerations.

a) Wealth Tax

Council supports the principle that rates paid are dependent upon the value of the ratepayer’s real property. To ensure that people in similar economic circumstances are treated similarly.

Issues: There is a direct relationship between property holdings and disadvantage – less wealthy people tend to own lower valued housing stock. Property owners with higher valued assets generally have a greater capacity to pay.

Policy: Council considers the wealth tax principle a good starting point in developing its Revenue and Rating Plan.

b) Equity (Horizontal)

Council considers issues of horizontal equity, to ensure that people in similar economic circumstances are treated similarly.

Issues: Levels of Government with more diverse taxing and investigative powers and resources struggle to achieve this and use a broad range of taxing instruments from income and assets tests, consumption versus income taxation etc. It is difficult to expect a property tax system alone to deal practically with this issue.

Policy: Council will consider (where possible) issues of horizontal equity in its Revenue and Rating Plan.

c) Equity (Vertical)

Council considers issues of vertical equity, i.e. the amount of tax to be paid varies in accordance with an individual's economic circumstances.

Issues: Economic circumstances can be very subjective, depending upon how we define and measure this. Similar circumstances may be judged differently based on wealth, income and expenditure. Information around individual economic circumstances is not freely available to Council.

Policy: Council will consider (where possible) issues of vertical equity in its Revenue and Rating Plan.

d) Efficiency

Council considers issues of economic efficiency, i.e. the level of rates burden can affect the extent to which production and consumption decisions are made by people.

Issues: Efficiency can be defined as the ratio of ends produced (outputs) to means used (inputs). Being more efficient, means that the burden on ratepayers can be reduced or ratepayer's utility can be increased by limited resources being diverted to more productive areas. For services where users are price sensitive, direct charging can influence demand patterns and thus lead to greater allocative efficiency.

Policy: Council will consider (where possible) issues of efficiency in its Revenue and Rating Plan.

e) Simplicity

Council considers issues of simplicity, i.e. the complexity of the rating system affects how easily it can be understood by ratepayers and the practicality and ease of administration.

Issues: All reviews of taxation have argued that simplicity is a critical goal. The simpler the rating system is, the easier it is for ratepayers to understand, but the simplicity principle can often conflict with other principles.

Policy: Council will consider (where possible) issues of simplicity in its Revenue and Rating Plan.

f) Benefit

Council considers the “benefit” or “user pays” principle. The benefit principle points to the fact that some groups may have more access to Council services.

Issues: More use of user charges, special rates and service charges lend themselves better to dealing with the issue of benefit. Another issue to consider here is that of the degree of “public” good in a service. A public good is something where it is difficult or impractical to exclude non-payers from the benefit. A user charge can be used where the benefit of a particular service can be mapped to an individual ratepayer. A comprehensive analysis of access to services is extremely costly, complex and difficult to determine with many subjective judgement calls to be made. In some ways arguing the benefit principle with respect to Council rates is like trying to do the same for income tax that is used to fund a wide range of universally accessed services. It might be argued that a country ratepayer derives less benefit from library services or street lighting than their town counterparts but the reverse may be argued with respect to the cost of repairing rural roads that are seldom travelled on by the urban ratepayer. Many services are not location specific. Access is not synonymous with consumption.

Residents can travel or use technology to access services. Services provided in different locations within the municipality have different costs e.g. waste collection in rural areas may be more costly than in urban areas etc. Rates are a property wealth tax based on valuation of properties and not based upon access to services. Services are available on a “whole of life” basis i.e. different services are accessed at different points during a person’s life.

Policy: Council will consider user pays opportunities wherever practicable.

g) Capacity to Pay

Council considers issues of capacity to pay, i.e. that some groups may have a greater or lesser capacity to pay (i.e. asset rich but income poor).

Issues: Council does not have access to income information for ratepayers. This would be necessary to assess this aspect of rating equity. Individuals may apply on hardship grounds to have their rates waived, deferred or interest waived and in doing so need to provide Council with some of this information.

Policy: Council will consider (where possible) issues of capacity to pay in its Revenue and Rating Plan.

h) Diversity

Council considers issues of diversity, that is that some ratepayers within a group may have a greater or lesser capacity to pay (i.e. urban versus rural).

Issues: Council does not have access to income information for ratepayers. This would be necessary to assess this aspect of rating equity. Individuals may apply on hardship grounds to have their rates waived, deferred or interest waived and in doing so need to provide Council with some of this information. Establishing sub-groups may lead to an overly complex rating system.

Policy: Council will consider (where possible) issues of diversity in its Revenue and Rating Plan.

1.4.3 DETERMINING WHICH VALUATION BASE TO USE

Under the *Local Government Act 1989*, Council has three options as to the valuation base it elects to use. They are:

- Capital Improved Value (CIV) – Value of land and improvements upon the land.
- Site Value (SV) – Value of land only.
- Net Annual Value (NAV) – Rental valuation based on CIV.

a) Capital Improved Value (CIV)

Capital Improved Value is the most commonly used valuation base by local government with over 90% of Victorian councils applying this methodology. Based on the value of both land and all improvements on the land, it is generally easily understood by ratepayers as it equates to the market value of the property.

Section 161 of the *Local Government Act 1989* provides that a Council may raise any general rates by the application of a differential rate if –

- a) It uses the capital improved value system of valuing land; and
- b) It considers that a differential rate will contribute to the equitable and efficient carrying out of its functions.

Where a council does not utilise CIV, it may only apply limited differential rates in relation to farm land, urban farm land or residential use land.

Advantages of using Capital Improved Value (CIV)

- CIV includes all property improvements, and hence is often supported on the basis that it more closely reflects “capacity to pay”. The CIV rating method takes into account the full development value of the property, and hence better meets the equity criteria than SV and NAV.
- With the increased frequency of valuations (previously two year intervals, now annual intervals) the market values are more predictable and has reduced the level of objections resulting from valuations.
- The concept of the market value of property is more easily understood with CIV rather than NAV or SV.
- Most councils in Victoria have now adopted CIV which makes it easier to compare relative movements in rates and valuations across councils.
- The use of CIV allows Council to apply differential rates which greatly adds to Council’s ability to equitably distribute the rating burden based on ability to afford council rates. CIV allows Council to apply higher rating differentials if this is also deemed fair and equitable.

Disadvantages of using CIV

- The main disadvantage with CIV is the fact that rates are based on the total property value which may not necessarily reflect the income level of the property owner as with pensioners and low-income earners.

b) Site Value (SV)

There are currently no Victorian councils that use this valuation base. With valuations based simply on the valuation of land and with only very limited ability to apply differential rates, the implementation of Site Value in a Horsham Rural City Council context would cause a shift in rate contribution from the industrial, commercial and residential sectors on to the farm sector, and would hinder Council’s objective of a fair and equitable rating system.

There would be further rating movements away from modern townhouse style developments on relatively small land parcels to older established homes on quarter acre residential blocks. In many ways, it is difficult to see an equity argument being served by the implementation of site valuation in the Horsham Rural City Council.

Advantages of Site Value

- There is a perception that under site value, a uniform rate would promote development of land, particularly commercial and industrial developments. There is, however, little evidence to prove that this is the case.
- Scope for possible concessions for urban farm-land and residential use land.

Disadvantages of using Site Value

- Under SV, there will be a significant shift from the industrial, commercial and residential sectors on to the farm sector of Council. The percentage increases in many cases would be in the extreme range.
- SV is a major burden on residential property owners that have large areas of land. Some of these owners may have much smaller/older dwellings compared to those who have smaller land areas but well developed dwellings - but will pay more in rates. A typical example is flats, units, or townhouses which will all pay low rates compared to traditional housing styles.
- The use of SV can place pressure on Council to give concessions to categories of landowners on whom the rating burden is seen to fall disproportionately (e.g. Farm land and residential use properties). Large landowners, such as farmers for example, are disadvantaged by the use of site value.
- SV will reduce Council's rating flexibility and options to deal with any rating inequities due to the removal of the ability to levy differential rates.
- The community may have greater difficulty in understanding the SV valuation on their rate notices, as indicated by many inquiries from ratepayers on this issue handled by Council's customer service and property revenue staff each year.

c) Net annual value (NAV)

For residential and farm properties, NAV is calculated at 5 per cent of the Capital Improved Value. For commercial and industrial properties, NAV is calculated as the greater of the estimated annual rental value or 5 per cent of the CIV.

NAV, in concept, represents the annual rental value of a property. However, in practice, NAV is loosely linked to capital improved value for residential and farm properties.

In contrast to the treatment of residential and farm properties, NAV for commercial and industrial properties are assessed with regard to actual market rental. This differing treatment of commercial and industrial versus residential and farm properties has led to some suggestions that all properties should be valued on a rental basis.

Overall, the use of NAV is not largely supported. For residential and farm ratepayers, actual rental values pose some problems. The artificial rental estimate used may not represent actual market value, and means the base is the same as CIV but is harder to understand.

d) Recommended valuation base

Of the 79 Councils in the state, 75 use CIV as the valuation method. Use of CIV allows the use of differential rates.

Policy: Council will use the capital improved value valuation method as this satisfies the equity principles and allows council to utilise differential rates in its rating structure.

e) Property Valuations

The *Valuation of Land Act 1960* is the principle legislation in determining property valuations. Under the *Valuation of Land Act 1960*, Valuer-General Victoria conducts property valuations on an annual basis. The CIV basis of valuation takes into account the total market value of the land including buildings and other improvements.

The value of land is always derived by the principal of valuing land for its highest and best use at the relevant time of valuation.

f) Supplementary Valuations

The Valuation of Land Act allows for Councils to have its Valuer make regular inspections following sales in subdivisions and consolidations as well as following the construction and demolition of buildings so that the maximum financial benefit can be gained from development as it occurs in the municipality, while at the same time ensuring that rates are levied equitably and transparently on new and changed properties.

Issues: There is some discretion as to what is an appropriate level of change in value upon which a supplementary valuation should be made.

Policy: Council's policy is to undertake supplementary valuations on a regular basis throughout the year, where there is a significant change to the capital improvements or where there is a new assessment or property consolidation required. The additional revenue generated during the year assists in maintaining the rate in the dollar at the lowest level and is both transparent and satisfies the equity principles within the Revenue and Rating Plan.

g) Objections to property valuations

Part 3 of the *Valuation of Land Act 1960* provides that a property owner may lodge an objection against the valuation of a property or the Australian Valuation Property Classification Code (AVPCC) within two months of the issue of the original or amended (supplementary) Rates and Valuation Charges Notice (Rates Notice), or within four months if the notice was not originally issued to the occupier of the land.

A property owner must lodge their objection to the valuation or the AVPCC in writing to the Horsham Rural City Council or via the State Government's Rating Valuation Objections online portal. Property owners also have the ability to object to the site valuations on receipt of their Land Tax Assessment. Property owners can appeal their land valuation within two months of receipt of their Council Rate Notice (via Council) or within two months of receipt of their Land Tax Assessment (via the State Revenue Office).

1.4.4 RATING DIFFERENTIALS

Section 161A of The Act allows Council to strike a different rate in the dollar for separate property classes, if Council uses CIV as the system of valuation. Section 161 (2) states that Council must specify the characteristics of the land which are the criteria for declaring a differential rate and the objectives of the differential rate. These objectives must include: a definition of the types and classes, a statement of the reasons for the level of the rate and the identification of the types or classes of land.

Section 161 (5) of The Act states the highest differential rate must be no more than 4 times the lowest differential rate.

Under Section 161 (2A) Council must have regard to any Ministerial Guidelines made before declaring a differential rate. The Minister issued Guidelines in April 2013. These guidelines attempt to spell out clearly what types and classes of land may be considered for differentials and also those that are not appropriate for differentials or need to be “carefully considered”. Geographic location may also be considered as a basis for the use of a differential.

The guidelines summarize the types and classes of land as follows:

“Must give consideration” to reducing the rate burden through a reduced differential rate

- Farm land
- Retirement villages

“Appropriate” for differential rates

- General land
- Residential land
- Farm land
- Commercial land
- Industrial land
- Retirement villages
- Vacant land
- Derelict land
- Cultural & recreational

“Carefully considered” as to whether they are appropriate for a differential rate

- Holiday Rental
- Extractive
- Landfill
- Dryland farming
- Irrigation farm land
- Automobile manufacturing land
- Petroleum Production
- Aluminium Production

“Would not be appropriate” to declare a differential

- Electronic gaming venue
- Liquor licensed venues
- Business premises defined by hours of trade
- Fast food franchises

Until the year 2000-01, Council levied a uniform rate in the dollar on all properties, whether they were residential, commercial, industrial or farm. It then resolved that the equity of the rating system would be enhanced if the different characteristics of the farming sector were recognised by applying a differential rate at 95% of the general rate applied to all other non-concessional rateable properties.

- Taking the above into account the farm rate was determined in the year 2000-01 after noting the relative changes in valuations between the farming and residential sectors in particular following the 2000 revaluation, and the lower accessibility of the farming sector to some of the services provided in the municipality generally. In doing so Council was mindful that a concession granted to one sector has to be paid for by all others but it believes that the equity principle is furthered by the application of this differential.
- In 2010-11, Council further reduced its differential rate to benefit the farming sector from 95% to 90% (of the general rate) having considered the outcomes of its biennial revaluation, the

impact of low commodity prices on farming incomes and uncertainty about the continuation of the Exceptional Circumstances financial support (which was subsequently withdrawn). In doing so, it considered the issue of geographical distance from standard Council services and the ability of farmers to use and access those services.

- In 2014-15, Council reduced its farm differential rate by a further 10% to 80% of the general rate, in recognition of the changes to relative property values, the high value of land as an input to farm operations, and in recognition of some lesser access to services associated with the rural isolation of the majority of the farming sector.
- In 2019-20, Council reduced the farm differential rate by a further 13% to 67% of the general rate to recognise the changes to relative property values (in 2018), the high value of land as an input to farm operations, and in recognition of some lesser access to services associated with the rural isolation of the majority of the farming sector. Council also introduced a commercial differential rate of 95% of the general rate and an industrial differential rate of 95% of the general rate in recognition of the changes to relative property values following the 2018 general revaluation of properties and reliance on the level of economic activity of the farming sector.
- In 2021-22, Council reduced the farm differential rate by a further 8% to 59% of the general rate to recognise the changes to relative property values, the high value of land as an input to farm operations, and in recognition of some lesser access to services associated with the rural isolation of the majority of the farming sector.
- In 2022-23, Council has reduced the farm differential rate by a further 9% to 50% of the general rate to recognise the changes to relative property values. It has also removed the 95% differential for the Industrial sector as a result of the movement in relative property values and has left the Commercial Sector differential at 95% in recognition of the impact that Covid 19 has had particularly on this sector, despite the impact of relative property values.

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 classes of land which are subject to each differential rate and the uses of each differential rate are set out below.

a) Differential Residential Land

A differential may be offered for residential land. A differential is considered appropriate for residential land under the Ministerial Guidelines for use of differentials.

Council considerations when looking at a differential for residential land will include the following: Rates are an allowable deduction for tax purposes for residential properties held for investment purposes and homebased businesses in relation to the portion of the home that is used for business purposes, properties within the township of Horsham generally have higher access to council services, residential properties tend to be lower in value and therefore are adversely impacted by the regressive nature of the municipal charge and any other factors as may be deemed relevant from time to time.

Policy: Council does not consider appropriate, a separate differential for residential land.

b) Differential Commercial Land

A differential may be offered for commercial land and is considered appropriate under the Ministerial Guidelines for use of differentials.

Council considerations when looking at a differential for commercial land will include the following:

Rates are an allowable deduction for tax purposes for commercial properties, commercial properties are operated for profit, there is a wide diversity of retail operators both in size and type, and the farming sector underpins economic activity for much of the local economy and any other factors as may be deemed relevant from time to time.

Policy: Council considers it appropriate to continue to have a 95% differential for commercial land in recognition of the impact that Covid 19 has had particularly on this sector, despite the impact of relative property values following the 2021 general revaluation of properties.

c) Differential Industrial Land

A differential may be offered for industrial land and is considered appropriate under the Ministerial Guidelines for use of differentials.

Council considerations when looking at a differential for industrial land will include the following:

Rates are an allowable deduction for tax purposes for industrial properties, industrial properties are operated for profit, there is a wide diversity of retail operators both in size and type, and the farming sector underpins economic activity for much of the local economy and any other factors as may be deemed relevant from time to time.

Policy: Council has removed the 95% differential for industrial land in recognition of the changes to relative property values following the 2021 general revaluation of properties.

d) Differential Farm Land

A differential may be offered for farming land and is considered appropriate under the Ministerial Guidelines for use of differentials. It is a specific requirement of these Guidelines for Council to consider a reduced differential for this category of land use.

Council considerations when looking at a differential for farm land will include the following:

Farms can have reduced access to services compared to residential properties, and this reduced access is not reflected in the property values, the extent to which relative property values may have varied between sectors, an excessive rate burden is applied on farmers due to their land holding having a significantly greater value than for other small businesses, agriculture producers are unable to pass on increases in costs, farms are seen as more susceptible or fragile than other commercial or industrial operations, the farming sector underpins economic activity for much of the local economy, rates are an allowable deduction for tax purposes and often include the principle place of residence, farms are operated for profit and any other factors as may be deemed relevant from time to time.

Eligibility for the farm land differential has been based on the definitions of Farmland under the Valuation of Land Act 1960:

- Not less than 2 hectares in area
- That is used primarily for agricultural purposes
- That is used by a business that has significant and substantial commercial purpose or character, seeks to make a profit on a continuous or repetitive basis and is either making a profit or has reasonable prospect of making a profit from its activities

Council during 2015-16 undertook a review of its data associated with the classification of land as farm land, in order to ensure that all properties below the 60 hectare minimum lot size within the farm zone meet the above definition.

The increasing differential for farm land is creating a significant discount to farm properties and hence is increasing the incentive for land owners to be rated as farm land instead of residential land. As a result Council is introducing some further processes to ensure that all properties below the 60 hectare

minimum lot size in the farm zone, that are not part of a larger farming enterprise, are in fact meeting the requirement of “a business that has significant and substantial commercial purpose”.

Policy: Council will continue with a differential for the farm sector in recognition of changes to relative property values, the high value of land as an input to farm operations, and in recognition of some lesser access to services associated with their rural isolation of the majority of the sector. The farm differential will be reduced from 59% to 50% of the General Rate, effective for 2022-23.

To be eligible to receive the farm differential the land must meet the definition of Farmland as per the Valuations of Land Act 1960 (see above).

For land designated as farmland by the Valuer but which is below the minimum 60 Hectare lot size in the Farm zone, is not part of a larger farming enterprise and has a habitable dwelling on it, council will require the following to substantiate the conduct of a business that has significant and substantial commercial purpose:

1. There must be a valid ABN that applies to the farm business operations being undertaken on the site
2. That ABN must be registered for GST
3. A letter will be required from the business owner’s accountant or other proof from the Australian Taxation Office that they are conducting a farm business.
4. The following will be required if there is a share farming or lease arrangement in place:
 - a. a copy of the relevant agreement between the parties detailing the term of the agreement and indicating the substantial nature of the operations and the legal entities involved
 - Or
 - b. a letter from a farming enterprise with a valid ABN, stating they are farming the land commercially
 - c. conditions 1,2 & 3 will then need to be met if the relevant farming enterprise is not already known to council

A separate review of farm properties under 60 Hectares will be undertaken once every 4 years to confirm that properties remain eligible.

e) Differential Retirement Villages

A differential may be offered for Retirement Villages and is considered appropriate under the Ministerial Guidelines for use of differentials. It is a specific requirement of these Guidelines for Council to consider a reduced differential for this category of land use.

Council considerations when looking at a differential for farm land will include the following:

A lower differential for this class of properties may be considered appropriate, based on the reduced number of services accessed by residents of retirement villages, savings in capital investment and maintenance to council for roads, footpaths, drainage, street lighting, car parking and landscaping, council benefits from increased rate revenue because of the density of retirement village housing and any other factors as may be deemed relevant from time to time.

Policy: Council has reviewed the Retirement Villages within the Municipality and does not believe there is any basis on which to offer a differential. The average value of assessments within a Retirement Village is on the lower end of the scale and many of the services of Council are available to and utilised by tenants of Retirement Villages, reducing the Municipal Charge will benefit Retirement Villages also.

f) Differential Other Classes of Land Use

A differential may be offered for range of other classes of land use under the current Ministerial Guidelines.

Policy: Council does not consider any other differential as appropriate for any of the other listed categories of land use within the Ministerial Guidelines.

g) Differential for Geographic Reasons

A differential may be offered for definable Geographic areas and is considered appropriate under the Ministerial Guidelines for use of differentials.

Council considerations when looking at a differential for geographic reasons will include the following: A lower differential for this class of properties may be considered appropriate based upon, the distance from Horsham and therefore the ability to access services, in practice this would be very difficult to measure as to where the line should be and how to administer, in taking in to account the extent of usage of services Council needs to satisfy itself that the situation is consistent across the majority of properties within a property class.

Policy: Whilst Council recognises the issue as being applicable to outer geographic areas of the Municipality the costs and inability to position and administer a suitable line on a map would outweigh the benefits of introducing such a differential.

h) Cultural and Recreational Land

Under the provisions of the Cultural and Recreational Lands Act 1963 most councils levy rates on outdoor cultural and recreational facilities at concessional rates. These lands must be occupied by a body which exists for an outdoor recreational purpose and which applies its profits in promoting the furthering of this purpose. The lands must be owned by the body or owned by the Crown or Council to be eligible. Agricultural showgrounds are specifically included. Indoor bodies may be exempt as charities under Section 154 of the Local Government Act 1989, on the basis of providing a general community benefit.

Issues: Council during 2014-15 undertook a detailed review of culture and recreational assessments within the municipality and developed a policy to guide officers in applying the principles. This policy clearly defines eligibility criteria and reduces the previous 20% concessional rate to 0% i.e. no rates to be levied and the upper rate of 60% has been reduced to 50%. Council believes this recognises the role that Cultural and Recreational groups play in the provision of services to the community. These groups do have access to some services in their own right but largely, themselves, are part of the cultural and recreational service provision within the community. This new policy reduces the rate burden on these groups within the community and attempts to clarify the grey areas in the decision process, to help provide consistency and fairness in the way in which Council approaches this matter.

Council sets rates which differentiate between those which have significant fund raising capacity and those which do not. The levels are discretionary and as a consequence have been reviewed so that the lower rate aligns with the full exemption that may be granted to groups under Section 154 of the Local Government Act. The upper rate has been reduced from 60% to 50% to provide some further concession to these groups in recognition of the general community benefit they provide.

Policy: Rates are set at a higher value (for those with significant revenue raising capacity) and a low value (for those with little revenue raising capacity) of the general rate. No municipal charge is made on these properties.

i) Trigger for Review of Differentials

Policy: Council has established the following parameters for the purposes of deciding when a detailed review of differentials in the Rating Strategy is required in any budget year:

- The difference in the valuation change (increase or decrease) between the general differential rate category and another differential rate category exceeds 3.5% following a general revaluation of properties
- Any change in the legislative framework that materially impacts the equitable imposition of rates and charges.
- Any other relevant matter as per the Ministerial Guidelines for Differential Rating

1.4.5 DISCOUNTS AND WAIVERS

a) Rate Exemptions for Charitable and Other Properties

The Local Government Act provides for limited exemption of certain categories of properties from rating, Section 154 sets out what land is non-rateable. Primarily those regarded as being used for charitable purposes, as well as specified types of property, such as those used for mining. Most Government and Council owned properties, including educational institutions and hospitals, are also included in non-rated categories.

Issues: Some degree of discretion needs to be applied when looking at some charities as they may often be almost commercial in nature, a detailed review of non-rateable assessments is undertaken on a regular basis.

Policy: Council has in place a policy “Rate concessions for Cultural, Recreational and Charitable Organisations” to help guide decision making in relation to the granting of exemptions under Section 154 of the Local Government Act.

b) Rating of Retail Premises of Charitable Organisations

The Local Government Act provides in Section 154 (4) that any part of land used for the retail sale of goods cannot be regarded as used exclusively for charitable purposes and is thus rateable. These are commercial operations that are not charitable by nature and hence they should be rated.

Issues: These retail premises operate in order to both raise income for their charitable cause and also to provide a cheap source of recycled clothing which provides a social benefit to the community.

Policy: For the purpose of charging rates, the Council Valuer will be asked to separately value that part of land not rated which is occupied by a charitable organisation and used for the retail sale of goods so as to allow that part to be separately rated. Council will then make an annual Community Donation/Grant equivalent to the rates charged to the charitable organisations so rated in accordance with this policy.

c) Rebates and Concessions

Under Section 169 of the Act, a council may grant a rebate or concession in relation to any rate or charge:

- To assist the proper development of the municipal district; or
- To preserve buildings or places in the municipal district which are of historical or environmental interest; or
- To restore or maintain buildings or places of historical, environmental, architectural or scientific importance in the municipal district; or

- To assist the proper development of part of the municipal district.

A council resolution granting a rebate or concession must specify the benefit to the community as a whole resulting from the rebate or concession. Rebates and concessions may be offered for a number of reasons as defined in Section 169 of the Act. Primarily “to assist the proper development of the municipal district” or to assist the preservation and/or restoration of places “of historical or environmental interest.”

Issues: Council may offer rebates and concessions as it deems appropriate, and as established through clear policy direction, the following rebates are in place: or have been considered:

- Council provides for the state funded pensioner rebate scheme.
- A specific rebate has been granted under an historical agreement, to provide 50% general rate concession (excluding the municipal charge) on the low value rental units owned by the Department of Families, Fairness & Housing.
- An additional rebate of \$30 is offered to eligible pensioners from 2019-20 onwards to recognise the impact of rates on this section of the community.

The following rebates are not in place but have been considered however the administrative burden or difficulties for such schemes are considered significant and that they would outweigh the benefits

- Land with Conservation Covenants issued by the Trust for Nature for landowners undertaking conservation of their land, which has been suggested by the Trust as being appropriate and desirable.
- A rebate or concession to be offered for relevant landholders in return for weed management has been discussed.
- A rebate to Health Care Card holders

Policy: Council administers the state government funded pensioner rebate scheme. Council will offer an additional rebate to pensioners over and above the state government value. Council will not grant a concession or rebate to properties on which a conservation covenant has been executed. Such covenants would be incorporated into the attributes considered by the Valuer when determining the Capital Improved Value of the land and rated according to the Australian Valuation Property Classification Code (AVPCC).

d) Rating of Granny Flats

Policy: In relation to the rating of Granny Flats, where a flat that is constructed on land on which there had previously been one dwelling only and where such flat is occupied by the elderly or disabled pensioner relatives of the occupier of the adjacent house, Council will waive the rates and charges over and above the pensioner concession granted, providing the pensioners makes an application for such a waiver each year before the rate payment is due.

1.4.6 MUNICIPAL CHARGE

Under Section 159 of the Act, a council may declare a municipal charge to cover some of the administrative costs of the council. A council's total revenue from a municipal charge in a financial year must not exceed 20 per cent of the sum total of the council's total revenue from a municipal charge and total revenue from general rates.

A person may apply to Council for an exemption from the payment of a municipal charge on rateable land if the rateable land is farm land, the rateable land forms part of a single farm enterprise and an exemption is not claimed in respect of at least one other rateable property which forms part of the

single farm enterprise. In the case of a single farm enterprise which is occupied by more than one person, an exemption cannot be claimed in respect of more than one principal place of residence.

A fixed component of the rating structure is provided as recognition of the fact that all rateable properties have an obligation to contribute to the basic operations of Council i.e. its administrative functions

Issues: Because the municipal charge is a fixed charge, it is regressive, meaning that as the value of properties decrease, the municipal charge increases as a percentage of rates paid, thus the total burden is reduced on higher value properties. The higher the municipal charge the greater is the benefit to farms with multiple assessments that are eligible for the “single farm enterprise” exemption, a municipal charge may be used by a council to collect a portion of revenue not linked to property value but paid equally by all ratepayers. The charge cannot be more than 20% of total rates. A reduction in the level of the municipal charge would benefit lower valued properties, but any reduction would need to be balanced by an increase in the ad-valorem rate accordingly which would increase the rates on all properties across all sectors. Some councils tie the municipal charge to specific administrative or governance costs and set it accordingly. Council has considered the effect of lowering the level of the charge and consequently raising the ad-valorem rate to compensate.

Policy: Council recognises the regressive nature of this charge and will seek to reduce it over time, but will continue to levy a municipal charge on the grounds that all properties should contribute to its administrative costs.

1.4.7 SPECIAL CHARGE SCHEMES

Under Section 163 of the Act, a council may declare a special rate or charge for the purposes of defraying any expenses or repaying (with interest) any advance made to or debt incurred or loan raised by the Council, in relation to the performance of a function or the exercise of a power of the council, if it will be of special benefit to the persons required to pay the special rate or special charge.

A 1999 VCAT ruling said “if a benefit accrues to the land so as to make it more desirable and therefore more valuable for sale, the owner derives a special benefit even if his or her present use of the land does not provide it there and then”.

Special rates and Charges may be utilised. These have been utilised principally for drainage, footpaths and road schemes where the “benefit” to individual ratepayers can be clearly identified.

Issues: Greater use of Special Charges when there are clearly “special benefits” that can be identified will help address some of the Equity issues around the benefit principle.

Policy: Council will use special rates and charges wherever it believes these may be appropriate.

1.4.8 SERVICE RATES AND CHARGES

Under Section 162 of the Act, a council may declare a service rate or charge for any of the following services:

- Provision of a water supply
- Collection and disposal of refuse
- Provision of sewage services
- Any other prescribed service

Garbage services are compulsory for Natimuk and Horsham and are charged on a user pays principle. Recycling services are included as part of the garbage services to urban and some outer urban areas but are not provided in rural areas. It is appropriate to have a user charge as the service can be clearly

tagged to those that use it. The calculation is done on a cost recovery basis. Recycling is included to encourage recycling which helps reduce landfill costs. To charge separately may result in some people cancelling the service.

Issues: The calculation of the garbage charge is on a cost recovery basis but does not currently pick up on a contribution towards Council's general administration or overhead. During 2017-18 the acceptable levels of contaminants in recyclable product delivered to China was reduced thereby impacting the recycling market, this resulted in a cost increase to council per recycling service. The state EPA levies are increasing significantly from 1 July 2021 which will see some significant increases in costs over the coming years.

Policy: Council will levy a charge for garbage and recycling services combined on a cost recovery basis (with the exclusion of Council overheads). Council will where practical, charge any increases in recycling costs only to those properties that receive a recycling service.

1.4.9 COLLECTION AND ADMINISTRATION OF RATES AND CHARGES

The purpose of this section is to outline the rate payment options, processes, and the support provided to ratepayers facing financial hardship.

I. Payment Options and Incentives

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

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

A council may also allow rates and charges to be paid in a lump sum. Lump sum payments are due 15 February.

Council offers a range of payment options including:

- in person at Council offices (cheques, money orders, EFTPOS, credit/debit cards and cash),
- online via Bpay and Postbillpay,
- Australia Post (over the counter, over the phone via credit card and on the internet),
- By mail (cheques and money orders only).

The lump sum payment option has remained in February largely due to the preference by the farming community to pay annually at this time. Interest can be charged on overdue payments.

Issues: Farming has changed in recent years and farm incomes are now often spread differently across the year, compulsory quarterly payments would offer opportunities for improved efficiencies in how the rates department operates and better debt management and cash-flow management for Council and potentially ratepayers alike. Quarterly payments have been modelled to show there would be minimal extra costs to annual payers and can still be paid in full at the time of the first instalment on 30 September.

Policy: Council will allow payment of rates and charges by lump sum in February as well as quarterly payments. A discount for early payment of rates will not be offered.

II. Interest on arrears and overdue rates

Interest is charged on overdue rates in accordance with Section 172 of the *Local Government Act 1989*. The interest rate applied is fixed under Section 2 of the *Penalty Interest Rates Act 1983*, which is determined by the Minister and published by notice in the Government Gazette. During the COVID-19 pandemic Council has undertaken a soft approach on debt collection and will continue to do this. Council will not charge interest on overdue amounts incurred as long as the ratepayer adheres to the payment arrangement that they had agreed to, or if they are unable to continue the arrangement, makes contact with Council to discuss their payments.

III. Early Payment Incentives

Under Section 168 of the Act a council may also provide incentives for prompt payment. Early payment incentives may be offered if rates are paid early. Early payment benefits council by improvements to cashflow.

Issues: The question of a discount on early payment of rates has been looked at previously by Council. In a survey in 2003 a few ratepayers indicated that they would be attracted by a discount. The discount may be seen to benefit ratepayers in the community who have greater cashflow and capacity to pay so may not be fair to those who don't have that capacity. There is a cost to the discount itself, plus additional administrative and system costs.

Policy: Council does not offer a discount for early payment of rates and charges.

IV. Financial Hardship

Under Section 170 of the Act, a council may defer in whole or in part the payment by a person of any rate or charge which is due and payable for a specified period and subject to any conditions determined by the council if it considers that an application by that person shows that the payment would cause hardship to the person.

Under Section 171 of the Act, a council may waive the whole or part of any rate or charge or interest in relation to, an eligible recipient or any other class of persons determined by the Council for the purpose of waiving rates or charges on the grounds of financial hardship.

Deferments, discounts and/or waivers of rates and charges are available in specific hardship cases. Section 169, 170 & 171 of the Act allows for people in designated groups to access this i.e. pensioner rate discount or for individual cases of hardship.

Issues: Council like most councils across the state, has traditionally preferred to offer deferrals rather than granting waivers. This means that there is little lost revenue to Council and it meets the equity issue of capacity to pay, by delaying payment until assets are realised at a later date. In proven long-term hardship situations Council would consider granting a full or partial waiver of rates.

Policy: Council has a separate and specific policy, "Rates and Charges Financial Hardship Policy" for the handling of hardship cases which allows waivers or deferment of all or part of rates for varying times depending on circumstances, interest may also be waived in hardship cases. Applicants are required to specify the hardship grounds, on consideration of which Council may grant a deferment. This deferment would generally continue until circumstances change, the land is sold or the person dies, and at such time the rates and interest deferred would be taken from the sale proceeds.

V. Debt recovery

Council has in place a “Debt Collection Policy” that guides the decision making around the pursuit of overdue debts. Council makes every effort to contact ratepayers at their correct address and with the contact details previously supplied, but it is the ratepayers’ responsibility to properly advise Council of any changes to their contact details. The *Local Government Act 1989* Section 230 and 231 requires both the vendor and purchaser of property, or their agents (e.g. solicitors and or conveyancers), to notify Council by way of notice of disposition or acquisition of an interest in land. In the event that an account becomes overdue, Council will issue an overdue reminder notice which will include any accrued penalty interest. In the event that the account remains unpaid, Council staff will attempt to contact the ratepayer via phone, email and text messages. If no contact can be established, and no effort has been made by the ratepayer to contact Council, the account may be referred to a credit management company without further notice to recover the overdue amount. Any fees and court costs incurred will be recoverable from the ratepayer. Ratepayers who have a documented hardship case will not be referred to the credit management company.

If an amount payable by way of rates in respect to land has been in arrears for three years or more with no payment arrangement in place during this time, Council may take action to sell the property in accordance with the *Local Government Act 1989* Section 181. Council will at no time sell a property that is the ratepayer’s principal place of residence for unpaid rates.

VI. Communications

Council will seek to communicate individually with properties that have a significant shift in the rate burden in any one year, advising them of the reason for the change and their options for appeal on their valuation. This Revenue and Rating Plan will be publicly available on Council’s website.

VII. Fire Services Property Levy

In 2013 the Victorian State Government passed legislation requiring the Fire Services Property Levy to be collected from ratepayers. Previously this was collected through building and property insurance premiums. The Fire Services Property Levy helps fund the services provided by the Metropolitan Fire Brigade (MFB) and Country Fire Authority (CFA), and all levies collected by Council are passed through to the State Government. The Fire Services Property Levy is based on two components, a fixed charge, and a variable charge which is linked to the Capital Improved Value of the property. This levy is not included in the rate cap and increases in the levy are at the discretion of the State Government.

1.5 OTHER REVENUE ITEMS

1.5.1 USER FEES AND CHARGES

User fees and charges are those that Council will charge for the delivery of services and use of community infrastructure. Examples of user fees and charges include:

- Kindergarten fees
- Parking fees
- Leisure Centre, Gym, and Pool visitation and membership fees
- Waste Management fees
- Leases and facility hire fees

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

Council must also comply with the government's Competitive Neutrality Policy for significant business activities that are provided and adjust the service price to neutralise any competitive advantages when competing with the private sector.

In providing services to the community, Council will determine the extent of cost recovery for each particular services consistent with the level of both individual and collective benefit that the service provides and in line with the community's expectations.

Services are provided on the basis of one of the following pricing methods:

I. Market Price

Market pricing is where council sets prices based on the benchmarked competitive prices of alternate suppliers. In general market price represents full cost recovery plus an allowance for profit. Market prices will be used when other providers exist in the given market, and council needs to meet its obligations under the government's Competitive Neutrality Policy.

Note: if a market price is lower than Council's full cost price, then the market price would represent Council subsidising that service. If this situation exists, and there are other suppliers existing in the market at the same price, this may mean that Council is not the most efficient supplier in the marketplace. In this situation, Council will consider whether there is a community service obligation and whether Council should be providing this service at all.

II. Full Cost Recovery Price

Full cost recovery price aims to recover all direct and indirect costs incurred by Council. This pricing will be used in particular where a service provided by Council benefits individual customers specifically, rather than the community as a whole. In principle, fees and charges will be set at a level that recovers the full cost of providing the services unless there is an overriding policy or imperative in favour of subsidisation.

III. Subsidised Price

Subsidised pricing is where Council subsidises a service by not passing the full cost of that service onto the customer. Subsidies may range from full subsidies (i.e. Council provides the service free of charge) to partial subsidies, where Council provides the service to the user with a discount. The subsidy can be funded from Council's rate revenue or other sources such as Commonwealth and state funding programs. Full council subsidy pricing and partial cost pricing should always be based on knowledge of the full cost of providing a service.

Council publishes a table of fees and charges as part of its annual budget each year. Proposed pricing changes are included in this table and will be communicated to stakeholders before the budget is adopted, giving them the chance to review and provide valuable feedback before the fees are locked in. Council will be developing a user Fee Pricing policy in the future in line with the Victorian Auditor General's Office report "Fees and charges – cost recovery by local government" recommendations.

1.5.2 STATUTORY FEES AND CHARGES

Statutory fees and fines are those which Council collects under the direction of legislation or other government directives. The rates used for statutory fees and fines are generally advised by the state government department responsible for the corresponding services or legislation, and generally councils will have limited discretion in applying these fees.

Examples of statutory fees and fines include:

- Planning and subdivision fees
- Building and Inspection fees
- Infringements and fines
- Land Information Certificate fees

Penalty units are used to define the amount payable for fines for many offences. For example, the fine for selling a tobacco product to a person aged under 18 is four penalty units, one penalty unit is currently \$165.22, from 1 July 2020 to 30 June 2021. The rate for penalty units is indexed each financial year so that it is raised in line with inflation.

Fee units are used to calculate the cost of a certificate, registration or licence that is set out in an Act or Regulation. For example, the cost of depositing a Will with the Supreme Court Registrar of Probates is 1.6 fee units. The value of one fee unit is currently \$14.81 from 1 July 2020 to 30 June 2021. This value may increase at the beginning of a financial year, at the same time as penalty units.

1.5.3 GRANTS

Grant revenue represents income usually received from other levels of government. Some grants are one-off and attached to the delivery of specific projects, (often referred to as “Tied Grants”) whilst others can be of a recurrent nature and may or may not be linked to the delivery of projects (“Untied Grants”).

Grants may be made for both operational purposes and for the funding of capital works. The largest ongoing grant that Council receives is from the Federal Government’s Financial Assistance Grants (FAGS) through the Victorian Grants Commission.

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

When preparing its financial plan, Council considers its project proposal pipeline, advocacy priorities, upcoming grant program opportunities, and co-funding options to determine what grants to apply for. Council will only apply for and accept external funding if it is consistent with the Community Vision and does not lead to the distortion of Council Plan priorities.

Grant assumptions are then clearly detailed in Council’s budget document. No project that is reliant on grant funding will proceed until a signed funding agreement is in place.

1.5.4 CONTRIBUTIONS

Contributions represent funds received by Council, usually from non-government sources, and are usually linked to projects. Contributions can be made to Council in the form of either cash payments or asset hand-overs.

Examples of contributions include:

- Monies collected from developers under planning and development agreements
- Monies collected under developer contribution plans and infrastructure contribution plans
- Contributions from user groups towards upgrade of facilities

- Assets handed over to Council from developers at the completion of a subdivision, such as roads, drainage, and streetlights

Contributions should always be linked to a planning or funding agreement. Council will not undertake any work on a contribution-funded project until a signed agreement outlining the contribution details is in place.

Contributions linked to developments can be received well before any council expenditure occurs. In this situation, the funds will be identified and held separately for the specific works identified in the agreements.

1.5.5 INTEREST ON INVESTMENTS

Council receives interest on funds managed as part of its investment portfolio, where funds are held in advance of expenditure, or for special purposes. The investment portfolio is managed per Council's investment policy, which seeks to earn the best return on funds, whilst minimising risk.

HORSHAM RURAL CITY COUNCIL

FINANCIAL PLAN

2022/23 - 2031/32



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Issue	Date	Details	By
1	October 2021	First Plan adopted by Council for 2021 to 2013	Council
2	27 June 2022	Plan extended to 2032 and updated for 2022-23 Budget	Council

1. Legislative Requirements

This section describes how the Financial Plan links to the achievement of the Community Vision and the Council Plan within the Integrated Strategic Planning and Reporting framework. This framework guides Horsham Rural City Council in identifying community needs and aspirations over the long term (Community Vision), medium term (Council Plan) and short term (Budget) and then holding itself accountable (Annual Report).

The following diagram provides an overview of the core legislated elements of Council's integrated strategic planning framework.



1.1 Strategic Planning Principles

The Financial Plan provides a 10 year financial projection regarding how the actions of the Council Plan may be funded to achieve the Community Vision. The Financial Plan is developed in the context of the following strategic planning principles:

- Council has an integrated approach to planning, monitoring and performance reporting.
- Council's Financial Plan addresses the Community Vision by funding the aspirations of the Council Plan. The Council Plan aspirations and actions are formulated in the context of the Community Vision.
- The Financial Plan statements provide the 10 year financial resources necessary to implement the strategic objectives and aspirations of the Council Plan to support the Community Vision. Under Section 91 of the Local Government Act 2020 Council must develop, adopt and keep in force a Financial Plan and it must be for a period of at least the next 10 financial years. As a result council intends to extend the plan by a further year following the yearly budget process.
- At the commencement of a new Council term a more significant review will be undertaken at some point during the first year, to align to any requirements of the newly elected council.
- Council's strategic planning principles identify and address the risks to effective implementation of the Financial Plan. The financial risks are included at section 1.2 below.
- The Financial Plan provides for the strategic planning principles of monitoring progress and reviews to identify and adapt to changing circumstances.

1.2 Financial Management Principles

The Financial Plan demonstrates the following financial management principles:

- Revenue, expenses, assets, liabilities, investments, and financial transactions are managed in accordance with Council's financial policies and strategic plans.
- Management of the following financial risks:
 - The financial viability of the Council.
 - The management of current and future liabilities of the Council. The estimated 10 year liabilities are disclosed in section 3.2 Balance Sheet projections.
- Financial policies and strategic plans are designed to provide financial stability and predictability to the community and give comfort re the future sustainability of Council.
- Council maintains accounts and records that explain its financial operations and financial position.

1.3 Engagement with the Community

Council has in place a community engagement policy and is undertaking engagement on the Financial Plan in accordance with that policy and the requirements of the Local Government Act 2020. The following consultation processes have occurred or will occur to ensure the community is provided with the opportunity to provide feedback and due consideration is given to that feedback:

- Community engagement occurred during the budget development process.
- A Community Panel was formed as a deliberative engagement approach with the aim to make recommendations on a question relating to the development of the Financial Plan.
- Financial Plan prepared by management after consultation with Council and consideration of the recommendations from the Community Panel.
- Financial Plan placed on public exhibition following August Council meeting for a period of 28 days and calling for feedback and submissions from the public.
- Community will be informed of the elements of the Financial Plan and encouraged to provide feedback through a broad range of local news outlets, Council's website, drop-in sessions and social media.

- Hearing of submissions to the Financial Plan will be conducted at a Council Briefing Meeting in September.
- The Financial Plan, including any revisions, will be presented to the October Council meeting for adoption.

1.4 Community Panel 2020 - Recommendations

The Community Panel was given the following question to answer:

With limited resources it is getting more expensive to provide and maintain infrastructure. All councils struggle with constantly having to balance the cost of renewing, upgrading and building new infrastructure. What approach should Council use when making decisions around renewing, upgrading, and building new infrastructure?

Recommendation: To achieve our Community Vision, in the next 10 years we would like Council to focus on building new infrastructure. The reasons for this recommendation are as follows:

- Building multipurpose facilities to meet the needs of the community, aligns with the community vision, promotes economic growth and builds Horsham into a destination.
- Building new facilities has low impact on the use of current facilities (while the build is occurring).
- Donating or selling current assets to community groups fosters a positive relationship between them and the Council.
- New buildings and infrastructure will be geared towards a digital future, with an ability to manage our new COVID world.

Council has responded to this recommendation by revising its method for prioritisation of projects in the annual budget process as follows:

- The Long Term Capex Plan (LTCP) identifies a broad range of projects proposed to be undertaken over the next 10 years.
- The sequencing of projects in that Plan over the 10 years is informed by a prioritisation process that is based on principles such as: levels of use, geographic equity, target service level and the ability for assets to be multi-use (where appropriate).
- Each year the LTCP is updated to reflect a rolling 10-year period.
- As part of the next annual review of the LTCP, the existing prioritisation framework will be updated to incorporate the recommendations of the Community Panel process.
- The first review of this will be incorporated in preparation of the 2022-23 budget process.

1.5 Service Levels and Performance

Council services are provided on a community needs and value for money basis. The service performance principles are listed below:

- Council has taken the approach that service levels should not be reduced on any of its services, however, it also acknowledges that there is a need to undertake a detailed review of services delivered on a cyclical or as needs basis.
- Services are provided in an equitable manner and are responsive to the diverse needs of the community. The Council Plan is designed to identify the key services and projects to be delivered to the community. The Financial Plan provides the mechanism to demonstrate how the service aspirations within the Council Plan may be funded.
- Services are accessible to the relevant users within the community.
- Council provides quality services that provide value for money to the community. The Local Government Performance Reporting Framework (LGPRF) is designed to communicate Council's performance regarding the provision of quality and efficient services.

- Council is implementing a performance monitoring framework (broader than just the LGPRF) to provide measures for all of its services and to inform continuous improvement in to the future.
- Council has a service delivery framework that considers and responds to community feedback and complaints regards service provision.

1.6 Asset Plan Integration

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

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

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

A key component of the Asset Plan is the Long Term Capex Plan (LTCP) which compiles the range of capital projects proposed for renewal, upgrade and new capital works over the next 10-year period. The LTCP is largely informed by two key drivers, being:

- Detailed modelling of the long-term costs of renewing assets to maintain the service levels the assets provide.
- Service strategies which identify upgrades to existing assets or projects that will create new assets to meet the changing service standards sought by the community.

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

2. Financial Plan Context

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

2.1 Financial Policy Statements

This section defines the measures that demonstrates Council's financial sustainability in order to fund the aspirations of the Community Vision and the Council Plan.

Policy Statement	Measure	Target	Forecast										
			Actual	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32
Consistent underlying surplus results	Adjusted underlying result greater than 0%	> 0%	-6.7%	-2.0%	18.2%	12.9%	16.2%	10.7%	14.6%	20.2%	20.7%	8.7%	7.8%
Ensure Council maintains sufficient working capital to meet its debt obligations as they fall due.	Current Assets / Current Liabilities greater than 1.00	> 1.00	2.46	2.07	2.01	1.64	1.65	1.61	1.68	1.64	1.75	1.98	2.18
Council maintains sufficient unrestricted cash to ensure ongoing liquidity as well as to address unforeseen cash imposts if required.	Unrestricted cash / current liabilities to be maintained above 80%	> 80%	158.7%	116.0%	118.8%	89.6%	78.2%	69.5%	88.2%	93.9%	105.5%	113.9%	131.9%
That council seek to reduce expenditure on salaries and wages as a percentage of General Revenue (Rates plus Grants Commission)	Reduce expenditure on Salaries & Wages as a percentage of General Revenue	< 69.5%	69.5%	64.0%	62.7%	61.4%	61.9%	61.6%	61.4%	60.8%	60.4%	60.1%	59.6%
Allocate adequate funds towards renewal capital in order to replace assets and infrastructure as they reach the end of their service life.	Asset renewal and upgrade expenses / Depreciation above > 90%	> 90%	105.4%	120.4%	160.0%	127.7%	159.0%	119.6%	90.0%	99.2%	91.5%	119.3%	98.6%
Council will actively plan to construct new assets through adequate strategic planning and advocacy and by applying for government grants and setting aside a component of rate revenue for new assets in-line with recommendations from the Community Panel	\$'s allocated to new capital expenditure to remain above 30% of total capital spend.	> 30%	36.2%	31.1%	27.8%	37.9%	36.9%	32.3%	48.3%	55.1%	55.9%	11.6%	20.0%
Council will maintain overall spending on Capital plus Debt Servicing, as a percentage of General Revenue (rates plus Grants Commission)	Capital spend plus Debt Servicing as a percentage of General Revenue will not fall below 21%	> 21%	21.1%	21.3%	21.3%	21.3%	21.3%	21.3%	21.7%	22.7%	22.7%	22.7%	22.7%
That Council applies loan funding to major strategic capital and maintains total borrowings in line with rate income and growth of the municipality.	Total borrowings / rate revenue to remain below 60%	< 60%	14.5%	17.3%	23.0%	30.5%	28.9%	32.3%	32.6%	33.8%	32.8%	27.3%	25.0%
Council generates sufficient revenue from rates plus fees and charges to ensure a consistent funding for new and renewal capital.	Capital Outlays as a % of Own Source Revenue to remain above 30%	> 30%	54.4%	54.9%	64.4%	59.1%	74.1%	51.5%	50.6%	62.5%	58.4%	37.9%	34.4%

Note: Measures that are shown in red text means it falls below the expected level and green text means it is above the expected level.

2.2 Strategic Actions

This section defines the strategic actions that we will do to achieve the policy statements.

Capital Works Generally

- Capital works to be budgeted so as to include sufficient project management costs to deliver the projects.
- Full lifecycle costs are included in operational budgets for all assets including new items.
- New revenue received as Revenue in Lieu of Rates, from new Energy Projects, will be applied to Capital expenditure.

New Asset Spend

- Maintain an advocacy document and a schedule of advocacy activities for each year.
- Ensure that adequate early stage project planning is allocated within Council's annual budget to provide a constant stream of shovel ready projects for future grant applications.
- Apply for grant opportunities as they arise and when they align with Council's Strategies.

Infrastructure Renewal

- Tag previous rate funding set aside for renewal spending to ensure that these dollars continue to be utilised for capital renewal work.

Reserves

- As a general rule reserve balances are to be held for all significant strategic buildings to assist in renewal and upgrade works.
- Savings from sustainability initiatives will be captured each year to assist in undertaking additional new sustainability initiatives to address climate change.
- Cash surpluses each year will be contributed to the Major Capital Projects Reserve for allocation in future years.
- The purpose for each reserve will be recorded in the Annual Budget and will be reviewed each year during the budget process.

Service Levels

- Maintain service levels at existing levels for the next 2 years to enable sufficient time to complete a full review of all service delivery areas.
- Identify service gaps.
- Over the next 2 years review service delivery costs to ensure that user charges are appropriately covering the cost of delivery for non-public good services.
- Adequate costs for the operation of new assets are to be allowed for when new assets come in to service and factored in to all future years of the financial plan.

Operational Projects

- To be budgeted so as to include sufficient project management costs to deliver the projects.
- Planning allocations for major capital works projects to be allowed for each year.
- Adequate spending on technology projects should be allowed for so as to maintain modern technological infrastructure.

Carry-forwards

- Projects with valid commitments or grant obligations will be carried forward.
- Operational projects not commenced will only be carried forward after review and approval by Executive Management Team.

2.3 Assumptions to the Financial Plan Statements

This section presents information regarding the assumptions to the Comprehensive Income Statement for the 10 years from 2021-2022 to 2030-2031. Each year these assumptions will be assessed for validity and updated accordingly.

Escalation Factors % or \$'000 movement	Note	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32
CPI	2.3.1	1.50%	1.75%	2.25%	2.50%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Rate Cap	2.3.2	1.50%	1.75%	2.25%	2.50%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Population Growth	2.3.3	0.24%	1.05%	1.04%	1.58%	0.58%	0.90%	1.26%	1.24%	1.23%	0.25%	0.25%
Supplementary Rates	2.3.4	1.50%	33.05%	2.25%	18.82%	-22.47%	14.28%	14.52%	3.00%	3.00%	-25.64%	0.00%
Revenue in Lieu of rates	2.3.5	1.50%	1.75%	2.25%	2.50%	3.00%	3.00%	43.80%	71.57%	3.00%	3.00%	0.00%
Investment Interest Rate	2.3.6	0.50%	0.75%	1.25%	1.50%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Borrowing Interest Rate	2.3.7	3.97%	3.97%	4.50%	4.50%	4.50%	3.60%	3.60%	3.60%	3.60%	3.60%	3.60%
Borrowing term (Years)	2.3.8	10	10	10	10	10	10	10	10	10	10	10
Statutory fees and fines	2.3.9	1.50%	1.75%	2.25%	2.50%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
User fees	2.3.10	1.50%	1.75%	2.25%	2.50%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Waste Charges	2.3.11	5.45%	7.55%	2.25%	2.50%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Grants - Operating	2.3.12	1.50%	1.75%	2.25%	2.50%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Grants - Capital (\$'000)	2.3.13	\$2,644	\$8,758	\$13,206	\$6,809	\$9,522	\$6,680	\$11,776	\$16,855	\$16,435	\$7,099	\$5,737
Contributions - monetary (\$'000)	2.3.14	\$340	\$121	\$118	\$1,142	\$3,336	\$1,093	\$121	\$122	\$122	\$123	\$121
Contributions - non-monetary (\$'000)	2.3.15	\$800	\$450	\$950	\$950	\$950	\$950	\$950	\$950	\$950	\$950	\$950
Proceeds from sale of assets (\$'000)	2.3.16	\$2,386	\$2,442	\$2,618	\$2,802	\$1,940	\$1,666	\$1,016	\$1,904	\$1,740	\$1,286	\$1,065
Other income	2.3.17	1.50%	1.75%	2.25%	2.50%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Employee costs	2.3.18	2.10%	1.75%	2.25%	2.50%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Materials and services	2.3.19	1.50%	1.75%	2.25%	2.50%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Utilities	2.3.20	2.50%	2.75%	3.25%	3.50%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%
Insurances	2.3.21	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
Depreciation & Amortisation	2.3.22	1.50%	1.75%	2.25%	2.50%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Other expenses	2.3.23	1.50%	1.75%	2.25%	2.50%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%

Notes to Assumptions

2.1.1 Consumer Price Index (CPI)

CPI estimates for the next four years are provided by the Victorian Treasury Department and the Reserve Bank of Australia, and these have been utilised. Beyond that the OECD provides estimates for Australia, however, predicting a number such as this is very uncertain. Post the Covid19 Pandemic CPI has begun to rise and is predicted to rise a bit more steeply. As a result some minor increases have been factored in for the future years.

2.1.2 Rate Cap

The Ministerial rate cap for the base year of this plan, 2022-23 is 1.75%. The Rate Cap is calculated on a mix of CPI and wage indexes but is only done each year on assessment for the coming year. Over the recent years the Rate Cap has had a strong alignment with CPI so lacking any other empirical evidence the Rate Cap has been projected out at the same levels as CPI.

2.1.3 Population Growth

Horsham Rural City Council has had very minimal growth over recent years and the Estimated Resident growth rate is forecast at approximately 0.24% per annum for the next 20 years. The growth that has occurred has been from populations moving from surrounding smaller towns in to the larger regional city. The Estimated Resident population growth is seen as the base level and for our forecast perspective we have added in some other growth events over the 10 year period. The first is a small increase each year for farm worker growth given recent trends in farm ownership and employment, mining in 2024-25 and 2027-28 and alternative energy developments in 2025-26 and 2026-27. Population growth forecasts are important as this growth leads to growth in the rate base for Council.

2.1.4 Supplementary Rates

Supplementary rates are the additional rateable property value that gets added in to the rate base each year from “new” development. Horsham has traditionally had growth of around 100 extra homes each year and this remains as the base with some additional growth associated with the population growth from the events as listed above in 2.1.3. The assumption is that for every three additional people in the population this generates one additional rateable property.

2.1.5 Revenue in Lieu of Rates

Revenue in Lieu of rates are paid under the Electricity Generation Act for alternative energy projects such as wind and solar projects. Council has one operator currently within the municipality with two new projects factored in within the 10 year period, one in 2027-28 and one in 2028-29. Council’s policy with the existing windfarm was to allocate the revenue in lieu of rates 100% towards capital expenditure. This approach has been continued with these possible future projects.

2.1.6 Investment Interest Rate

In order to maximise income, Council invests unspent capital works and reserve funds into term deposits to earn interest income. Since the COVID-19 pandemic interest rates on investments have declined. Estimated interest rates are predicted at 1.0% below CPI which provides some small anticipated growth over the 10 year period.

2.1.7 Borrowing Interest Rate

Borrowing rates are sought at the time Council intend to take out a new loan and under Council’s Loan Borrowing Policy they are locked in at a fixed rate for the period of the loan. Initial forecast rates are based on existing loans in place and their repayment schedules. These loans are significantly paid out from 2025-26, rates beyond that time for new borrowing have then been based on CPI plus 1%.

2.1.8 Borrowing Term (Years)

The borrowing term for all new borrowings is fixed over a 10 year period.

2.1.9 Statutory Fees and Fines

Statutory fees are set by the State Government each year, however, the Financial Plan indexes statutory fees in line with CPI. Historically fees have risen by around 2.15% which is above CPI so using CPI is likely to be a conservative approach.

2.1.10 User Fees

User Fees and Other Revenue annual increases are forecasted to be indexed in line with the state government rate cap / consumer price index.

2.1.11 Waste Charges

Waste charges are increasing on average by 5.45% in 2022-23 compared to 2021-2022 levels in order to cover the total costs of waste management services which are shifting from a two bin system to a 4 bin system from April 2023. 2023-24 charges will have a full year impact so will increase by a slightly higher amount as the costs of the new services are phased in over 2 years. Beyond 2023-24 waste charges are estimated to increase at levels aligned with CPI. Council continues to recover the full costs of providing waste services over the period of the Financial Plan. Key impacts on charges over the life of the plan include:

- The cycle of constructing new landfill cells and rehabilitating old cells as they fill at Council's Dooen Landfill.
- Costs associated with the implementation of the new four-bin service model under the Victorian Government's Recycling Policy.
- Significant increases in the landfill levy (19% increase in 2022-23).

2.1.12 Grants – Operating

Council currently receives grants for tied (specific purpose grants) and un-tied Financial Assistance grant funding received via the Victorian Local Government Grants Commission (VLGGC). Traditionally other tiers of Government have not indexed grants in accordance with CPI but this is difficult to predict so increases have been factored in based on CPI.

2.1.13 Grants – Capital (\$'000)

Capital grants are extremely difficult to forecast and the numbers depicted in the plan are based on Council's Long-term Capital Plan (LTCP). The possible grant sources have been identified within the LTCP based on the expected political cycle, but as demonstrated recently by Covid and in the past with the Global Financial Crisis external events can drastically change the availability for grant income. The numbers depicted are ambitious in nature but are not unrealistic based on Council's experience in securing significant levels of grant funding for key projects.

A project reliant on grant income will not proceed if the grant is not obtained, unless the scope of the project can be proportionately reduced.

2.1.14 Contributions – Monetary (\$'000)

Monetary contributions are mostly related to contributions received from organisations utilising Council assets under lease and occasionally developers. These contributions represent funds to enable Council to provide the necessary infrastructure and infrastructure improvements to accommodate development growth. The contributions are for specific purposes and often require Council to outlay funds for infrastructure works often before receipt of this income source. These contributions are statutory contributions and are transferred to a restricted reserve until utilised for a specific purpose through the capital works program or delivered as works in kind by developers.

Future projections are based on estimated contributions from within the Long-term Capital Plan.

2.1.15 Contributions – Non-monetary (\$'000)

Non-monetary contributions are assets that form part of new development that are given to Council at handover for ongoing maintenance (e.g. roads, drainage, and open space). Non-monetary contributions are extremely difficult to forecast but has been factored in a \$950,000 for the full 10 years.

2.1.16 Proceeds from sale of assets (\$'000)

Proceeds from sale come from Plant and Equipment sales and industrial land sales. Re Plant and Equipment, Council maintains a detailed plant replacement program for all plant items over their estimated life. These numbers are factored in to the Long-term Capital Plan based on the 10 year plant replacement program. Industrial Land sales are difficult to predict but have been factored in across the next 10 years based on estimates from Council's real estate agent. During 2021-22 Land Sales generally boomed, but estimates at this stage are still somewhat conservative and do not reflect the short term uplift in market turnover.

2.1.17 Other income

Other Income annual increases are forecasted to be indexed in line with the state government rate cap / consumer price index.

2.1.18 Employee costs

The 2022-23 year includes a 2.50% increase for employee costs that reflects the salary increase for all staff in line with the current Enterprise Agreement (EA) even though it expires 1 July 2022, and the changes in the superannuation guarantee levy from 10% to 10.5%. The following years, are unknown but have been aligned loosely around changes in CPI and the EA 3 year cycle and known changes to superannuation levies. Increases in employee costs are also impacted by changes in workforce composition and overall staffing levels.

New positions are excluded from this percentage increase, with new positions being shown separately in the Statement of Human Resources in section 3.6.

2.1.19 Materials and services

Materials and Services includes consultancies and sub-contractors as well as non-salary operating expenses. These deliver on such things as maintenance and repairs of Council buildings, roads, drains and footpaths which are more influenced by market forces. Other associated costs included under this category are external providers for a range of services, including legal services and labour hire.

Over the period of the Financial Plan these costs have been escalated at CPI with specific items for insurances, utilities and fuel being considered separately.

2.1.20 Utilities and Fuel

Utilities include electricity, water, gas, and fuel to run our plant, buildings and services.

It is common for utility and fuel costs to increase greater than CPI which is reflected in projected annual increases of 1.0% higher than CPI. This is due to both cost escalation and the increasing number of assets owned and operated by Council.

2.1.21 Insurances

There are many factors that can influence insurance premiums including, but not limited to, level of coverage, level of risk, history of claims, and therefore insurances do not necessarily increase by CPI.

The assumption of a 5.00% annual increase used within the Financial Plan is based on historical increases and potentially reflects the increasing risk of climate change influenced events.

2.1.22 Depreciation and Amortisation

Depreciation is an accounting measure which attempts to allocate the value of assets over its useful life for Council's property, plant and equipment including infrastructure assets such as roads and drains.

Depreciation estimates have been based on the projected capital spending and assets on hand that are contained within the Financial Plan.

2.1.23 Other Expenses

Other Expenses annual increases are forecasted to be indexed in line with the state government rate cap / consumer price index.

3. Financial Statements

This section presents information regarding the Financial Statements and Statement of Human Resources for the years 2022-2023 to 2031-2032.

This section includes the following financial statements in accordance with the *Local Government Act 2020* and the Local Government Model Financial Plan:

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

3.1 Comprehensive Income Statement

For the 10 years ending 30 June 2032

	Forecast / Actual										
	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Income											
Rates and charges	29,633	30,666	31,845	32,979	34,261	35,591	37,125	38,893	40,436	41,956	43,473
Statutory fees and fines	426	498	509	522	538	554	570	588	605	623	642
User fees	5,950	5,569	5,806	5,951	6,129	6,313	6,503	6,698	6,899	7,106	7,319
Grants - Operating	10,362	11,502	11,938	9,439	9,545	9,803	9,970	10,192	10,470	10,757	11,052
Grants - Capital	8,897	8,757	13,206	6,809	9,522	6,681	11,775	16,855	16,434	7,100	5,737
Contributions - monetary	340	121	118	1,142	3,336	1,093	121	122	122	123	121
Contributions - non-monetary	800	450	950	950	950	950	950	950	950	950	950
Net gain/(loss) on disposal of property, infrastructure, plant and equipment	(899)	(132)	1,942	1,231	60	237	(245)	486	314	(63)	71
Fair value adjustments for investment property	10	20	20	20	20	20	20	20	20	20	20
Share of net profits/(losses) of associates and joint ventures	30	30	30	30	30	30	30	30	30	30	30
Other income	2,350	2,156	2,260	2,323	2,350	2,354	2,476	2,575	2,679	2,778	2,845
Total income	57,899	59,637	68,624	61,396	66,741	63,627	69,295	77,408	78,959	71,379	72,259
Expenses											
Employee costs	19,667	20,354	19,900	20,839	21,443	22,130	22,822	23,685	24,447	25,062	25,676
Materials and services	20,127	21,649	22,147	18,308	19,812	19,413	20,383	21,759	21,470	22,868	23,282
Depreciation	12,315	12,188	12,320	12,365	12,762	13,130	13,503	13,926	14,319	14,710	15,160
Amortisation - intangible assets	244	260	280	280	280	278	600	600	600	600	600
Amortisation - right of use assets	55	55	55	55	55	55	12	-	-	-	-
Bad and doubtful debts	93	88	88	88	88	88	88	88	88	88	88
Borrowing costs	175	171	203	293	264	433	483	497	527	522	448
Finance Costs - leases	10	10	10	10	10	10	10	10	-	-	-
Other expenses	321	365	373	383	394	406	418	431	443	457	470
Total expenses	53,006	55,140	55,376	52,621	55,108	55,943	58,318	60,995	61,895	64,308	65,725
Surplus/(deficit) for the year	4,893	4,497	13,248	8,775	11,633	7,684	10,977	16,413	17,064	7,072	6,535
Other comprehensive income											
Items that will not be reclassified to surplus or deficit in future periods:											
Net asset revaluation increment /(decrement)	5,000	7,700	2,700	5,000	2,700	5,200	7,500	7,700	4,700	7,000	5,000
Share of other comprehensive income of associates and joint ventures	-	-	-	-	-	-	-	-	-	-	-
Items that may be reclassified to surplus or deficit in future periods											
(detail as appropriate)	-	-	-	-	-	-	-	-	-	-	-
Total comprehensive result	9,893	12,197	15,948	13,775	14,333	12,884	18,477	24,113	21,764	14,072	11,535

3.2 Budgeted Balance Sheet

For the 10 years ending 30 June 2032

	Forecast /										
	Actual										
	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Assets											
Current assets											
Cash and cash equivalents	4,189	3,040	4,626	5,000	866	4,000	6,500	8,300	11,000	12,000	14,650
Trade and other receivables	1,700	1,717	1,414	1,309	1,288	1,217	1,250	1,278	1,263	1,178	1,143
Other financial assets	34,000	27,630	27,630	23,340	23,340	18,198	20,702	22,286	21,929	18,679	18,679
Inventories	389	258	267	199	226	219	236	261	256	282	289
Non-current assets classified as held for sale	350	350	350	350	350	350	350	350	350	350	350
Other assets	800	1,200	805	769	802	809	841	878	894	931	955
Total current assets	41,429	34,195	35,092	30,967	26,872	24,793	29,880	33,353	35,693	33,420	36,067
Non-current assets											
Trade and other receivables	380	750	428	429	429	430	432	434	436	438	440
Investments in associates, joint arrangement and subsidiaries	1,610	1,730	1,760	1,790	1,820	1,850	1,880	1,910	1,940	1,970	2,000
Property, infrastructure, plant & equipment	543,369	562,366	581,445	599,076	618,948	631,200	645,442	664,938	682,120	691,653	699,984
Right-of-use assets	288	232	177	122	67	12	-	-	-	-	-
Investment property	2,550	2,640	2,660	2,680	2,700	2,720	2,740	2,760	2,780	2,800	2,820
Intangible assets	1,378	1,118	838	558	278	3,034	2,434	1,834	1,234	634	34
Total non-current assets	549,575	568,836	587,308	604,655	624,243	639,245	652,928	671,876	688,510	697,496	705,278
Total assets	591,004	603,031	622,400	635,622	651,115	664,038	682,808	705,229	724,203	730,915	741,345
Liabilities											
Current liabilities											
Trade and other payables	3,398	3,449	3,743	3,106	3,358	3,294	3,457	3,688	3,642	3,876	3,947
Trust funds and deposits	402	600	600	600	600	-	-	-	-	-	-
Unearned Income	5,201	4,200	5,354	2,761	3,861	2,709	4,774	6,834	6,663	2,878	2,326
Provisions	7,784	8,184	7,513	7,513	7,513	8,229	8,229	8,229	8,229	8,229	8,229
Interest-bearing liabilities	-	66	238	4,795	890	1,139	1,338	1,597	1,809	1,884	2,068
Lease liabilities	46	48	49	52	54	56	36	-	-	-	-
Total current liabilities	16,831	16,547	17,497	18,827	16,276	15,426	17,834	20,347	20,343	16,867	16,570
Non-current liabilities											
Provisions	5,647	4,884	5,555	5,555	5,555	7,873	7,873	7,873	7,873	7,873	7,873
Interest-bearing liabilities	4,305	5,239	7,079	5,249	9,013	10,340	10,762	11,557	11,471	9,587	8,779
Lease liabilities	295	239	198	146	92	36	-	-	-	-	-
Total non-current liabilities	10,247	10,361	12,832	10,949	14,660	18,249	18,635	19,430	19,344	17,460	16,652
Total liabilities	27,078	26,909	30,329	29,777	30,936	33,675	36,469	39,777	39,687	34,327	33,222
Net assets	563,926	576,123	592,071	605,846	620,179	630,363	646,340	665,452	684,516	696,588	708,123
Equity											
Accumulated surplus	246,914	253,471	265,991	274,488	291,081	298,730	307,198	321,886	336,077	342,027	345,276
Reserves - Asset Replacement	301,343	309,043	311,743	316,743	319,443	321,943	326,943	329,643	331,643	336,643	341,643
Reserves - Asset Revaluation	15,669	13,608	14,336	14,614	9,655	9,690	12,199	13,923	16,796	17,918	21,204
Total equity	563,926	576,123	592,071	605,846	620,179	630,363	646,340	665,452	684,516	696,588	708,123

3.3 Statement of Changes in Equity

For the 10 years ending 30 June 2032

	Total \$'000	Accumulated Surplus \$'000	Revaluation Reserve \$'000	Other Reserves \$'000
2021/22 Forecast Actual				
Balance at beginning of the financial year	554,033	239,537	296,343	18,153
Surplus/(deficit) for the year	4,893	4,893	-	-
Net asset revaluation increment/(decrement)	5,000	-	5,000	-
Transfers to other reserves	-	(5,092)	-	(7,576)
Transfers from other reserves	-	7,576	-	5,092
Balance at end of the financial year	563,926	246,914	301,343	15,669
2022/23 Budget				
Balance at beginning of the financial year	563,926	246,914	301,343	15,669
Surplus/(deficit) for the year	4,497	4,497	-	-
Net asset revaluation increment/(decrement)	7,700	-	7,700	-
Transfers to other reserves	-	(5,748)	-	(7,808)
Transfers from other reserves	-	7,808	-	5,748
Balance at end of the financial year	576,123	253,471	309,043	13,609
2023/24				
Balance at beginning of the financial year	576,123	253,471	309,043	13,608
Surplus/(deficit) for the year	13,248	13,248	-	-
Net asset revaluation increment/(decrement)	2,700	-	2,700	-
Transfers to other reserves	-	(6,718)	-	(5,990)
Transfers from other reserves	-	5,990	-	6,718
Balance at end of the financial year	592,071	265,991	311,743	14,336
2024/25				
Balance at beginning of the financial year	592,071	265,991	311,743	14,336
Surplus/(deficit) for the year	8,775	8,775	-	-
Net asset revaluation increment/(decrement)	5,000	-	5,000	-
Transfers to other reserves	-	(7,689)	-	(7,411)
Transfers from other reserves	-	7,411	-	7,689
Balance at end of the financial year	605,846	274,488	316,743	14,614

3.3 Statement of Changes in Equity (Cont.)

For the 10 years ending 30 June 2032

	Total \$'000	Accumulated Surplus \$'000	Revaluation Reserve \$'000	Other Reserves \$'000
2025/26				
Balance at beginning of the financial year	605,846	274,488	316,743	14,614
Surplus/(deficit) for the year	11,633	11,633	-	-
Net asset revaluation increment/(decrement)	2,700	-	2,700	-
Transfers to other reserves	-	(6,586)	-	(11,545)
Transfers from other reserves	-	11,545	-	6,586
Balance at end of the financial year	620,179	291,080	319,443	9,655
2026/27				
Balance at beginning of the financial year	620,179	291,081	319,443	9,655
Surplus/(deficit) for the year	7,684	7,684	-	-
Net asset revaluation increment/(decrement)	2,500	-	2,500	-
Transfers to other reserves	-	(6,300)	-	(6,264)
Transfers from other reserves	-	6,264	-	6,300
Balance at end of the financial year	630,363	298,729	321,943	9,691
2027/28				
Balance at beginning of the financial year	630,363	298,730	321,943	9,690
Surplus/(deficit) for the year	10,977	10,977	-	-
Net asset revaluation increment/(decrement)	5,000	-	5,000	-
Transfers to other reserves	-	(5,801)	-	(3,293)
Transfers from other reserves	-	3,293	-	5,801
Balance at end of the financial year	646,340	307,199	326,943	12,198
2028/29				
Balance at beginning of the financial year	646,340	307,198	326,943	12,199
Surplus/(deficit) for the year	16,413	16,413	-	-
Net asset revaluation increment/(decrement)	2,700	-	2,700	-
Transfers to other reserves	-	(6,782)	-	(5,057)
Transfers from other reserves	-	5,057	-	6,782
Balance at end of the financial year	665,453	321,886	329,643	13,924

3.3 Statement of Changes in Equity (Cont.)

For the 10 years ending 30 June 2032

	Total \$'000	Accumulated Surplus \$'000	Revaluation Reserve \$'000	Other Reserves \$'000
2029/30				
Balance at beginning of the financial year	665,452	321,886	329,643	13,923
Surplus/(deficit) for the year	17,064	17,064	-	-
Net asset revaluation increment/(decrement)	2,000	-	2,000	-
Transfers to other reserves	-	(6,770)	-	(3,897)
Transfers from other reserves	-	3,897	-	6,770
Balance at end of the financial year	684,516	336,077	331,643	16,796
2030/31				
Balance at beginning of the financial year	684,516	336,077	331,643	16,796
Surplus/(deficit) for the year	7,072	7,072	-	-
Net asset revaluation increment/(decrement)	5,000	-	5,000	-
Transfers to other reserves	-	(6,486)	-	(5,364)
Transfers from other reserves	-	5,364	-	6,486
Balance at end of the financial year	696,588	342,027	336,643	17,918
2031/32				
Balance at beginning of the financial year	696,588	342,027	336,643	17,918
Surplus/(deficit) for the year	6,535	6,535	-	-
Net asset revaluation increment/(decrement)	5,000	-	5,000	-
Transfers to other reserves	-	(6,457)	-	(3,171)
Transfers from other reserves	-	3,171	-	6,457
Balance at end of the financial year	708,123	345,276	341,643	21,204

3.4 Statement of Cash Flows

For the 10 years ending 30 June 2032

	Forecast / Actual										
	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	Inflow s	Inflow s	Inflow s	Inflow s	Inflow s	Inflow s	Inflow s	Inflow s	Inflow s	Inflow s	Inflow s
	(Outflow s)	(Outflow s)	(Outflow s)	(Outflow s)	(Outflow s)	(Outflow s)	(Outflow s)	(Outflow s)	(Outflow s)	(Outflow s)	(Outflow s)
Cash flows from operating activities											
Rates and charges	29,492	30,657	31,836	32,970	34,251	35,580	37,112	38,879	40,423	41,943	43,460
Statutory fees and fines	469	424	500	511	524	540	556	573	590	608	626
User fees	5,950	5,569	5,806	5,951	6,129	6,313	6,503	6,698	6,899	7,106	7,319
Grants - operating	7,428	10,557	11,289	9,439	9,545	9,803	9,970	10,192	10,470	10,757	11,052
Grants - capital	8,696	8,701	15,009	4,216	10,622	5,529	13,841	18,915	16,264	3,315	5,184
Contributions - monetary	340	121	(482)	1,142	3,336	1,093	121	122	122	123	121
Interest received	617	345	408	426	397	344	407	444	486	520	520
Other receipts	2,008	1,039	2,810	1,920	1,897	2,007	1,953	2,024	2,126	2,262	2,280
Employee costs	(17,030)	(20,717)	(19,900)	(20,839)	(21,443)	(22,130)	(22,822)	(23,685)	(24,447)	(25,062)	(25,676)
Materials and services	(20,136)	(21,646)	(21,869)	(18,827)	(19,607)	(19,465)	(20,250)	(21,571)	(21,508)	(22,677)	(23,224)
Other payments	(321)	(767)	(373)	(383)	(394)	(406)	(418)	(431)	(443)	(457)	(470)
Net cash provided by/(used in) operating activities	17,331	14,883	25,633	16,525	25,257	18,608	26,972	32,158	30,981	18,438	21,192
Cash flows from investing activities											
Payments for Property, Infrastructure, Plant & Equipment	(20,361)	(21,296)	(27,288)	(25,417)	(32,133)	(23,185)	(23,504)	(30,767)	(29,737)	(19,851)	(18,685)
Proceeds from Sale of Property, Infrastructure, Plant & Equipment	533	1,605	1,489	2,603	3,208	1,490	1,463	1,482	1,499	1,495	1,215
Proceeds from Sale of Investments	1,647	2,886	-	4,289	-	-	-	-	357	3,250	-
Net cash provided by/ (used in) investing activities	(18,181)	(16,805)	(25,799)	(18,525)	(28,925)	(16,553)	(24,544)	(30,869)	(27,881)	(15,106)	(17,470)
Cash flows from financing activities											
Finance Costs	(175)	(171)	(203)	(293)	(264)	(433)	(483)	(497)	(527)	(522)	(448)
Interest paid - lease liability	(10)	(10)	(10)	(10)	(10)	(10)	(10)	(10)	-	-	-
Proceeds from Borrowings	-	1,000	2,079	2,965	4,655	2,466	1,760	2,391	1,723	-	1,260
Repayments of Borrowings	(128)	-	(66)	(238)	(4,795)	(890)	(1,139)	(1,338)	(1,597)	(1,809)	(1,884)
Repayment of Lease Liabilities	(45)	(46)	(48)	(49)	(52)	(54)	(56)	(52)	-	-	-
Net cash provided by/(used in) financing activities	(358)	773	1,752	2,374	(465)	1,078	73	495	(400)	(2,332)	(1,072)
Net increase/(decrease) in cash & cash equivalents	(1,208)	(1,149)	1,586	374	(4,134)	3,134	2,500	1,784	2,700	1,000	2,650
Cash and cash equivalents at the beginning of the financial year	5,392	4,189	3,040	4,626	5,000	866	4,000	6,500	8,284	10,984	11,984
Cash and cash equivalents at the end of the financial year	4,184	3,040	4,626	5,000	866	4,000	6,500	8,284	10,984	11,984	14,634

3.5 Statement of Capital Works

For the 10 years ending 30 June 2032

	Forecast / Actual										
	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Property											
Land	-	-	816	-	-	-	-	-	-	-	-
Buildings	2,468	5,371	10,941	3,969	7,612	7,110	10,828	15,860	1,939	5,011	4,302
Total property	2,468	5,371	11,757	3,969	7,612	7,110	10,828	15,860	1,939	5,011	4,302
Plant and equipment											
Plant, machinery and equipment	2,516	2,158	1,935	1,673	2,013	1,929	1,748	1,876	1,995	1,970	1,959
Other Plant & Equipment	282	383	143	345	119	194	125	286	150	135	164
Total plant and equipment	2,798	2,541	2,078	2,018	2,132	2,123	1,873	2,161	2,144	2,105	2,123
Infrastructure											
Roads	6,345	8,527	5,881	5,416	5,486	5,838	7,042	7,055	7,384	7,675	7,530
Bridges	455	105	102	105	108	222	841	1,341	1,496	1,412	1,398
Footpaths and cycleways	293	584	541	533	410	310	313	1,546	898	553	567
Drainage	390	142	138	141	146	150	153	157	162	166	170
Recreational, leisure and community facilities	3,461	1,991	4,984	5,750	5,346	776	742	-	11,849	-	1,324
Waste management	575	-	-	1,565	-	3,362	-	-	-	737	504
Parks, open space and streetscapes	2,917	403	884	1,395	1,080	559	495	1,246	790	459	426
Aerodromes	-	-	-	-	-	-	-	-	-	-	-
Off street car parks	330	288	-	-	-	-	-	-	-	-	-
Other infrastructure	330	1,344	923	4,523	9,812	2,736	1,215	1,400	3,076	1,734	340
Total infrastructure	15,095	13,384	13,453	19,430	22,389	13,952	10,803	12,745	25,654	12,735	12,260
Total capital works expenditure	20,361	21,296	27,288	25,417	32,133	23,185	23,504	30,767	29,737	19,851	18,685
Represented by:											
New asset expenditure	7,379	6,623	7,574	9,624	11,842	7,485	11,352	16,958	16,634	2,296	3,734
Asset renewal expenditure	9,972	11,119	13,532	10,644	10,034	11,691	8,686	9,436	9,927	10,457	10,848
Asset expansion expenditure	-	-	-	-	-	-	-	-	-	-	-
Asset upgrade expenditure	3,010	3,554	6,182	5,150	10,257	4,008	3,466	4,374	3,176	7,098	4,103
Total capital works expenditure	20,361	21,296	27,288	25,417	32,133	23,185	23,504	30,767	29,737	19,851	18,685
Funding sources represented by:											
Grants	2,644	8,758	13,206	6,809	9,522	6,680	11,776	16,855	16,435	7,099	5,737
Contributions	895	435	667	2,238	5,453	1,396	288	307	325	323	322
Council cash	12,502	11,103	11,336	13,405	12,503	12,643	9,680	11,214	11,254	12,429	11,366
Borrowings	-	1,000	2,079	2,965	4,655	2,466	1,760	2,391	1,723	-	1,260
Total capital works expenditure	16,041	21,296	27,288	25,417	32,133	23,185	23,504	30,767	29,737	19,851	18,685

3.6 Statement of Human Resources

For the 10 years ending 30 June 2032

	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32
	FTE	FTE	FTE	FTE	FTE	FTE	FTE	FTE	FTE	FTE
Communities and Place										
Permanent - Full time										
Female	17.4	17.4	17.4	16.9	16.9	16.9	16.9	16.9	16.9	16.9
Male	9.4	9.4	9.4	9.4	9.4	9.4	9.4	9.4	9.4	9.4
Permanent - Part time										
Female	17.9	16.2	18.2	18.2	18.2	19.2	19.2	20.2	20.2	20.2
Male	6.9	6.3	6.3	6.3	6.3	6.3	6.3	6.3	6.3	6.3
Communities and Place Total	51.6	49.4	51.4	50.9	50.9	51.9	51.9	52.9	52.9	52.9
Corporate Services										
Permanent - Full time										
Female	17.5	17.0	17.0	17.0	17.0	17.0	17.0	17.0	17.0	17.0
Male	14.0	11.0	11.0	11.0	11.0	11.0	11.0	11.0	11.0	11.0
Permanent - Part time										
Female	10.4	11.4	12.4	12.4	13.4	13.4	14.4	14.4	14.4	14.4
Male	0.8	0.8	0.8	0.8	0.8	0.8	0.8	0.8	0.8	0.8
Corporate Services Total	42.7	40.2	41.2	41.2	42.2	42.2	43.2	43.2	43.2	43.2
Infrastructure										
Permanent - Full time										
Female	13.8	14.8	16.8	17.8	17.8	17.8	18.8	18.8	18.8	18.8
Male	96.0	92.0	91.0	91.0	91.0	91.0	91.0	91.0	91.0	91.0
Permanent - Part time										
Female	1.2	1.2	1.2	1.2	1.2	1.2	1.2	1.2	1.2	1.2
Male	0.8	0.8	0.8	0.8	0.8	0.8	0.8	0.8	0.8	0.8
Infrastructure Total	111.7	108.7	109.7	110.7	110.7	110.7	111.7	111.7	111.7	111.7
Casuals, temporary and other expenditure	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total staff FTE	206.0	198.3	202.3	202.8	203.8	204.8	206.8	207.8	207.8	207.8

3.6 Statement of Human Resources (Cont.)

For the 10 years ending 30 June 2032

	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Communities and Place										
Permanent - Full time										
Female	2,060	2,106	2,152	2,162	2,216	2,270	2,329	2,389	2,448	2,507
Male	1,261	1,290	1,318	1,352	1,386	1,420	1,457	1,494	1,531	1,568
Permanent - Part time										
Female	1,916	1,800	2,103	2,157	2,211	2,408	2,471	2,683	2,749	2,816
Male	640	589	602	617	633	648	665	682	699	716
Communities and Place Total	5,878	5,786	6,174	6,288	6,446	6,746	6,922	7,248	7,427	7,607
Corporate Services										
Permanent - Full time										
Female	1,924	1,911	1,952	2,002	2,053	2,103	2,158	2,213	2,268	2,323
Male	1,982	1,588	1,622	1,664	1,706	1,748	1,793	1,839	1,884	1,930
Permanent - Part time										
Female	1,204	1,360	1,521	1,560	1,738	1,781	1,973	2,023	2,073	2,123
Male	93	95	97	100	102	105	107	110	113	115
Corporate Services Total	5,202	4,954	5,192	5,326	5,599	5,736	6,031	6,185	6,338	6,491
Infrastructure										
Permanent - Full time										
Female	1,488	1,619	1,854	2,005	2,055	2,106	2,272	2,329	2,387	2,445
Male	9,901	9,805	9,930	10,186	10,441	10,697	10,976	11,255	11,534	11,813
Permanent - Part time										
Female	112	115	117	120	123	126	130	133	136	140
Male	67	69	70	72	74	76	78	80	82	83
Infrastructure Total	11,569	11,608	11,972	12,383	12,694	13,005	13,455	13,797	14,139	14,481
Casuals, temporary and other expenditure	0	0	0	0	0	0	0	0	0	0
Total Staff FTE	22,649	22,348	23,338	23,997	24,739	25,487	26,409	27,230	27,905	28,580

4. Financial Performance Indicators

The following table highlights Council’s projected performance across a range of key financial performance indicators. These indicators provide an analysis of Council’s 10 year financial projections and should be interpreted in the context of the organisation’s objectives and financial management principles.

Indicator	Measure	Notes	Acceptable Range (LGPRF)	Forecast Actual 2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	Trend +/o/-
Operating position															
Adjusted underlying result	Adjusted underlying surplus (deficit) / Adjusted underlying revenue	4.1	> 0%	-6.68%	-1.98%	18.17%	12.95%	16.24%	10.74%	14.62%	20.22%	20.66%	8.68%	7.83%	+
Liquidity															
Working Capital	Current assets / current liabilities	4.2	> 100%	246.14%	206.65%	200.56%	164.48%	165.10%	160.72%	167.55%	163.92%	175.45%	198.13%	217.66%	o
Unrestricted cash	Unrestricted cash (Incl Current Financial Assets) / current liabilities	4.3	10% - 300%	158.74%	116.02%	118.79%	89.60%	78.25%	69.54%	88.21%	93.94%	105.48%	113.88%	131.92%	o
Obligations															
Loans and borrowings	Interest bearing loans and borrowings / rate revenue	4.4	< 60%	14.53%	17.30%	22.98%	30.45%	28.91%	32.25%	32.59%	33.82%	32.84%	27.34%	24.95%	o
Loans and borrowings	Interest and principal repayments on interest bearing loans and borrowings / rate revenue	4.5	< 10%	1.02%	0.56%	0.84%	1.61%	14.76%	3.72%	4.37%	4.72%	5.25%	5.56%	5.36%	-
Indebtedness	Non-current liabilities / own source revenue	4.6	< 70%	26.68%	26.61%	30.25%	25.43%	33.79%	40.46%	39.88%	39.42%	37.94%	33.25%	30.61%	o
Asset renewal	Asset renewal and upgrade expense / Asset depreciation	4.7	> 90%	105.42%	120.39%	160.01%	127.73%	158.99%	119.57%	90.00%	99.17%	91.51%	119.34%	98.62%	o
Stability															
Rates concentration	Rate revenue / adjusted underlying revenue	4.8	< 0.80	0.50	0.49	0.40	0.47	0.45	0.49	0.46	0.43	0.44	0.51	0.52	o
Rates effort	Rate revenue / CIV of rateable properties in the municipality	4.9	< 0.60%	0.48%	0.38%	0.38%	0.37%	0.37%	0.37%	0.36%	0.36%	0.36%	0.35%	0.35%	+
Efficiency															
Expenditure level	Total expenses/ no. of property assessments	4.10	< \$5,000	\$4,264	\$4,335	\$4,299	\$4,038	\$4,192	\$4,215	\$4,366	\$4,500	\$4,519	\$4,665	\$4,728	-
Revenue level	Total rate revenue / no. of property assessments	4.11	< \$2,500	\$2,016	\$2,064	\$2,112	\$2,165	\$2,233	\$2,301	\$2,371	\$2,443	\$2,518	\$2,597	\$2,675	-

Note : Red text indicators are below the acceptable range/targets and green text indicators are within the acceptable range/target.
Trend Legend: “+” Positive, “0” Neutral, “-” Negative

Notes to indicators

4.1 Adjusted Underlying Result

This measures Council's ability to generate surplus in the ordinary course of business—excluding non-recurrent capital grants, non-monetary asset contributions, and other contributions to fund capital expenditure from the net result. A surplus or increasing % surplus suggests an improvement in the operating position.

Council's financial performance is improving over the ten year period. The negative results for the first 2 years of the plan reflect a high reliance on capital grants in a large part brought about by extra funding received during and post the Covid Pandemic.

4.2 Working Capital

This measures Council's ability to pay existing liabilities in the next 12 months. A ratio greater than 1.0 means there are more cash and liquid assets than short-term liabilities.

Working Capital declines in 2024-25 due to the repayment of a significant interest only loan of \$4.3m for the Horsham Town Hall and Performing Arts Centre. Council has been accumulating these funds in a loan repayment reserve in preparation for the repayment. Over the 3 years from 2023-24 through to 2025-26 \$8.4m is planned for expenditure on the CAD Activation Project of which 35% is expected to come from the CBD Reserve, however, the balance is forecast to be insufficient in that reserve at that time to meet the full amount, so the reserve will become negative – essentially borrowing from our other strong cash backed reserves.

4.3 Unrestricted Cash

Is cash, cash equivalents and financial assets that are not available for use other than for the purpose for which it is restricted, it includes cash that will be used to fund carry forward capital works from the previous financial year. Items which are considered to be restricted under the definition are: trust funds and deposits, statutory or non-discretionary reserves, cash held to fund carry forward capital works and conditional grants unspent. Term deposits with an original maturity of greater than 90 days (i.e. other financial assets) are not included as restricted for the purposes of calculating this measure.

Unrestricted cash ratio is declining over the five years to 2026-27 where upon it again commences to improve. The decline is explained by the spending as mentioned above in note 4.2.

4.4 Loans and Borrowings (*Interest Bearing Loans / Rate Revenue*)

Measures whether the level of debt and other long term obligations is appropriate to the size and nature of the Council's activities. This measure is over-stated due to interest only loans that were entered in to, in 2015-16, through the MAV Funding Vehicle arrangements. For these loans principal repayments are being provided for internally by way of a reserve account. This reserve account does not directly offset against this measure.

Council has not undertaken any significant external borrowing since \$3.47m was borrowed for the Horsham Town Hall and Performing Arts project in 2015-16. Since that time further borrowings of \$0.9m for the Horsham North Children's Hub and \$1.5m for the Livestock Exchange Roof have been funded from internal unrestricted cash reserves so are not formally recorded as borrowings, but are treated as no interest loans from an internal accounting perspective.

Future years borrowings are planned for a number of projects (as depicted in note 5.2 below) with total borrowings over the ten year period of \$19.7m which when factored in with current repayments schedules of existing loans sees a peak in this measure in 2028-29 of 33.82%, when borrowings outstanding reach \$11.53m.

4.5 Loans and Borrowings (*Interest and Principal Repayments / Rate Revenue*)

This measure is an assessment of whether Council's level of repayments on interest-bearing loans and borrowings are appropriate to the size and nature of Council's activities.

This measure is under-stated due to interest only loans that were entered in to, in 2015-16, through the MAV Funding Vehicle arrangements. For these loans principal repayments are being provided for internally by way of a reserve account and are not therefore included in this measure except when they are repaid as occurs in 2025-26 when \$4.3m is repaid for the interest only loans taken out in 2015-16. Following this repayment in 2025-26 the measure more accurately reflects the situation as all loans are forecast to be taken out on a principal plus interest repayment basis.

This measure post 2025-26 climbs to 5.36% in 2031-32 in line with the new borrowings as depicted in note 5.2 below. This measure is still well within the prudential limits.

4.6 Indebtedness (*Non-current Liabilities / Own Source Revenue*)

This measure is an assessment of whether Council long term liabilities are appropriate to the size and nature of Council activities. Lower proportion of non-current liabilities suggests greater capacity to meet long-term obligations. It assesses Council's ability to pay principal and interest on borrowings, as and when they fall due, from the funds it generates. The lower the ratio, the less revenue the entity is required to use to repay its total debt. Own-sourced revenue is used, rather than total revenue, because it does not include grants or contributions.

This measure is more stable as it is not impacted by interest only loans as is the case with the former two indicators depicted in notes 4.4 and 4.5 above. The measure does increase over the ten year period as more borrowings are taken out as depicted in note 5.2 below. It remains well under the acceptable level of 70%.

4.7 Asset Renewal

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

Prior to the implementation of rate capping, in 2016-17 Council set aside a percentage of the rate increase specifically for infrastructure renewal. This continued for the three years post that, but it is no longer possible to continue with this policy, due to the tightening budget position that has been imposed through rate capping.

Each year there is a need to balance Councils spend between new and renewal/upgrade of assets, with new assets largely being funded from grants but also requiring some co-investment. It is a fine line to ensure that assets are renewed as well as new assets constructed in line with the recommendations from the Community Panel (see notes 1.3 and 1.4 above).

4.8 Rates Concentration

This measure is an assessment of whether Council can generate revenue from a range of sources to fund services and activities. Lower proportion of rate to underlying revenue suggests greater stability. This measure remains relatively stable across the ten years which reflect as similar level of reliance on rates to fund Councils operations.

4.9 Rates Effort

This measure is an assessment of whether councils set rates at an appropriate level (Rate Revenue per property values). A lower proportion of rate revenue as a percentage of property value suggests a reduced rate burden on the community. Over the ten year term the rate effort is improving very slightly due to property values rising in a higher proportion than rate increases.

4.10 Expenditure Level

Assessment of whether resources are being used efficiently to deliver services. Lower proportion of expenses relative to the number of assessments suggests an improved capacity to provide services.

This measure is greatly impacted by economies of scale in operation and the services that are required and expected of a regional city. As such Council's measure in 2021-22 of \$4,264 is higher than the state-wide average in 2020-21 of \$3,509 and higher than its regional city counter parts \$3,846.

It does fluctuate over the ten year period as it is impacted by expected estimates of growth which have been factored in (see notes 2.3.3 and 2.3.4). Some modest growth has been estimated in FTE over this period to deliver on expanded service requirements (see the Statement of Human Resources section 3.6 above), although this is not to the same extent as growth in the rate base. Hence the position does trend downwards over time but is extremely sensitive to these growth assumptions.

4.11 Revenue Level

Assessment of whether resources are being used efficiently to deliver services. Lower proportion of revenue relative to the number of assessments suggests an improved capacity to provide services.

This measure is greatly impacted by economies of scale in operation and the services that are required and expected of a regional city. As such Council's measure in 2021-22 of \$2,016 is higher than the state-wide average in 2020-21 of \$1,799 and also higher than its regional city counter parts \$1,902.

It does increase steadily over the ten year period as it is essentially indexed by the annual growth in the rate base by the rate cap. It is also impacted by anticipated growth levels in new developments as depicted in (notes 2.3.3 and 2.3.4 above).

5. Strategies and Plans

This section describes the strategies and plans that support the 10 year financial projections included to the Financial Plan.

5.1 General Strategies and Plans

The following table lists current Plans and Strategies that are in place and have influenced the numbers contained within the Long-term Capital Works and the Financial Plan. A detailed summary of the Objectives and Priorities for each of these plans is provided:

Age Friendly Communities Implementation Plan (2019-23)	Horsham Urban Transport Plan (2020)
Arts and Cultural Plan (2014-18)	HRCC Tourism Master Plan (2016-20)
Asset Management Improvement Strategy (2020-21)	Innovate (Indigenous) Reconciliation Action Plan (2018-20)
Asset Plan 2021-2031	Investment Attraction Strategy and Implementation Plan (2022)
Aquatic Centre Masterplan	Internal Audit Program/Plan (2020-22)
Audit and Risk Committee Charter (2020)	Municipal Early Years Plan (2020)
Bicycle and Shared Path Plan (2012-16)	Municipal Emergency Management Plan (2017-20)
Business Continuity Plan (2018)	Municipal Fire Management Plan (2017-20)
CAD (Central Activity District) Revitalisation (2019)	Horsham Municipal parking Strategy (2017) supported by the Parking Management Plan (2021)
CAD (Central Activity District) Urban Renewal City to River Master Plan (2020)	Natimuk Economic and Social Plan (draft 2022)
Community Engagement Framework/Policy (2021)	Occupational Health and Safety Plan (2020)
Community Inclusion Plan (2019-22)	Open Space Strategy (2019)
Community Vision 2040	Planning Scheme Review (2021)
Council Plan (2021-25)	Public Arts Implementation Plan (2017)
Council Property Strategy (2019)	Revenue and Rating Plan (2021)
Customer Commitment Charter (2020)	Road Management Plan (2017)
Domestic Animal Management Plan (2017-21)	Rural Road Network Plan (2022)
Early Years Plan (2019-23)	Roadside Weeds and Pests Program (2013)
Greening Greater Horsham – A Municipal Tree Strategy (2021-31)	Social Infrastructure Framework (2020)
Heritage Study Stage 2 Implementation	Sport and Recreation Strategy (Draft) (2013)
Horsham North Local Area Plan (draft 2022)	Strategic Risk Management Framework (2021)
Horsham Rail Corridor Master Plan (2016)	Wartook Valley Strategy (2017)
Horsham South Drainage Strategy (2013)	Wimmera Intermodal Freight Terminal Master Plan (2015)
Horsham South Structure Plan (2021)	Zero Net Emissions Action Plan (2021)

5.2 Borrowings Strategy

Councils approach to borrowings is informed by the Loan Borrowings Policy which sets the parameters for Council’s borrowing limits and the purposes for which borrowings will be utilised. Current interest rates are at all-time lows so make borrowing a cheaper option than it has been in past years, although interest rates are expected to climb again in the short to medium term (see assumptions section 2.3.7).

The following table highlights Council’s projected borrowings balance, including new loans and loan repayments for the 10 years of the Financial Plan.

Year	22-23	23-24	24-25	25-26	26-27	27-28	28-29	29-30	30-31	31-32
Loan Balance Calculations										
Current Debt at beginning of Year	6,012,500	6,400,013	7,766,447	9,810,585	13,464,754	10,365,488	10,719,354	11,528,243	11,430,109	9,436,200
Current Repayments	-612,500	-612,500	-612,500	-396,479	-190,000	-90,000	-90,000	-90,000	-90,000	-90,000
New Borrowings from LTCP List	1,000,013	2,078,935	2,964,533	4,654,996	2,465,582	1,760,272	2,391,322	1,723,431	0	1,259,871
Future Repayments	0	-100,001	-307,895	-604,348	-1,069,848	-1,316,406	-1,492,433	-1,731,565	-1,903,908	-1,903,908
New Loan Term (Yrs)	10	10	10	10	10	10	10	10	10	10
Closing Balance	6,400,013	7,766,447	9,810,585	13,464,754	10,365,488	10,719,354	11,528,243	11,430,109	9,436,200	8,702,163
New Loan Int Rate	3.97%	4.50%	4.50%	4.50%	3.60%	3.60%	3.60%	3.60%	3.60%	3.60%
Int payments for the Year	-238,696	-288,001	-349,490	-441,476	-484,731	-373,158	-385,897	-415,017	-411,484	-339,703
Loan KPI's										
Principal & Int as a % of Rates	3.20%	3.64%	4.46%	4.87%	5.66%	5.52%	5.82%	6.35%	6.57%	6.15%
Council Policy Max	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%
LGPRF Max	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
Total Borrowings/Rate Revenue	24.1%	28.3%	34.4%	45.4%	33.6%	33.3%	34.1%	32.4%	25.8%	22.9%
Max target	60%	60%	60%	60%	60%	60%	60%	60%	60%	60%

New Borrowings from the Long-term Capital Plan are forecast as follows:

	22- 23 Loans	23- 24 Loans	24- 25 Loans	25- 26 Loans	26- 27 Loans	27- 28 Loans	28- 29 Loans	29- 30 Loans	30- 31 Loans	31- 32 loans	Total Loans
Buildings											
Wimmera Regional Sports Stadium						1,347,272	2,099,697				3,446,969
City Oval Netball Court Clubrooms	320,532	343,008									663,540
City Oval/Sawyer Park Cons Stage 1 Community Centre/Changerooms/Toilets	679,481										679,481
City Oval/Sawyer Park Cons Stage 1 Event Stage Broadcast Box and Storage		400,000									400,000
City Oval Stage 2 - Grandstand					2,271,660						2,271,660
Community Building for Seniors (U3A, Senior Cits & Others)										1,259,871	1,259,871
Depot relocation including Furniture, demolition etc. and land purch		561,000	1,443,321	2,970,125							4,974,446
Buildings Total	1,000,013	1,304,008	1,443,321	2,970,125	2,271,660	1,347,272	2,099,697			1,259,871	13,695,967
Other Infrastructure											
Various projects from Aerodrome Master Plan				432,018		227,388		239,365			898,771
Other Infrastructure Total				432,018		227,388		239,365			898,771
Parks, open space and streetscapes											
Victrack Land development South of Mill Street		102,000	104,551	172,807							379,358
Parks, open space and streetscapes Total		102,000	104,551	172,807							379,358
Recreational, leisure and community facilities											
Balance of Riverfront Activation Works- rowing clubroom building			392,065	405,017							797,082
CAD Activation Construction- Street renovation and Horsham Square		306,000	470,478	486,021							1,262,499
City Oval/ Sawyer Park (Construction Drawings)			188,191								188,191
Outdoor precinct, fields playing grounds around indoor stadium								1,184,859			1,184,859
Aquatic Centre- splash park and outdoor playground				189,008	193,922	185,612					568,542
Aquatic Centre - hydrotherapy pool, spa, steam and sauna rooms		366,927	365,927								732,854
Recreational, leisure and community facilities Total		672,927	1,416,661	1,080,046	193,922	185,612		1,184,859			4,734,027
Grand Total	1,000,013	2,078,935	2,964,533	4,654,996	2,465,582	1,760,272	2,099,697	1,424,224		1,259,871	19,708,123

Note - many of the borrowings factored in are reliant on co-funding from grant revenue. If grant revenue is not received the borrowings will be not drawn down.

5.3 Reserve Strategy

The table below discloses the balance and annual movement for each reserve over the 10-year period of the Financial Plan. Total amount of reserves, for each year, align with the Statement of Changes in Equity.

	22-23	23-24	24-25	25-26	26-27	27-28	28-29	29-30	30-31	31-32
Aerodrome										
Opening Balance	611,000	657,000	652,920	648,620	535,837	530,933	469,055	463,894	398,756	393,323
Transfer to reserve	46,000	46,920	47,976	49,223	50,503	51,816	53,163	54,545	55,964	57,419
Transfer from Reserve	0	51,000	52,275	162,007	55,406	113,694	58,325	119,683	61,397	62,994
Closing Balance	657,000	652,920	648,620	535,837	530,933	469,055	463,894	398,756	393,323	387,748
Purpose of this Discretionary Reserve:	To provide for the large resealing program at the aerodrome and for general development works on site.									
Aquatic Centre										
Opening Balance	9,000	53,000	48,200	44,435	42,448	41,632	42,078	42,718	44,789	48,400
Transfer to reserve	44,000	46,200	48,510	50,936	53,482	56,156	58,964	61,912	65,008	68,258
Transfer from Reserve	0	51,000	52,275	52,922	54,298	55,710	58,325	59,841	61,397	62,994
Closing Balance	53,000	48,200	44,435	42,448	41,632	42,078	42,718	44,789	48,400	53,664
Purpose of this Discretionary Reserve:	To set aside funds to meet future asset renewal requirements at the Centre in accordance with its Business Plan.									
Business Centre										
Opening Balance	151,000	151,000	151,000	151,000	151,000	151,000	151,000	151,000	151,000	151,000
Transfer to reserve		0	0	0	0	0	0	0	0	0
Transfer from Reserve	0	0	0	0	0	0	0	0	0	0
Closing Balance	151,000	151,000	151,000	151,000	151,000	151,000	151,000	151,000	151,000	151,000
Purpose of this Discretionary Reserve:	To offset any future Wimmera Business Centre operational deficits or applied to works that benefit the Centre's operations as approved by their Committee of Management.									
CBD										
Opening Balance	1,059,886	710,559	196,559	-696,723	-1,620,953	-1,405,681	-1,184,812	-958,200	-725,696	-487,147
Transfer to reserve	89,993	200,000	204,500	209,817	215,272	220,869	226,612	232,504	238,549	244,751
Transfer from Reserve	439,320	714,000	1,097,782	1,134,048	0	0	0	0	0	0
Closing Balance	710,559	196,559	-696,723	-1,620,953	-1,405,681	-1,184,812	-958,200	-725,696	-487,147	-242,396
Purpose of this Discretionary Reserve:	To develop car parking in the CBD; to purchase new and replacement meters; and to generally develop the CBD area with major road works and improvements. The rationale for the reserve is that the shopping public who contribute through the parking meters see their contributions going to improve the CBD area where they have an interest, regardless of whether they are residents of Horsham.									
Commercial Firebrace St										
Opening Balance	625,568	541,336	468,475	398,883	331,999	268,917	209,879	155,139	104,960	59,616
Transfer to reserve	53,568	54,639	55,869	57,321	58,812	60,341	61,910	63,519	65,171	66,865
Transfer from Reserve	137,800	127,500	125,461	124,205	121,894	119,378	116,650	113,699	110,515	113,388
Closing Balance	541,336	468,475	398,883	331,999	268,917	209,879	155,139	104,960	59,616	13,093
Purpose of this Discretionary Reserve:	This reserve is to build up sufficient funds to make significant improvements to Council's commercial properties in Firebrace Street									

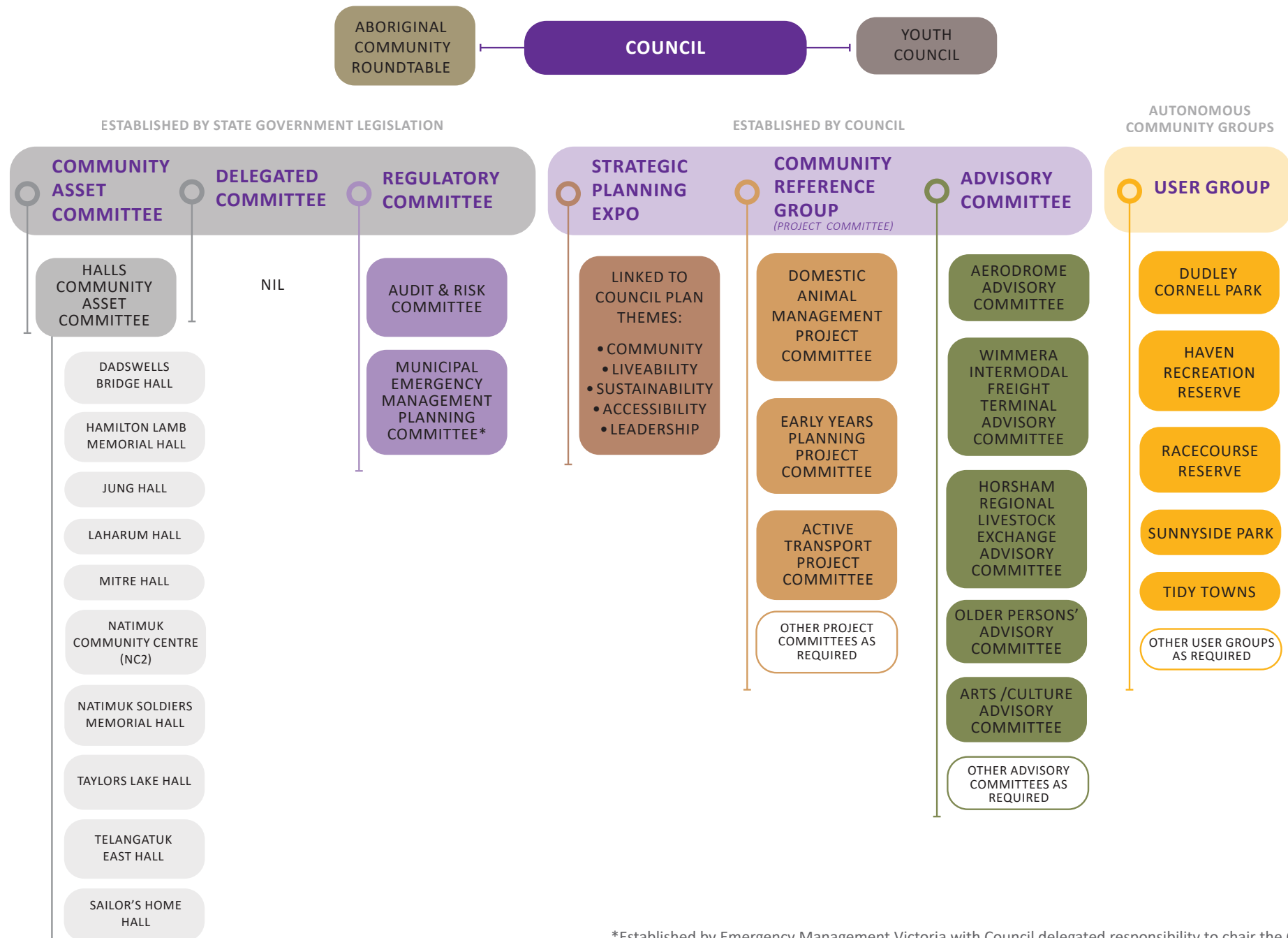
	22-23	23-24	24-25	25-26	26-27	27-28	28-29	29-30	30-31	31-32
Contingency										
Opening Balance	414,658	472,658	628,718	788,289	812,010	979,986	932,331	1,109,156	1,140,579	1,326,719
Transfer to reserve	153,000	156,060	159,571	163,720	167,977	172,344	176,825	181,423	186,140	190,979
Transfer from Reserve	95,000	0	0	140,000	0	220,000	0	150,000	0	0
Closing Balance	472,658	628,718	788,289	812,010	979,986	932,331	1,109,156	1,140,579	1,326,719	1,517,698
Purpose of this Discretionary Reserve:	To accumulate funds for council elections held every 4 years and road asset revaluations that are carried out every 5 years.									
Drainage Headworks										
Opening Balance	502,000	562,000	623,200	685,777	749,981	815,854	883,440	952,784	1,023,930	1,096,926
Transfer to reserve	60,000	61,200	62,577	64,204	65,873	67,586	69,343	71,146	72,996	74,894
Transfer from Reserve	0	0	0	0	0	0	0	0	0	0
Closing Balance	562,000	623,200	685,777	749,981	815,854	883,440	952,784	1,023,930	1,096,926	1,171,820
Purpose of this Discretionary Reserve:	Funded by developer contributions in consideration of the amount of drainage run off land that they cause as a result of development, this contributes to the existing and future stormwater drainage head-works of the municipality.									
HRLE										
Opening Balance	414,425	555,549	503,549	452,148	401,016	350,894	301,808	253,787	206,857	161,047
Transfer to reserve	251,124	140,000	143,150	146,872	150,691	154,609	158,628	162,753	166,984	171,326
Transfer from Reserve	110,000	192,000	194,551	198,005	200,813	203,694	206,650	209,683	212,794	215,987
Closing Balance	555,549	503,549	452,148	401,016	350,894	301,808	253,787	206,857	161,047	116,385
Purpose of this Discretionary Reserve:	To accumulate funds towards the redevelopment of the saleyards.									
HTH										
Opening Balance	0	50,000	500	24,260	28,139	55,670	85,376	24,066	58,516	95,551
Transfer to reserve	50,000	52,500	55,125	57,881	60,775	63,814	67,005	70,355	73,873	77,566
Transfer from Reserve	0	102,000	31,365	54,002	33,244	34,108	128,315	35,905	36,838	138,586
Closing Balance	50,000	500	24,260	28,139	55,670	85,376	24,066	58,516	95,551	34,531
Purpose of this Discretionary Reserve:	To accumulate funds for technical equipment replacement and major refurbishment of the Performing Arts Centre, Town Hall & Art Gallery.									
ICT										
Opening Balance	450,750	260,756	363,876	244,428	357,407	401,425	520,619	485,564	593,348	722,483
Transfer to reserve	191,000	194,820	199,203	204,383	209,697	215,149	220,743	226,482	232,371	238,412
Transfer from Reserve	380,994	91,700	318,652	91,404	165,678	95,955	255,797	118,699	103,236	130,987
Closing Balance	260,756	363,876	244,428	357,407	401,425	520,619	485,564	593,348	722,483	829,908
Purpose of this Discretionary Reserve:	To allow purchasing of computer related hardware items, related software, and IT Initiatives. Any under expenditure in the computer area annually is placed in this reserve and is held to be expended on forecast or unexpected expenditure in the IT area during any particular year.									

	22-23	23-24	24-25	25-26	26-27	27-28	28-29	29-30	30-31	31-32
Industrial Estates										
Opening Balance	3,159,296	2,418,736	3,565,668	4,977,752	5,414,332	6,889,572	7,708,572	8,356,170	8,822,525	8,491,458
Transfer to reserve	1,169,328	2,472,933	2,704,748	1,749,970	1,475,240	819,000	1,732,500	1,543,500	1,071,000	840,000
Transfer from Reserve	1,909,888	1,326,000	1,292,664	1,313,389	0	0	1,084,902	1,077,145	1,402,068	0
Closing Balance	2,418,736	3,565,668	4,977,752	5,414,332	6,889,572	7,708,572	8,356,170	8,822,525	8,491,458	9,331,458
Purpose of this Discretionary Reserve:	This reserve comprises cash, debtors and the value of both undeveloped and developed land. All costs in relation to purchase of undeveloped land and the development of land into industrial lots are paid from this reserve and the proceeds of the sale or lease of this land to developers is returned to the reserve, together with any government grants, which may be attracted for development of industrial estates.									
Infrastructure Gap										
Opening Balance	27,000	27,000	27,000	27,000	27,000	27,000	27,000	27,000	27,000	27,000
Transfer to reserve	0	0	0	0	0	0	0	0	0	0
Transfer from Reserve	0	0	0	0	0	0	0	0	0	0
Closing Balance	27,000	27,000	27,000	27,000	27,000	27,000	27,000	27,000	27,000	27,000
Purpose of this Discretionary Reserve:	Targeted rate rises for Infrastructure Renewal from previous years are placed in this reserve for the soul purpose of infrastructure renewal. The aim is to spend each years allocation within the year but if not the balance is carried forward in this reserve.									
Library Assets										
Opening Balance	9,500	18,500	27,680	37,067	46,697	56,578	66,716	77,118	87,789	98,739
Transfer to reserve	9,000	9,180	9,387	9,631	9,881	10,138	10,401	10,672	10,949	11,234
Transfer from Reserve	0	0	0	0	0	0	0	0	0	0
Closing Balance	18,500	27,680	37,067	46,697	56,578	66,716	77,118	87,789	98,739	109,973
Purpose of this Discretionary Reserve:	This reserve is to provide for future asset replacements for major library assets.									
Loans Repayments										
Opening Balance	2,876,000	3,298,500	3,721,000	4,143,500	0	0	0	0	0	0
Transfer to reserve	422,500	422,500	422,500	161,500	0	0	0	0	0	0
Transfer from Reserve	0	0	0	4,305,000	0	0	0	0	0	0
Closing Balance	3,298,500	3,721,000	4,143,500	0	0	0	0	0	0	0
Purpose of this Discretionary Reserve:	This reserve is to accumulate principle repayments for councils interest only borrowings.									
Loans Internal Funded										
Opening Balance	-2,562,143	-2,072,143	-1,882,143	-1,692,143	-1,502,143	-1,312,143	-1,122,143	-1,032,143	-942,143	-852,143
Transfer to reserve	490,000	190,000	190,000	190,000	190,000	190,000	90,000	90,000	90,000	90,000
Transfer from Reserve	0	0	0	0	0	0	0	0	0	0
Closing Balance	-2,072,143	-1,882,143	-1,692,143	-1,502,143	-1,312,143	-1,122,143	-1,032,143	-942,143	-852,143	-762,143
Purpose of this Discretionary Reserve:	This reserve is to fund borrowings internally for capital projects from other reserve balances rather than taking out more costly external loans.									

	22-23	23-24	24-25	25-26	26-27	27-28	28-29	29-30	30-31	31-32
Major Capital Projects										
Opening Balance	955,541	955,541	871,061	569,012	-11,944	56,871	83,980	593,857	1,116,990	1,653,726
Transfer to reserve		450,000	460,125	472,088	484,363	496,956	509,877	523,134	536,735	550,690
Transfer from Reserve	0	534,480	762,174	1,053,044	415,548	469,847	0	0	0	0
Closing Balance	955,541	871,061	569,012	-11,944	56,871	83,980	593,857	1,116,990	1,653,726	2,204,416
Purpose of this Discretionary Reserve:	This reserve is to provide for future asset replacements for major strategic projects.									
Open Spaces										
Opening Balance	438,380	229,380	234,480	239,695	245,045	250,535	256,167	261,945	267,874	273,957
Transfer to reserve	5,000	5,100	5,215	5,350	5,489	5,632	5,779	5,929	6,083	6,241
Transfer from Reserve	214,000	0	0	0	0	0	0	0	0	0
Closing Balance	229,380	234,480	239,695	245,045	250,535	256,167	261,945	267,874	273,957	280,198
Purpose of this Restricted Reserve:	Is comprised mainly of developer contributions in lieu of land, when subdividing residential areas. There is a statutory requirement that any developers contributions to this fund be spent on capital works in relation to purchase of recreation land or development of recreation land.									
Plant										
Opening Balance	1,923,570	1,128,942	823,358	789,684	512,616	358,821	412,665	410,683	362,132	392,539
Transfer to reserve	1,265,742	1,310,043	1,355,894	1,403,351	1,452,468	1,503,304	1,555,920	1,610,377	1,666,741	1,725,076
Transfer from Reserve	2,060,370	1,615,627	1,389,569	1,680,419	1,606,263	1,449,461	1,557,902	1,658,928	1,636,333	1,625,234
Closing Balance	1,128,942	823,358	789,684	512,616	358,821	412,665	410,683	362,132	392,539	492,381
Purpose of this Discretionary Reserve:	To fund the purchase of replacement plant and equipment, the rationale is that often the purchases of plant equipment are unevenly spread across a number of years, and by maintaining this reserve, allows Council to ensure that there is always a sum of money available to purchase plant when required and that the uneven spread of expenditure has no effect on the annual budget.									
Quarry Rd Rehab										
Opening Balance	176,650	172,300	167,963	163,641	159,336	155,050	150,782	146,533	142,304	138,095
Transfer to reserve	650	663	678	696	714	732	751	771	791	811
Transfer from Reserve	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Closing Balance	172,300	167,963	163,641	159,336	155,050	150,782	146,533	142,304	138,095	133,906
Purpose of this Discretionary Reserve:	To meet the costs of rehabilitation works of land and roads surrounding councils quarries.									
Road Construction										
Opening Balance	31,979	32,479	32,989	33,510	34,046	34,594	35,158	35,736	36,328	36,937
Transfer to reserve	500	510	521	535	549	563	578	593	608	624
Transfer from Reserve	0	0	0	0	0	0	0	0	0	0
Closing Balance	32,479	32,989	33,510	34,046	34,594	35,158	35,736	36,328	36,937	37,561
Purpose of this Discretionary Reserve:	Is maintained with contributions from developers of rural residential subdivisions, the intention of the reserve is that monies contributed by developers will be expended on roads adjoining the rural residential subdivision.									

	22-23	23-24	24-25	25-26	26-27	27-28	28-29	29-30	30-31	31-32
Sustainability										
Opening Balance	379,939	285,439	204,439	134,013	75,686	33,883	12,642	16,826	52,293	126,090
Transfer to reserve	60,000	72,000	86,400	103,680	124,416	149,299	179,159	214,991	257,989	309,587
Transfer from Reserve	154,500	153,000	156,826	162,007	166,219	170,541	174,975	179,524	184,192	188,981
Closing Balance	285,439	204,439	134,013	75,686	33,883	12,642	16,826	52,293	126,090	246,696
Purpose of this Discretionary Reserve:	Is to provide some initial funding for projects of a sustainability nature such as alternative energy projects, solar panels and LED Lighting, where there are expected to be pay backs and ongoing savings in operational costs.									
Waste										
Opening Balance	1,872,435	798,038	614,752	140,451	567,527	-1,336,376	-116,446	89,918	1,579,790	1,731,342
Transfer to reserve	1,261,909	772,373	1,385,187	1,421,202	1,458,153	1,496,065	1,534,963	1,574,872	1,615,818	1,657,830
Transfer from Reserve	2,336,306	955,659	1,859,488	994,126	3,362,057	276,135	1,328,598	85,000	1,464,267	538,949
Closing Balance	798,038	614,752	140,451	567,527	-1,336,376	-116,446	89,918	1,579,790	1,731,342	2,850,223
Purpose of this Discretionary Reserve:	Is created utilised to provide a sum of money to rehabilitate landfills at the end of their useful life and to provide funds for other major capital expenditure in the waste management area.									
WALHub										
Opening Balance	882,000	911,400	900,588	889,354	877,313	864,958	852,283	839,278	825,934	812,244
Transfer to reserve	59,400	60,588	61,951	63,562	65,215	66,910	68,650	70,435	72,266	74,145
Transfer from Reserve	30,000	71,400	73,185	75,603	77,569	79,586	81,655	83,778	85,956	88,191
Closing Balance	911,400	900,588	889,354	877,313	864,958	852,283	839,278	825,934	812,244	798,198
Purpose of this Discretionary Reserve:	To meet programmed asset renewal commitments as approved by the Committee of Management for the WIFT									
Total All Reserves										
Opening Balance	14,408,434	12,217,970	12,945,833	13,193,653	8,234,393	8,269,974	10,778,150	12,502,828	15,375,856	16,497,898
Transfer to reserve	5,682,714	6,718,229	7,659,087	6,585,921	6,299,569	5,801,285	6,781,771	6,769,912	6,486,035	6,456,710
Transfer from Reserve	7,873,178	5,990,366	7,411,267	11,545,181	6,263,988	3,293,108	5,057,093	3,896,884	5,363,993	3,171,290
Closing Balance	12,217,970	12,945,833	13,193,653	8,234,393	8,269,974	10,778,150	12,502,828	15,375,856	16,497,898	19,783,318

HORSHAM RURAL CITY COUNCIL COMMITTEE STRUCTURE



*Established by Emergency Management Victoria with Council delegated responsibility to chair the Committee.



1. PURPOSE

To ensure that all Horsham Rural City Council (HRCC) policies are necessary, current, relevant, useful and compliant with current legislation, by providing a framework for their design, approval, implementation, monitoring and review.

2. INTRODUCTION

This Policy Framework provides a structure for the development of all HRCC policies. It distinguishes between Council and Administrative policies.

3. SCOPE

This policy applies to all Council and Administrative policies for HRCC.

Horsham Rural City Council maintains two classifications of policies;

1. Council Policy
 - a. Council adopted policies which apply to matters that directly impact the public and managed through formal council processes.
2. Administrative Policy
 - a. Executive Management Team (EMT) adopted policies which apply to governance and management of HRCC administration and do not impact on the public.

4. PRINCIPLES

- 4.1 This Policy Framework regulates the development of policies and ensures clarity between Council Policies and Administrative Policies.
- 4.2 All policies will assign responsibility and accountability to ensure due diligence. They should be relevant and transparent in their intentions and meaning.
- 4.3 All policies will be prepared using the Policy Development, Implementation, Review and Approval Procedure.
- 4.4 All policies will be finalised and formatted in accordance with the HRCC Policy Template.
- 4.5 Relevant procedures relating to any policy will be implemented using the HRCC Procedures Template.
- 4.6 Relevant procedures relating to any policy will be prepared using the Procedure Development, Implementation, Review and Approval Procedure.
- 4.7 All policies will be developed in consultation with relevant key stakeholders, developed to assist staff and written clearly and easily understood.
- 4.8 Policies may stand alone or be connected with, or derived from, other policies, legislation, regulations or local law.
- 4.9 Council will comply with mandated legislative and judicial requirements such as those relating to:
 - (a) The Australian Constitution



- (b) Relevant Commonwealth and State Acts of Parliament including the *Local Government Act 2020 (Victoria)*
 - (c) Human Rights legislation
 - (d) Equal Opportunity, Access and Inclusion and Gender Equity legislation.
- 4.10 All Council and Administrative policies are reviewed and updated at least every four years, or more frequently as specified in the Document Control section of the policy document. Earlier reviews may be required to reflect changes to legislation, recommendations from a governance body, HRCC organisational and strategic directional changes and continuous improvement initiatives.
- 4.11 Council adopted policies are available to the public on HRCC website.
- 4.12 Each policy will have a designated owner who is responsible for managing and developing policies, the review schedule, relevance and monitoring for any changes to legislation and/or organisational changes.
- 4.13 Policy owners must communicate, promote and educate the policy to relevant staff, including details where applicable on how the procedure/guidelines should be applied
- 4.14 Record Keeping: Quality Control and Assurance is applied by the Governance Unit who will maintain appropriate storage and updates via the Policy and Procedure Master List, RecFind, Intranet and website as appropriate.
- 4.15 The Governance Unit maintains the Policy and Procedures Master List and provide all new policies with a policy number as required.
- 4.16 The Governance Unit will maintain the policy review schedule of all adopted policies and is responsible for contacting policy owners to review their policy as well as provide support to policy owners as required. A review schedule is also incorporated into the policy document.
- 4.17 Withdraw any Council or Administrative policies that have been reviewed and deemed no longer relevant, incorporated with other policy, superseded by other policy, corporate documents or strategies adopted by Council or the Executive Management Team. Policies that have been reviewed and are deemed no longer relevant should be formally revoked in the same manner they have been adopted. Council Policies through formal Council processes and Administrative Policies through EMT processes.
- 4.18 Council Procedures clearly define how a policy is implemented and by whom and set out requirements for a particular course of action. Policies can also be supported by guidelines, work instructions, flow charts and checklists or similar.
- 4.19 Administrative Updates
- It is recognised that from time to time circumstances may change leading to the need for minor administrative changes to Council and Administrative Policies. Where an update does not materially alter a Policy, such a change may be made administratively, without the need for formal adoption by



EMT or Council. Examples include a change to the name of a Council Department/Position Title, a change to the name of a Federal or State Government Department, and a minor update to legislation which does not have a material impact. However all changes will be noted in the document control section and version number updated.

5. COMMUNICATION

HRCC intranet and website

6. RESPONSIBILITY

Policy Owner: Coordinator Governance

7. DEFINITIONS

Definition	Meaning
Administrative Policies	Policies that focus on how the internal administration of HRCC operates and do not have any direct or significant impact on the public. These policies are approved by the Chief Executive Officer or Executive Management Team. It is not necessary for Administrative policies to be formally adopted by Council, unless they have a material consequence for Council's budget.
Council Policies	Policies generated by HRCC's strategic direction which have attributes that directly impact on the public. These policies are adopted by resolution of Council.
Document Master List	A listing of all HRCC policies, procedures, frameworks, plans, forms, templates, guidelines and other such related documents, which is stored centrally on the intranet.
Framework	Sets out the broad principles required to guide HRCC plans, policies and procedures.
Policy	Regulates, directs and controls actions and conduct. Policies give effect to relevant HRCC principles, values, goals and strategies and help improve overall risk exposure. Policies can range from broad philosophies to specific rules but they do not contain procedural content.
Policy Owner	The position/department/unit with overarching responsibility for the policy. The Policy Owner must ensure that the policy is relevant and implemented, maintained, reviewed and approved.
Principles	The fundamental norms, rules or values that govern the policy.
Procedure	Tells users how to, and who will, implement the policy. Procedures are specific, factual, succinct and to the point. They do not include detailed descriptions of routine processes, timelines, forms and templates, which may be subject to frequent modification at the user level.

8. SUPPORTING DOCUMENTS

Document	Location
Policy Development, Implementation, Review and Approval Procedure	Intranet
Policy Template	Intranet
Procedure Development, Implementation, Review and Approval Procedure	Intranet
Procedure Template	Intranet



9. DOCUMENT CONTROL

Version Number	Approval Date	Approval By	Amendment	Review Date
01	18 March 2013	Council	<ul style="list-style-type: none">• New policy	March 2017
02	25 February 2019	Council	<ul style="list-style-type: none">• New structure incorporated• New principle – 4.12, Council Policies definition amended	25 February 2022
03		Council	<ul style="list-style-type: none">• LGA 2020, define policy classifications in Scope, Principles to include review schedule, quality assurance & control, ownership, record keeping, review schedule from 3 to 4 years, formally revoke policy/procedure, administrative changes	

Minutes of Audit & Risk Committee Meeting



File Ref: F18/A13/000001

Held at Horsham Rural City Council Chambers on 9 June 2022

Meeting commenced at 12:00 Noon.

CLOSED SESSION – 12 Noon to 12:30pm

1. PRESENT

Committee Members

Mr Richard Trigg (Chair)
Mr Vito Giudice (on line)
Mr Mark Knights
Cr Robyn Gulline
Cr Penny Flynn

Also in Attendance (ex officio):

Mr Sunil Bhalla, Chief Executive Officer
Mr Graeme Harrison, Director Corporate Services
Mrs Heather Proctor, Manager Finance
Ms Diana McDonald, Co-ordinator Governance
Mr Paul Harrison, RSD Audit
Mr Martin Thompson, Crowe

Additional Council Officer Attendees:

Mr Robert Letts (Item 8.3)
Ms Faith Hardman, Corporate Planner (Minutes)

2. WELCOME

3. APOLOGIES

Kathie Teasdale, RSD Audit

4. CONFLICT OF INTERESTS

Nil

5. CONFIRMATION OF MINUTES

Moved Mark Knights, seconded Penny Flynn that the minutes of the Audit and Risk Committee meetings held on 17 March 2022 be confirmed as an accurate record of the meetings.

CARRIED

6. BUSINESS ARISING FROM PREVIOUS MINUTES

6.1 Action Tracker

Date	Item	Action	Responsible	Status
17/03/22	6.2	Robert Letts to provide reviewed Fraud and Corruption Control Procedure (with noted updates)	Robert Letts (See below Items 8.3.1. & 8.3.2)	Complete
17/03/22	7.5.2	Audit and Risk Biannual Report - feedback to be provided by Tuesday 22 March 22	Diana McDonald	Complete

17/03/22	9.1	Robert Letts to provide the reviewed Business Continuity Policy	Robert Letts (See below Item 8.3.3.)	Complete
17/03/22	9.2	Robert Letts to provide a report for the Committee that outlines Council's insurances and the levels of cover	Robert Letts (See below Item 8.3.4.)	Carried forward to meeting on 22/09/2022
17/03/22	9.3	Robert Letts to provide the additional deferred Risk Management items (from the ARC Annual Work Plan) at the next meeting in June 2022	Robert Letts (See below Item 8.3.5.)	Carried forward to meeting on 22/09/2022
17/03/22	13.1	Audit and Risk Committee Annual work Program to be numbered and a register developed to show the date of completion of each item	Faith Hardman	Complete
17/03/22	13.3	Reintroduce a Summary Table of Council Reports with a short summary and purpose of the reports and place on the Portal for all Members	Diana McDonald	Complete
17/03/22	13.5	All independent Committee members to provide feedback on the content to Diana McDonald before placing on Council's website	Diana McDonald	Complete

7. AUDIT REPORTS

7.1. RSD Internal Audit Update Report Qtr. – Local Government

VAGO report on Fraud Control over Local Government Grants has been released which contains findings that will be relevant to Council.

7.2. RSD Strategic Internal Audit Status Report

Progress against the audit plan – Human Resources finalised as per 7.3 on the agenda. Service and Business Planning Draft Audit provided for comment to the officers. Unexpected absences have impacted the timeline of the audits. The Service and Business Planning Audit is significant and management would like to spend some time on how to incorporate the recommendations into the organisation.

7.3. Internal Audit – Human Resources (Final Report)

Committee discussed the policy review risk rating. Noted the policy on policies which sets out the framework for review and follow up of policies. The upcoming policy project was noted, which includes the review and management of policies and their timely update or retirement. RCCC to replace the existing HR records management system.

7.4. Council's Internal Audit Actions Report

There are now 35 actions overdue from a total of 41 outstanding. There were 22 overdue last quarter, and 16 overdue the quarter before that. There is one high risk action overdue. Of the 37 items that are overdue, 28 relate to the Internal/External Audits and 9 relate to Council's own internal reviews. There were only two additional items that became overdue during the last quarter. Substantive steps towards finalising a number of items with a dedicated resource being assigned to resolve some of the outstanding issues. Anticipate a lot of outstanding items will disappear by the next meeting.

Moved Penny Flynn, seconded Vito Giudice that the committee receive and note the reports in section 7.

CARRIED

8. SCHEDULED ITEMS

8.1. Compliance & Legislation

8.1.1. Budget Update

The committee discussed the budget being balanced on a cash basis and no cut to services. Noted the rate valuations and steps taken to manage the issues with the rate differential. Noted to the committee that the ten year financial plan has been redeveloped to align.

8.1.2. Final Audit Strategy –Year Ending 30 June 2022

The strategy was presented at the last meeting in draft format. Now confirmed with no additional changes.

8.1.3. Interim Management Letter – Year Ending 30 June 2022

The interim review commenced in April. The final visit has been scheduled. Martin Thompson stated that overall, to the extent the controls have been reviewed, they are happy with how things are operating. Currently no proposal to add any additional matters to the Management Letter. Chair asked if any concerns around meeting the timeline. Confirmed no concerns with meeting of timelines.

Moved Mark Knights, seconded Vito Giudice that the committee receive and note the reports provided in item 8.1.

CARRIED

8.2. Reporting

8.2.1. Quarterly Performance Report, including Finance and Performance Report for the period 1 January to 31 March 2022.

8.2.2. Finance and Performance Report ending 30 April 2022

The report has gone through Executive Management Team and a summarised version is provided to Councillors. The report contains a comparison of budgets and year to date spending with variations noted. The Committee discussed variances in capital expenditure due to being down two staff in the project team. Discussed the costs of works are increasing and higher overheads for contractors. There has been a loss in reduction of interest earned but savings in being unable to fill staff positions.

Moved Vito Giudice, seconded Robyn Gulline that the committee receive the reports in section 8.2.

CARRIED

8.3. Risk Management

8.3.1. (Draft) Fraud and Corruption Control Policy

8.3.2. (Draft) Fraud and Corruption Control Procedure

Noted in the previous review that need to develop the policy/procedure to incorporate clearer references to the Councillor and a clearer outline of the process. The Fraud Control Plan is also up for review. It will be presented to the next committee meeting.

ACTION: Present the Fraud Control Plan to the next Audit and Risk Committee Meeting

Committee discussed looking for a statement that the councillors have zero tolerance for corruption and fraud. There needs to be a clear separation between staff and volunteers and councillors. Would like to see a statement how the document is imbedded within and communicated to the organisation.

ACTION: Include updates to the Fraud and Corruption Control Policy and Procedure as noted above.

8.3.3. (Draft) Business Continuity Plan review

Managers will be finalising the requirements of each of their individual areas next week. The most significant change of note was to the hybrid working environment. Committee discussed if a business impact assessment had been completed. It was noted that the focus was on what services need to be delivered and how quickly do they need to be back on line. For example Waste and Local Laws which require back up to within 24 hours. The committee suggested some key processes should be included such as payroll. Testing has been proposed with reporting to the committee to follow.

ACTION: Provide BCP Testing results at the next Committee meeting.

Moved Mark Knights, seconded Penny Flynn that the committee endorse the Fraud and Corruption Control Policy, Fraud and Corruption Control Procedure and the Business Continuity Plan.

CARRIED

8.3.4. Council's Insurance Program report

The question was about Councillors insurance and how that extends to individuals in their role. Action from the previous meeting to be presented to the next meeting a report that outlines what insurances are held, what they cover and extent of that cover to be carried over to the next.

ACTION: Provide a report for the Committee outlining what insurances Council has, what they cover and the extent of the coverage.

8.3.5. Risk Management Audit & Risk Committee - Annual Work Program (Section 3):**8.3.5.1. Effectiveness of Council's Risk Management Framework –**

ACTION: Report to be provided at the next meeting

8.3.5.2. Review Council's Risk Appetite Statement

Reviewed during the course of the year and will be reviewed again shortly.

8.3.5.3. Review HRCC's risk profile and significant changes

Reviewed during the course of the year and will be reviewed again shortly.

8.3.5.4. Review Council's treatment plan for significant risks

ACTION: A report to be provided at the next meeting.

8.3.5.5. Review BCP Framework and testing regime

ACTION: Results from testing of the plan to be provided in upcoming meeting.

8.3.5.6. Review internal controls over significant areas of risk, including non-financial management control systems

ACTION: Report to be provided at the next meeting

8.3.5.7. Review Council's Insurance program

ACTION: Report to be provided by the next meeting.

8.3.6. Risk Management Committee Updates

Verbal report provided on the major activities of the committee.

8.3.7. Insurance Report

Noted various claims being managed.

8.3.8. Strategic Risk Register

Report delivered noting some limitations on reporting based in the software. Committee discussed the inclusion of reputation risk and staffing shortages being demonstrated clearly in the Strategic Risk Register. Committee discussed the pandemic as being a lower risk rating as we are now living with the pandemic and perhaps lowering the rating from extreme. Review of the risks to be undertaken by the Executive Management Committee.

ACTION: Review of the Strategic Risk Register to be undertaken by the Executive Management Committee.

Moved Mark Knights, Seconded by Vito Giudice that the committee note the verbal and written reports in 8.3.4 to 8.3.8 with the reports as requested to be presented at the next meeting.

CARRIED

8.4. Governance**8.4.1. Compliance and Integrity Framework**

Draft framework accepted as presented.

8.4.2. HRCC Analysis – VAGO Report – Fraud Control over Local Government Grants

A review has been conducted and information will be tabled with the Executive Management Team around the processes in place at HRCC.

8.4.3. Audit and Risk Committee Annual Work Program Register

Register presented for discussion.

8.4.4. Gifts, Benefits & Hospitality Biannual Report (31 Dec 2021)**8.4.5. Gifts, Benefits & Hospitality Register of Gifts Received (31 Dec 2021)**

Moved Mark Knights, seconded Penny Flynn that the Gifts Benefits & Hospitality Biannual Report and Register be received.

CARRIED

8.4.6. Policies reviewed and adopted 10 March 2022 to 1 June 2022

Policies and Procedures Adopted or Reviewed	Date Adopted
Horsham Regional Art Gallery Collection Policy	28 March 2022
Conflict of Interest – Staff Procedure	5 April 2022
Social Media Policy	17 May 2022
Kerbside Collection Policy	23 May 2022

9. CEO UPDATE

Sunil Bhalla, CEO discussed the following:

9.1. Emerging Issues –

- Avoided a fine associated with load limits issue by implementing an up to date training plan.
- Rural Road Network Plan has been adopted.
- Successfully obtained \$5 million in grant funding for upgrades in rural roads.
- New waste collection service model has been adopted and will be implemented in the New Year.
- Change in the Occupational Health and Safety Regulations around psychological health. A code of compliance is being developed by the sector.
- Organisational culture survey has been undertaken and report is due to be provided by the end of week.

9.2. Any new level of Risk/Fraud and Corruption/Protected Disclosure

The Chair asked the CEO are there any compliance breaches or risk incidences in the last quarter.
One incident was disclosed that related to unauthorised Council property access.

9.3. BCP and COVID-19 Updates – as addressed in item 8.3

Moved Penny Flynn, seconded Robyn Gulline that the Committee receive and note items 9.1 to 9.3.

CARRIED**10. CORRESPONDENCE**

Nil

11. ONGOING MONITORING

11.1. **IT Testing Scenarios** – No scenarios run this quarter

12. FOR INFORMATION ONLY

Nil

13. GENERAL BUSINESS

13.1. **Audit and Risk Committee Charter biennial review to be completed by September 2022**

ACTION: The Audit and Risk Committee Charter to be distributed with the minutes of this meeting for initial review by Committee members.

13.2. **Audit and Risk Committee Annual Self-Assessment**

This will be an online self-assessment again with a new proviso requesting constructive feedback be provided in the individual comments for any less than average scoring to provide guidance to the Committee for continuous improvement.

14. NEXT MEETING

The next meeting of the Audit and Risk Committee will be held on 22 September 2022 in the Council Chamber, Civic Centre, Horsham (commencing at 12 noon closed meeting) 12:30pm for the main meeting.

15. CLOSE

The meeting closed at 2:32 pm

Minutes signed as correct: (Chair)

Mr Richard Trigg

Date:

Memorandum of Understanding

APPENDIX 9.6A

THIS MEMORANDUM OF UNDERSTANDING is executed on the ____ day of _____ 2022.

BETWEEN

GRAMPIANS TOURISM INC. (ABN 98 871 224 218) of 277 Grampians Road, Halls Gap Victoria 3381 a Regional Tourism Board constituted under the Incorporated Associations Reform Act 2012 ("GT").

and

ARARAT RURAL CITY COUNCIL (ABN 92 492 188 087) of 59 Vincent St, Ararat Victoria 3377 ("ARCC")

and

HORSHAM RURAL CITY COUNCIL (ABN 37 019 724 765) of 18 Roberts Avenue, Horsham Victoria 3402 ("HRCC")

and

NORTHERN GRAMPIANS SHIRE COUNCIL (ABN 42 592 845 947) of 56-69 Main St, Stawell Victoria 3380 ("NGSC")

and

SOUTHERN GRAMPIANS SHIRE COUNCIL (ABN 55 135 536 448) of 111 Brown Street, Hamilton Victoria 3300 ("SGSC")

BACKGROUND

GT is a regional tourism board, established with the ongoing support of the Victorian State Government, to develop the visitor economy in the Grampians Region.

The member Councils are key stakeholders in GT and share a commitment to the development and growth of the Grampians as a key tourism destination.

PURPOSE OF THE AGREEMENT

The member Councils acknowledge that GT will have relationships with a number of stakeholders and funding bodies, which are the purview of the GT Board and GT Chief Executive Officer. This MOU relates particularly to the relationship between GT and member Councils.

The purpose of this agreement is to:

- establish the relationship between GT and the members Councils
- define particular goals for GT that meet the strategic intent of member Councils in the visitor economy
- commit to a minimum annual financial contribution from partner Councils to support GT in achievement of local government partner goals

TERM

This MOU takes effect on the date it is signed by both parties and will expire on 30 June 2024.

STRATEGIC GOALS

GT and the member Councils agree to the following four key strategic goals for GT during the term of this Agreement.

1. Brand development

APPENDIX 9.6A

Grampians Tourism will develop a strong, attractive, and unique Grampians brand. This brand will extend the “idea” of the Grampians to clearly include each of the partner local government areas.

2. Destination marketing

Grampians Tourism will market the Grampians as a key tourism destination to domestic and international markets. This will include a strong focus on developing markets in Melbourne and Victorian regional cities during the COVID recovery period

3. Digital Collateral

Grampians Tourism will develop high end digital collateral that supports brand development and destination marketing efforts, while enhancing the visitor experience for tourists when in region.

4. Strategic Product Identification and Support

Grampians Tourism will work with member local governments to identify strategic tourism products and opportunities and provide expertise and advice on their further development across the region.

FINANCIAL CONTRIBUTION

The minimum annual financial contribution of each member Council will be \$50,000 and consist of two parts:

- the first being to support the administration and operations of GT (\$35,000)
- the second being a contribution to destination marketing (\$15,000)

This amount shall be paid annually on the 1 August each year and reviewed at the annual review meeting between the partner Councils.

BOARD MEMBERSHIP

The Chief Executive Officer of each member Council shall be a member of the GT Board.

ANNUAL REVIEW AND REPORTING

An annual review of GT’s performance against the goals established in this Agreement will be undertaken by the CEO of GT, the Chair of the GT Board, and the CEOs of the member Councils. This review will be undertaken by 30 September each year.

The CEO and Chair of GT (or his/her delegate) will be available on reasonable notice to brief member Councils.

DISPUTE RESOLUTION

Any dispute arising in relation to this Agreement will be referred to a joint meeting between the Chairperson of GT and the Chief Executive Officers of each member Council. If resolution is not achieved the matter will be referred to an appropriate dispute resolution process.

TERMINATION OF THE AGREEMENT

The Agreement may be terminated at any time by any member by providing 30 days’ notice in writing.

GENERAL PROVISIONS

The parties acknowledge that this MOU does not prevent any party from undertaking further and other activities within the broad areas under discussion either on their own or in conjunction with third parties.

This MOU is governed by the laws of the State of Victoria, Australia.

Yes	{"Have you read the Draft Domestic Animal Management Plan 2022-2026?":["Yes"]}	For utilitarians, welfare — defined either in terms of pleasure or in terms of preference or desire satisfaction — is the primary value, and pain, or the frustration of desires, the primary disvalue. So, we should aim to minimize total pain or frustration and maximize total pleasure or desire satisfaction overall. Since animals of the kind we are considering here can suffer, we should take their suffering — and consequently, their welfare — into account in our management decisions. This view has significant implications for wildlife management. Take hunting, for example. In some cases, sport hunting would be morally unacceptable for a utilitarian, as it is likely to cause animal pain without producing comparable benefits to humans. But other kinds of hunting may be permissible, or even required. Suppose a deer population has grown so large that there is insufficient food to support it, causing all the deer to suffer and starve. In this case, culling some deer as painlessly as possible is likely to reduce animal suffering overall. What matters here, then, is how far wildlife management reduces or increases the overall level of animal and human welfare.
Yes	{"Have you read the Draft Domestic Animal Management Plan 2022-2026?":["Yes"]}	As the owner of 3 rescued, registered and desexed cats I really would like to see the cost of desexing reduced considerably, thus making desexing easier for people to get instead of hiding their pet and not registering their pet. (In England they have a van that travels the country and desexes animals for free.) The cost of adopting a pet, with registration, desexing etc is just too expensive for some people to even contemplate, let alone yearly or more vet fees which are also not cheap. As it is, I find it very expensive to register 3 cats each year with the cost going up considerably since I first began registering my cats. I honestly believe if you have a desexed pet it should be alot cheaper.
Yes	{"Have you read the Draft Domestic Animal Management Plan 2022-2026?":["Yes"]}	Yes Yes. The Plan doesn't acknowledge the huge damage that cats do to our native birds, mammals, reptiles and invertebrates.
Yes	{"Have you read the Draft Domestic Animal Management Plan 2022-2026?":["Yes"]}	I think that the Plan should be amended to add an extra success measure to 'Issue 1: Responsible pet ownership' - Reduction in cat attacks on wildlife.
Yes	{"Have you read the Draft Domestic Animal Management Plan 2022-2026?":["Yes"]}	I feel that it has covered every thing well and the programs work well
Yes	{"Have you read the Draft Domestic Animal Management Plan 2022-2026?":["Yes"]}	We need continual education in all forms of media, on responsible ownership of cats, also rescue cat groups and the services they provide. Funding needs to be continually provided for desexing of cats and to support the cat rescue groups with their programs to desex cats. People need to understand through education, that it's not ok for your cat to keep having kittens and just "find homes for them". Funding needs to be given to cat rescue groups who are playing a huge part in having cats desexed and rehoming them.
Yes	{"Have you read the Draft Domestic Animal Management Plan 2022-2026?":["Yes"]}	
Yes	{"Have you read the Draft Domestic Animal Management Plan 2022-2026?":["Yes"]}	Could be more explicit in some areas. Dog attack, dog nuisance, poo pick up - what action can HRCC actually take? How can HRCC ramp up information on managing unwanted litters during peak breeding seasons.

Horsham Rural City Council

On-line Submissions

Domestic Animal Management Plan 2022-2026

Eight on-line submissions were received in relation to the Draft Domestic Animal Management Plan (DAMP) 2022-2026. The following table highlights the feedback provided and how the feedback was incorporated into the Final DAMP 2022-2026.

Feedback	Response
Could be more explicit in some areas. Dog attack, dog nuisance, poo pick up - what action can HRCC actually take? How can HRCC ramp up information on managing unwanted litters during peak breeding seasons?	This plan acknowledged these matters as the top 10 issues that need to be addressed over the coming four-year period. No additional actions have been included, as Council has outlined actions that can be undertaken within the legislative and regulatory environment in relation to dog attacks, dog nuisance, dog poo and backyard breeding, and these issues will be a focus of Council's activities.
No further feedback	No action taken
We need continual education in all forms of media, on responsible ownership of cats, also rescue cat groups and the services they provide. Funding needs to be continually provided for desexing of cats and to support the cat rescue groups with their programs to desex cats. People need to understand through education, that it's not ok for your cat to keep having kittens and just "find homes for them". Funding needs to be given to cat rescue groups who are playing a huge part in having cats desexed and rehoming them.	This plan acknowledged these matters as the top 10 issues that need to be addressed over the coming four-year period. No additional actions have been included, as Council has outlined actions that can be undertaken within the legislative and regulatory environment in relation to cat management. Council has committed in this plan to work in partnership with key service providers and peak bodies.
I feel it has covered everything well and the program works well	No action taken
The Plan doesn't acknowledge the huge damage that cats do to our native birds, mammals, reptiles and invertebrates. I think that the Plan should be amended to add an extra success measure to 'Issue 1: Responsible pet ownership' - Reduction in cat attacks on wildlife.	New success measure added under Issue 4: nuisance cats and dog to acknowledge the impact on native animals.
No further feedback	No action taken
No further feedback	No action taken
No further feedback	No action taken



Horsham Rural City Council
Domestic Animal Management Plan
2022-2026

If you would like to receive this publication in another format, please contact reception at the Civic Centre Municipal Office on telephone (03) 5382 9777 or email council@hrcc.vic.gov.au.

If you require an interpreter service, please contact the Translating and Interpreter Service (TIS National) on 131450 and ask them to contact Horsham Rural City Council Reception on telephone (03) 5382 9777. Our business hours are 8:30am to 5:00pm Monday to Friday.

Horsham Rural City Council recognised the five Traditional Owner groups of this land and water where we work and connect: the Wotjobaluk, Wergaia, Jupagulk, Jaadwa and Jadawadjali people and pay our respects to their Elders past, present and emerging.

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Website: www.hrcc.vic.gov.au



Mayor's message

image

This plan builds on the solid foundations established through the implementation of Council's previous animal management plans to support our community in being responsible pet owners and continuing to enable an environment where people and pets integrate safely and harmoniously within the Horsham Rural City Council.

Our 2022-2026 Domestic Animal Management Plan (DAMP) has been prepared by Council in accordance with comes under the Domestic Animals Act 1994 Part 5 A 68A(1) and was adopted by Council in June 2022.

This plan provides a sound basis and direction for Council to make future decisions to meet the needs of the community for the next four years. The focus will be on promoting and facilitating responsible ownership of dogs and cats, animal welfare and the benefits of animal companionship. There will be an emphasis on information sharing and public education programs to ensure our community recognises their individual responsibilities when it comes to pet ownership.

The key objectives of the plan are to:

- Increase public safety so people and pets can integrate safely and harmoniously within the community
- Create an environment that encourages responsible pet ownership
- Recognise that companion animals are part of the community and contribute towards the overall quality of life
- Reduce public and environmental nuisances from dogs and cats
- Ensure Council delivers effective, efficient and innovative dog and cat management services.

This Animal Management Plan is not a stand-alone document. Its objectives and Council's role in relation to them have been created with reference to Council's Strategic Plan.

We are please to present you with the 2022-2026 DAMP.

Cr Robyn Gulline

Mayor
Horsham Rural City Council

What is a Domestic Animal Management Plan?

Every Victorian local government must, under the Domestic Animals Act 1994, prepare a plan outlining how it will manage dogs and cats within its municipal boundaries. Other domestic animals are exempt from the plan.

The format and content of the Domestic Animal Management Plan (DAMP) is set by the State Government in order to ensure consistency across the state of Victoria. As set by the state Government a DAMP must include:

Training of authorised officers	Registration and identification
Programs to promote and encourage responsible pet ownership	Programs to address over-population and high euthanasia rates
Domestic animal nuisances	Dog attacks
Dangerous, menacing and restricted breed dogs	Domestic animal business
Other matters important to the community	Annual review and reporting of action and impact

The plan identifies how the council will:

- Support and facilitate the benefits that animal ownership and companionship has on the health and wellbeing of residents
- Educate residents about accepted standards of animal welfare, including the care, feeding and physical wellbeing of domestic animals
- Manage nuisance complaints about animals, which are impacting on other residents
- Ensure that the keeping of domestic animals does not compromise accepted standards of public health and safety.

Animals covered under the Domestic Animal Management Plan?

The DAMP has been developed to cover the requirements associated with cats and dogs and as required with the Domestic Animals Act 1994.





Our vision

The Horsham Rural City Council (HRCC) encourages an environment of responsible domestic animal ownership, where people and animals can coexist in harmony. Animals are part of a safe and liveable community. HRCC strives to implement effective animal management practices that balance the needs of animal owners and non-animal owners, the agricultural sector and the environment.

Guiding principles

- HRCC has a leadership role in animal management and coordination
- Pets contribute to our quality of life
- The need of pet owners needs to be balanced with the broader needs of the community
- Responsible pet ownership is valued
- Animal management and education should be proactive
- The best outcomes are when we all work together
- The environment and local wildlife must be protected from the negative impacts of cats and dogs

How do we currently manage animals?

As well as registration and identification of dogs and cats, our central functions are to:

- Enforcement of registration requirements
- Investigation of nuisance animal complaints
- Investigation of dog attacks and dangerous/ menacing dog complaints
- Dogs wandering at large
- Declared dog property inspections
- Cat de-sexing program
- Domestic animal business inspections
- Collection of stray and lost animals
- Pound services
- Excess animal permit renewals and inspections
- Cat trapping
- Customer service
- After hours emergency service for animals
- Promotion of responsible pet ownership



What are the roles and responsibilities of local authorities and service providers?

WHO RESPONSIBILITIES

Local Government Authority Horsham Rural City Council	Pound Service(s) Horsham Rural City Council	Rehoming Services Horsham PAWs Phoenix Animal Rescue Horsham CatNap Kitten Rescue
<ul style="list-style-type: none">• Manage pet registration• Develop dog control orders in areas not under land management authority• Adopt, monitor and enforce dog control orders in all areas• Promote responsible pet ownership• Conduct animal investigations• Provide advice about the management of domestic animals• Manage contract for pound service	<ul style="list-style-type: none">• House and care for impounded animals• Provide veterinary care for impounded animals• Microchip and register animals prior to their release	<ul style="list-style-type: none">• Horsham PAWS: Since forming in April 2010, Horsham PAWS has partnered with Council in establishing a successful re-housing program at the local pound. In 2011, Council entered into a formal agreement with Horsham PAWS to enable fostering of cats and dogs awaiting adoption.• Phoenix Animal Rescue Horsham: PARH commenced operating in October 2018 and is committed to rescuing, caring for, rehabilitating and transporting lost, abandoned and surrendered companion animals and prepare them for rehoming• CatNap established in March 2021 is committed to taking in cats and kittens from Horsham Rural City Council pound, as well as some direct surrenders. CatNap rehabilitates (when needed), cares for and attends to all veterinary work so that all felines are rehomed desexed, vaccinated, flea and worm treated and microchipped.

The broader context

There is a wealth of scientific evidence to support the benefits of owning pets for physical and emotional wellbeing. A range of different studies has demonstrated evidence of a link between pet ownership and better health. Dogs encourage people to enjoy the outdoors and they have been shown to stimulate conversations between strangers. They can also improve a person's sense of security both at home and in public places.

Pets make a wonderful companion and can help combat loneliness and social isolation. Pet ownership teaches children responsibility, whilst helping them to develop their social and nurturing skills.

While the Council has the responsibility of administering the relevant legislation, it recognises the need to promote responsible pet ownership, provide supportive programs and meet the community expectations. This plan is the base for Council to provide high quality animal services and programs now and into the future.

As already stated animal management is guided by a combination of legislation, local orders, policies and local laws.



Victorian legislation

- Domestic Animals Act 1994 and associated codes of practice
- Domestic Animals Amendment (Restricted Breeds) Act 2017
- Domestic Animals Amendment (Puppy Farms and Pet Shops) Act 2017
- Prevention of Cruelty to Animals Act 1986

Victorian guidelines and standards

- Code of practice for the Management of Animals in Shelters and Pounds
- Code of Practice for the Operation of Pet Shops
- Code of Practice for the Operation of Breeding and Rearing Establishments
- Code of Practice for the Operation of Boarding Establishments
- Code of Practice for the Operation of Dog Training Establishments; and
- Code of Practice for the Operation of Greyhound Establishments

Horsham Rural City Council Policies and Local Laws

- Community Local Law 2021 <https://www.hrcc.vic.gov.au/Our-Council/Local-Laws>
- Orders of Council
- An order of Council was passed at a Council Meeting on 12 December 1995, and revisited on 16 May 2006, restricting cats to the owner's premises between sunset and sunrise <https://www.hrcc.vic.gov.au/Residents/Pets-and-animals/Pet-ownership#section-3>
- On a 4 April 2016 Council meeting a resolution was passed "That Council retain the no dog status of the Botanic Gardens noting that guide dogs and assistance dogs are an exception to this, and are allowed in the Botanic Gardens".

Link to other Council plans

- This plan is consistent with the Horsham Rural City Council Strategic Plan 2021-2025 <https://www.hrcc.vic.gov.au/Our-Council/About-Us/Council-Plan>
- This plan is linked to the Municipal Emergency Management Plan https://www.hrcc.vic.gov.au/files/assets/public/document-resources/emergency-management/documents/hrcc_memp_version_1.1_december_2015_1.pdf
- This plan is linked to the Animal Emergency Management Sub-Plan Recfind: 17/02178,



Overview

Animals are identified in the following three ways, they are registered with Council, they are wearing a Council issued tag and they are microchipped. Failing to do any of these three things attracts a fine.

Pet registration is a legal requirement under the Act. Every dog and cat three months of age and over must be registered with Council. Existing registrations must be renewed by 10 April each year.

A proportion of the registration fee goes to Animal Welfare Victoria, Department of Jobs, Precincts and Regions (DJPR). The registration fee gives more than just a lost and found service for pets. It also funds:

- Facilities such as dog parks, dog poo bins and pounds / shelters
- Animal management to attend to nuisance complaints, investigate dog attacks, patrol parks/ beaches/streets, and collect and return stray animals to owners
- Events such as pet expos and discount microchipping days
- Information such as responsible pet ownership publications, websites, and online courses
- Domestic animal business audits (e.g. to check animal welfare standards in pet shops, breeding facilities, boarding kennels etc.)
- Management of dangerous and restricted breed dogs
- Dog bite prevention education programs for kindergarten and primary school children
- Emergency animal welfare preparedness
- Research into a range of dog and cat welfare issues.



Key facts

Horsham Rural City Council is a vibrant, diverse community situated approximately 300 kilometres northwest of Melbourne and north of the Grampians National Park, in the heart of the Wimmera region of Victoria. Horsham is approximately 3.5 hours by car west of Melbourne and 4.5 hours east of Adelaide.

Horsham Rural City Council has a total population of 19,931 and covers an area of 4,267 km². Over three quarters of residents live in the urban area of Horsham.

Horsham is the major provider of retail, community and government services in the Wimmera, with dryland and broad acre agriculture being the major industry. The Grains Innovation Park, a nationally acclaimed agricultural research centre, is based in Horsham. There are a range of quality educational and health care facilities including secondary colleges, a University and an agricultural college.

The municipality are of Horsham has a diverse array of natural assets including recreational lakes, wetlands, the Wimmera River, Mount Arapiles, the Wartook Valley and the nearby Grampians National Park.

Horsham Rural City Council includes the major centres of Horsham and Natimuk, and the following localities: Arapiles, Blackheath, Brimpaen, Bungalally, Clear Lake, Dadswells Bridge, Dooen, Douglas, Drung, Duchembegarra, Grass Flat, Green Lake, Greenland Dam, Haven, Jilpanger, Jung, Kalkee, Kangulk, Kewell, Laharum, Longerenong, Lower Norton, McKenzie Creek, Mitre, Mockinya, Mount Talbot, Murra Warra, Noradjuha, Nurrabiel, Pimpinio, Quantong, Riversdale, St Helens Plains, Telangatuk East, Tooan, Toolondo, Vectis, Wail, Wartook and Wonwondah.

Our domestic animals

5,670

Domestic animal population

11,432

No. of registered dogs
1 July 2018 and 30
June 2021

5,345

No. of registered cats 1 July
2018 and 30 June 2021

336

No. of unpaid animal
registrations from 1 July 2018
and 30 June 2021

4

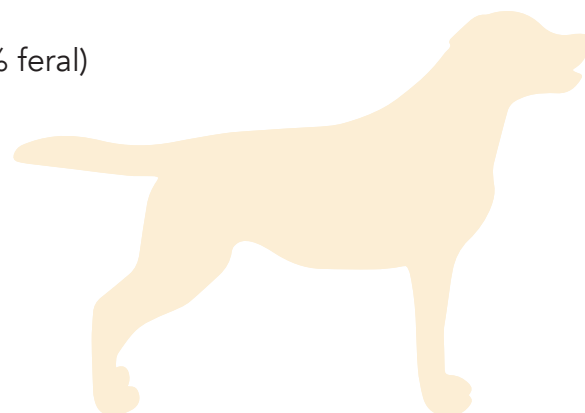
No. of domestic animal
registered business
in the area

No. of domestic animal related complaints received 1 July 2018 and 30 June 2021

Request type	Total
Dog attack/dangerous	112
Barking dog	240
Dog - Lost and found	1277
Dog - General	663
Cat - request for cat cage	288
Cat - General	739
Cat - Lost and found	729

Between: 1 July 2018 - 30 June 2021

No. of dog attacks lodged	112
No. of impounded dogs	1,146
No. of dogs released to owner	845
No. of dogs rehoused	193
No. of dogs euthanised	108
No. of impounded cats	833
No. of cats rehoused	247
No. of cats released to owner	131
No. of cats euthanised	455 (20% feral)



About this plan

We have developed a new four-year Domestic Animal Management Plan 2022-2026, which sets rules for managing dogs and cats, and help the community play their part as responsible pet owners. The plan will also direct how Council will invest its time and resources, and how we will support the management of domestic animals and the safety and wellbeing of the wider community. We will seek to address the following issues over the next four years of our plan:

Issue 1: Responsible pet ownership

Issue 2: Animal identification and lost animals

Issue 3: Over population and euthanasia rates for cats and dogs

Issue 4: Nuisance cats and dogs

Issue 5: Dogs in public places

Issue 6: Open space needs and dog parks

Issue 7: Dog attacks

Issue 8: Dog poo

Issue 9: Cat de-sexing

Issue 10: Backyard breeding

For each issue, we have provided a summary of:

- **What we currently do to address the issue.**

These actions will be ongoing throughout 2022-2026 periods.

- **A summary of community views about the issue.**

We believe it is important to reflect the views of those who took the time to contribute to our consultation.

We are limited by legislation and resources, so we cannot address every issue raised but have chosen to focus on the issues of greatest relevance and importance to our community.

- **New actions planned for 2022-2026.**

These new actions will be carried out in addition to those we are currently undertaking.

Consultation

The draft DAMP 2022-2026 has been developed in consultation with the community and key partners.

Phase one of the consultation process has seen:



301

Surveys completed



46

Interviews completed



1

DAMP reference
group completed

Phase two of the consultation process has seen:



8

Feedback form
completed



12

Feedback
phone calls



11

Face-to-face consultations
across three sites (Apex
Dog Park, Wimmera River
and HRCC Offices)



1

DAMP reference
group completed

Our Plan 2022-2026

Issue 1: Responsible pet ownership

Owning a pet can be extremely rewarding. They bring unconditional love, companionship and help to reduce stress or anxiety. However, owning a pet also comes with responsibilities.

Our role as a local government is to help people understand what responsible pet ownership means to minimise potential harm to the animal, people, property, other animals and the environment. Helping pet owners choose the right pet for their lifestyle and home is an important first step.

While dogs are great for getting the whole family out to exercise, this also makes them quite high maintenance. Depending on the breed and age of the dog, they may also need a significant amount of training and grooming.

Cats are more independent and content indoors, which makes them a great choice for busy people and families. They are also generally quiet, have long life spans and need minimal house training. However, they must be managed properly or they may cause problems to other cats and native wildlife.

A responsible pet owner is someone who:

- Considers the need of all users of public space
- Prevents their animal/s from causing harm or intimidation to others
- Sees to the welfare and social needs of their animal, including vaccination
- Abides by the dog control orders in public places
- Minimises nuisance to others and the environment
- Has an animal that is desexed, microchipped and registered.

Strategic Aim:

To promote and encourage responsible pet ownership.

What success looks like:

- Reduction in dog attacks
- More dogs registered
- More cats registered
- Less unpaid animal registrations
- Less complaints

Issue 1: Responsible pet ownership

What we currently do

Investigate and enforce legislation

Investigate animal cruelty and work with RSPCA

Secure funding for programs encouraging registration and identification

Provide information to the community on responsible pet ownership, including the need to register and identify domestic cats and dogs

Review and benchmark Council's fees and charges against other Councils and make recommendations for changes if deemed appropriate

Mail renewal notices to all previously registered animals with payment by BPay an option

Follow up all non-renewals with reminder notices, emails, phone calls & door knocks

A responsible pet ownership pamphlet is sent out with annual registration renewals

Community views

The rules need to be enforced and applied consistently

Some people are concerned about the impact cats have on local birdlife and native animals

Community wants more frequent patrols to improve owner compliance with dog orders

Some community members believe that where an owner is found to be non-compliant on greater than three occasions owners should have to participant in a mandatory training/ education program

Some community members believe animal owners must hold a licence to demonstrate they understand what it means to be a responsible animal owner

Many community members believe that if individuals were responsible animal owners that there would be no need for the DAMP

New action for 2022-26

1. Explore the possibility of increasing resources to better meet community patrolling and enforcement expectations

2. Work collaboratively with community to respond to complaints received

3. Initiate a registration, micro chipping and de-sexing blitz across the municipality for community members who may not be aware of their obligations

4. Where appropriate Council to provide grant writing support for organisations looking to support micro chipping, de-sexing and responsible pet ownership activities

5. Council to establish relationships with peak bodies and external stakeholders who can support Councils efforts in domestic animal management

6. Council to explore options to establish a key contact officer for all domestic animal management enquiries from the public

Issue 2: Animal identification and lost animals

Dogs and cats are legally required to be registered annually. They also must be microchipped and wear a registration tag when they're not at home. Up-to-date registration and microchipping help us identify pets and return them to their owners as soon as possible.

The cost of registration is set by the Victorian Government, increasing annually in line with inflation. The money is used to help fund responsible pet ownership initiatives.

We're anecdotally aware that pet ownership has increased across our municipality as people spend more time at home, but this increase is not reflected in animal registration data. The number of unpaid registrations has increased. This suggests there are more domestic animals living in the Horsham area that are not currently registered.

When it comes to caring for and returning lost animals, we work with several important stakeholders to do this work. In particular, PARH, CatNap and Horsham PAWS.

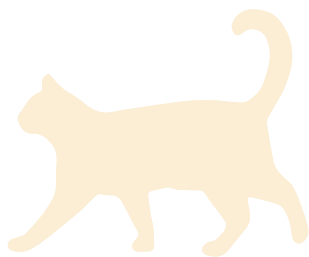
We also work to help the community prepare for, and manage, situations that might lead to them losing their pet. As well as providing advice to prepare owners for emergencies, we also support local agencies to help pet owners who find themselves in crisis situations.

Strategic Aim:

To maximise domestic dog and cat registration and identification in the municipality.

What success looks like:

- More dogs registered
- More cats registered
- Less dogs impounded
- Less cats impounded
- Increase in animal microchipping
- Increase in animals released back to owner
- Decrease in animals euthanised



Issue 2: Animal identification and lost animals

What we currently do

Provide information to the community on responsible pet ownership, including the need to register and microchip domestic cats and dogs

Issue a lifetime tag for all dogs and cats

Secure funding for programs encouraging registration and identification

Microchip and register impounded animals prior to releasing to the owner

Microchip, desex and register impounded animals prior to releasing for adoption

Community views

There are many different views of how lost animals should be managed and who's responsibility it is to detain the lost animal

Many community members believe all cats should be de-sexed prior to release back to the owner or prior to re-homing

Many community members believe that owner should not incur a fine for the first time their animal is lost

Some community members believe that there are high numbers of animals not registered with Council especially during the pandemic

New action for 2022-26

1. Council to collaborate with providers of micro chipping services to run special micro chipping days, including discounts and/or incentives

2. Council to collaborate with providers of de-sexing services to run special de-sexing days, including discounts and/or incentives

3. Provide education to the community on how to safely approach and contain a lost animal

4. Explore the possibility of increasing resources to better meet community patrolling and enforcement expectations

5. Continue to microchip, register and where appropriate de-sex impounded animals prior to releasing to owner and/or prior to releasing for adoption

6. Support use of the communities lost and found page on Facebook

Issue 3

Issue 3: Euthanasia rates for cats and dogs

Horsham Rural City Council reunite registered cats and dogs with their owners where ever possible which has contributed to a steady reduction of dog and cat impounds over the past 4 years which has in turn helped achieve a lower euthanasia rate.

As new registration numbers increase, officers are able to reunite more animals which results in less animals being taken to the pound. The euthanasia rate for cats has remained high over the past four years, and is still much higher in comparison to dogs.

This statistic is due to a large number of cats in the community not being microchipped or registered with Council. If a cat has no microchip, it limits the ability to trace its owner and can lead to euthanasia.

Educating the community on the benefits of microchipping as well as process changes in the use of cat traps can aid in the reduction in euthanasia rates in cats.

Strategic Aim:

To reduce domestic dog and cat euthanasia rates.

What success looks like:

- Increase in animals released back to owner
- Increase in animal microchipping
- More dogs registered
- More cats registered
- Decrease in animals euthanised



Issue 3: Euthanasia rates for cats and dogs

What we currently do

Provide information to the community on responsible pet ownership, including the need to register and microchip domestic cats and dogs

Work with existing and emerging re-homing organisations to reduce euthanasia of animals suitable for re-homing

Secure funding for best practice programs to reduce euthanasia, particularly in relation to cats

Community views

Some community members were concerned about the high euthanasia rates for cats

The importance of micro chipping cats was identified as a priority as cats wearing collars for identification purposes could cause the cat harm

Some community members felt high euthanasia rates in cats was due to poor de-sexing practices

Lack of animal registration across the municipality was seen as a significant contributor towards higher euthanasia rates

New action for 2022-26

1. Council to collaborate with providers of micro chipping services to run special micro chipping days, including discounts and/or incentives

2. Council to collaborate with providers of de-sexing services to run special de-sexing days, including discounts and/or incentives

3. Continue to microchip, register and where appropriate de-sex impounded animals prior to releasing to owner and/or prior to releasing for adoption

4. Initiate a registration, micro chipping and de-sexing blitz across the municipality for community members who may not be aware of their obligations

5. Where appropriate Council to provide grant writing support for organisations looking to support micro chipping, de-sexing and responsible pet ownership activities

Issue 4

Issue 4: Nuisance cats and dogs

Council experiences a number of cat and dog nuisance complaints per year. Unless a range of measures are adopted and put into place, nuisance complaints will increase affecting the well-being of the community.

We are required to investigate all complaints regarding trespassing cats and barking dogs. We also deal with a lot of issues related to dogs in public places – for example, escaping dogs and dogs that are not under effective control, or not leashed in on-leash areas.

Our goal in every situation is to work with everyone involved and reach a positive outcome. However, these situations are often very complicated and resolving them can be very difficult.

Strategic Aim:

To minimise nuisance created by domestic dogs and cats.

What success looks like:

- Less complaints
- Reduction in dog attacks
- Less dogs impounded
- Less cats impounded
- Reduction in native animal deaths due to cats and dogs



Issue 4: Nuisance cats and dogs

What we currently do

Enforce and monitor compliance with the legislation and local law relating to nuisance

Loan 'bark control houses' and provide advice on reducing nuisance barking

Keep the HRCC website up to date with responsible pet ownership information

Provide off-leash dog parks to allow dogs to socialised and exercise off-leash

Undertake random patrols and enforce on-leash laws and communicate with the owner about responsible pet ownership

Work with State Government regarding feral cat management and education opportunities in the HRCC area

Community views

Trespassing cats and barking dogs are the most frequent cause of nuisance

Many people believe that the cat curfew should be policed

The process of investigating nuisance animals needs to be consistent and improved

The community are concerned about the impact that cats are having on birdlife and native animals

New action for 2022-26

1. Council to promote the role of the rangers in the community

2. Explore the possibility of increasing resources to better meet community patrolling and enforcement expectations

3. Council to explore options to establish a key contact officer for all domestic animal management enquiries from the public

4. Participate in industry based discussions regarding nuisance cats

5. Develop and implement alternative dispute resolution methods for nuisance animals

Issue 5

Issue 5: Dogs in public places

Dogs must be kept on-leash in all public areas, unless signs indicate otherwise. This is to reduce conflict between dogs and the general community. However, the size of our municipality makes it difficult to enforce.

To give dog owners space to exercise and socialise their animals, there are designated off-leash areas. However, the general community also uses these spaces. Dog owners must follow certain rules – such as having their animal under effective control – if they want to have their dog off leash.

Strategic Aim:

To provide access to public and open spaces for dogs and their owners, whilst also providing dog free areas for non-animal owners.

What success looks like:

- Reduction in dog attacks
- Less complaints



Issue 5: Dogs in public places

What we currently do

Provide five off-leash dog parks in Horsham to allow dogs opportunities to socialise and exercise off-leash

An off-leash parks pamphlet developed for out of towners

Provide clear signage and easy reference towards all designated off-leash areas

Encourage desexing of dogs to reduce aggressive tendencies and wandering at large

Undertake random patrols and enforce on-leash laws and communicate with the owner about responsible pet ownership

Promote the effective confinement and control of dogs via the media

Community views

Only some dog owners obey the signs about when dogs can be off-leash

Some people would like more dog free areas

People reported dog signage is well positioned and a sufficient amount of signage

Some people would like more dog parks throughout the municipality

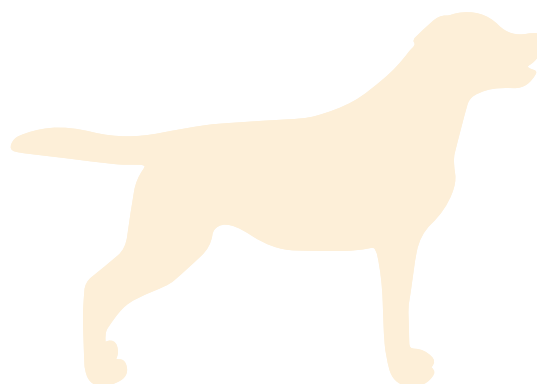
New action for 2022-26

1. Increase proactive patrols across a variety of trails, walking tracks and parks in our municipality

2. Organise community education and information regarding on and off-leash sites across the municipality

3. Advocate for open spaces suitable for dog exercising

4. Build better relationships with animal-related businesses and community groups including the dog obedience club



Issue 6

Issue 6: Open space needs and dog parks

Lack of open space to exercise dogs can present a challenge for residents living in higher density areas. This can result in problem behaviors in dogs: frequent escaping, digging, chewing and incessant barking.

In response to the communities request for more off leash spaces, we will produce a Dogs in Public Places Policy, in which grassed, public sporting reserves may be used for off-leash dog recreation when no organised sport (including club training) is taking place.

Dog parks are designed to give dogs a space to exercise and socialise under the close supervision of their owners.

Dog parks are a great asset for everyone within our community. As well as providing fully fenced spaces for dogs to explore and play, they separate off-leash animals from those in the community who may feel less comfortable around dogs.

Dog parks are a very popular concept that is well-supported by dog owners. However, not all dogs are able to use them. Section 27 of the Victorian Domestic Animals Act 1994 requires owners to keep their greyhounds on-leash in all public areas, including dog parks.

We remain committed to identifying new areas that would be suitable for such facilities.

Strategic Aim:

To provide access to public and open spaces for dogs and their owners.

What success looks like:

- Reduction in dog attacks
- Less complaints



Issue 6: Open space needs and dog parks

What we currently do

Provide five off-leash dog parks in Horsham to allow dogs opportunities to socialise and exercise off-leash

Provide clear signage and easy reference towards all designated off-leash areas

Community views

Many people are happy with the existing dog parks available across the municipality

Some people would like existing open spaces within the municipality used for multipurpose

When choosing a pet people should consider the animals needs and how they are going to be accommodated

New action for 2022-26

1. Capture and respond to community requests and feedback about open space usage

2. Continue to educate the community regarding expectations of dogs in open spaces

3. Create a promotional campaign to encourage dog owners to make the most out of the existing dog parks available across the municipality



Issue 7

Issue 7: Dog attacks

The public health and well-being implications of dog attack are significant and their needs to be increased awareness of the risks, particularly in relation to young children. Potential interventions to reduce the incidence of dog attacks vary from strict controls on high-risk breeds to mandatory local laws to keep your dog on-leash in public.

Responding to dog attacks remains a top priority for our animal management officers. Attacks can involve people, dogs, cats, wildlife and livestock.

There are medical costs, legal costs and personal trauma for everyone involved when a dog attack occurs. It is also an issue of significant community concern. With proper management and education, attacks are preventable.

Strategic Aim:

To ensure dangerous, menacing dogs and restricted breed dogs are identified and kept in compliance with the Act and Regulations.

What success looks like:

- Reduction in dog attacks
- Less complaints
- Decrease in animals euthanised
- Less dogs impounded



Issue 7: Dog attacks

What we currently do

Undertake investigations and prosecute dog attack offences that occur in the community

Undertake random patrols and enforce on-leash laws and communicate with the owner about responsible pet ownership

Ensure all dogs entering the rehoming program are temperament tested

Ensure all dogs entering the rehoming program are temperament tested

Collaborate with Horsham Dog Obedience Club to promote obedience training of dogs

Provide information to the community on responsible pet ownership, including prevention of dog attacks

Community views

Some community members were not sure of what to do or who to contact in relation to a dog attack

It was felt that Council could improve instigation and communication regarding dog attacks

Some community members felt that it was not their responsibility to contain a dog for the ranger especially if the dog had been involved in an attack

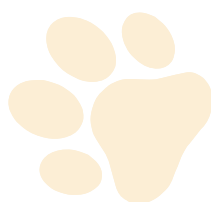
New action for 2022-26

1. Explore the possibility of increasing resources to better meet community patrolling and enforcement expectations

2. Review our processes for reporting, investigating and managing dog attacks

3. Council to explore options to establish a key contact officer for all domestic animal management enquiries from the public

4. Continue to educate the community regarding expectations of dogs in open spaces



Issue 8

Issue 8: Dog poo

It is the responsibility of any dog owner or supervisor to carry poo bags or some other receptacle with them to pick up poo, and then dispose of it responsibly. Our animal management officers have the power to fine anyone who does not do this.

Dog poo is not just unsightly. It is also toxic for the environment and can lead to the growth of blue-green algae in our waterways. Despite this, getting everyone in the community to pick up after their dog is an ongoing challenge.

Strategic Aim:

To ensure all dog owners collect and dispose of their dogs' poo in all public spaces.

What success looks like:

- Less complaints



Issue 8: Dog poo

What we currently do

Provide doggie bags at key locations throughout the municipality

Provide information to the community on responsible pet ownership, including picking up and correctly disposing of dog poo

Community views

Responsible pet ownership needs to be encouraged outside of dog parks

Most people believe that dog poo is an issue

Some dog owners appear to have a lack of respect for other users of public open spaces when they don't pick up their dog poo

There are insufficient bins along walking tracks and in some public spaces for dog owners to dispose of collected dog poo

Shred spaces are felt to have the worst dog poo issues

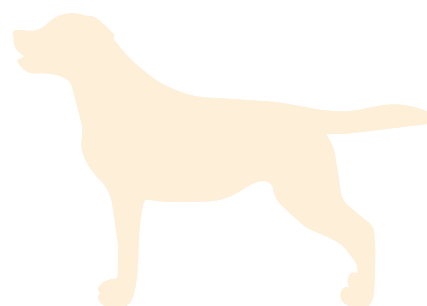
Some dog owners are frustrated at having to pick up another dogs poo to reduce the reputational risk for dogs as a group

New action for 2022-26

1. Carry out a mapping process and review the availability of dog bins along walking trails and at other highly utilised public spaces

2. Consider on-site options for educating the community about responsible pet ownership through interactive QR codes and content

3. Enforce fines for individuals not having a receptacle when taking their dog into public spaces



Issue 9

Issue 9: Cat de-sexing

The unwanted and uncontrolled breeding of cats leads to high numbers of stray and feral cats in our municipality. These cats often overwhelm animal welfare shelters, and put a significant strain on resources.

Stray cats are also a threat to other animals, killing native fauna – birds, marsupials and amphibians – and spreading diseases to domesticated cats through fighting.

Our goal is to encourage more residents to have their cats de-sexed and reduce the burden of stray cats on the community.

Strategic Aim:

To reduce cat overpopulation.

What success looks like:

- Less complaints
- Less cats impounded
- Decrease in cats euthanised



Issue 9: Cat de-sexing

What we currently do

Provide information to the community on responsible pet ownership, including the desexing of domestic cats

Keep the HRCC website up to date with information regarding desexing domestic animals

Work with State Government regarding feral cat management and education opportunities in the HRCC area

Secure funding for best practice programs to reduce overpopulation, particularly in relation to cats

Desex all impounded animals prior to being released for adoption

Offer cat cages to local residents to trap cats trespassing on their property, and at large, after sunset and before sunrise

Enforcement of cat curfew between sunset and sunrise

Offer a cheaper registration fee for desexed dogs and cats

Community views

Cost was identified as a concern for owners when considering to de-sex their cat

Many community members felt that there were too many cats in the municipality that were not registered and therefore not de-sexed

Some community members felt that there was insufficient responsible pet ownership when it came to cats and de-sexing

New action for 2022-26

1. Council to collaborate with providers of de-sexing services to run special de-sexing days, including discounts and/or incentives

2. Initiate a registration, micro chipping and de-sexing blitz across the municipality for community members who may not be aware of their obligations

3. Where appropriate Council to provide grant writing support for organisations looking to support microchipping, de-sexing and responsible pet ownership activities

4. Develop a specific education campaign regarding the benefits of cat de-sexing

Issue 10

Issue 10: Backyard breeding

We will continue to utilise all available legislation to control and manage domestic animal businesses, and eliminate 'backyard breeders' wherever possible.

The implementation of the Domestic Animals Amendment (Puppy Farms and Pet Shops) Act 2017 will regulate against illegal breeding of puppies and kittens. This will be vital to the management of this issue over the next four years.

Strategic Aim:

To eradicate unauthorised breeding establishments.

What success looks like:

- Increase in the registration of domestic animal businesses



Issue 10: Backyard breeding

What we currently do

Conduct searches for unregistered Domestic Animal Businesses via internet, social media, word of mouth, and observations during patrol

Provide information to the community about the Domestic Animal Businesses and how to identify illegal Domestic Animal Businesses

Keep the HRCC website up to date with information regarding Domestic Animal Businesses

Educate the community about the Pet Exchange Register and the requirement to provide a source number when selling or giving away domestic animals

Community views

Some community members are concerned about the prevalence of backyard breeding across the municipality

Some people are unaware that the actions they are taking in relation to backyard breeding are illegal

Some people are concerned about the impact and welfare of the animals being used to breed

Some people are concerned that the peak bodies are not doing enough to stamp out backyard breeding

Social media is often the platform used for the sale of animals from backyard breeders

Individuals getting animals from backyard breeders are often not aware of responsibilities regarding registration, micro chipping and de-sexing

New action for 2022-26

1. Undertake a blitz on backyard breeding practices across the municipality

2. Council to explore options to establish a key contact officer for all domestic animal management enquiries from the public

3. Council to establish relationships with peak bodies and external stakeholders who can support Councils efforts in reducing backyard breeding

4. Explore the possibility of increasing resources to better meet community patrolling and enforcement expectations

5. Work collaboratively with community to identify backyard breeders

Our animal management team

Our animal management team

Horsham Rural City Council currently employs five-full-time equivalent Community Safety Officer (CSO) positions. CSOs are responsible not only for animal management and control in the City, but traffic management functions, school crossing administration, emergency assistance, special event support, fire prevention and local laws. While the CSOs have responsibility for specific areas within the unit, all CSOs complete all duties of the unit that ensures there is coverage for leave. The CSOs provide an after-hours service to the community, and are supported by a call centre.

Council is required to provide training to ensure Council's CSOs are able to properly administer the legislative framework in which they operate. Appropriate training gives CSOs confidence and support they require to discharge their responsibilities.

The key areas of competency that our CSO's are trained in include, but are not limited to:

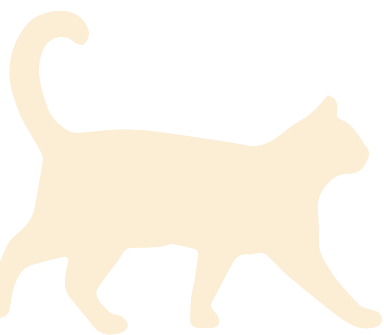
- Understanding legislation and powers, the role of an authorised officer and statutory compliance
- Animal handling – both domestic animals and livestock
- Animal behavioural assessment
- Managing conflict and aggression through communication.
- First Aid, CPR, incident management, occupational health and safety
- Prosecution processes including investigations
- Report and Letter writing
- Maintenance of in-house record keeping databases

Strategic Aim:

To have a high skilled, competent and valued workforce delivering high quality animal services

What success looks like:

- CSOs are able to execute on their roles and responsibilities in compliance with the Act, related State legislation and regulations, and local laws
- CSOs report feeling supported and valued in the workplace
- Community value and trust the knowledge and expertise of the CSOs
- The CSOs are actively sought by community for their advice on responsible pet ownership



What we currently do

Review register of each officer's completed training, along with proposed additional training as aligned with the above required competencies

Secure funding for extraordinary training

Officer attendance at relevant industry seminars, training and briefings

Allocate a variety of tasks for the CSO to complete during the development period

Establish and maintain an afterhours services to triage animal management matters, thereby reducing CSO fatigue

New action for 2022-26

- 1.** Develop a business case that supports additional resourcing for animal management services
- 2.** Review our internal processes to ensure it meets best practice and the upcoming legislative changes
- 3.** Explore the possibility of increasing resources to better meet community patrolling and enforcement expectations
- 4.** Council to explore options to establish a key contact officer for all domestic animal management enquiries from the public
- 5.** Increase health and well-being support for animal management staff

Progress and reporting

We review our plan annually in partnership with the Domestic Animal Management Community Advisory Committee, presenting it to Council and including a summary in our annual report.

Successful implementation of the plan should result in the following outcomes:

- The community regards us as responsive, trusted, knowledgeable resource for pet owners, providing relevant advice to residents
- Responsible pet owners can own a pet without undue restrictions
- Horsham is regarded as a safe and harmonious place to live where quality of life is not negatively impacted by irresponsible pet owners
- There is simple and clear processes to register your pet through multiple channels
- Residents select the most suitable pet and breed for their circumstances
- The negative impacts on environment and wildlife by domestic animals are minimised
- There is fair and equitable access to public open spaces for all.



Horsham Rural City
Council urban rural balance

Mayor & CEO
Horsham Rural City Council
PO Box 511
HORSHAM 3402
Email: council@hrcc.vic.gov.au

13 June, 2022

Dear Mayor and CEO,

Re: Local Government State-Wide Waste Forum

I am writing on behalf of the recently assembled Local Government State-Wide Waste Forum. The Forum has been established through the Regional Waste Forums who voted unanimously to allow each of their Chairs to advocate to the to the State Government on their behalf in regard to the roll out of new Victorian Waste and Recycling Act. The seven Forum Chairs in total represent the 79 LGA's across the State.

The Local Government State-Wide Chairs Forum aims to ensure consistent representation across our rural, regional and metropolitan Councils to advise the State Government in the lead up to the establishment of the Circular Economy (Waste and Recycling) Bill 2021.

On commencement of Recycling Victoria (RV), the Waste and Resource Recovery Groups (WRRGs) will be dissolved and relevant functions will be transferred to Recycling Victoria. The Recycling Victoria Authority is set to commence from 1 July 2022. The State Government has yet to provide any concrete details as to an ongoing mechanism that would serve a similar function after 30 June 2022.

It has been my experience as Chair of the Grampians Central West Waste and Recovery Local Government forum that these groups have provided an important structure for regional collaboration between local governments, including for delivering effective services, achieving efficiencies of scale, sharing expertise, advocating for better policy and legislation, education and procurement.

The Minister for Energy, Environment and Climate Change in her second reading speech said *"I intend to establish a local government advisory committee to advise the Head on the new functions, how these arrangements impact and can benefit Councils, and how the setup of Recycling Victoria can ensure effective relationships with local government across the State"*.

We would like to formalise the Forum so that beyond the 1 July 2022 date there continues to be a structure for ongoing collaboration for Councils on a regional and state-wide level. In order to facilitate this, we are proposing that each Council endorses the following motion and appoints a representative to participate.

Motion

That Council:

1. *Notes that the State Government has introduced legislation that dissolves the regional waste management groups effective from 1 July 2022;*
2. *Recognises the benefits of regional collaboration between local governments including for delivering effective services, achieving efficiencies of scale, sharing expertise, advocacy for better policy and legislation, education and procurement;*
3. *Notes that the WRRGs have provided an effective mechanism for regional collaboration between Councils; and*
4. *Appoints _____ as Councillor representative on recycling and waste matters for the purposes of:*
 - a. *Meeting with other Councils in the Grampians Central West region to consider recycling and waste matters and provide advice to Councils in the region;*
 - b. *Appointing a Chair of the Regional Advisory Group who would represent the region in a state-wide advisory group, including electing a state-wide Chair;*
 - c. *Developing a proposal for governance (including a Terms of Reference) of regional co-ordination between Councils, for consideration by Council at a future date; and*
 - d. *Calling on the State Government to support regional collaboration by providing the secretariat function via RV.*

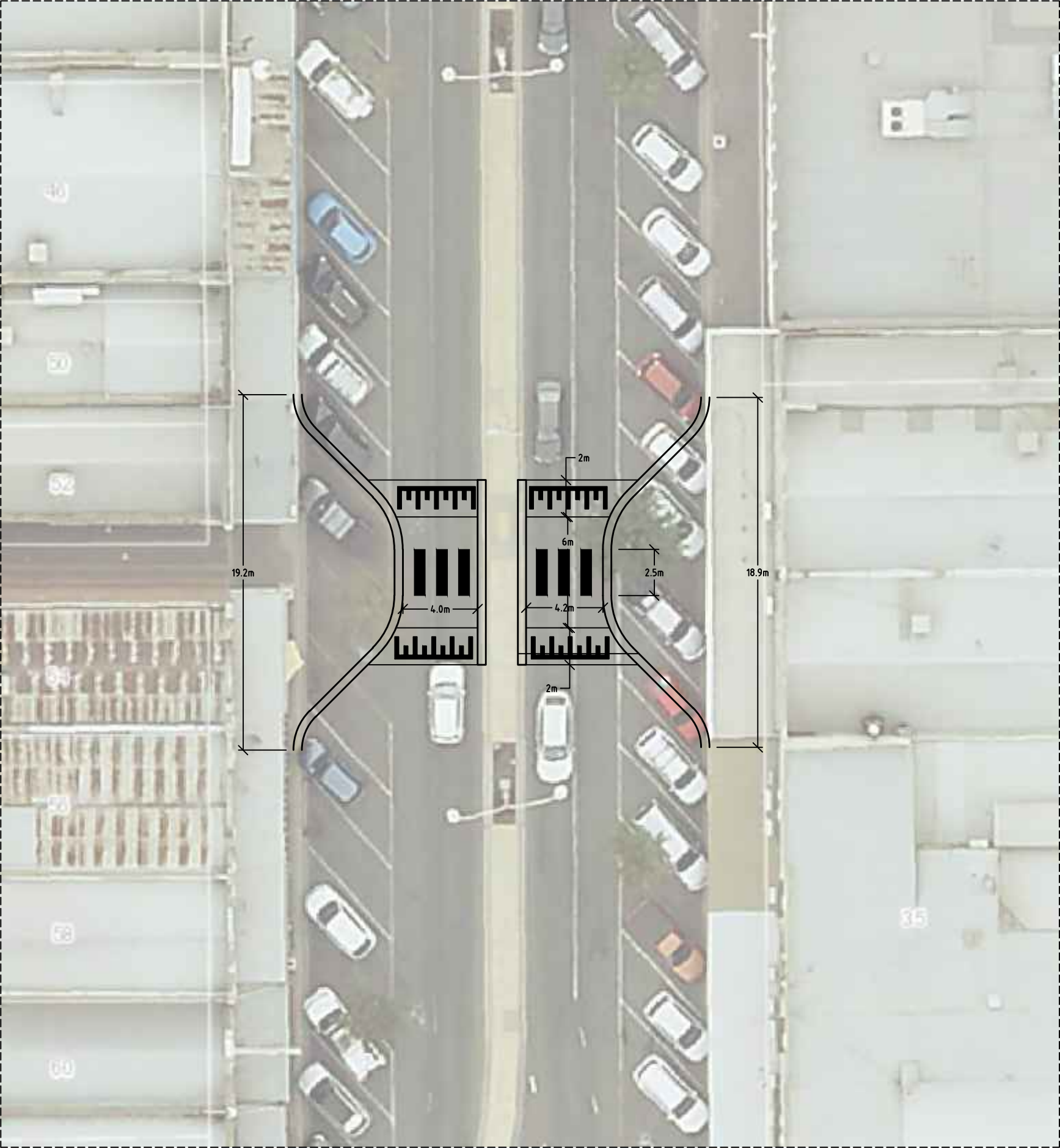
The Forum Chairs have formally requested a comprehensive briefing from representatives from the Department of Environment, Land, Water and Planning (DELWP), in relation to the timeframes and the planned and proposed investment, policy and regulatory implementation measures that the State Government is considering in relation to the Circular Economy Bill. The Forum Chairs have also previously written to Minister Lily D'Ambrosio MP, and engaged with her office seeking The Minister and State Government's engagement with the Forum, which we look forward to commencing through the requested DELWP briefing.

Please do not hesitate to contact me on 0418 323 221 or 0448 390 463 should you have any queries.

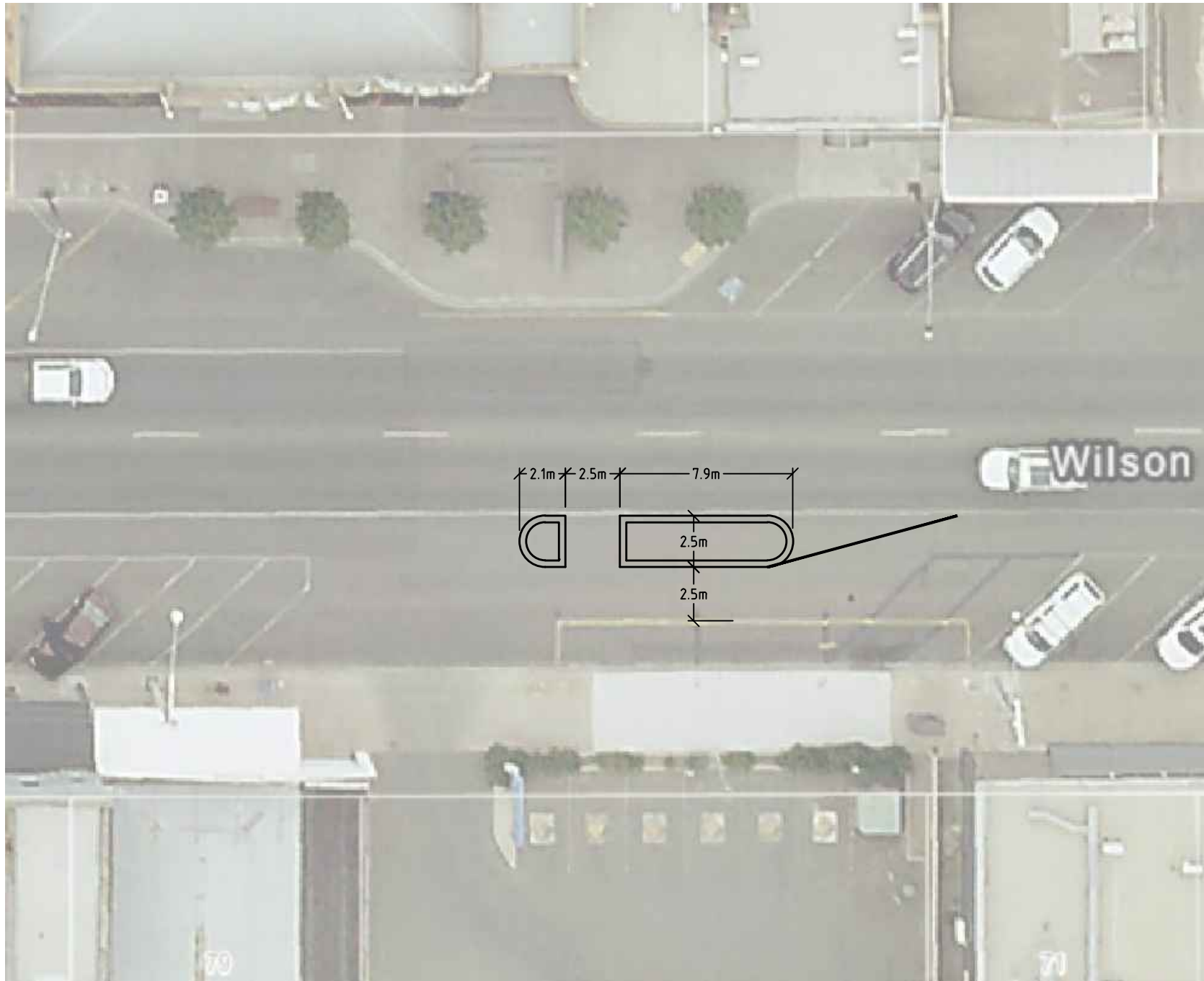
Yours sincerely,

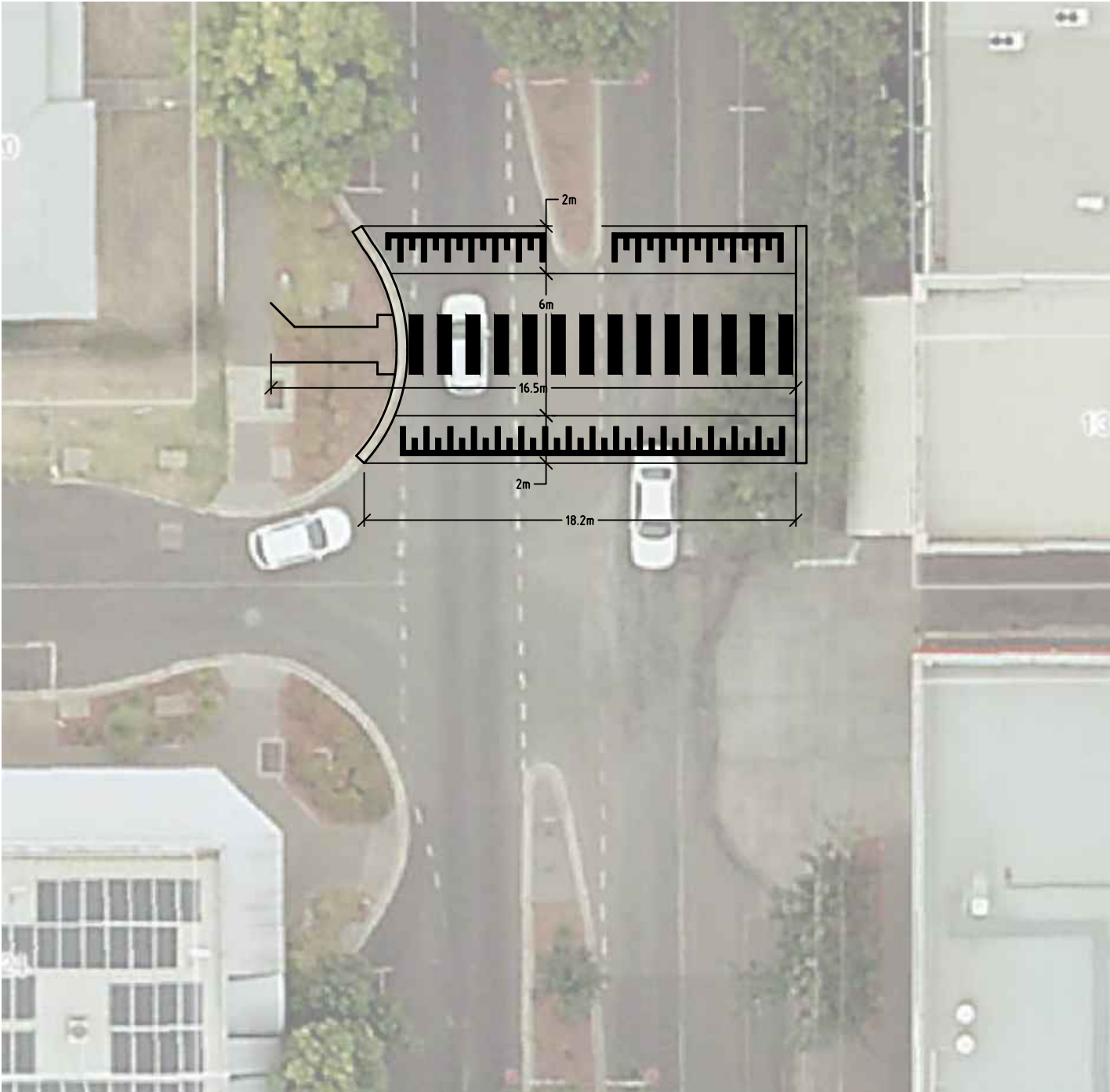


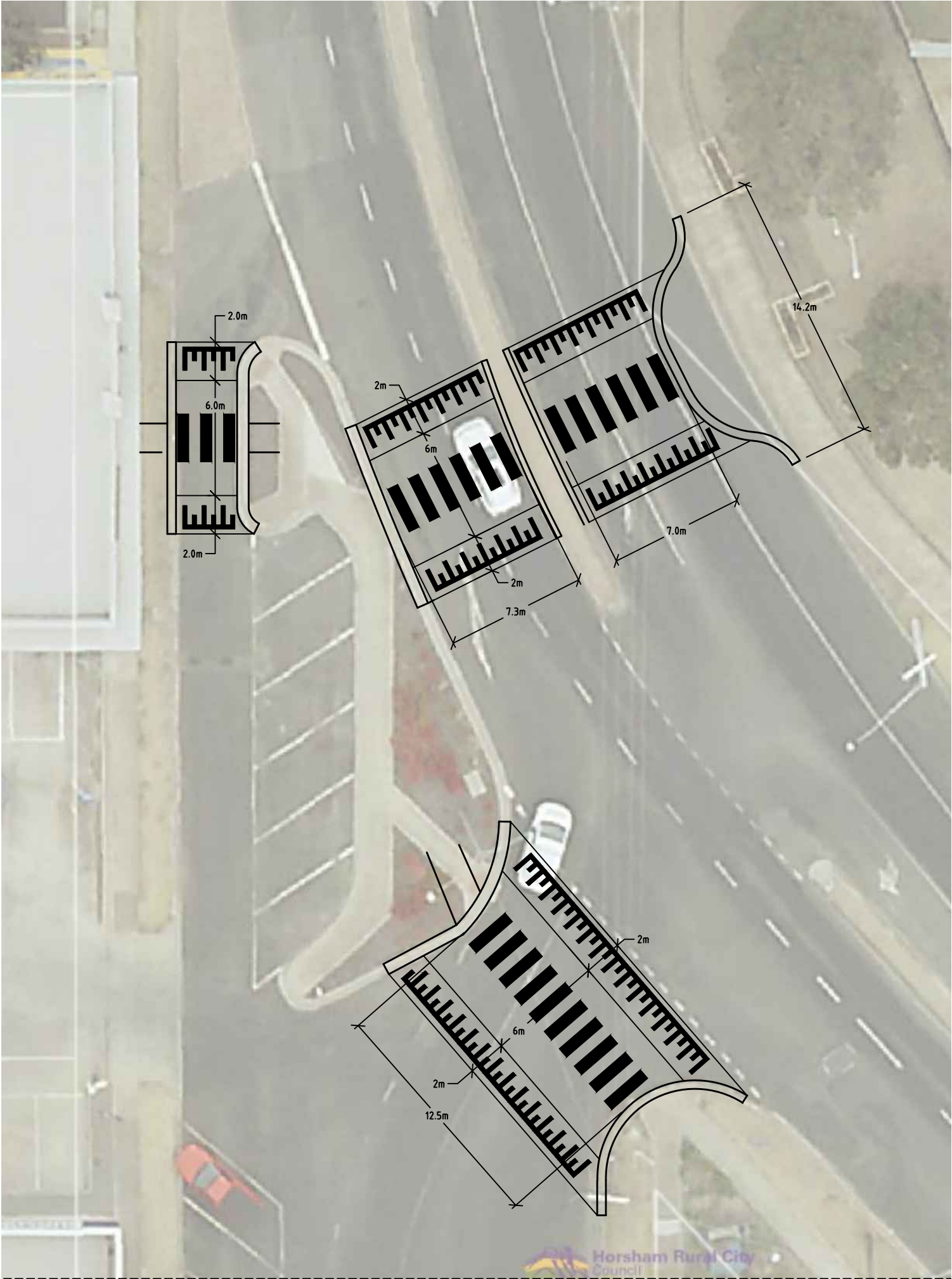
Cr Tom Sullivan
Mayor, Moorabool Shire Council
Chair, Grampians Central West Waste and Resource Recovery Forum











2022 Local Government Community Satisfaction Survey

Horsham Rural City Council

Coordinated by the Department of Jobs,
Precincts and Regions on behalf of
Victorian councils



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Background and objectives

The Victorian Community Satisfaction Survey (CSS) creates a vital interface between the council and their community.

Held annually, the CSS asks the opinions of local people about the place they live, work and play and provides confidence for councils in their efforts and abilities.

Now in its twenty-third year, this survey provides insight into the community's views on:

- councils' overall performance, with benchmarking against State-wide and council group results
- value for money in services and infrastructure
- community consultation and engagement
- decisions made in the interest of the community
- customer service, local infrastructure, facilities, services and
- overall council direction.

When coupled with previous data, the survey provides a reliable historical source of the community's views since 1998. A selection of results from the last ten years shows that councils in Victoria continue to provide services that meet the public's expectations.

Serving Victoria for 23 years

Each year the CSS data is used to develop this State-wide report which contains all of the aggregated results, analysis and data. Moreover, with 23 years of results, the CSS offers councils a consistent, long-term measure of how they are performing – essential for councils that work over the long term to provide valuable services and infrastructure to their communities.

Participation in the State-wide Local Government Community Satisfaction Survey is optional.

Participating councils have various choices as to the content of the questionnaire and the sample size to be surveyed, depending on their individual strategic, financial and other considerations.

Key findings and recommendations



Horsham Rural City Council – at a glance

Overall council performance

Results shown are index scores out of 100.



Horsham 56



State-wide 59



Regional Centres 59

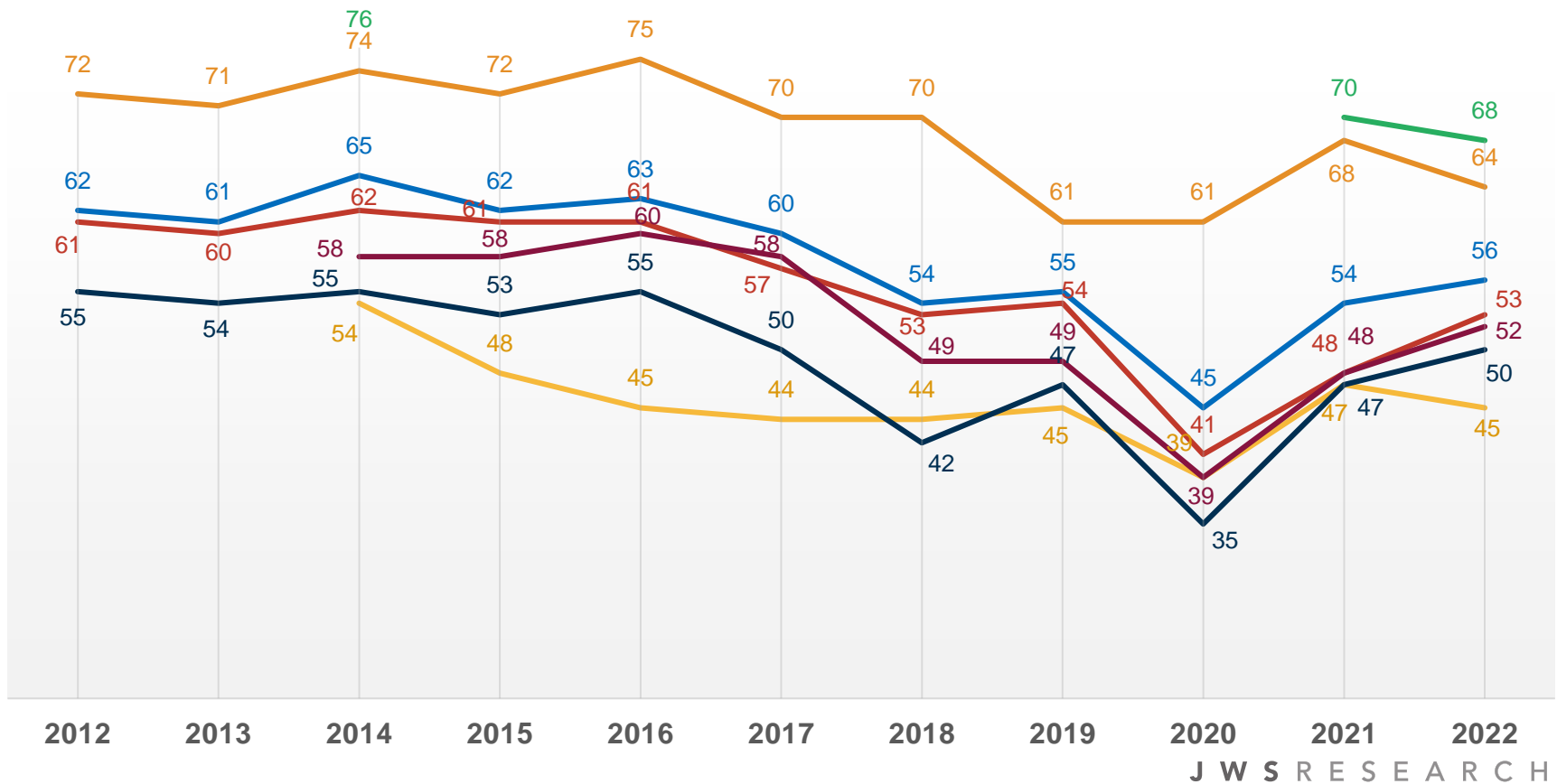
Council performance compared to State-wide and group averages

	Areas where Council performance is significantly higher	Areas where Council performance is significantly lower
Compared to State-wide average	None	 Sealed local roads
Compared to group average	None	 Sealed local roads



Summary of core measures

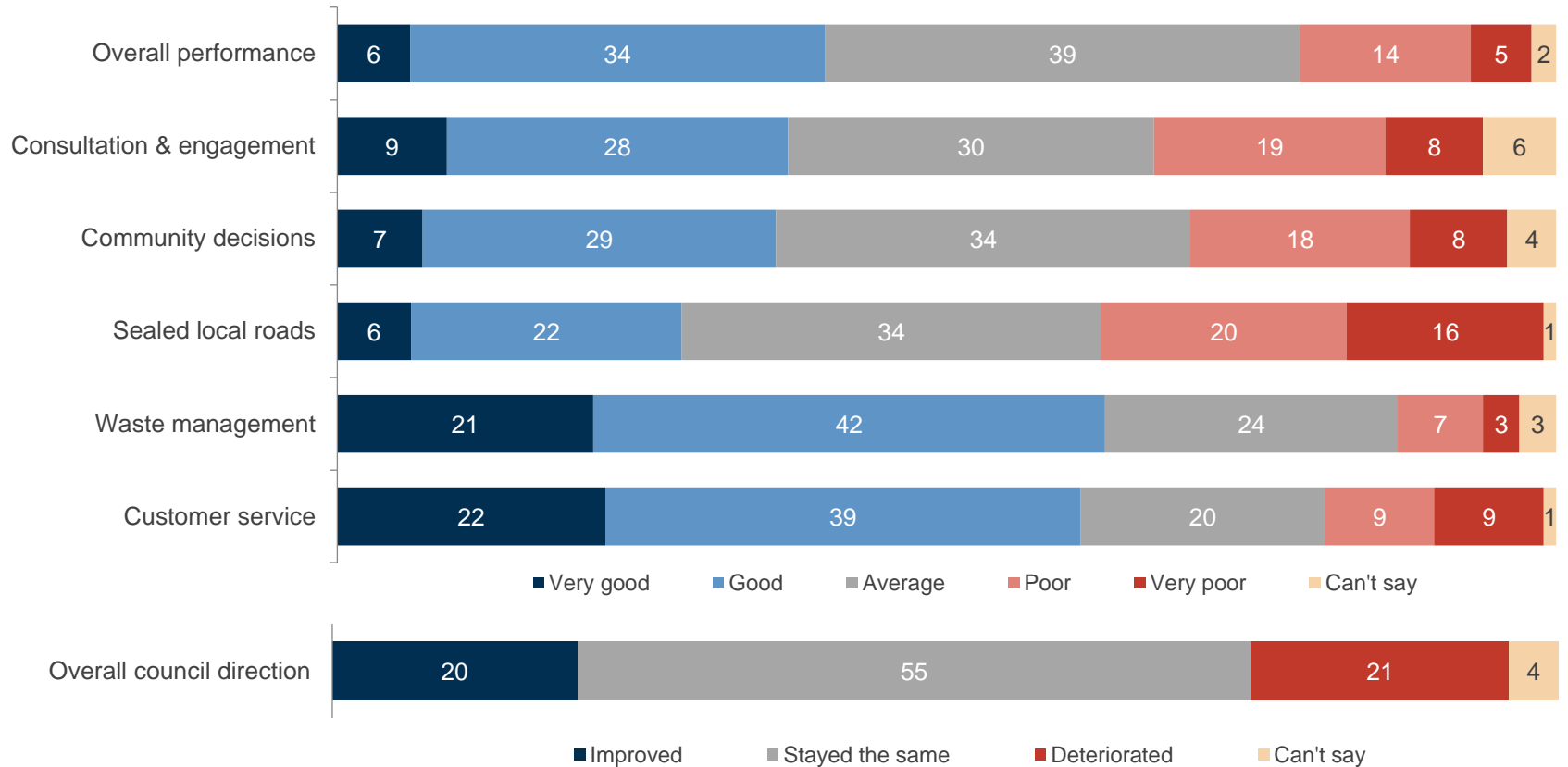
Index scores













Summary of core measures

Core measures summary results (%)





Summary of Horsham Rural City Council performance

Services		Horsham 2022	Horsham 2021	Regional Centres 2022	State-wide 2022	Highest score	Lowest score
	Overall performance	56	54	59	59	Aged 65+ years	Rural Area residents
	Value for money	49	50	53	53	Women	Rural Area residents
	Overall council direction	50	47	52	50	Aged 35-49 years, Women, Aged 65+ years	Aged 50-64 years
	Customer service	64	68	69	68	Aged 35-49 years, Women, Horsham area residents	Aged 50-64 years
	Waste management	68	70	68	68	Aged 65+ years	Aged 18-34 years
	Consultation & engagement	53	48	54	54	Aged 35-49 years	Rural area residents
	Community decisions	52	48	54	54	Women, Aged 35-49 years, Aged 65+ years, Horsham area residents	Rural area residents
	Sealed local roads	45	47	54	53	Aged 65+ years	Rural area residents, Aged 18-34 years

Significantly **higher** / **lower** than Horsham Rural City Council 2022 result at the 95% confidence interval.
Please see Appendix A for explanation of significant differences.



Focus areas for the next 12 months

Overview

Ratings of Council's overall performance (index score of 56) are similar to those seen across 2018, 2019 and 2021 and establish a trend improvement from the series low index score of 45 in 2020. While ratings of waste management and sealed local roads have decreased slightly (not significantly) in the past year, ratings of consultation and engagement and community decisions are significantly higher.

Focus areas

As the lowest performing area and an area where Council performs significantly lower than the Regional Centres group and State-wide average for councils, sealed local roads should be Council's primary area of focus. Council should also look to continue to improve residents' perceptions of community decisions and consultation and engagement, to take further advantage of significant improvements in the past year.

Comparison to state and area grouping

Council performs in line with the Regional Centres group and State-wide averages for councils in the areas of waste management, consultation and engagement, and community decisions. However, as stated above, Council performs significantly lower than the Regional Centres group and State-wide averages in the area of sealed local roads.

Maintain gains achieved to date

Council should look to maintain and build upon its improved performance on consultation and engagement and community decisions over the next 12 months, which are likely contributing to improving ratings of overall performance and perceptions of Council direction. Efforts should also be made to improve perceptions of customer service, which are significantly lower than the Regional Centres group and State-wide averages.

DETAILED FINDINGS

Overall performance



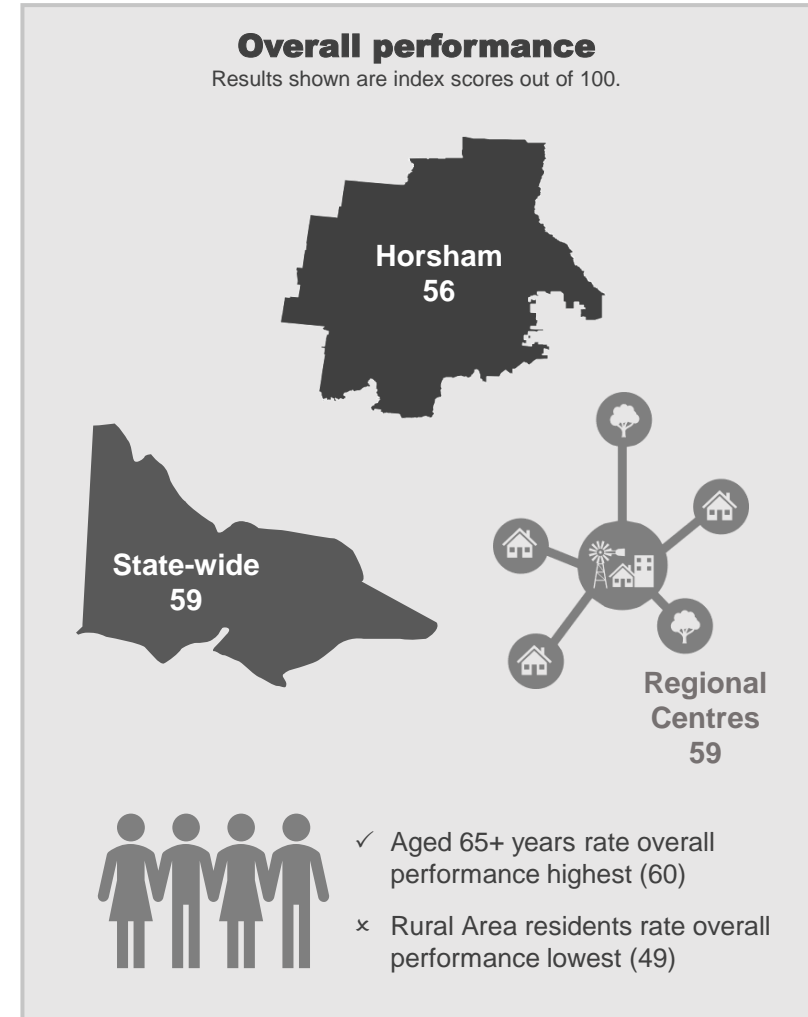
Overall performance

The overall performance index score of 56 for Horsham Rural City Council (two points up on 2021) is at its highest level since 2017.

However, Horsham Rural City Council's overall performance is rated statistically significantly lower (at the 95% confidence interval) than the Regional Centres group and State-wide averages for councils (both with index scores of 59).

- Ratings among residents aged 65 years and over increased significantly (index score of 60, up 10 points on 2021) in the past year.
- Conversely, ratings among residents aged 18 to 34 years decreased significantly (50, down 13 points on 2021).
- Among residents aged 18 to 34 years and those in the Rural Area, perceptions of Council's overall performance are significantly lower (index scores of 50 and 49 respectively) than the Council average.

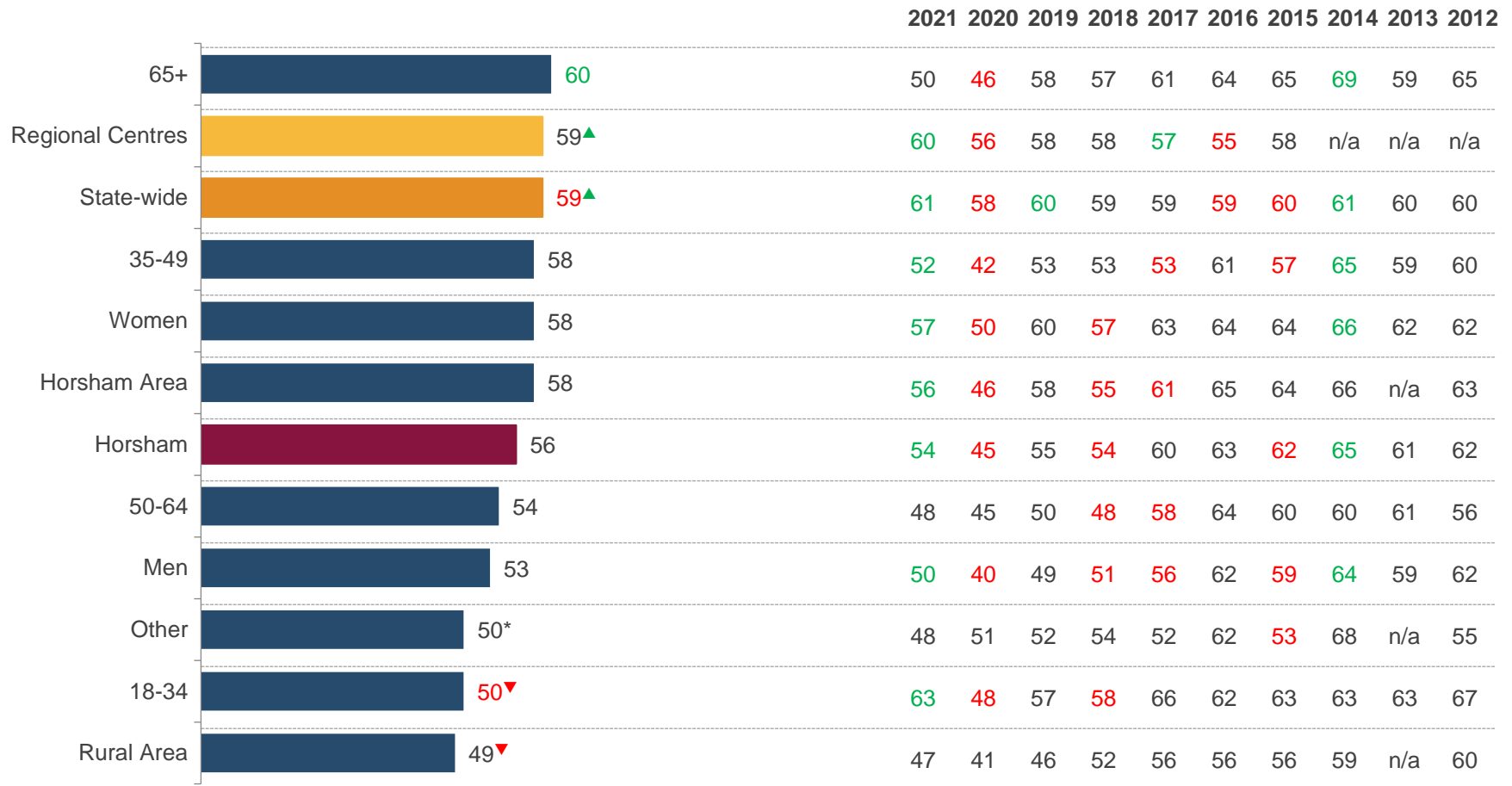
More than a third of residents (34%) rate the value for money they receive from Council in infrastructure and services provided to their community as 'very good' or 'good'. Less than a third (31%) rate Council as 'average', and a further 32% rate Council as 'very poor' or 'poor' in terms of providing value for money.





Overall performance

2022 overall performance (index scores)



Q3. ON BALANCE, for the last twelve months, how do you feel about the performance of Horsham Rural City Council, not just on one or two issues, BUT OVERALL across all responsibility areas? Has it been very good, good, average, poor or very poor?

Base: All respondents. Councils asked State-wide: 67 Councils asked group: 9

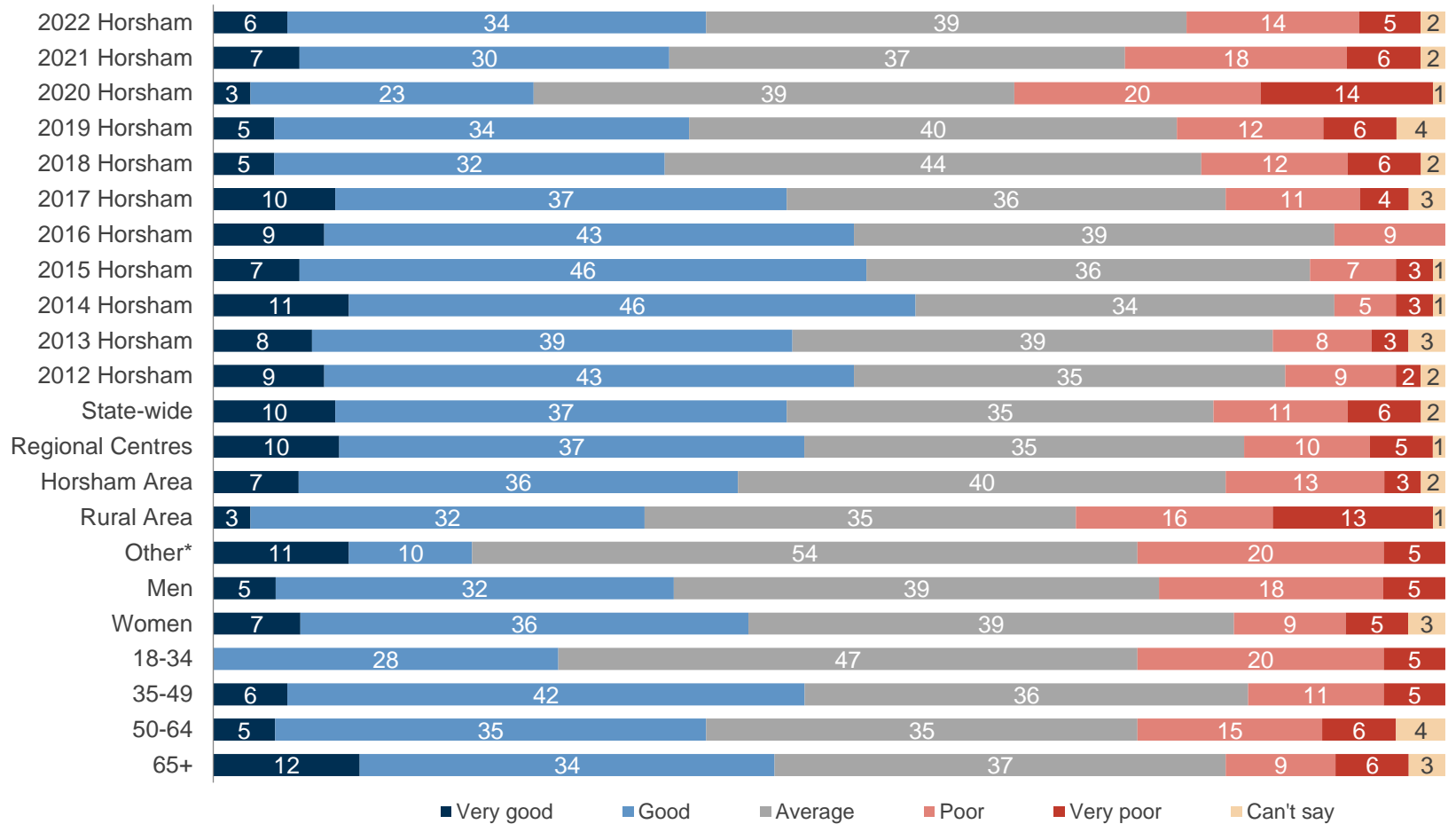
Note: Please see Appendix A for explanation of significant differences.

*Caution: small sample size < n=30



Overall performance

2022 overall performance (%)



Q3. ON BALANCE, for the last twelve months, how do you feel about the performance of Horsham Rural City Council, not just on one or two issues, BUT OVERALL across all responsibility areas? Has it been very good, good, average, poor or very poor?

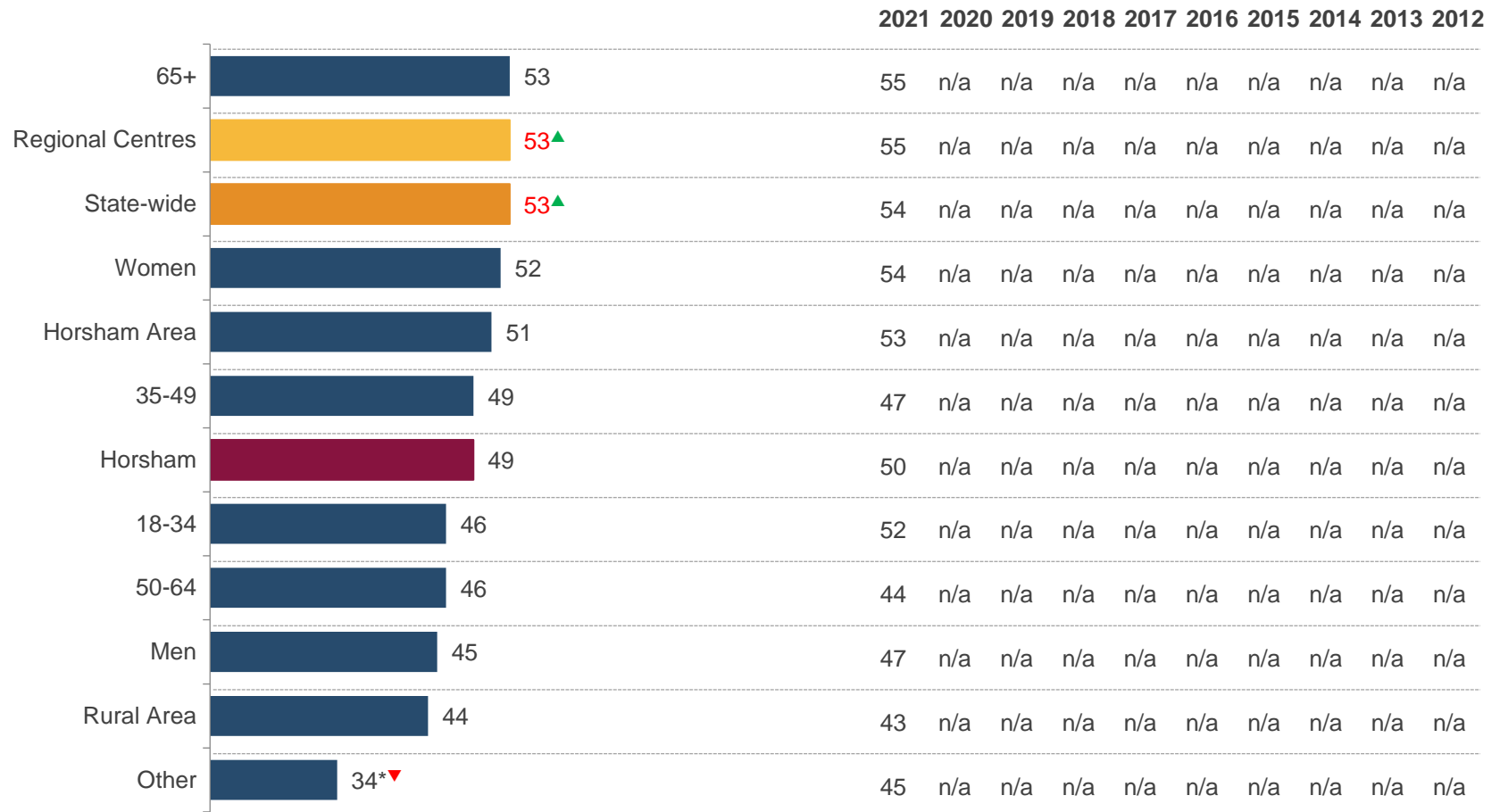
Base: All respondents. Councils asked State-wide: 67 Councils asked State-wide: 9

*Caution: small sample size < n=30



Value for money in services and infrastructure

2022 value for money (index scores)



Q3b. How would you rate Horsham Rural City Council at providing good value for money in infrastructure and services provided to your community?

Base: All respondents. Councils asked State-wide: 66 Councils asked group: 9

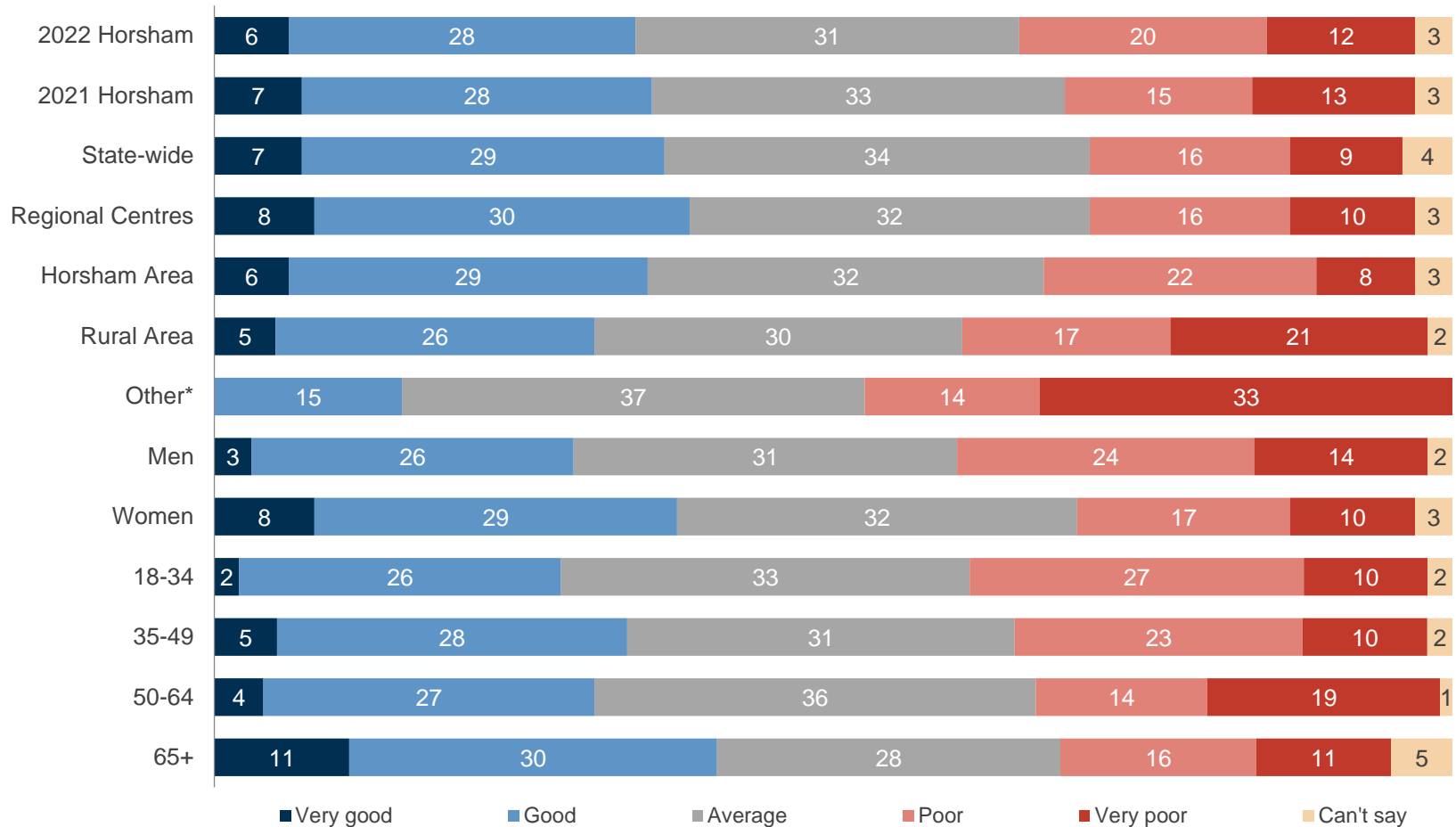
Note: Please see Appendix A for explanation of significant differences.

*Caution: small sample size < n=30



Value for money in services and infrastructure

2022 value for money (%)



Q3b. How would you rate Horsham Rural City Council at providing good value for money in infrastructure and services provided to your community?

Base: All respondents. Councils asked State-wide: 66 Councils asked group: 9

*Caution: small sample size < n=30



Top performing service areas

Waste management (index score of 68, down two points on 2021) is the area where Council performed best in 2022.

- Council performs in line with the Regional Centres group and State-wide averages for councils in this service area (both with an index score of 68 as well).
- Residents aged 65 years and over (index score of 74) rate Council significantly higher than average in this service area.
- Perceptions of waste management have increased significantly among residents aged 50 to 64 years this year (index score of 70, up 10 points on 2021).
- Conversely, perceptions of this service area have decreased significantly among residents in Horsham Area (69, down four points on 2021) and those aged 18 to 34 years (63, down nine points on 2021).



**Waste management (index score of 68)
is the area where Council performed
best in 2022.**



Low performing service areas



Council rates lowest in the area of sealed local roads (index score of 45). This rating is consistent with that seen across 2016 to 2019.

- Council's rating is significantly lower than the Regional Centres group and State-wide council averages (index scores of 54 and 53 respectively).
- Residents aged 65 years and over (index score of 53) rate Council significantly higher than average in this service area. Conversely, Other residents (index score of 28, noting this is based on a small sample size) rate Council significantly lower than the average.

Council's next lowest areas of service are community decisions and consultation and engagement (index scores of 52 and 53 respectively).

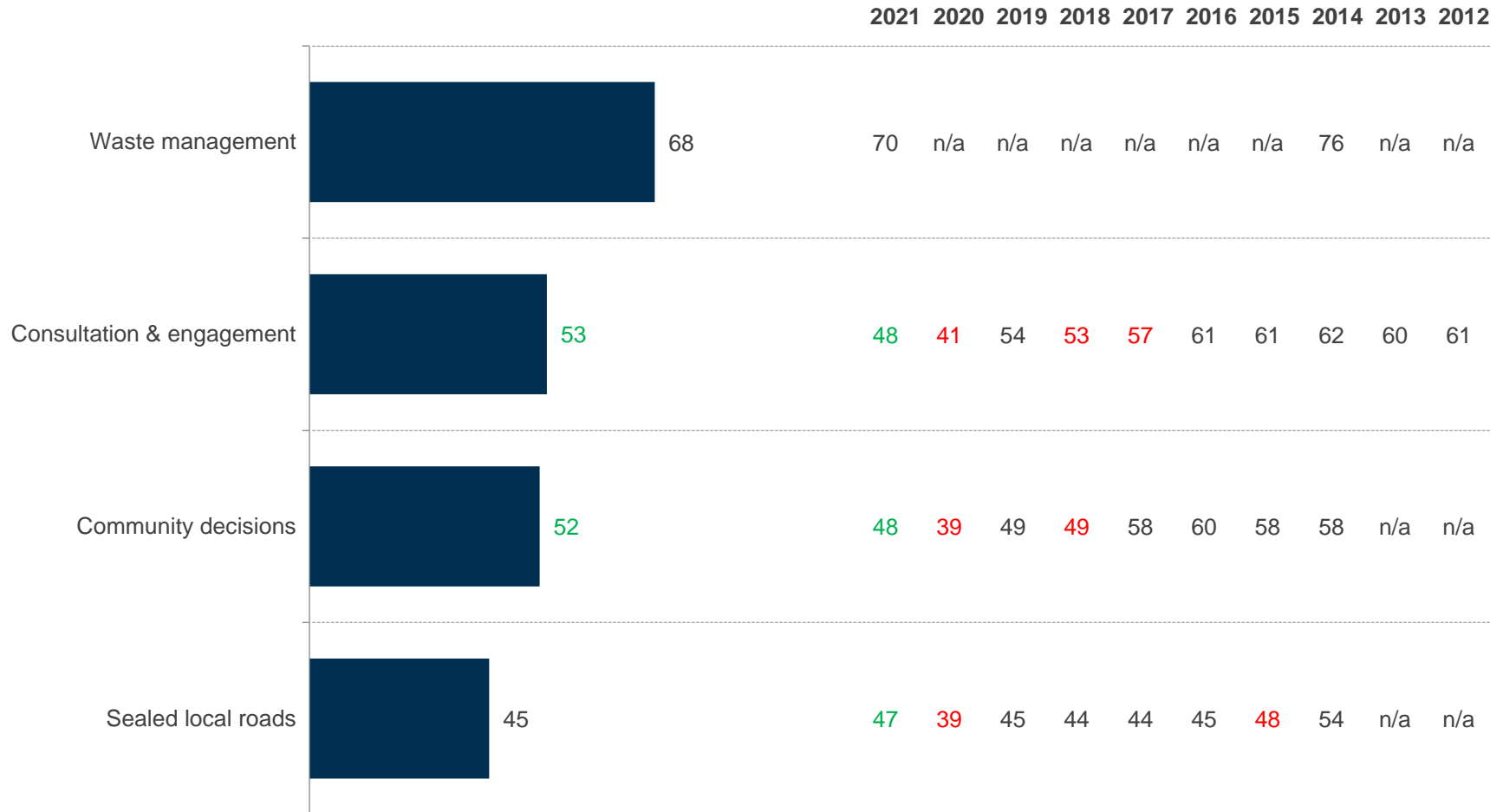
- Perceptions of these service areas, however, have increased significantly this year (up four and five points respectively), continuing on from significant improvements in both areas last year as well. Furthermore, Council's performance is in line with that of the Regional Centres group and State-wide council averages.

A fifth of residents (20%) consider community consultation as the area where Council most needs to improve.



Individual service area performance

2022 individual service area performance (index scores)



Q2. How has Council performed on [RESPONSIBILITY AREA] over the last 12 months?

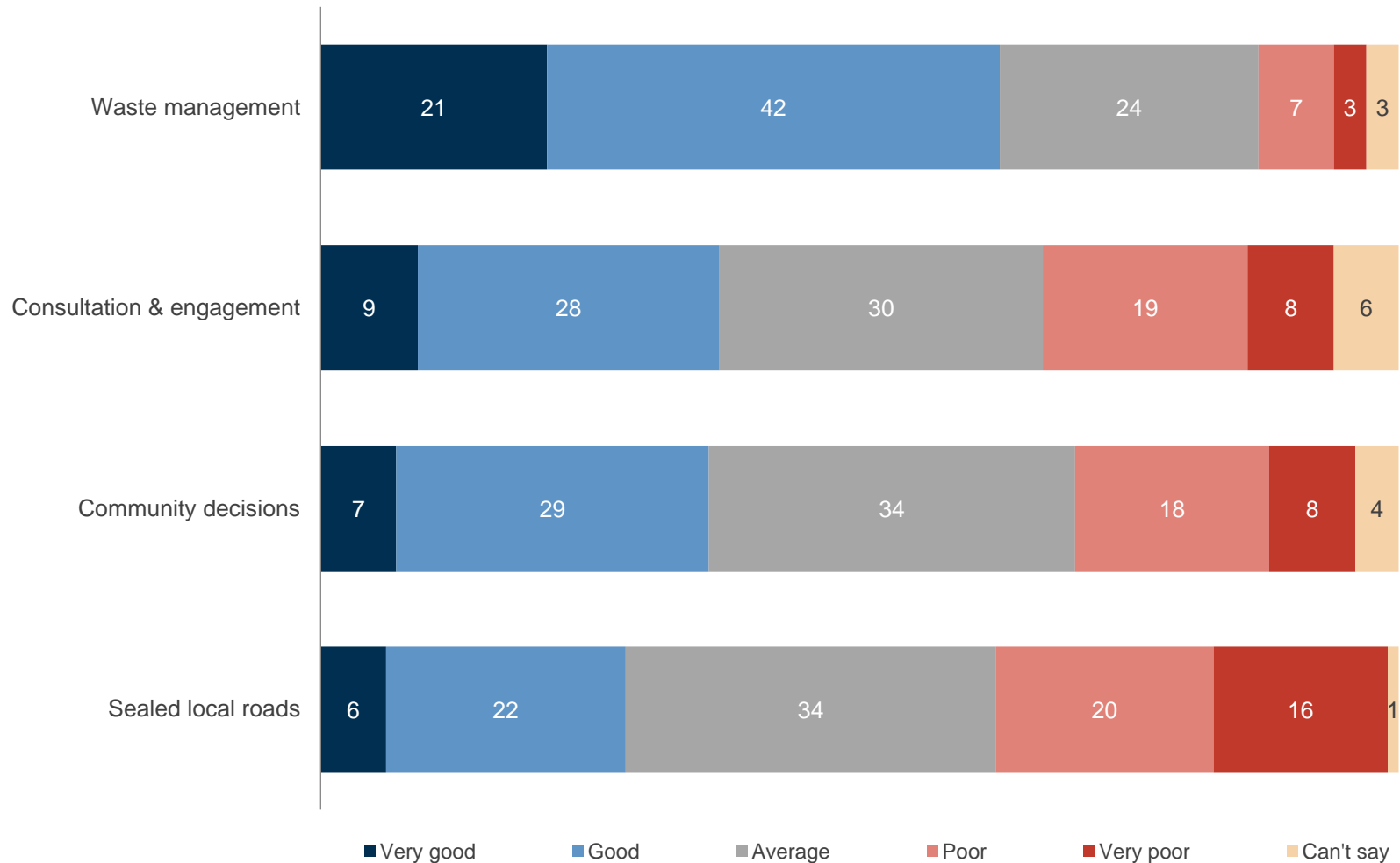
Base: All respondents. Councils asked State-wide: 67 Councils asked group: 9

Note: Please see Appendix A for explanation of significant differences.



Individual service area performance

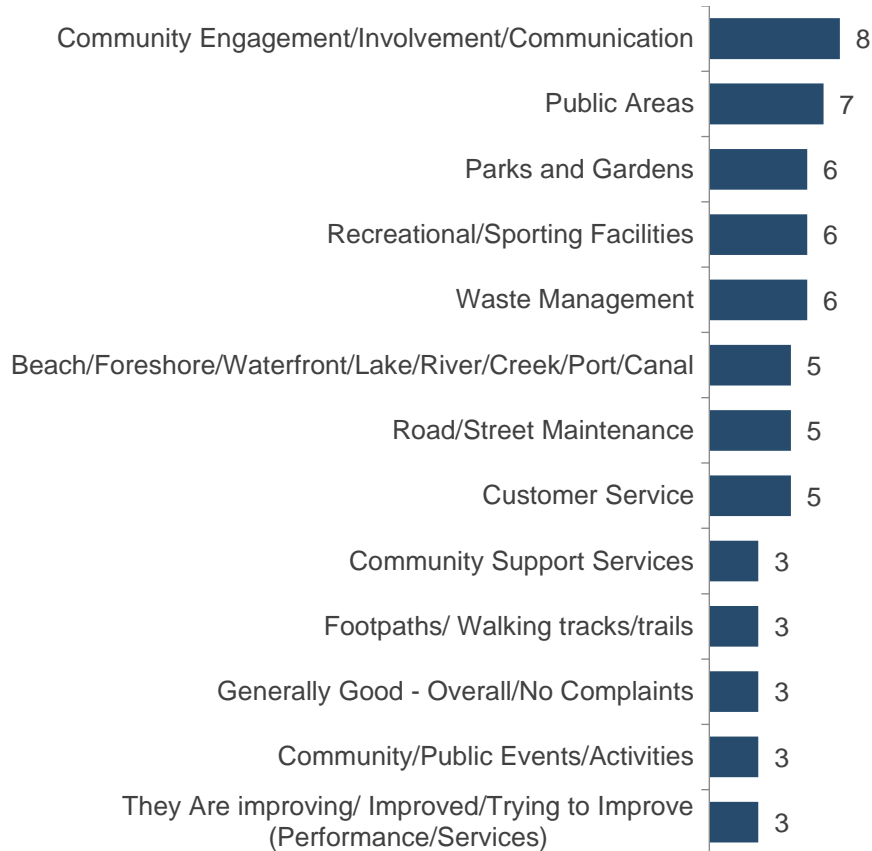
2022 individual service area performance (%)



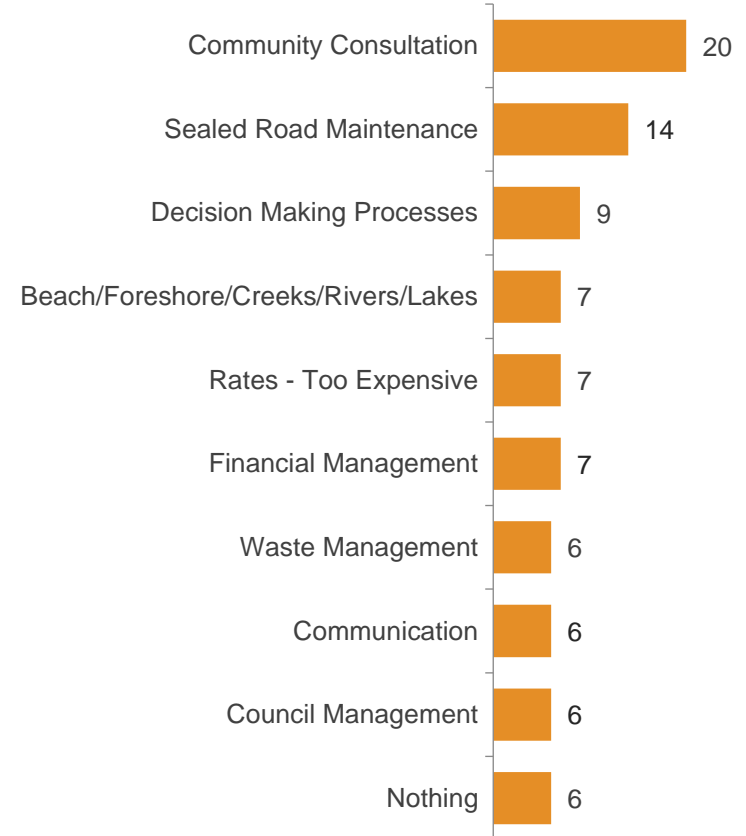


Best things about Council and areas for improvement

2022 best things about Council (%)
- Top mentions only -



2022 areas for improvement (%)
- Top mentions only -



Q16. Please tell me what is the ONE BEST thing about Horsham Rural City Council? It could be about any of the issues or services we have covered in this survey or it could be about something else altogether?

Base: All respondents. Councils asked State-wide: 30 Councils asked group: 3

Q17. What does Horsham Rural City Council MOST need to do to improve its performance?

Base: All respondents. Councils asked State-wide: 47 Councils asked group: 7

A verbatim listing of responses to these questions can be found in the accompanying dashboard.

Customer service



Contact with council and customer service

Contact with council

More than half of households (56%) have had contact with Horsham Rural City Council in the last 12 months.

- Rate of contact has remained relatively stable over the past six years (since 2017).
- Rate of contact among residents aged 65 years and over (44%) is significantly lower than the Council average.



Among those residents who have had contact with Council, 61% provide a positive customer service rating of 'very good' or 'good', including 22% of residents who rate Council's customer service as 'very good'.

Customer service

Perceptions of Council's customer service (index score of 64) are down four index points on 2021, although this decline is not statistically significant.

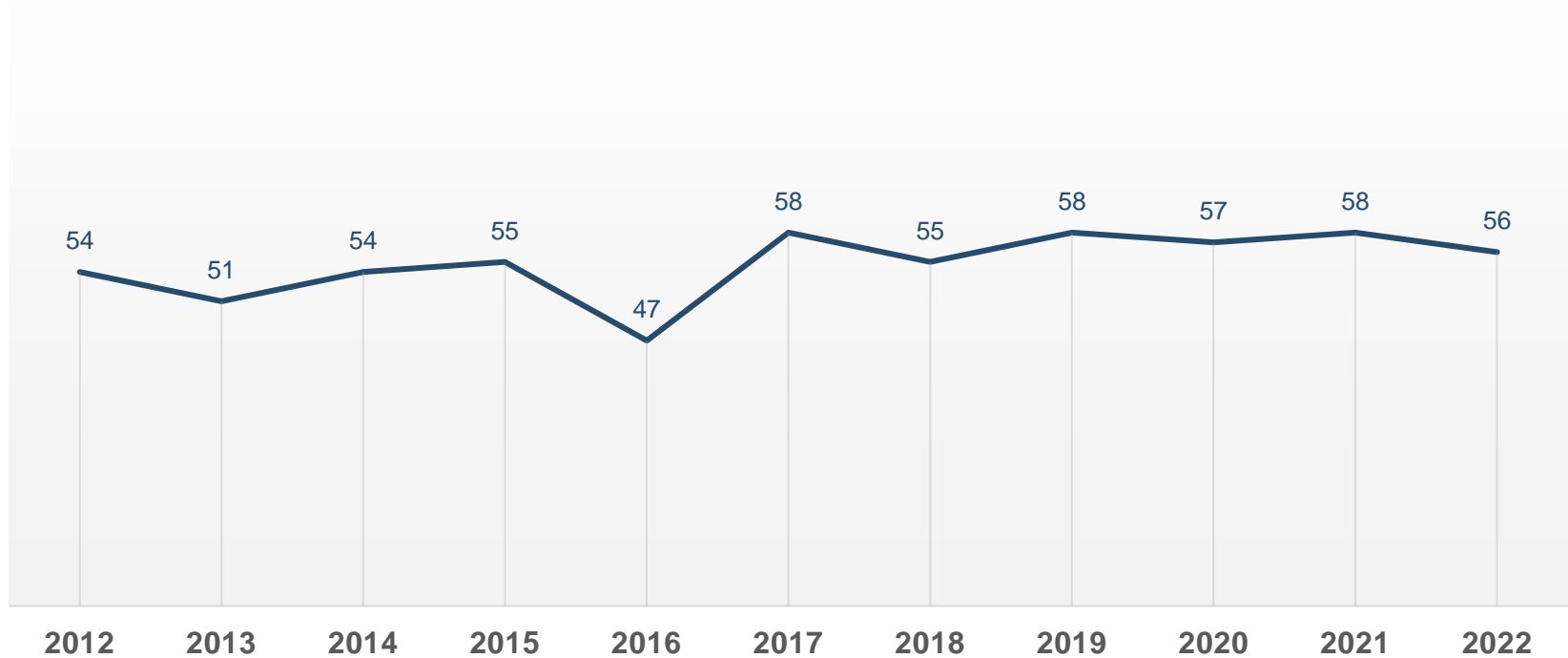
- These perceptions are significantly lower than the Regional Centres group and the State-wide averages for councils (index scores of 69 and 68 respectively).
- Ratings among women decreased significantly this year (index score of 66, down 10 points on 2021).

Of those residents who had contact with Council, more than six in 10 (61%) provide a positive customer service rating of 'very good' or 'good'. However, almost two in 10 residents (18%) rate the customer service as 'poor' or 'very poor'.



Contact with council

2022 contact with council (%)
Have had contact



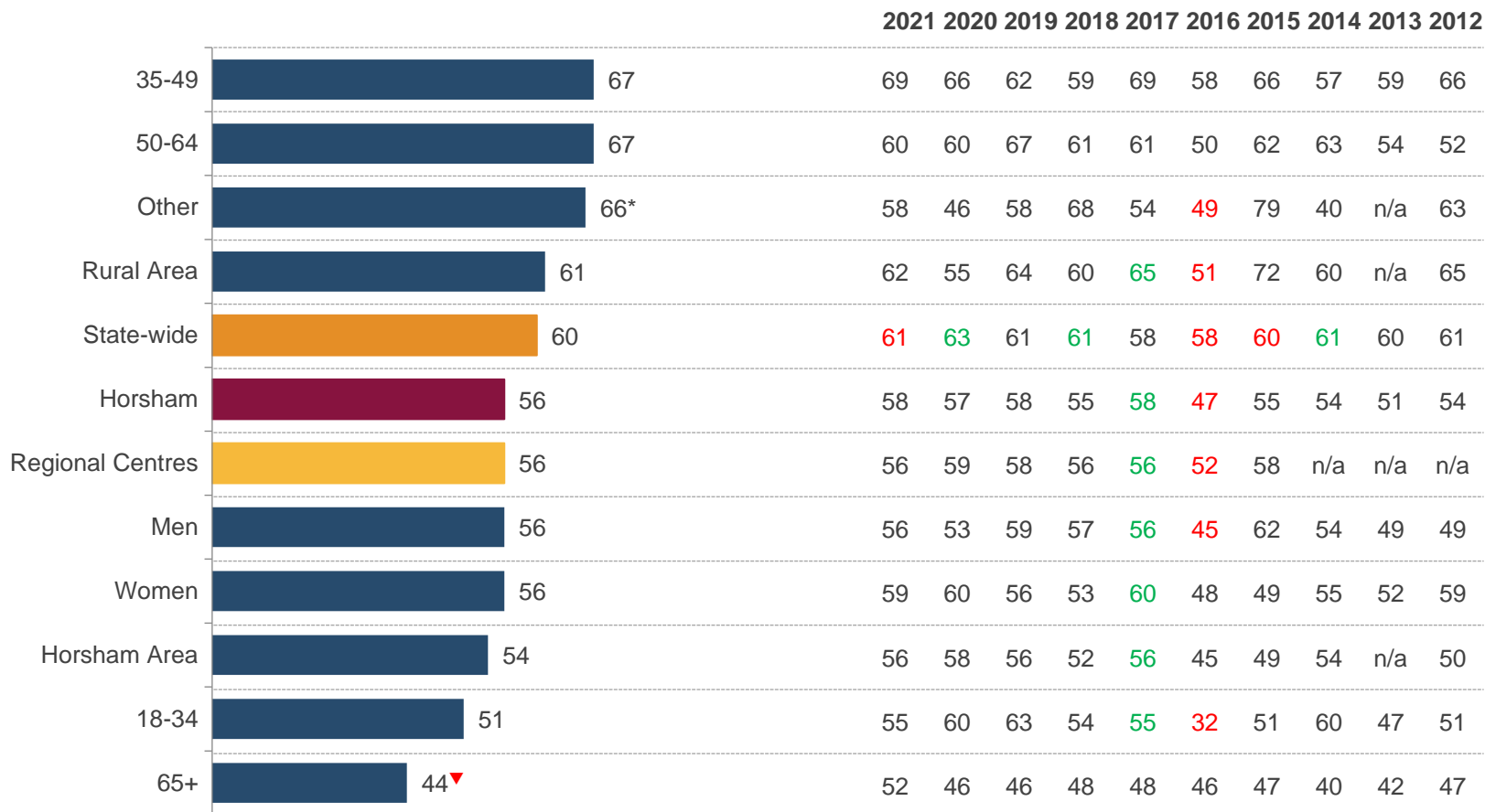
Q5. Over the last 12 months, have you or any member of your household had any contact with Horsham Rural City Council? This may have been in person, in writing, by telephone conversation, by text message, by email or via their website or social media such as Facebook or Twitter?

Base: All respondents. Councils asked State-wide: 42 Councils asked group: 5



Contact with council

2022 contact with council (%)



Q5. Over the last 12 months, have you or any member of your household had any contact with Horsham Rural City Council?
This may have been in person, in writing, by telephone conversation, by text message, by email or via their website or social media such as Facebook or Twitter?

Base: All respondents. Councils asked State-wide: 42 Councils asked group: 5

Note: Please see Appendix A for explanation of significant differences.

*Caution: small sample size < n=30



Customer service rating

2022 customer service rating (index scores)

		2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Regional Centres	69▲	71	70	72	72	72	n/a	n/a	n/a	n/a	n/a
State-wide	68▲	70	70	71	70	69	69	70	72	71	71
35-49	66	65	63	60	67	67	75	71	80	73	74
Women	66	76	63	65	72	76	78	74	76	76	72
Horsham Area	66	71	61	64	70	71	78	74	77	n/a	72
18-34	65	72	59	57	78	76	75	69	66	74	72
65+	65	67	63	64	67	73	76	80	85	68	76
Horsham	64	68	61	61	70	70	75	72	74	71	72
Men	62	58	59	57	67	64	72	71	72	66	72
Rural Area	61	60	59	52	67	66	67	72	65	n/a	73
50-64	59	68	59	65	66	67	73	67	69	69	67
Other	53*	60	79	63	73	81	73	59	88	n/a	70

Q5c. Thinking of the most recent contact, how would you rate Horsham Rural City Council for customer service?

Please keep in mind we do not mean the actual outcome but rather the actual service that was received.

Base: All respondents who have had contact with Council in the last 12 months.

Councils asked State-wide: 67 Councils asked group: 9

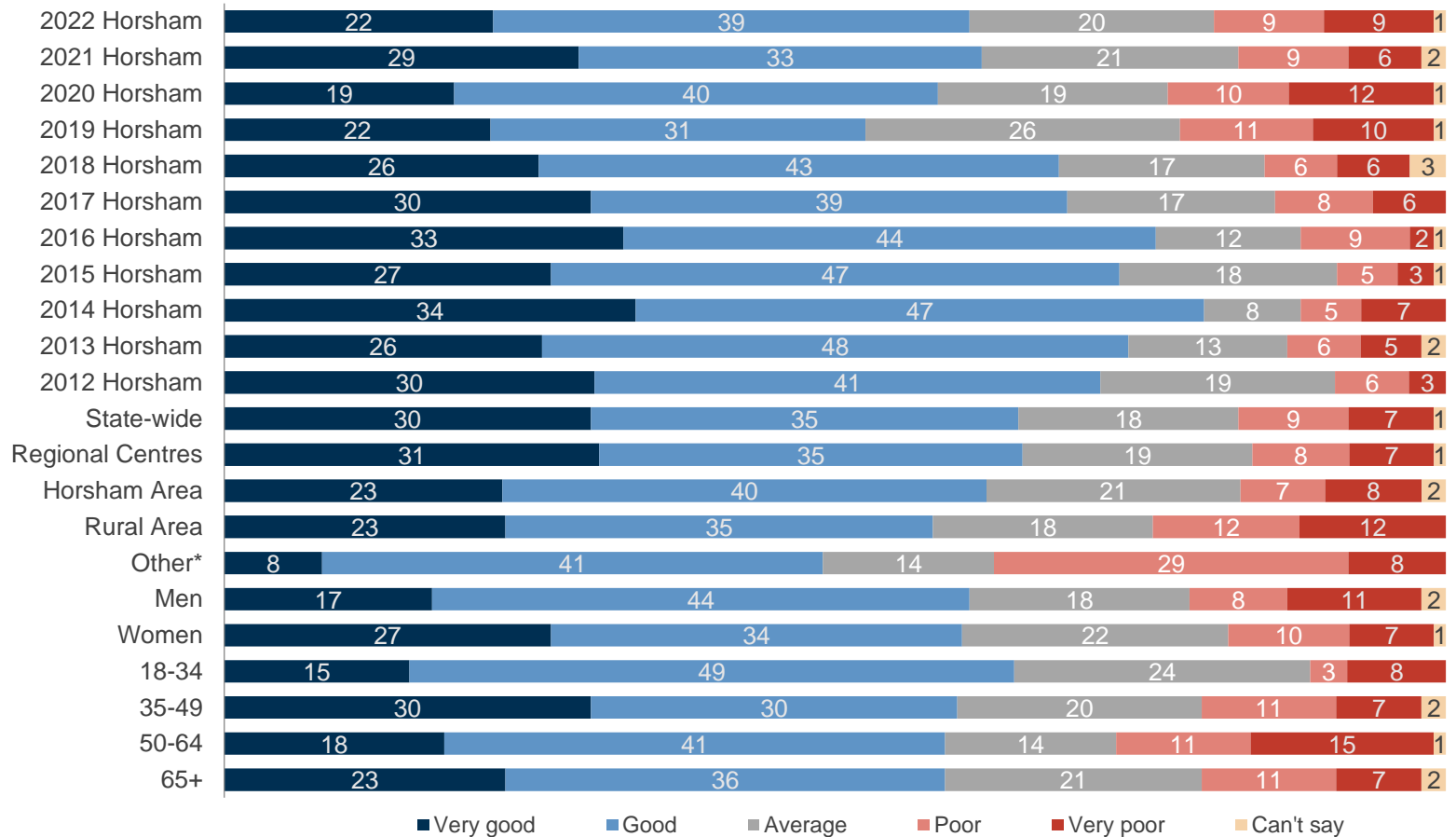
Note: Please see Appendix A for explanation of significant differences.

*Caution: small sample size < n=30



Customer service rating

2022 customer service rating (%)



Q5c. Thinking of the most recent contact, how would you rate Horsham Rural City Council for customer service?

Please keep in mind we do not mean the actual outcome but rather the actual service that was received.

Base: All respondents who have had contact with Council in the last 12 months.

Councils asked State-wide: 67 Councils asked group: 9

*Caution: small sample size < n=30

Communication



Communication

Council newsletters sent via email (29%, up eight percentage points on 2021) has reached a record high and is by far the preferred form of communication about Council news and information and upcoming events.

This is followed by newsletters via mail (20%) which have remained the same since 2020 and social media (18%) which is down four points on 2021.

- Among residents aged under 50 years, newsletters via email (33%, up 15 percentage points) have reached a record high, overtaking social media (31%, down nine percentage points) as the preferred form of communication from Council.
- Among residents aged over 50 years, newsletters via email (24%) remain the preferred form of communication from Council, only slightly ahead of newsletters via mail (23%) and advertising in local newspapers (22%).





Best form of communication

2022 best form of communication (%)



Advertising in
a Local
Newspaper



Council
Newsletter
via Mail



Council
Newsletter
via Email



Council
Newsletter as
Local Paper Insert



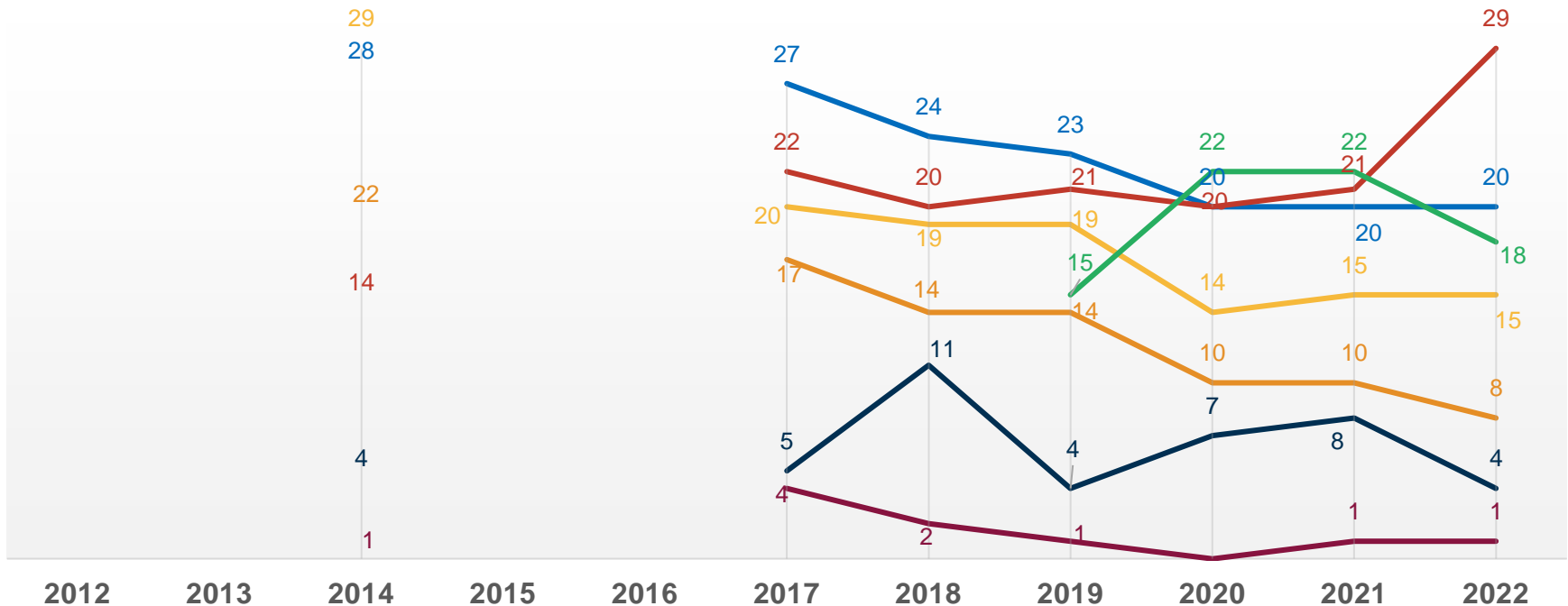
Council
Website



Text
Message



Social
Media



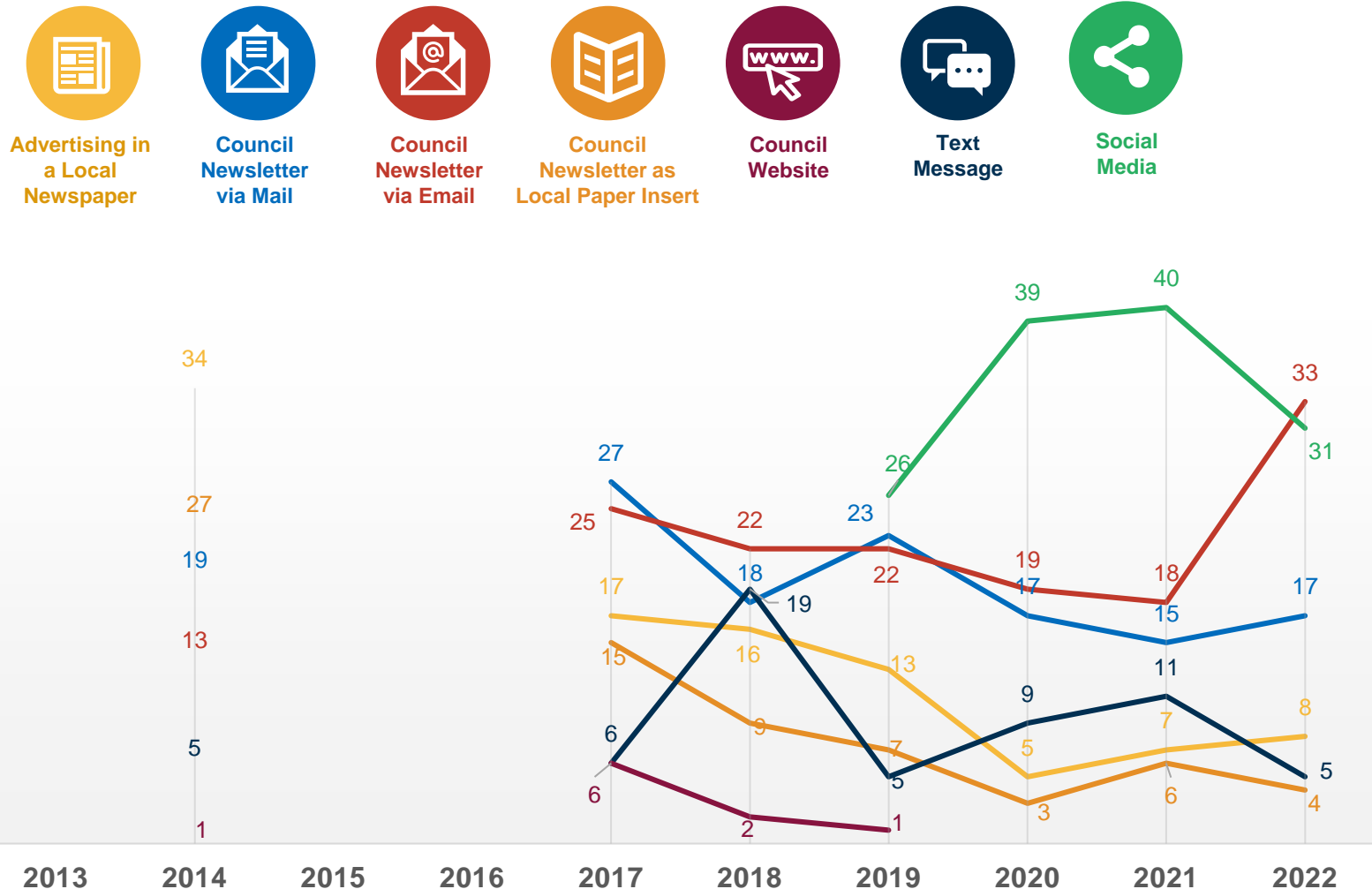
Q13. If Horsham Rural City Council was going to get in touch with you to inform you about Council news and information and upcoming events, which ONE of the following is the BEST way to communicate with you?

Base: All respondents. Councils asked State-wide: 39 Councils asked group: 6
Note: 'Social Media' was included in 2019.



Best form of communication: under 50s

2022 under 50s best form of communication (%)



Q13. If Horsham Rural City Council was going to get in touch with you to inform you about Council news and information and upcoming events, which ONE of the following is the BEST way to communicate with you?

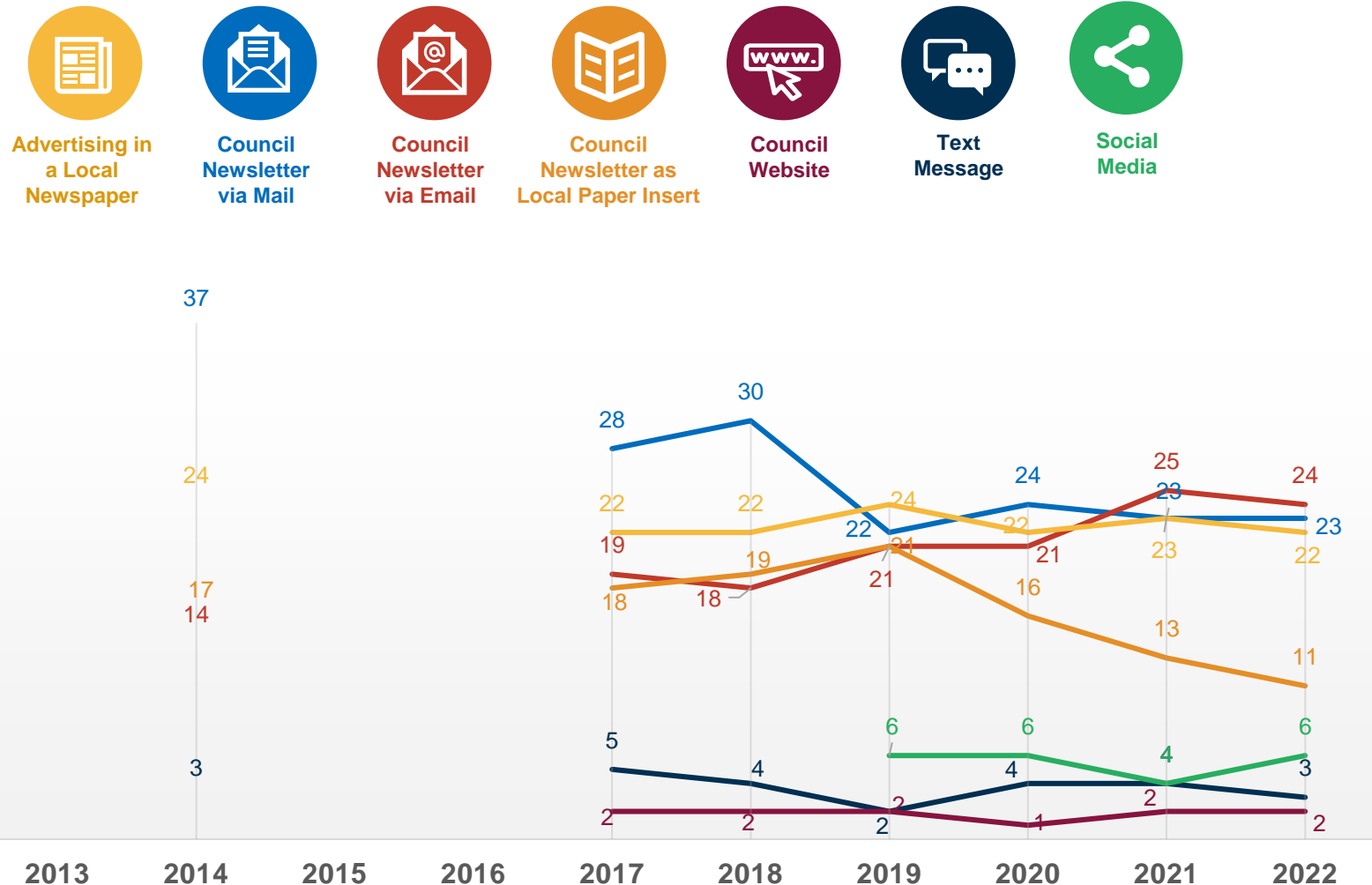
Base: All respondents aged under 50. Councils asked State-wide: 39 Councils asked group: 6

Note: 'Social Media' was included in 2019.



Best form of communication: over 50s

2022 over 50s best form of communication (%)



Q13. If Horsham Rural City Council was going to get in touch with you to inform you about Council news and information and upcoming events, which ONE of the following is the BEST way to communicate with you?

Base: All respondents aged over 50. Councils asked State-wide: 39 Councils asked group: 6

Note: 'Social Media' was included in 2019.

Council direction



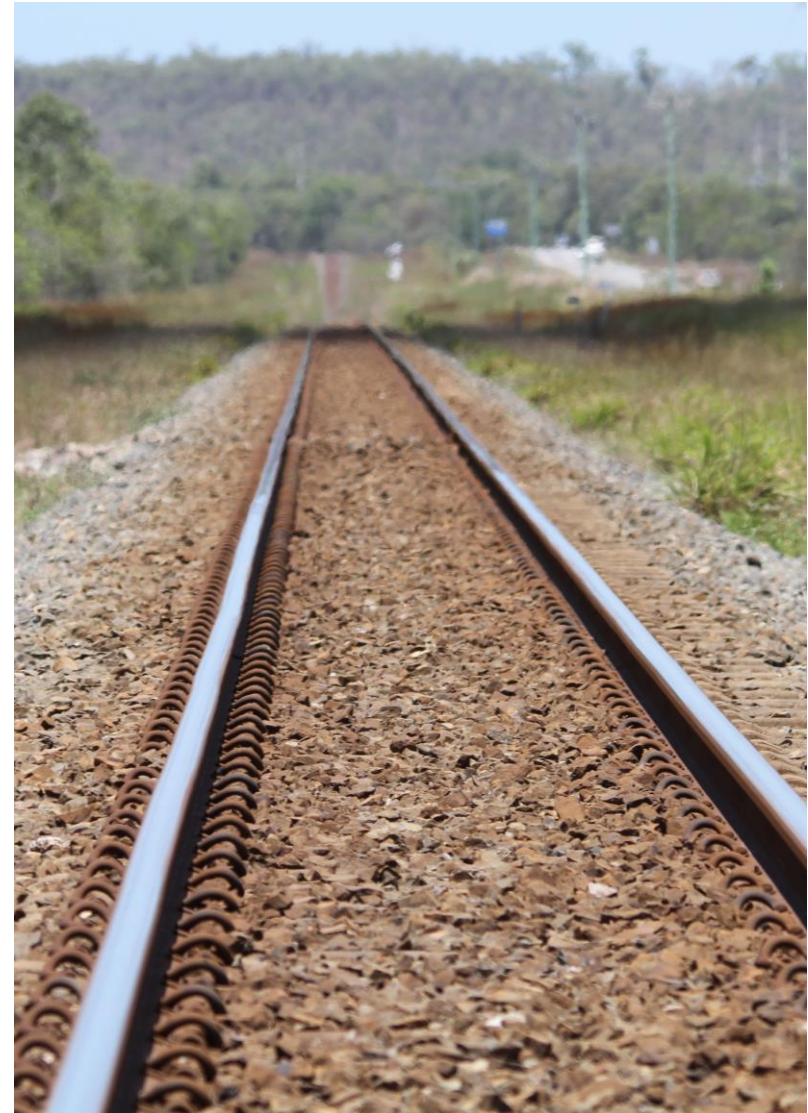
Council direction

Over the last 12 months, a majority of residents (55%) believe the direction of Council's overall performance has stayed the same – up one percentage point since 2021.

- A fifth of residents (20%) believe Council's direction has improved in the last 12 months, up two percentage points on 2021.
- A similar proportion of residents (21%) believe it has deteriorated, down two percentage points on 2021.

Perceptions of the direction of Council's overall performance (index score of 50) have returned to their 2017 levels but are not yet as high as the peak rating of 55 in 2012, 2014 and 2017.

- Current perceptions of Council direction are in line with the Regional Centres group and State-wide averages for councils (index scores of 52 and 50 respectively).
- The most satisfied with Council direction are residents aged 35 to 49 years, women and residents aged 65 years and over (all index scores of 53).





Overall council direction last 12 months

2022 overall council direction (index scores)

		2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
35-49	53	46	35	42	42	45	50	47	59	48	52
Women	53	50	39	51	44	54	58	56	55	54	57
65+	53	48	31	48	43	51	58	56	59	54	55
Regional Centres	52	54	50	52	53	55	51	53	n/a	n/a	n/a
Horsham Area	51	49	36	49	43	52	56	55	55	n/a	56
State-wide	50	53	51	53	52	53	51	53	53	53	52
Horsham	50	47	35	47	42	50	55	53	55	54	55
Rural Area	50	41	28	36	37	45	52	47	54	n/a	52
18-34	47	48	41	53	44	56	55	55	47	58	57
Men	46	44	31	42	39	46	51	50	55	53	53
50-64	44	44	35	40	36	47	55	51	54	54	54
Other	37*	41	46	56	52	45	45	42	57	n/a	51

Q6. Over the last 12 months, what is your view of the direction of Horsham Rural City Council's overall performance?

Base: All respondents. Councils asked State-wide: 67 Councils asked group: 9

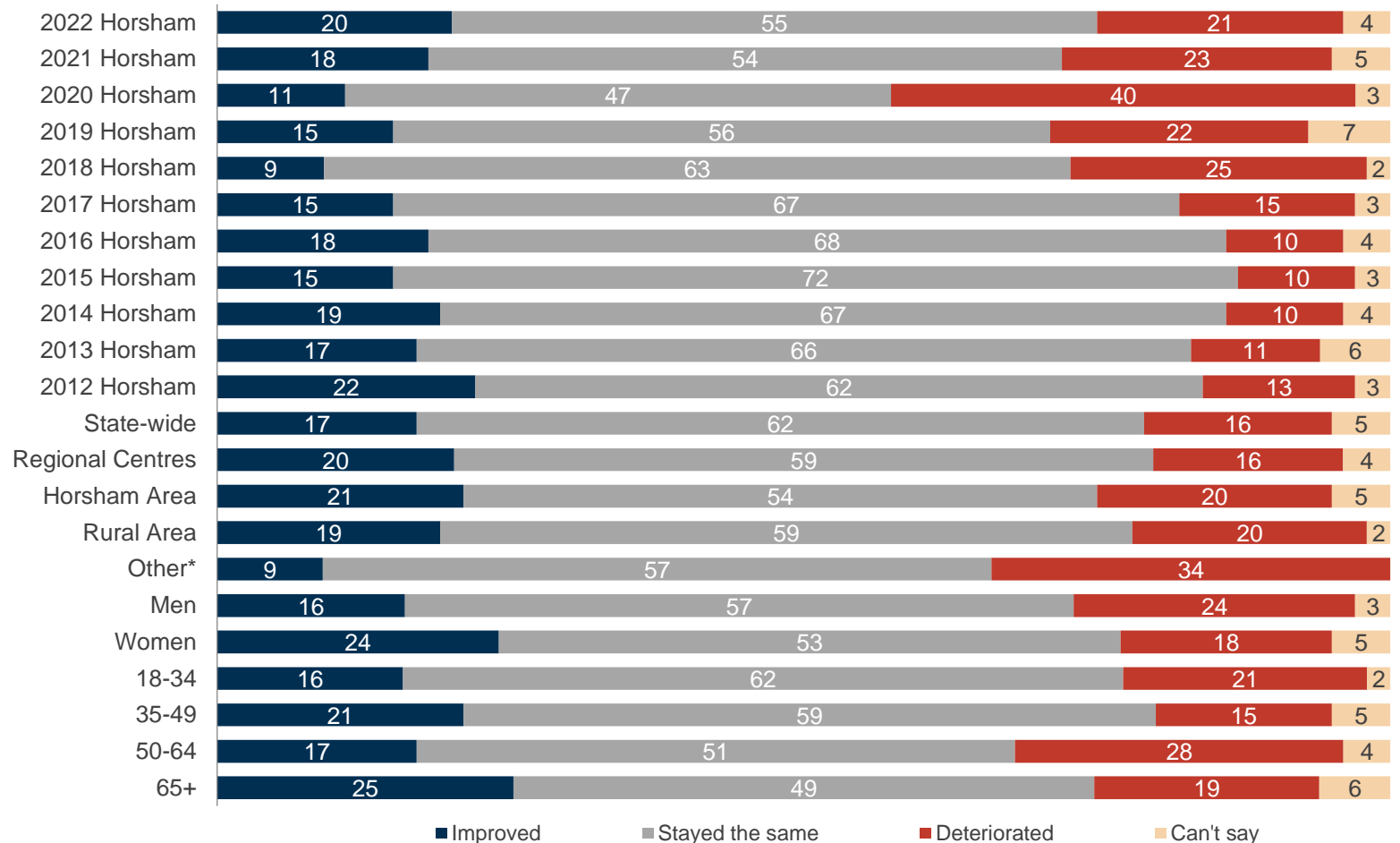
Note: Please see Appendix A for explanation of significant differences.

*Caution: small sample size < n=30



Overall council direction last 12 months

2022 overall council direction (%)



Q6. Over the last 12 months, what is your view of the direction of Horsham Rural City Council's overall performance?

Base: All respondents. Councils asked State-wide: 67 Councils asked group: 9

*Caution: small sample size < n=30

Individual service areas



Community consultation and engagement performance



2022 consultation and engagement performance (index scores)

		2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
35-49	56	52	43	50	49	53	56	58	60	60	59
Women	55	52	44	56	55	59	63	63	63	62	61
Horsham Area	55	50	42	56	54	57	61	62	62	n/a	62
65+	55	46	38	56	53	59	63	64	66	58	65
State-wide	54	56	55	56	55	55	54	56	57	57	57
Regional Centres	54	54	51	54	55	54	52	53	n/a	n/a	n/a
Horsham	53	48	41	54	53	57	61	61	62	60	61
Men	50	44	37	51	51	55	58	58	61	58	61
18-34	50	50	44	58	59	62	61	63	63	63	63
50-64	50	44	38	47	49	54	62	57	57	60	56
Rural Area	49	44	35	47	51	57	58	58	58	n/a	58
Other	40*	38	52	47	46	58	73	58	66	n/a	60

Q2. How has Council performed on 'Community consultation and engagement' over the last 12 months?

Base: All respondents. Councils asked State-wide: 67 Councils asked group: 9

Note: Please see Appendix A for explanation of significant differences.

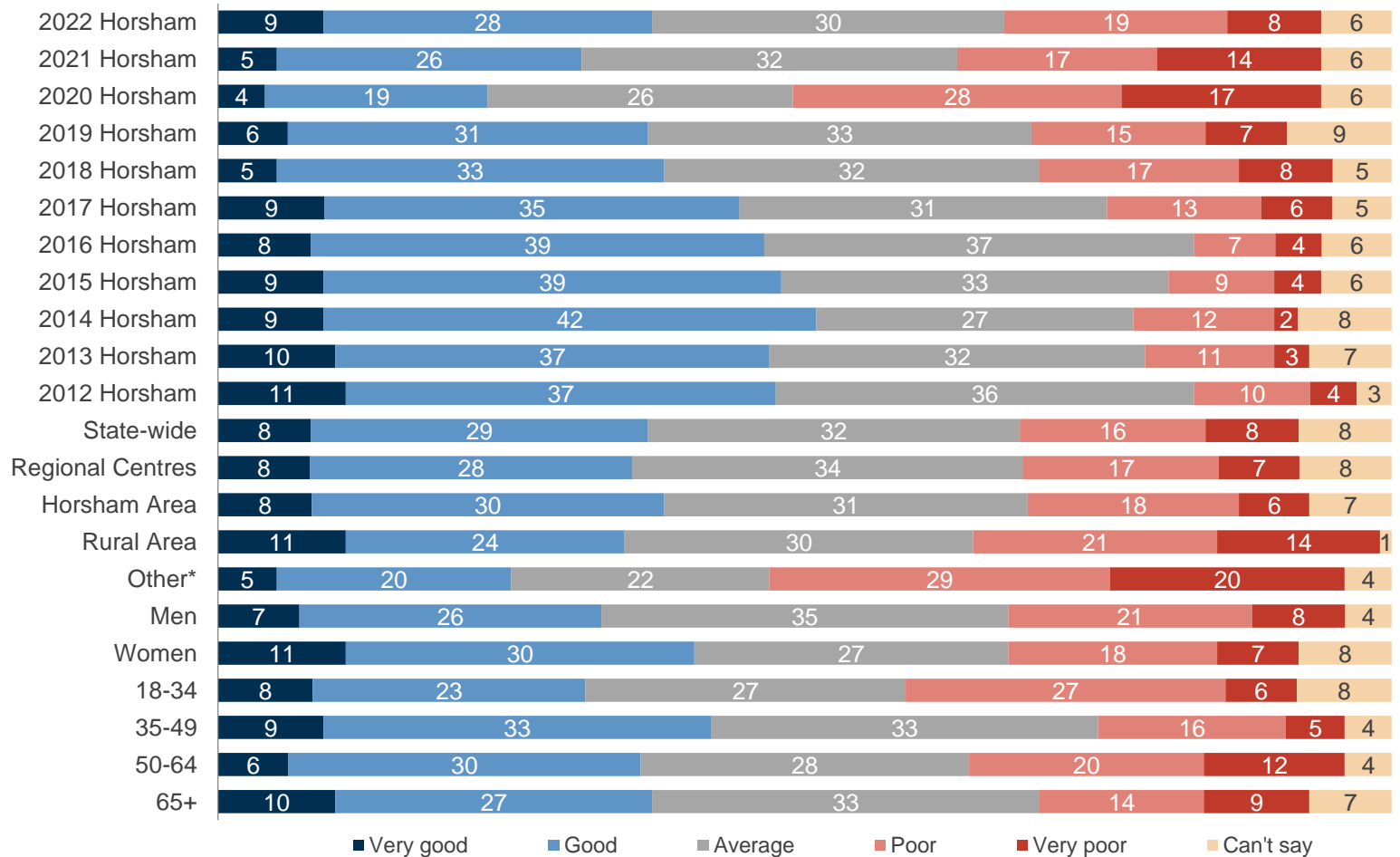
*Caution: small sample size < n=30



Community consultation and engagement performance



2022 consultation and engagement performance (%)



Q2. How has Council performed on 'Community consultation and engagement' over the last 12 months?

Base: All respondents. Councils asked State-wide: 67 Councils asked group: 9

*Caution: small sample size < n=30

Decisions made in the interest of the community performance



2022 community decisions made performance (index scores)

		2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Women	54	54	43	53	50	62	64	60	59	n/a	n/a
State-wide	54	56	53	55	54	54	54	55	57	n/a	n/a
35-49	54	47	34	48	51	53	56	56	59	n/a	n/a
65+	54	47	41	51	52	59	63	59	63	n/a	n/a
Horsham Area	54	52	40	52	51	59	62	60	59	n/a	n/a
Regional Centres	54	54	50	52	52	52	51	52	n/a	n/a	n/a
Horsham	52	48	39	49	49	58	60	58	58	n/a	n/a
18-34	52	55	43	51	48	64	62	60	57	n/a	n/a
Men	50	43	35	45	48	54	57	56	58	n/a	n/a
50-64	48	43	38	46	47	55	59	56	53	n/a	n/a
Rural Area	47	41	36	40	44	55	54	54	55	n/a	n/a
Other	46*	39	48	48	54	54	55	54	66	n/a	n/a

Q2. How has Council performed on 'Decisions made in the interest of the community' over the last 12 months?

Base: All respondents. Councils asked State-wide: 67 Councils asked group: 9

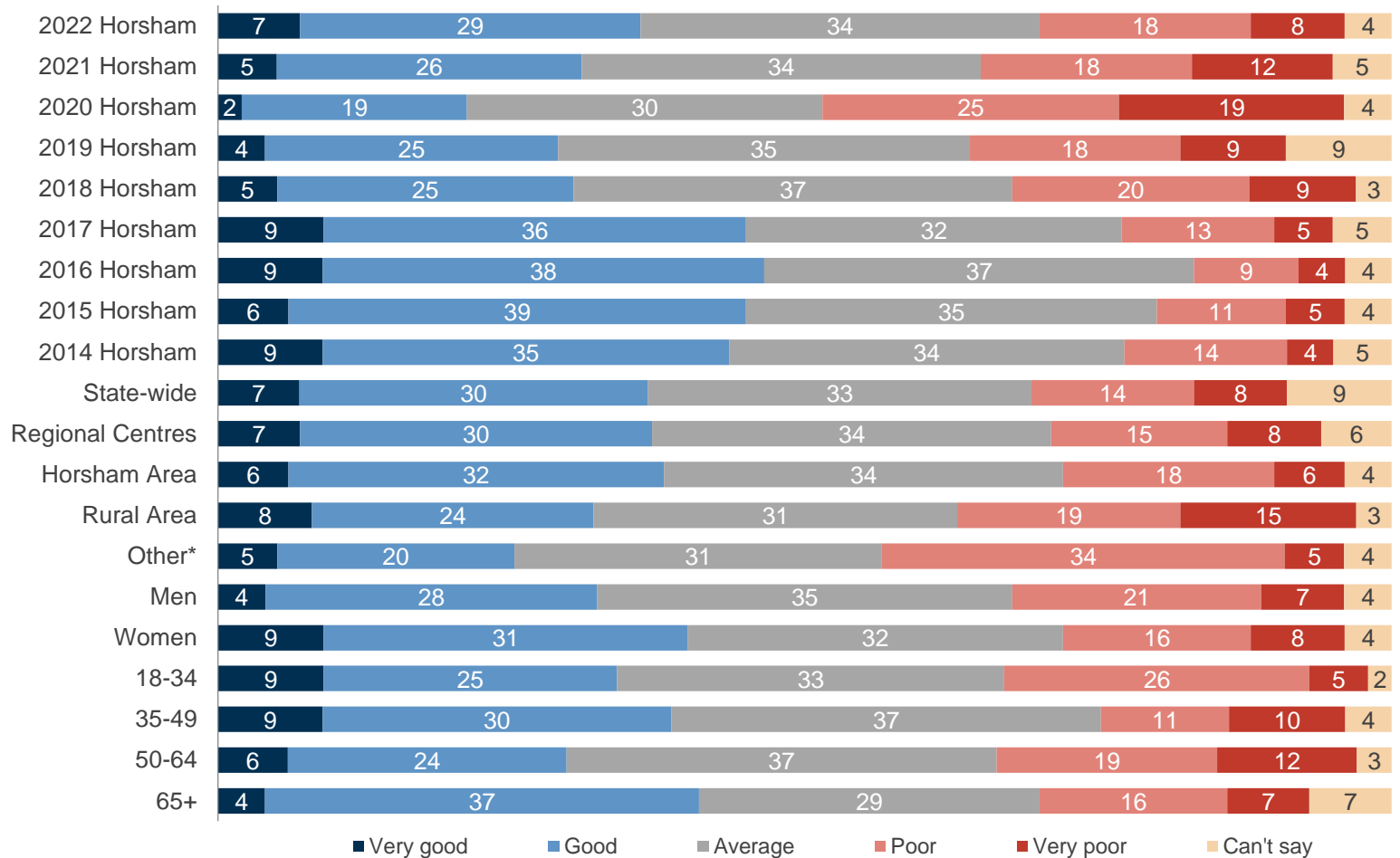
Note: Please see Appendix A for explanation of significant differences.

*Caution: small sample size < n=30

Decisions made in the interest of the community performance



2022 community decisions made performance (%)



Q2. How has Council performed on 'Decisions made in the interest of the community' over the last 12 months?

Base: All respondents. Councils asked State-wide: 67 Councils asked group: 9

*Caution: small sample size < n=30

The condition of sealed local roads in your area performance



2022 sealed local roads performance (index scores)

		2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Regional Centres	54▲	60	55	57	54	53	54	55	n/a	n/a	n/a
65+	53▲	53	48	50	47	46	53	55	59	n/a	n/a
State-wide	53▲	57	54	56	53	53	54	55	55	n/a	n/a
Women	48	51	43	48	45	46	47	52	54	n/a	n/a
Horsham Area	48	51	40	48	47	46	49	51	55	n/a	n/a
Horsham	45	47	39	45	44	44	45	48	54	n/a	n/a
50-64	45	43	36	45	39	44	42	45	52	n/a	n/a
Men	42	42	35	41	42	41	44	44	53	n/a	n/a
35-49	42	41	35	39	41	40	41	42	54	n/a	n/a
18-34	40	44	34	43	46	43	44	48	49	n/a	n/a
Rural Area	40	36	33	35	36	36	40	41	49	n/a	n/a
Other	28*▼	27	40	42	34	42	25	43	54	n/a	n/a

Q2. How has Council performed on 'The condition of sealed local roads in your area' over the last 12 months?

Base: All respondents. Councils asked State-wide: 67 Councils asked group: 9

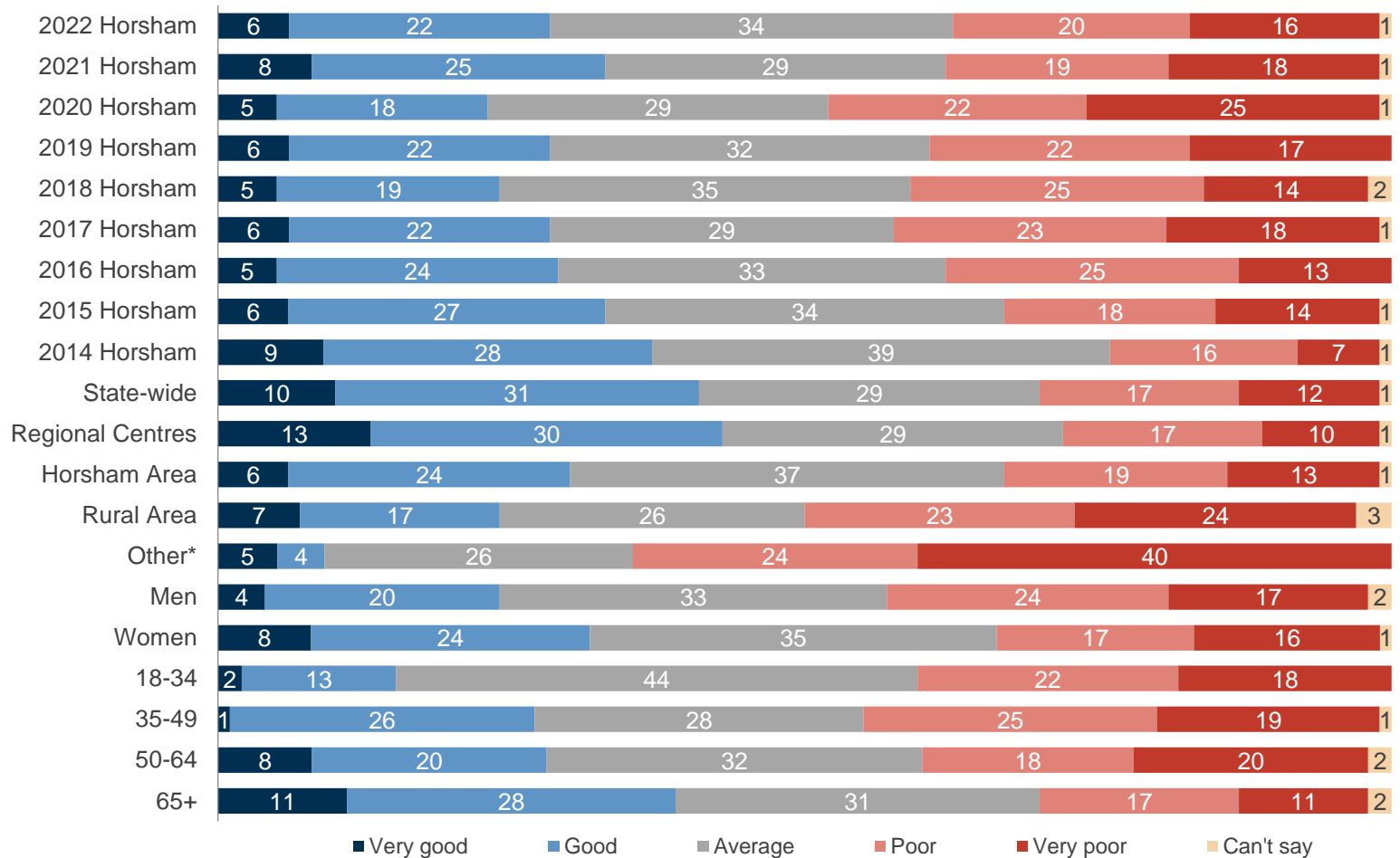
Note: Please see Appendix A for explanation of significant differences.

*Caution: small sample size < n=30

The condition of sealed local roads in your area performance



2022 sealed local roads performance (%)



Q2. How has Council performed on 'The condition of sealed local roads in your area' over the last 12 months?

Base: All respondents. Councils asked State-wide: 67 Councils asked group: 9

*Caution: small sample size < n=30



Waste management performance



2022 waste management performance (index scores)

		2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
65+	74▲	73	n/a	n/a	n/a	n/a	n/a	n/a	79	n/a	n/a
50-64	70	60	n/a	n/a	n/a	n/a	n/a	n/a	76	n/a	n/a
Horsham Area	69	73	n/a	n/a	n/a	n/a	n/a	n/a	78	n/a	n/a
Women	69	73	n/a	n/a	n/a	n/a	n/a	n/a	77	n/a	n/a
Regional Centres	68	69	66	68	70	69	69	71	n/a	n/a	n/a
State-wide	68	69	65	68	70	71	70	72	73	71	72
Horsham	68	70	n/a	n/a	n/a	n/a	n/a	n/a	76	n/a	n/a
Men	67	66	n/a	n/a	n/a	n/a	n/a	n/a	76	n/a	n/a
Rural Area	66	65	n/a	n/a	n/a	n/a	n/a	n/a	72	n/a	n/a
35-49	65	68	n/a	n/a	n/a	n/a	n/a	n/a	76	n/a	n/a
18-34	63	72	n/a	n/a	n/a	n/a	n/a	n/a	75	n/a	n/a
Other	59*	50	n/a	n/a	n/a	n/a	n/a	n/a	71	n/a	n/a

Q2. How has Council performed on 'Waste management' over the last 12 months?

Base: All respondents. Councils asked State-wide: 67 Councils asked group: 9

Note: Please see Appendix A for explanation of significant differences.

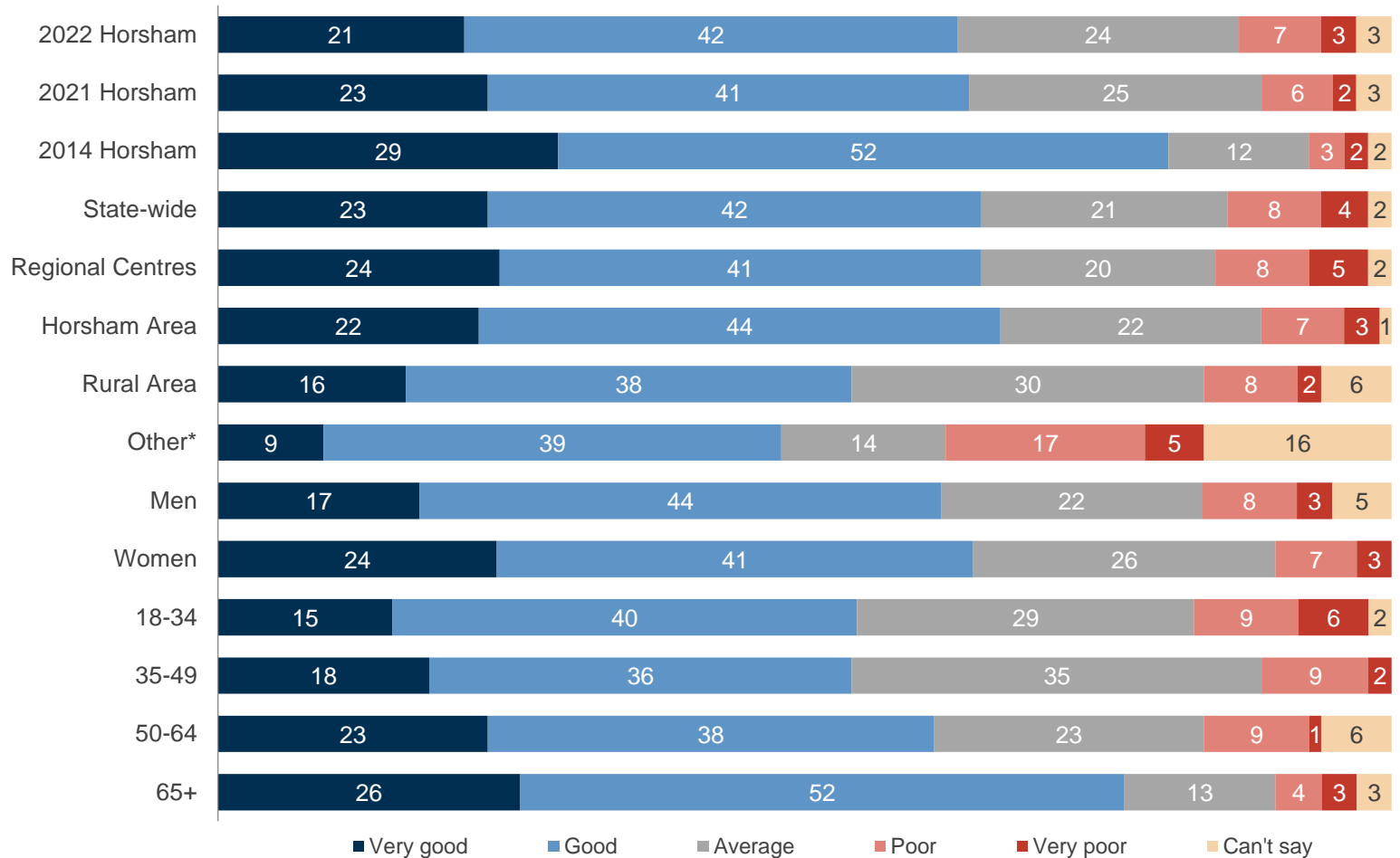
*Caution: small sample size < n=30



Waste management performance



2022 waste management performance (%)



Q2. How has Council performed on 'Waste management' over the last 12 months?

Base: All respondents. Councils asked State-wide: 67 Councils asked group: 9

*Caution: small sample size < n=30

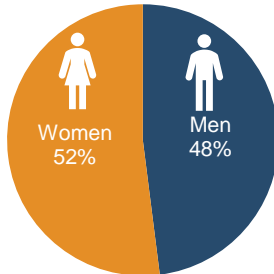
Detailed demographics



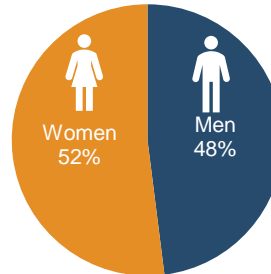
Gender and age profile

2022 gender

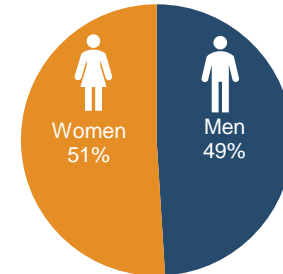
Horsham



Regional Centres

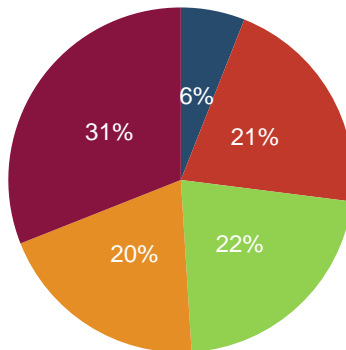


State-wide

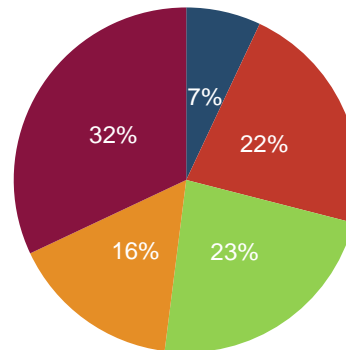


2022 age

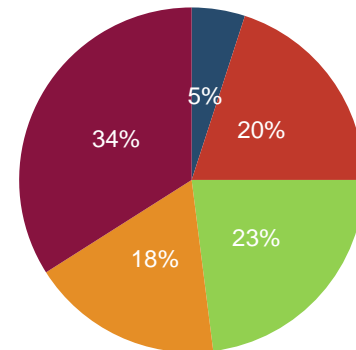
Horsham



Regional Centres



State-wide



■ 18-24 ■ 25-34 ■ 35-49 ■ 50-64 ■ 65+


■ 18-24 ■ 25-34 ■ 35-49 ■ 50-64 ■ 65+

■ 18-24 ■ 25-34 ■ 35-49 ■ 50-64 ■ 65+

S3. [Record gender] / S4. To which of the following age groups do you belong?

Base: All respondents. Councils asked State-wide: 67 Councils asked group: 9

Please note that for the reason of simplifying reporting, interlocking age and gender reporting has not been included in this report. Interlocking age and gender analysis is still available in the dashboard and data tables provided alongside this report.



Appendix A: Index scores, margins of error and significant differences



Appendix A: Index Scores

Index Scores

Many questions ask respondents to rate council performance on a five-point scale, for example, from 'very good' to 'very poor', with 'can't say' also a possible response category. To facilitate ease of reporting and comparison of results over time, starting from the 2012 survey and measured against the state-wide result and the council group, an 'Index Score' has been calculated for such measures.

The Index Score is calculated and represented as a score out of 100 (on a 0 to 100 scale), with 'can't say' responses excluded from the analysis. The '% RESULT' for each scale category is multiplied by the 'INDEX FACTOR'. This produces an 'INDEX VALUE' for each category, which are then summed to produce the 'INDEX SCORE', equating to '60' in the following example.

Similarly, an Index Score has been calculated for the Core question 'Performance direction in the last 12 months', based on the following scale for each performance measure category, with 'Can't say' responses excluded from the calculation.

SCALE CATEGORIES	% RESULT	INDEX FACTOR	INDEX VALUE
Very good	9%	100	9
Good	40%	75	30
Average	37%	50	19
Poor	9%	25	2
Very poor	4%	0	0
Can't say	1%	--	INDEX SCORE 60

SCALE CATEGORIES	% RESULT	INDEX FACTOR	INDEX VALUE
Improved	36%	100	36
Stayed the same	40%	50	20
Deteriorated	23%	0	0
Can't say	1%	--	INDEX SCORE 56



Appendix A: Margins of error

The sample size for the 2022 State-wide Local Government Community Satisfaction Survey for Horsham Rural City Council was n=400. Unless otherwise noted, this is the total sample base for all reported charts and tables.

The maximum margin of error on a sample of approximately n=400 interviews is +/-4.8% at the 95% confidence level for results around 50%. Margins of error will be larger for any sub-samples. As an example, a result of 50% can be read confidently as falling midway in the range 45.2% - 54.8%.

Maximum margins of error are listed in the table below, based on a population of 15,400 people aged 18 years and over for Horsham Rural City Council, according to ABS estimates.

Demographic	Actual survey sample size	Weighted base	Maximum margin of error at 95% confidence interval
Horsham Rural City Council	400	400	+/-4.8
Men	182	192	+/-7.2
Women	218	208	+/-6.6
Horsham Area	293	298	+/-5.7
Rural Area	88	86	+/-10.5
Other	19	16	+/-23.1
18-34 years	52	106	+/-13.7
35-49 years	81	88	+/-10.9
50-64 years	104	82	+/-9.6
65+ years	163	125	+/-7.7



Appendix A: Significant difference reporting notation

Within tables and index score charts throughout this report, statistically significant differences at the 95% confidence level are represented by upward directing green (▲) and downward directing red arrows (▼).

Significance when noted indicates a significantly higher or lower result for the analysis group in comparison to the 'Total' result for the council for that survey question for that year. Therefore in the example below:

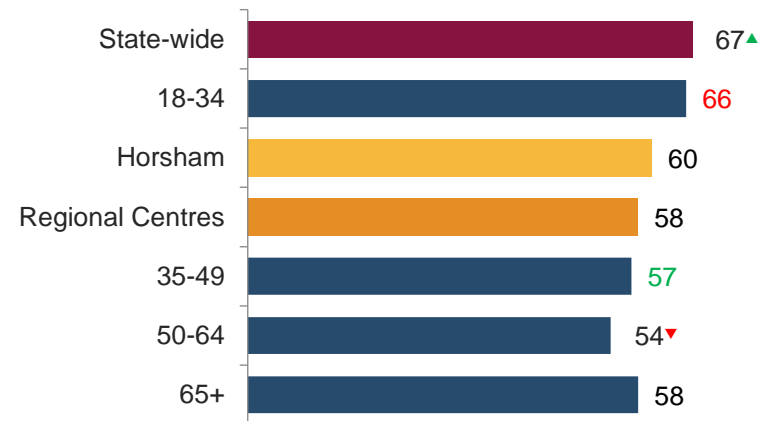
- ▲ The state-wide result is significantly higher than the overall result for the council.
- ▼ The result among 50-64 year olds is significantly lower than for the overall result for the council.

Further, results shown in green and red indicate significantly higher or lower results than in 2021.

Therefore in the example below:

- The result among 35-49 year olds in the council is **significantly higher** than the result achieved among this group in 2021.
- The result among 18-34 year olds in the council is **significantly lower** than the result achieved among this group in 2021.

**2022 overall performance (index scores)
(example extract only)**





Appendix A: Index score significant difference calculation

The test applied to the Indexes was an Independent Mean Test, as follows:

$$Z \text{ Score} = (\$1 - \$2) / \text{Sqrt} ((\$5^2 / \$3) + (\$6^2 / \$4))$$

Where:

- \$1 = Index Score 1
- \$2 = Index Score 2
- \$3 = unweighted sample count 1
- \$4 = unweighted sample count 2
- \$5 = standard deviation 1
- \$6 = standard deviation 2

All figures can be sourced from the detailed cross tabulations.

The test was applied at the 95% confidence interval, so if the Z Score was greater than +/- 1.954 the scores are significantly different.

Appendix B: Further project information



Appendix B: Further information

Further information about the report and explanations about the State-wide Local Government Community Satisfaction Survey can be found in this section including:

- Background and objectives
- Analysis and reporting
- Glossary of terms

Detailed survey tabulations

Detailed survey tabulations are available in supplied Excel file.

Contacts

For further queries about the conduct and reporting of the 2022 State-wide Local Government Community Satisfaction Survey, please contact JWS Research on

(03) 8685 8555 or via email:

admin@jwsresearch.com



Appendix B: Survey methodology and sampling

The 2022 results are compared with previous years, as detailed below:

- 2021, n=400 completed interviews, conducted in the period of 28th January – 18th March.
- 2020, n=400 completed interviews, conducted in the period of 30th January – 22nd March.
- 2019, n=401 completed interviews, conducted in the period of 1st February – 30th March.
- 2018, n=400 completed interviews, conducted in the period of 1st February – 30th March.
- 2017, n=400 completed interviews, conducted in the period of 1st February – 30th March.
- 2016, n=400 completed interviews, conducted in the period of 1st February – 30th March.
- 2015, n=400 completed interviews, conducted in the period of 1st February – 30th March.
- 2014, n=400 completed interviews, conducted in the period of 31st January – 11th March.
- 2013, n=400 completed interviews, conducted in the period of 1st February – 24th March.
- 2012, n=400 completed interviews, conducted in the period of 18th May – 30th June.

Minimum quotas of gender within age groups were applied during the fieldwork phase. Post-survey weighting was then conducted to ensure accurate representation of the age and gender profile of the Horsham Rural City Council area.

Any variation of +/-1% between individual results and net scores in this report or the detailed survey tabulations is due to rounding. In reporting, ‘—’ denotes not mentioned and ‘0%’ denotes mentioned by less than 1% of respondents. ‘Net’ scores refer to two or more response categories being combined into one category for simplicity of reporting.

This survey was conducted by Computer Assisted Telephone Interviewing (CATI) as a representative random probability survey of residents aged 18+ years in Horsham Rural City Council.

Survey sample matched to the demographic profile of Horsham Rural City Council as determined by the most recent ABS population estimates was purchased from an accredited supplier of publicly available phone records, including up to 60% mobile phone numbers to cater to the diversity of residents within Horsham Rural City Council, particularly younger people.

A total of n=400 completed interviews were achieved in Horsham Rural City Council. Survey fieldwork was conducted across four quarters from 8th June, 2021 – 24th March, 2022.



Appendix B: Analysis and reporting

All participating councils are listed in the State-wide report published on the DELWP website. In 2022, 67 of the 79 Councils throughout Victoria participated in this survey. For consistency of analysis and reporting across all projects, Local Government Victoria has aligned its presentation of data to use standard council groupings. Accordingly, the council reports for the community satisfaction survey provide analysis using these standard council groupings. Please note that councils participating across 2012-2022 vary slightly.

Council Groups

Horsham Rural City Council is classified as a Regional Centres council according to the following classification list:

- Metropolitan, Interface, Regional Centres, Large Rural & Small Rural.

Councils participating in the Regional Centres group are:

- Ballarat, Greater Bendigo, Greater Geelong, Horsham, Latrobe, Mildura, Wangaratta, Warrnambool and Wodonga.

Wherever appropriate, results for Horsham Rural City Council for this 2022 State-wide Local Government Community Satisfaction Survey have been compared against other participating councils in the Regional Centres group and on a state-wide basis. Please note that council groupings changed for 2015, and as such comparisons to council group results before that time can not be made within the reported charts.



Appendix B: 2012 survey revision

The survey was revised in 2012. As a result:

- The survey is now conducted as a representative random probability survey of residents aged 18 years or over in local councils, whereas previously it was conducted as a 'head of household' survey.
- As part of the change to a representative resident survey, results are now weighted post survey to the known population distribution of Horsham Rural City Council according to the most recently available Australian Bureau of Statistics population estimates, whereas the results were previously not weighted.
- The service responsibility area performance measures have changed significantly and the rating scale used to assess performance has also changed.

As such, the results of the 2012 State-wide Local Government Community Satisfaction Survey should be considered as a benchmark. Please note that comparisons should not be made with the State-wide Local Government Community Satisfaction Survey results from 2011 and prior due to the methodological and sampling changes. Comparisons in the period 2012-2022 have been made throughout this report as appropriate.



Appendix B:

Core, optional and tailored questions

Core, optional and tailored questions

Over and above necessary geographic and demographic questions required to ensure sample representativeness, a base set of questions for the 2022 State-wide Local Government Community Satisfaction Survey was designated as 'Core' and therefore compulsory inclusions for all participating Councils.

These core questions comprised:

- Overall performance last 12 months (Overall performance)
- Value for money in services and infrastructure (Value for money)
- Contact in last 12 months (Contact)
- Rating of contact (Customer service)
- Overall council direction last 12 months (Council direction)
- Community consultation and engagement (Consultation)
- Decisions made in the interest of the community (Making community decisions)
- Condition of sealed local roads (Sealed local roads)
- Waste management

Reporting of results for these core questions can always be compared against other participating councils in the council group and against all participating councils state-wide. Alternatively, some questions in the 2022 State-wide Local Government Community Satisfaction Survey were optional. Councils also had the ability to ask tailored questions specific only to their council.



Appendix B: Analysis and reporting

Reporting

Every council that participated in the 2022 State-wide Local Government Community Satisfaction Survey receives a customised report. In addition, the State government is supplied with this State-wide summary report of the aggregate results of 'Core' and 'Optional' questions asked across all council areas surveyed, which is available at:

<https://www.localgovernment.vic.gov.au/our-programs/council-community-satisfaction-survey>

Tailored questions commissioned by individual councils are reported only to the commissioning council and not otherwise shared unless by express written approval of the commissioning council.



Appendix B: Glossary of terms

Core questions: Compulsory inclusion questions for all councils participating in the CSS.

CSS: 2022 Victorian Local Government Community Satisfaction Survey.

Council group: One of five classified groups, comprising: metropolitan, interface, regional centres, large rural and small rural.

Council group average: The average result for all participating councils in the council group.

Highest / lowest: The result described is the highest or lowest result across a particular demographic sub-group e.g. men, for the specific question being reported. Reference to the result for a demographic sub-group being the highest or lowest does not imply that it is significantly higher or lower, unless this is specifically mentioned.

Index score: A score calculated and represented as a score out of 100 (on a 0 to 100 scale). This score is sometimes reported as a figure in brackets next to the category being described, e.g. men 50+ (60).

Optional questions: Questions which councils had an option to include or not.

Percentages: Also referred to as 'detailed results', meaning the proportion of responses, expressed as a percentage.

Sample: The number of completed interviews, e.g. for a council or within a demographic sub-group.

Significantly higher / lower: The result described is significantly higher or lower than the comparison result based on a statistical significance test at the 95% confidence limit. If the result referenced is statistically higher or lower then this will be specifically mentioned, however not all significantly higher or lower results are referenced in summary reporting.

State-wide average: The average result for all participating councils in the State.

Tailored questions: Individual questions tailored by and only reported to the commissioning council.

Weighting: Weighting factors are applied to the sample for each council based on available age and gender proportions from ABS census information to ensure reported results are proportionate to the actual population of the council, rather than the achieved survey sample.

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J W S R E S E A R C H

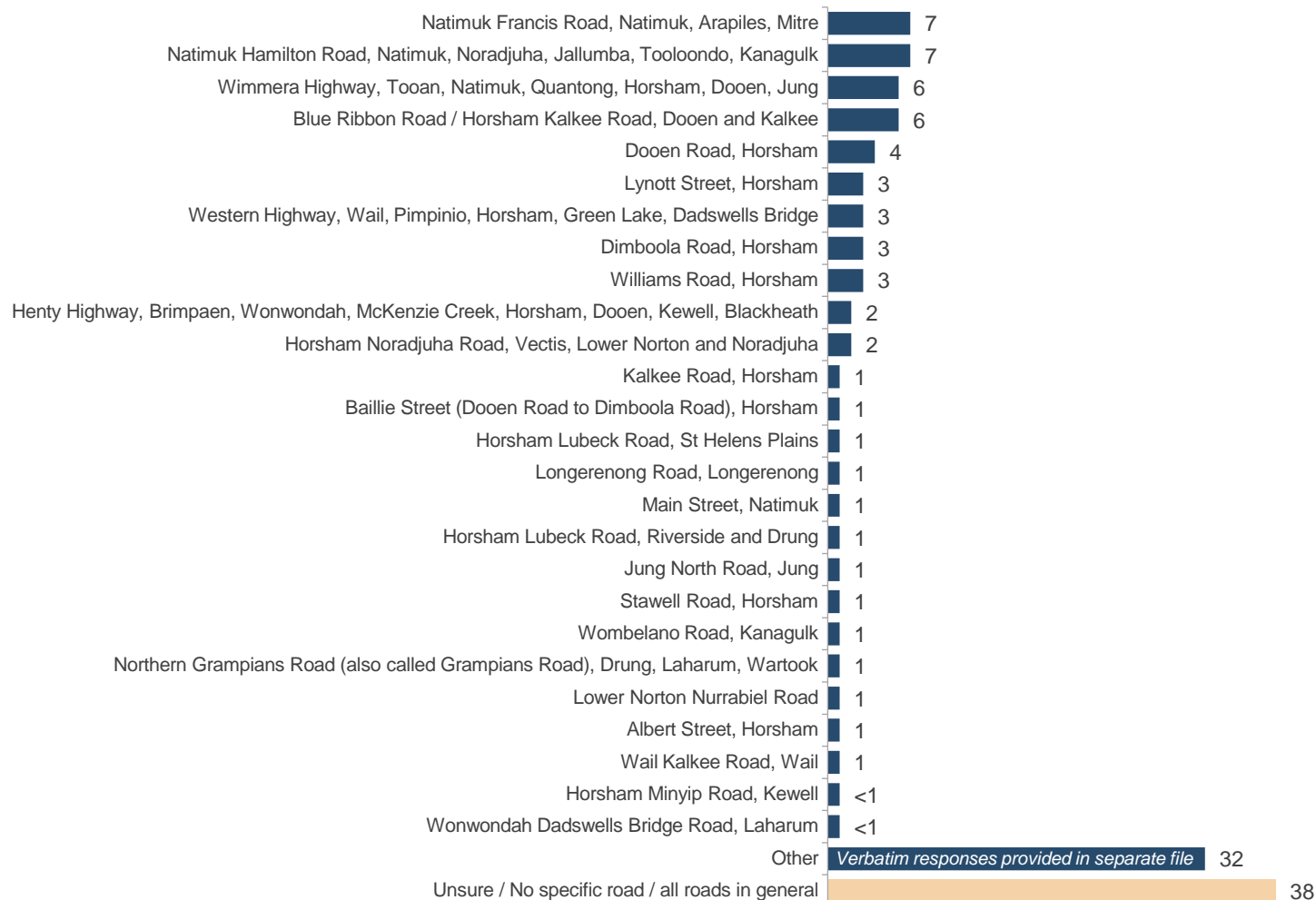
Local Government Community Satisfaction Survey

Horsham Rural City Council 2022 Tailored Question

Coordinated by the Department of Jobs,
Precincts and Regions on behalf of
Victorian councils

Sealed roads of concern

2022 Sealed roads of concern (%)



HO2. You earlier rated the performance of sealed local roads as [INSERT RESPONSE FROM Q2(Y): poor/ very poor], can you specify which particular road or roads are of concern?

Base: Those who rated performance of sealed local roads as poor or very poor (n=142).

To further investigate the 32% 'Other' responses, please refer to verbatim responses in additional data file.

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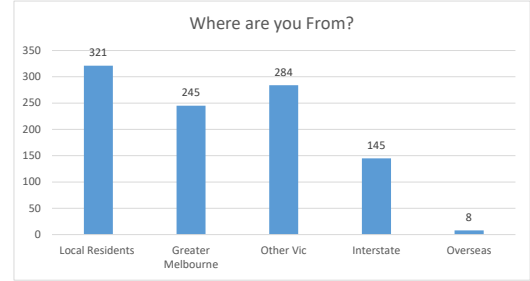
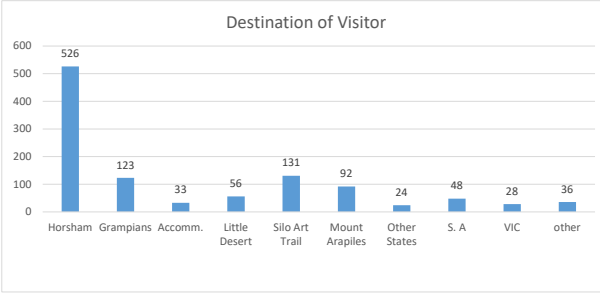
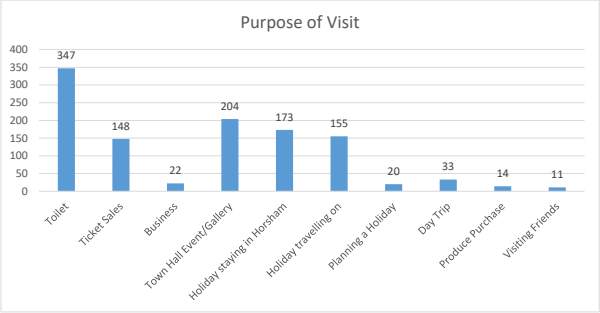
Mark Zuker
Managing Director
mzucker@jwsresearch.com

Katrina Cox
Director of Client Services
kcox@jwsresearch.com



J W S R E S E A R C H

Month: April							
		Totals	Week 1	Week 2	Week 3	Week 4	Week 5
Date			1st-3rd	4th-10th	11th-17th	13th-24th	25th-30th
Purpose of Visit	Toilet	347	21	83	73	104	66
	Ticket Sales	148	11	21	16	48	52
	Business	22	0	5	1	5	11
	Town Hall Event/Gallery	204	8	157	7	19	13
	Holiday staying in Horsham	173	22	22	31	57	41
	Holiday travelling on	155	12	49	30	44	20
	Planning a Holiday	20	1	5	1	6	7
	Day Trip	33	2	3	16	5	7
	Produce Purchase	14	2	2	4		6
	Visiting Friends	11	1	2	0	2	6
	TOTALS	1127	80	349	179	290	229
Destination of Visitor	Horsham	526	39	210	97	118	62
	Gramplains	123	6	41	22	31	23
	Accomm.	33	3	5	3	13	9
	Little Desert	56	1	19	8	22	6
	Silo Art Trail	131	16	32	20	33	30
	Mount Arapiles	92	11	22	26	20	13
	Other States	24	2	0	2	7	13
	S. A	48	1	14	7	13	13
	VIC	28	0	8	4	7	9
	other	36	0	31		5	0
	Where are you From?	Local Residents	321	5	168	34	59
Greater Melbourne		245	18	56	69	68	34
Other Vic		284	16	116	41	72	39
Interstate		145	17	40	30	46	12
Overseas		8	0	3	5	0	0
Notes				Overseas travellers from Singapore	2 After hours packs taken Overseas travellers from Spain and UK Good Friday CLOSED		5 After Hours Packs Taken ANZAC Day CLOSED



Origin of Phone Call

Date	Total	Horsham Rural City	Country Vic	Melbourne	Other States	Overseas
Total	211					
Week 1	13	8	3	2	0	0
Week 2	65	31	20	12	2	0
Week 3	34	19	8	5	2	0
Week 4	62	27	20	7	8	0
Week 5	37	25	7	3	2	0

Purpose of Emails

Date	Info Centre Business	Other Business	Event/con ference	Planning Holiday	Other	Total
Week 1	8	0	0	0	1	9
Week 2	32	25	7	2	5	71
Week 3	48	15	0	0	7	70
Week 4	33	13	10	4	10	70
Week 5	30	19	2	1	0	52
TOTAL	151	72	19	7	23	272

INFORMAL MEETINGS OF COUNCILLORS
COUNCIL BRIEFING HELD IN THE COUNCIL CHAMBERS
ON MONDAY 6 JUNE 2022 AT 5.00PM

TO ATTEND: Cr Robyn Gulline, Mayor; Cr D Bowe, Cr D Bell (attended by zoom), Cr L Power, Cr P Flynn, Sunil Bhalla, Chief Executive Officer; Graeme Harrison, Director Corporate Services; Kevin O'Brien, Director Communities and Place; John Martin, Director Infrastructure

APOLOGIES: Cr Claudia Haenel, Cr Ian Ross

1. WELCOME AND INTRODUCTION

Cr Gulline welcomed everyone.

2. DISCLOSURE OF CONFLICT OF INTEREST SEC 130 and 131, LOCAL GOVERNMENT ACT 2020 AND HORSHAM RURAL CITY COUNCIL GOVERNANCE RULES

Nil

3. PRESENTATIONS

3.1 COMMUNITY SATISFACTION SURVEY RESULTS (Appendix 3.1) 5:00pm to 5:25pm

Attending: Mark Zuker, JWS Research (attending by zoom)
HRCC Managers

Mark provided an overview of the community satisfaction results for the 2022 year.

3.2 GRAMPIANS TOURISM 5:30pm to 6:05pm

Attending: Marc Sleeman & David Jochinke

Marc spoke to the latest research of what Grampians Tourism is undertaking.

3.3 BODY WORN CAMERAS 6:05pm to 6:15pm

Attending: Jason Brady

Jason spoke to the initiative for community safety staff to commence wearing body cameras.

4. COUNCIL MEETING REPORTS FOR DISCUSSION

4.1 Investment Attraction & Growth (KOB) Appendix 4.1 6:20pm to 6:25pm

Attending: Fiona Gormann

4.2 Grampians Tourism MOU (KOB) Appendix 4.2 6:25pm to 6:30pm

Attending: Fiona Gormann

4.3 VCAT/Planning/Building Update (KOB) Appendix 4.3 6:30pm to 6:40pm

Attending: Fiona Gormann

4.4 Financial Plan Review (GH) Appendix 4.4 6:40pm to 6:45pm

4.5 Road Management Plan – Vegetation on Footpaths Update (JM)

6:45pm 6:50pm

Appendix 4.5**5. VERBAL REPORTS**

5.1 Transfer Station – Payment Options (GH) 5 min

6:50pm to 6:55pm

Discussed the issue of changing to card only payments at the Kenny Road Transfer Station. Will transition it in over a 3 month period and make sure that there is a lot of media and comms on this change and signage at the facility.

6. GENERAL DISCUSSION (Sunil Bhalla)**6:55pm to 7:10pm**

Discussed inviting the Community Panel into Council for the third Monday in July to report on the things we said that we would do and allow time for a general open discussion and then invite them to dinner at the council chambers.

7. CLOSE

Meeting closed at 7:15pm

INFORMAL MEETINGS OF COUNCILLORS
COUNCIL BRIEFING HELD IN THE COUNCIL CHAMBERS
ON TUESDAY 14 JUNE 2022 AT 5.00PM

TO ATTENDEES: Cr Robyn Gulline, Mayor; Cr D Bowe (attended virtually), Cr Claudia Haenel (attended virtually); Cr L Power (arrived 5:35pm), Cr P Flynn (arrived 5:15pm); Sunil Bhalla, Chief Executive Officer; Graeme Harrison, Director Corporate Services; Kevin O'Brien, Director Communities and Place; John Martin, Director Infrastructure

APOLOGIES: Cr Di Bell, Cr Ian Ross

1. WELCOME AND INTRODUCTION

Cr Gulline welcomed everyone.

2. DISCLOSURE OF CONFLICT OF INTEREST SEC 130 and 131, LOCAL GOVERNMENT ACT 2020 AND HORSHAM RURAL CITY COUNCIL GOVERNANCE RULES

3. PRESENTATIONS

3.1 Strategic Planning Expo/Horsham Talks 2022 (GH) **Appendix 4.1** 5:00pm – 5:20pm

Attending: Kerrie Bell and Susan Surridge

Discussed the planned approach to the expo and plans to put this in place for August 2022. Seek further feedback from the councillors who were absent and pass onto staff.

3.2 NATIMUK ECONOMIC & SOCIAL PLAN (PROJECTURA) **Appendix 3.2** 5:20pm – 6:00pm

Attending: Brooke Hermans (Projectura), Fiona Gormann, Annie Minter

Discussed

3.3 DOMESTIC ANIMAL MANAGEMENT PLAN **Appendix 3.3** 6:00pm – 6:30pm

Attending: Claire Edwards (TAG Health) (virtual), Jason Brady

Discussed

4. COUNCIL MEETING REPORTS FOR DISCUSSION

4.2 Audit & Risk Committee (GH) **Appendix 4.2** 6:50pm – 6:55pm

Discussed the report and minutes from the recent meeting.

4.3 Policy Framework Review (GH) **Appendix 4.3** 6:55pm – 7:00pm

Discussed the Policy Framework review and any significant changes to the framework.

Dinner Break 7:00pm – 7:15pm

4.4 Budget Development 2022-2023 & Revenue & Rating Plan **Appendix 4.4** **7:00pm – 7:15pm**

Discussed the feedback received and proposed responses to that feedback, and some minor changes to the fees and charges as presented in the report.

4.5 RCCC Preferred Tender (GH) **Appendix 4.5** **7:15pm – 7:30pm**

Discussed

4.6 Cleaning Outdoor/Public Toilets (JM) **Appendix 4.6** **7:30pm – 7:35pm**

Discussed the tender evaluation.

4.7 CBD Pedestrian Safety – RRV Funding (JM) **Appendix 4.7** **7:35pm – 7:45pm**

Discussed

4.8 Wesley PACC (KOB) **Appendix 4.8** **7:45pm – 7:55pm**

Discussed

5. VERBAL REPORTS

5.1 Library Services Review (KOB) **7:55pm – 8:05pm**

6. REPORTS FOR INFORMATION ONLY

6.1 Finance & Performance Quarterly Report (GH) **Appendix 6.1**

7. GENERAL DISCUSSION (Sunil Bhalla)

8. CLOSE

Meeting closed at 7:40pm

APPENDIX 13.4A

Wimmera Southern Mallee Regional Transport Group (WSM RTG)
MINUTES

FRIDAY 27 MAY 2022
HORSHAM RURAL CITY COUNCIL
RECEPTION ROOM

Meeting start 12:30

1. Welcome – Chair Cr Kevin Erwin

Cr. Tim Meyer, West Wimmera
Cr. Kevin Erwin, Northern Grampians
Cr. Alan Getley, Buloke
Cr. Corinne Heintze, Yarriambiack
Cr. Les Power, Horsham
Cr. Nadam, Hindmarsh

Barry Crewther, Centre for Participation
Trenton Fithall, Northern Grampians
Mick Evans, Yarriambiack

Angela Daraxoglou, DoT

2. Apologies

John Martin, Horsham
Ram Uphadyaya, West Wimmera

John Griffiths, West Wimmera

Motion: That the apologies be accepted. Cr. Power/ Cr. Meyer. Carried

3. Minutes of Meeting held 25 March 2022

Motion: That the minutes be accepted as a true and correct record of the meeting of 25 March 2022. Cr. Heintze/ Cr. Meyer. Carried

4. Business Arising from Minutes

- Advocacy correspondence. Noted that the correspondence regarding speed limits instead of maintenance and narrow seals has not be sent to the Federal Minister as one has not yet been appointed.

5. Financial Statement

Previous Balance \$16,434.46
No change

Motion: That the financial report be received. Cr. Meyer/ Cr. Power. Carried

6. Correspondence

- In: Nil
- Out:
 - Letter to Minister Carroll – speed limits instead of maintenance

Motion: That the correspondence be received. Cr. Meyer/ Cr. Power. Carried

7. Reports

7.1. Department of Transport / Regional Roads Victoria

In addition, the circulated report:

- State budget allocated additional money for VLine maintenance, no defined lines at this point
- Western Highway/Nhill-Jeparit Rd intersection underway

- Roads of Strategic Importance program projects are locked in and planning money committed. Due to the new Federal Government, RRV will need to be requested to withdraw from the fund. The request is not guaranteed.

7.2. Centre for Participation – Barry Crewther

Community transport funded project underway. The project is set to create a digital platform to log and share trips. The Platform is designed to allow you to log your regular trips and allow other people to register interest in ride sharing, taking advantage of those vehicles already on the road. Project is currently in initial beta testing, seeing some minor bugs.

7.3. Council Representative Reports

- Buloke

Draft budget out for comment with +\$6M allocated to roads.

Nullawil – Birchip Rd reconstruction complete.

- Hindmarsh

Albacutya Bridge open to traffic

Western Highway/Nhill-Jeparit Rd Intersection progressing well.

- Horsham

Budget going out to community

Major issue is the matter of roads, advocating to transition grain to rail with consideration to the impact to local economy. Matter is only getting worse

- Northern Grampians

Budget out for public comment

General apron works underway at the Stawell Airport

Donald Mineral Sands initiated conversation with Council regarding planned works.

Asset Plan being draft and going to council for consideration. Serious consideration toward the matter of sustainability. Community engaged with mixed results, one major take away, community expect moderate traffic numbers (+4 VPD) on a road before the rate payer contribute to its maintenance.

- West Wimmera

LRCI going into roads due to the delivery timeframe restrictions

Funding application in for Heavy Vehicle and airport projects

Increasing dangers associated with quad trucks on local and C class roads

- Yarriambiack

Road Management Plan and Asset Plan being finalised

Managing issues with gravel, seeking a shared approach

Wind Farm being proposed

Capital Works on Community Map for public information

Motion: That the reports be received. Cr. Heintze / Cr. Power. Carried

7.4. Other Reports

8. General Business

8.1 Western Victorian Grains Supply Chains Project (DoT + media attachment)

Grain Supply Chain Study funding to be announced for Western Vic. Seek to engage with the farming industry and better understand where inputs (seed, fertiliser, etc.) are coming from and where the outputs are going.

No consideration will be given for different industry sectors. This is because the study aims to isolate the economic impacts for supply chains to the farming/grain sector. Mineral sands will not be included.

The areas cover the entire Western Victoria from Ballarat to the boarder. The study will be a public facing document in its final version.

8.2 Murray Basin Rail Project – Advocacy (Refer attachments)

Individual councils have already moved to support the Rail Freight Alliance Murray Basin Rail Project Position.

Motion: That the Wimmera Southern Mallee Regional Transport Group writes to Premier Andrews expressing concern over the Murray Basin Rail Project and request that the Premier honour his government's commitment to complete the Murray Basin Rail Project to its original scope. Cr. Getley / Cr. Meyer. Carried

8.3 Other – as raised by members

Members made note of the recent traffic accident history in the area on arterial's roads, including the Western Hwy. Concerns were raised for the safety and condition of informal detour routes. The question was raised, is there a means for local roads to be repaired for damage incurred impromptu informal detours? Regional Roads pre plan arterial detour routes but only come into effect once the traffic control response has been established.

9. Next meetings

29 July

30 September

24 November

10. Close

Cr Kevin Erwin

Chairman

Wimmera Southern Mallee Regional Transport Group



WIMMERA INTERMODAL FREIGHT TERMINAL ADVISORY COMMITTEE

AGENDA

9.15 am, Wednesday, 18 May 2022

Meeting Venue – Middle Meeting Room, Horsham Rural City Council Offices

Meeting No. 2022/1*

Attendees

Mr John Martin, Director, Infrastructure Services, HRCC
 Matt Eryurek – SCT
 Michael Fetini - SCT
 Joel Hastings – Acting Manager Investment Attraction and Growth

Apologies – Fiona Gormann – Manager Investment Attraction and Growth

1. Contract under review to reflect naming and any changes. Maddocks currently reviewing for HRCC.
2. Committee Status - Council has undertaken review of committees which includes retention of this group.
Action - Fiona to advise on make up of group and Terms of Reference
3. Operational Update – SCT
 - Working on increasing volumes and ongoing discussion with Johnson Asahi and WIM Resource.
 - Issues with rail and potential mineral sands and function of steering group discussed
 - COVID has impacted on shipping of mix of Bulk vs Containers and SCT have been working on diversification of business model and rail movement nationally and internationally.
 - Mode shifting funding is still active and supportive to business.
3. Development Plan for Precinct
 - Council has completed subdivision for 10 lots at western entrance
 - Johnson Asahi currently constructing processing plant
 - MOU with WIM Resource to encourage rail

- SCT raised issue WAL Hub competition in transport and need for coordinated intermodal hub

Action - Fiona to investigate industry group for precinct

4. Maintenance

- SCT required to submit Inspection of Infrastructure and Facilities reports to HRCC -
- Lighting needs upgraded for automation and SCT currently investigating.

Action - SCT to submit maintenance reports

5. Throughput Figures

WIFT throughput figures normally provided

Action – SCT to submit to HRCC WCL

6. General Business

Next Meeting

August meeting preferred –

Action - Fiona to advise of date, location and time

* Please note the meeting numbers have been reset to reflect year and the meeting number for that year. (This is post Council's review undertaken of committees)



Minutes

Horsham Regional Livestock Exchange Board of Management Meeting
Held on Thursday, 16 June 2022 at 5.00pm
At the Canteen, HRLE

Present: Gordon Fischer - Livestock Transporters Association of Victoria
 Kevin Pymer - Victorian Farmers Federation Representative
 Ray Zippel - Community Representative
 Brittany Price – DJPR
 David Grimble – Community Representative
 Tim Martin – Community Representative
 Paul Christopher – HRLE Superintendent
 John Martin – Director Infrastructure

Richard Emmerson – HSAA – in lieu of Andrew Adamson

1. Welcome / Apologies

Cr Ian Ross, Robyn Evans, Andrew Adamson

Motion: That the apologies be received. Moved: Tim Martin / Gordon Fischer. Carried

2. Disclosure of Conflicts of Interest

Nil

3. Minutes of previous meeting – 21 April 2022

Motion: That the minutes of the meeting of 21 April 2022 be accepted. Moved: Ray Zippel / Kevin Pymer. Carried

4. Business arising from previous minutes

- Burnt Ck developments – John to monitor and report on issues of potential relevance to the Board. No recent issues.
- Welcome to HRLE sign.
 - How big do we want, and where to we want it. Across front of selling area (west side)
 - Wording – simple “Welcome to HRLE”
- Annual loan report (attached – JM to explain)
 - Format of report accepted
 - JM to produce the reserves document after it is updated when budget is approved
- Mackies Rd connection estimated cost \$500,000
- Planning Overlay
 - JM has liaised with the Planning team. Consideration of this will take some time

- Solar panels revenue
 - The information has been requested – not yet ready
- Economic analysis report (See GB)
- Terms of Reference (See GB)

5. Correspondence

- Nil

6. Reports

6.1 Chairman's Report

- Throughput is historically low.
- There are employment challenges across many industries. This is impacting on meat production.
- Recent media reports re Agriculture Victoria staffing reductions
 - Advised that Animal Health has had a small number of reductions.
 - Significant reductions in research area.

6.2 Infrastructure Director Report

Report on finance – report circulated

- Projected close to balanced budget for the year despite significant reduction in sales
- JM highlighted the staffing costs across all areas. This under-budget expenditure reflects careful management to keep costs down, while revenue is down

6.3 Operations of Exchange – Paul Christopher

Refer to written report. Circulate with minutes. Key points are:

- Appointment of Liz Reddie to replace Craig McDonald
- Discussion about buyers current habits – leading to reduced throughput at HRLE
- Paul showed some corroded pipes reflecting the work that Chris Zordan has done in maintaining the yards.
- Paul has been participating in meetings about Foot and Mouth Disease and Lumpy Skin Disease.
 - Currently updating stock standstill plan
 - Would be an Australia-wide standstill immediately
- ALSA Conference – on 25-26 August
- Leak problem between the two tanks. Warranty job.

6.4 Manager Operations – Robyn Evans

Apology

6.5 Horsham Stock Agents Association – Richard Emmerson

Had planned for a buyers meeting. This was cancelled due to low responses.

- Buyers attending better in same week as Warracknabeal sales
- Reported that HRLE sales are achieving the same prices as over the hooks sales.

Tagging is going pretty well – achieving 98%

Lambing percentages above 100%

6.6 VFF Representative – Kevin Pymer

Agrees that lambing percentages are high.

A challenge has been getting shearers, and as a result some farmers are getting out of sheep.

6.7 Transport – Gordon Fischer

Not much activity with smaller sales, hence not many discussions with transport operations. Gordon advised that he intends to resign from the Board with effect from this meeting, and suggested a younger representative should take his place.

Gordon has a long history with sheep, and their transport. He was involved closely in the move to Burnt Creek, and considers that all involved should be proud of the development of the site.

- We should aim to get a representative from LRTAV to ensure a solid industry connection.
- Gordon expressed his thanks to all the staff over the years from all parties. He also especially thanked the Board members for their productive input and relationships during his time on the Board.

6.8 DJPR – Brittany Price

Has been working on updating livestock standstill plans.

Compliance has been going pretty well at HRLE, e.g. tagging. If there are any issues please advise DJPR.

Some new traceability signs will be available soon.

6.9 Throughput

Latest tables presented. YTD throughput (end of May):

- 2021-22 - 278,227
- 2020-21 - 411,310
- 2019-20 - 415,770

Motion: That the reports be received. Moved: Gordon Fischer / Kevin Pymer - Carried

7. General Business

7.1 Resignation Gordon Fischer

Gordon verbally advised of his resignation from the HRLE Board (advisory committee)

Motion: That a vote of thanks be recorded in recognition of Gordon's service to the HRLE Board over many years. Moved: Ray Zippel / David Grimble. Carried by acclamation

[Action - Photos taken, media release to be prepared]

7.2 Economic Analysis / Herd's Paddock – Robyn Evans

Robyn produced a report, which draws on the economic assessment report, focussed on the value that Herd's paddock provides to HRLE operations.

Robyn will talk about the broader economic assessment report at the next meeting.

Paul indicated there has been media about the Aero Model Club, citing they would be required to move. Our discussion with them was that we will need more room for longer trucks, and in advance of that are planning to establish a new shelter belt.

Motion: That the Board recommend that Herd's Paddock be assigned to HRLE, based on the report presented. Moved: Ray Zippel / Tim Martin. Carried.

7.3 Terms of Reference – Draft to be reviewed

- Considerable discussion about some points, e.g.
 - Desire for a preamble relating to its initial creation under the provision of the LG Act 1989.
 - JM indicated it is a new Committee based on the framework developed during 2021.

Action. JM to arrange for a meeting with CEO and/or Mayor.

7.4 Items raised by members

Gordon suggested some potential members.

Action: John or Paul to contact. John to arrange advertising process.

8. Next Meeting

- 18 August 2022, 5:00 pm
- HRLE Canteen

9. Meeting Close

David Grimble

Chair

Horsham Regional Livestock Exchange Board

21.06.22

From Cr Di Bell

I wish to submit the following Notice of Motion for Council Meeting Monday June 27th, 2022

Notice of Motion – Audit of City to River Planning and Delivery Process

That Council, in consultation with the Local Government Minister, conduct an external audit of the City to River planning and delivery process. The results to be released to the Community.

NOM Signed by: Cr Di Bell _____

Rationale: The City to River Masterplan encompasses a very large central area of the City and is integral to the future progress of Horsham Rural City. When the masterplan was developed, it was so large that many in the community didn't fully comprehend what was included, and still don't. We have seen the response recently to the Central Activity District Streetscape plan with many stating it's not long since millions were spent on the CBD – leave it alone.

We have now entered a time of uncertainty with steep rises in cost of living, and many in the community have re-evaluated what is important in their lives. We are constantly reminded that money is tight, yet we are developing projects that may require significant maintenance and renewal. These costs will need to be covered by ratepayers.

I believe that as Councillors we must lead the way and live up to our responsibilities, to ensure that the planning and delivery process for this masterplan is financially and environmentally sustainable for our Municipal community.

21.06.22

From Cr Di Bell

I wish to submit the following Notice of Motion for Council Meeting Monday June 27th, 2022

Notice of Motion – Strategic Review of Infrastructure Projects to establish priorities

That Council conduct a strategic review of all infrastructure projects, including City to River, currently identified in HRCC Plans and Strategies, to establish the priority of all projects. This review to be completed by Dec 31st 2022 or earlier.

Review to include prioritising based on the following questions:

- 1 Is the project based on clear current community need?
- 2 Will the project deliver clear public value and align to Council's strategic priorities?
- 3 Will the project benefit future initiatives and are there any dependencies?
- 4 How feasible is the project re staff resources?
- 5 How financially and sustainably viable is the project?
- 6 What level of the Social infrastructure hierarchy does project address?
- 7 Are projects fair and equitable across the municipality?

NOM Signed by: Cr Di Bell _____

The HRCC Social Infrastructure Framework provides a strategic approach to asset management ensuring a fair, transparent, and consistent approach to renewal and upgrades, but we need a strategic approach to prioritising projects and plans against one another, in the interests of the whole municipal community.

Without this we run the risk of focussing on a particular project or area of the Municipality to the detriment of others.

If answers to these questions are sought on each project, in an open and transparent manner, the community will then understand how and why some projects are prioritised over others.

As Councillors, it is our responsibility to the Community to ensure projects are inclusive, fair and equitable to all in our Municipality. Discussions with community members, are revealing that they believe areas are feeling left behind by the constant intense focus on City to River projects.

I believe that demonstrating to the community how projects are financially and sustainably viable, will increase community confidence in Council.

To: Mayor, All Councillors and CEO.

Notice of Motion: For Council Meeting, 27 June, 2022

From: Councillor Ian Ross

"That HRCC include \$750,000 in our 2022/23 Budget and Action Plan, to maximise the opportunities for the Wesley Performing Arts Centre to have successful grant applications and to ensure that this asset is restored to the community for use.

If grant applications are unsuccessful, HRCC fully fund the project in the 2023/24 Budget and Action Plan."

Background:

The WPAC Committee have been working for 5 years to hand ownership of this property to Council with the goal posts being moved further and further away. If we don't act now, this wonderful community venue asset may be lost to the people of Horsham. We are blessed to have a world class piano housed at WPAC for eisteddfods and entertainers. It would be tragic if this piano was lost from Horsham along with the venue.

Signed:



Dated:

22/6/2022.

HORSHAM RURAL CITY COUNCIL	
FILE No.	
REFERRED TO	
RECEIVED	
22 JUN 2022	
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