

C O U N C I L B U D G E T

2021 - 2022



Contents	Page
Mayor’s Introduction	3
Executive summary	5
Budget reports	
1. Link to the Council Plan	16
2. Services and service performance indicators	18
3. Financial Statements	34
4. Notes to the financial statements	42
5. Financial performance indicators	73
Appendices:	
A - Non-Capital Initiatives	76
B - Community Grants	78
C - Fees and Charges Schedule	80
D – Highlights from the Capital Works Program	102

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
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Mayor's Introduction

I am pleased to introduce the 2021-22 Horsham Rural City Council Budget.

The Coronavirus (COVID-19) pandemic has certainly provided challenges to our organisation and the community during 2020-21, which was a year of much uncertainty. But we have approached the development of the budget for 2021-22 with a greater understanding of the issues that may confront us and the responses we may need to provide, to ensure that the business of Council keeps operating and the delivery of services to the community continues uninterrupted as much as is possible.

The 2021-22 Budget has been framed very much as a "COVID-Normal" budget with the basic assumptions that all services will return to the new normal and will operate to their full capacity under restricted social distancing requirements. Economic stimulus provided by State and Federal governments will be accessed, wherever possible, to ensure grant opportunities are not lost to construct new assets and develop and improve existing assets, for the community.

The Budget has been prepared based on the current 2020-2024 Council Plan as the new plan for this new term of Council is still under development and won't be finalised until October 2021. A deliberative engagement process working with a representative community panel, is being put in place to develop a Community Vision, and provide input into the Council Plan, Asset Plan and Long-term Financial Plan.

Council's rate rise has been kept to the Minister's 1.5% Rate Cap, which means minimal increase to Council's rate revenue although strong construction during 2020-21 saw higher than normal levels of growth in the community. This was not expected and has resulted in an increase of the rate pool by supplementary rates of around \$230,000 on an annualised basis.

Vacant land sales continue to be made as quickly as land is released to the market and building company's order books go out beyond a 12-month period. This signals that the strong construction growth will likely continue for the duration of the 2021-22 year at least. The possible/likely development of mining and more wind and solar farms also signals a strong economic outlook for Horsham in the medium term and together with the impact of COVID-19 and the shift from city to rural living, these factors are driving housing sales and pushing up valuations. The farm sector had one of its most productive years on record during the 2020 season and this was on the back of a strong year in 2019. This is driving an extremely aggressive market in farmland sales that has led to some extraordinary leaps in the Valuer General's assessment of farm values for 2021-22.

Farm values have increased by 27.42% compared to a 4.46% increase in residential values. This would have seen the rate contribution from the Farm sector increase significantly by approximately 17.9% if Council were not to adjust the differential. Also, the impact on COVID-19 has been felt broadly across the community but the wealth divide is growing and those who have lower valued properties are contributing a greater portion to rates as Horsham has one of the higher fixed Municipal Charges in the state. As a response, Council has come up with a package of adjustments to its rates that will still recognise that it is a wealth tax, based on capital improved land values, but seeks to lessen the rate shock, within reason, and address the regressive nature of the municipal charge.

In the Revenue & Rating Plan, Council is providing the following:

- A further 8% discount to the farm sector by reducing the differential from 67% to 59%
- Reducing the fixed component of rates, the municipal charge from \$274 to \$240 (The Rate Review Committee in 2019 recommended \$200)
- Relaxing the approach to interest payments on overdue rates such that they are only applicable when a ratepayer does not put in place a payment arrangement with Council.

These changes will deliver a fairer outcome to the 2021-22 rate distribution but because of the changes in valuations, will still see the average contribution of rates for the farm sector rise by 10.65% and for the residential sector by 3.01%, Commercial will fall by 4.33% and Industrial will increase by 0.18%.

Rates are not a payment for service but a tax that contributes to the operation of over 80 services across the entire community, and as it is a wealth tax, it means that those in the community who have greater wealth (as measure by property values) and capacity to pay, can contribute more than those who have less.

In the 2021-22 Budget, Council is increasing the spend on Rural Roads and infrastructure in a significant way and with a rate Cap of 1.5%, spending on the Rural Road Program is increasing overall by \$1.56 million or 27% as follows:

- Grading program \$0.074 million or 10.4%
- Drainage program \$0.025 million or 11.1%
- Vegetation Management \$0.048 million or 17.6%
- General Maintenance \$0.020 million or 2.9%
- Road Construction & Rehabilitation \$0.572 million or 17.2%
- Gravel Re-sheeting program by \$0.364 million or 67.9%
- Bridges & Culverts \$0.455 million

The farm sector contributes \$6.9 million of the overall rate pool for Council or 27.3% (last year it was 26.2%) and Council is spending \$7.3 million on rural roads and bridges (excluding the overhead and governance costs), of which \$4.7 million or 64% comes from general revenues. These assets are an important component of infrastructure for farm operations and living.

The Council services that have been impacted most from the COVID-19 Pandemic have been the Performing Arts, Visual Arts, Aquatic Centre, Visitors Information Centre and to a lesser extent, outdoor and other recreational facilities. Working from home has been a way of life for a great majority of office workers and that has been no different for Council. Cost increases from COVID-19 have been limited to additional cleaning regimes, additional IT resources and increased costs of vehicles due to restrictions on numbers allowed for travel. On the other hand, there have been savings from staff amenities, fuel, electricity, and printing costs.

For the second year in a row the rate cap has restricted our capacity to tag further capital spending for infrastructure renewal, but Council still “quarantines” \$2.64 million of rate income for the specific purpose of addressing infrastructure renewal. This amount is still a long way short of what is required to maintain the \$500 million worth of assets.

The budget includes \$20.3 million towards capital works expenditure - \$9.9 million is for renewal works (down 18% on last year but equal to the previous year), \$3.0 million for asset upgrades and \$7.4 million for new assets. The new assets will be funded by \$5.7 million from external grants, \$1.2 million from Council’s cash reserves and \$0.6 million from General Revenues. Projects include: \$4.0 million for Wimmera River/CAD Precinct activation, \$2.1 million for the Wimmera River pedestrian bridge at Hamilton Street, \$0.7 million on industrial estate infrastructure (roads & water supply) and \$0.1 million on footpaths and bike tracks.

The complete list of the proposed Capital Works is provided in note 4.5 on page 62 and more detailed information on highlights of the program are provided in Appendix D.

Council endorses the 2021-22 Budget as financially responsible, fair & equitable and that it achieves the Urban – Rural balance. Council will continue to be agile in how it responds to any further COVID-19 challenges that may occur throughout the forthcoming period and in the meantime, will excitedly await the outcomes of the deliberative engagement with the community to establish a clear vision that will help set a direction for Council over the next 20 years.

I encourage our community to take the opportunity to inspect the Budget, and to provide feedback through the community engagement process as we plan and work together, for the benefit and betterment of our municipality.

Cr Robyn Gulline
Mayor

Executive summary

Council has prepared a Budget for 2021-22 under a “COVID-Normal” assumption that services will continue to operate but possibly with some degree of restriction. The community panel work to develop a 20 Year Vision for our community, together with a new Council plan, asset plan and long-term financial plan, will help guide future budgets. In the meantime this budget has been prepared under the guidance and influence of the 2020-2024 Council Plan put in place by the previous Council.

We go into this year as the second year of COVID-19 and the sixth year of rate capping. The Ministerial Rate Cap of 1.5% means Council must continue to find ways to deliver its services more efficiently and to consider what services that the community still need us to deliver. The Home and Community Care services were discontinued during 2020 and staff were transitioned to Grampians Community Health, the new provider. This change will ultimately save Council \$0.30 million each year. Other services are being maintained at existing levels, other than those services that still have some capacity restrictions due to COVID-19.

Additional infrastructure renewal funds have not specifically been tagged from rate funding for the second year in a row but the development of the long-term financial plan during 2021 will see a robust and improved process for the management of our \$500 million worth of assets into the future. An important business efficiency program is being embarked upon that is expected to lead to improved operations for our outdoor teams. The replacement of the financial systems as part of the Rural Council’s Corporate Collaboration project will see our relationships with the group of 6 other 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 a range of both internal and external cost pressures to contend with as well as an important role in helping to continue with the delivery of economic stimulus and to still recognise it plays an important role as the regional city for the western area of the state, with the provision of quality services to more than just our own residents.

Rapidly changing land valuations are creating an additional challenge to Council to ensure that its Revenue & Rating systems provide a fair and equitable outcome for the community. But with rapidly rising land valuations comes rapid increases in wealth and hence the taxation of wealth will see those who have gained value paying more than those who have not experienced such gains in their property values. The changes that Council has put in place through the new Revenue & Rating Plan that has replaced Council’s Rating Policy & Rating Strategy will ultimately result in a fair and equitable system (see section 3 in this summary).

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 a significant number of grant opportunities available to Council largely as a result of the economic stimulus activities of the State & Federal Governments. Council is seeking \$7.47 million in specific purpose grants (see full list in item 10 below). These grants will be used to undertake a range of new capital works plus some degree of renewal and upgrade to existing assets. \$20.36 million worth of capital expenditure is planned and \$1.194 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 operational improvement. Some of the projects grouped by their category are as follows.

Audit/Risk and Legislative:

Asset Plan & Financial Plan deliberative community engagement \$0.045 million, Local Law Review \$0.020 million, Compliance software to ensure Council manages its compliance requirements in a systematic way \$0.010 million, Level 3 Bridge Inspections \$0.030 million, Depot decontamination works re underground fuel storage \$0.330 million and implementation of the Zero Carbon plan \$0.100 million.

Business Improvements:

Replacement of Council's corporate planning system Cambron \$0.030 million, Geotech testing and pavement design \$0.020 million, IT System for HR data \$0.050 million, IT system for Project Management \$0.020 million.

Land Use & Strategic Planning:

Aerodrome Master Plan \$0.060 million, Horsham South Structure Plan \$0.090 million, Review Firebrace Street Office use \$0.040 million, Investment and Attraction Plan \$0.040 million & Precinct Planning and Design \$0.040 million.

There is also \$2.325 million in initiatives for the Rural Council's Corporate Collaboration (RCCC) project which has been funded 100% by the state government, \$5 million over 3 years, to create a common shared service finance, payroll & procurement system across 6 Councils in the region in order to help facilitate the sharing of services into the future.

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 2021-22 year is budgeted at \$20.36 million. There will also be carried forward works uncompleted from 2020-21 but as yet these are not finalised or factored in to 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 \$0.41 million or 7.2% (Last year it was reduced by \$0.51 million or 5% in response to COVID-19 measures put in place).

The 2021-22 works are funded from \$8.90 million of external specific purpose grants (including Roads to Recovery), \$6.08 million from General Revenues, \$4.76 million from cash reserves & the balance of \$0.62 from asset sales and contributions. There are no external or new internal borrowings planned for this year.

Renewal works total \$9.97 million or 49% of the overall program (last year was 74% and prior to that 48%), \$2.65 million of this is from the tagged rate rises since 2008-09. New works total \$7.39 million or 36% and upgrade works \$3.01 million or 15%.

The overall capital works program is \$20.36 million which is \$4.32 million more than 2020-21. \$1 million extra in Infrastructure which is largely Rural Roads & Bridges, \$4.8 million in Recreation and Open Space and reductions in Waste Management works this year \$2.68 million less.

The capital expenditure program has been set and prioritised based on Council's Capital Evaluation Model, but this year has been influenced by opportunities for external funding. Highlights from the program are as follows:

Description	RENEWAL	UPGRADE	NEW
Switchboard Upgrades Centre Cinema, Hamilton Lamb, Taylors Lake	93,600	-	-
Town Hall Heritage Hall Floor Replacement	410,000	-	-
Parking Management Plan Implementation	165,000	165,000	-
Aquatic Centre Accessible Change Room	-	715,000	-
Caravan Park Development	227,050	158,950	-
City Gardens Wetland Refurbishment	120,000	-	-
City to River	-	-	4,006,050
Wimmera River Pedestrian Footbridge Extension of Hamilton Street	-	-	2,100,000
Renewal of Plant & Equipment	2,377,200	-	49,000
Energy Saving Measures - Zero Carbon Plan Implementation	-	-	54,500
Ladlows Stage2B Cell 2B Phase 3 Construction	500,000	-	-
CBD Public Convenience Renovation	250,000	-	-

The full capital works program is provided in Section 4.5 and more detailed information is provided on the highlighted items in Appendix D. All proposed works will also be included on Council's Community Map on the webpage.

2. Budget on a Cash Basis

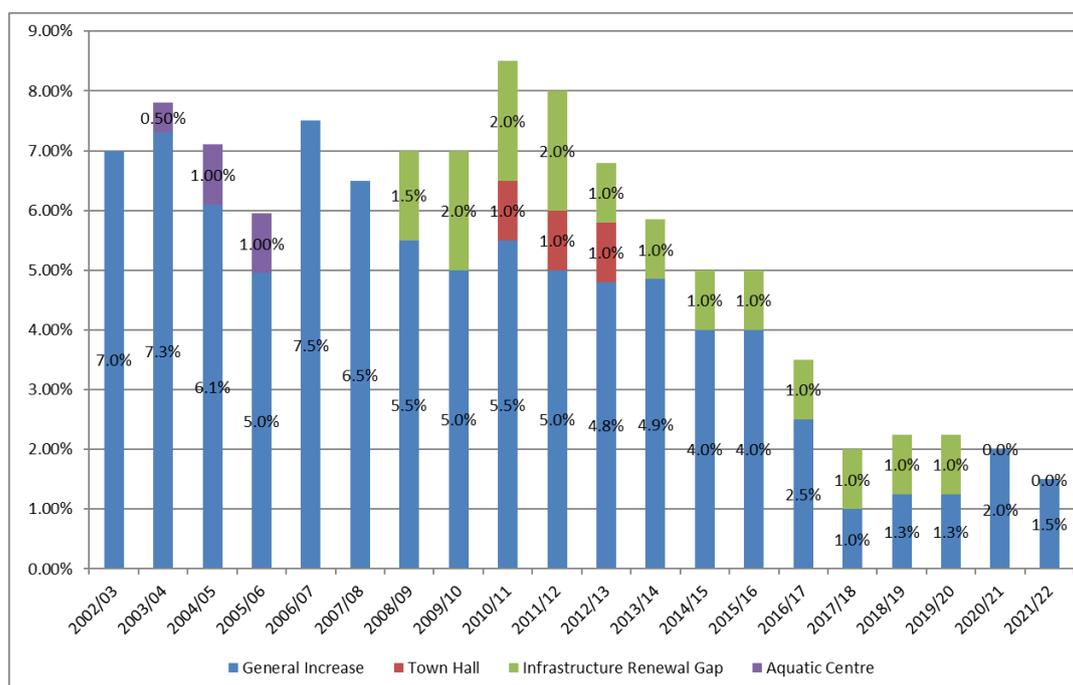
Council has again delivered a budget that is balanced on a cash basis in line with its objectives in the Strategic Resource Plan. This means that rate revenues received plus other general revenue (such as interest and untied grants) are equal to the net cash cost of the provision of services and the 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 and now 1.5% for 2021-22. 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.

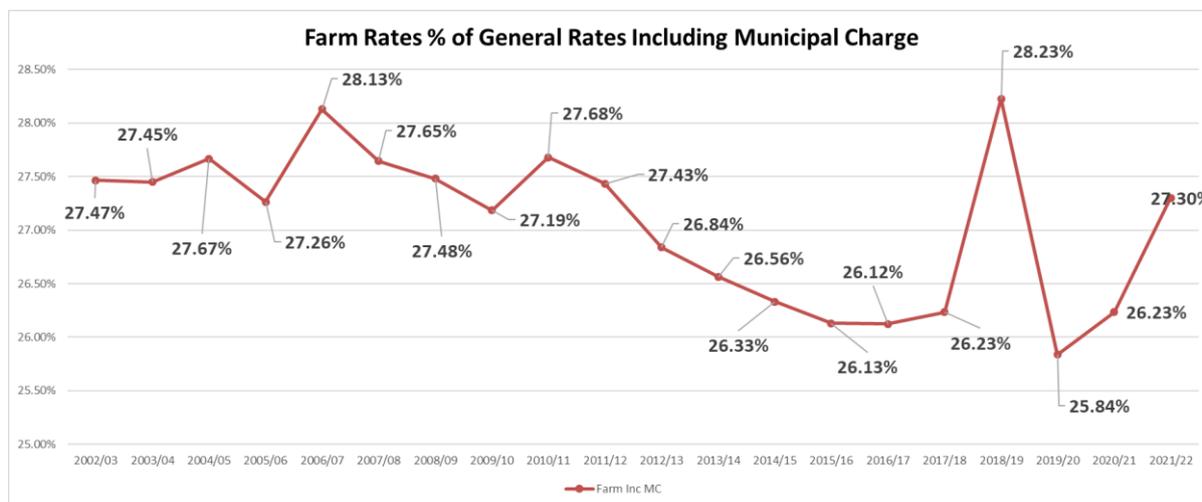
2021-22 sees the general rates increase at 1.50% in-line with the Ministerial Rate Cap. The increase in general rate revenue between the 2020-21 Budget and the 2021-22 Budget is 4.46% overall as new properties have been constructed during 2020-21 that have increased Council's valuation base, which is not included in the rate cap.

Council's general rate increases, were trending downwards even prior to the Ministers 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 1.5%. Additional tagged rate increases for infrastructure renewal 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 the municipality has been the distortion of the relative share of rates between sectors as a result of farm valuations rising significantly faster than the rest of the municipality. Farm values rose by 27.42% and residential by 4.46%. This difference is significant and in recognition of that Council has further reduced the farm differential from 67% to 59% to lessen the impact of this change. This does not negate the impact entirely as rates are a tax on wealth as measured by land values and so hence does need to increase when relative valuations increase, to negate it entirely would not comply with the vertical equity taxation principle that Council must be mindful of. This will lead to an average increase for farms of 10.65% in their general rates (some will have higher and some will have lower than this) and a 3.01% increase in general rates for residential ratepayers (again some will have higher and some lower than this).

Reducing the Municipal Charge from \$274 to \$240 will help ratepayers with lower valued properties and shift some of the rate burden further on to higher valued properties. Council's rate of \$274 is at the higher end of all Councils across the state. Many Councils have been moving to a zero municipal charge over recent times. Because farms are all much higher in value than residential properties and some farm assessments are exempt from the municipal charge, it means that their contribution is increased. The graph below shows the Farm Sector will now contribute 27.3% of the overall rate contribution which is similar to a decade ago but it has been lower in recent years:



It is often stated that rural ratepayers do not get many services for the rates they pay, but around 50% of all of Council's operational spend is on infrastructure and much of that is on roads across the rural areas. In fact the farm sector will contribute around \$6.9 million in rates and Council will spend \$7.3 million in total on rural roads and infrastructure. \$4.7 million, 64% of that is from general revenues. These are only the direct costs and do not include any overheads for design, engineering, management and corporate. Spending on rural infrastructure has been increased in this year's budget by 27% as follows:

Total Spend Rural Infrastructure				
	Bud 20-21	Bud 21-22	Diff \$	%
Operations:				
Bridges & Culverts	45,000	45,000	0	0.0%
Grading	711,200	785,000	73,800	10.4%
Drainage	225,000	250,000	25,000	11.1%
Vegetation Management	272,200	320,000	47,800	17.6%
General maintenance	682,000	702,000	20,000	2.9%
Operations - Total	1,935,400	2,102,000	166,600	8.6%
Capital:				
Road Construction	2,218,000	2,913,524	695,524	31.4%
Rehabilitation Works	1,091,000	968,280	-122,720	-11.2%
Gravel Resheeting	536,000	900,000	364,000	67.9%
Bridges & Major Culverts	0	455,000	455,000	n/a
Capital - Total	3,845,000	5,236,804	1,391,804	36.2%
Infrastructure Rural - Total	5,780,400	7,338,804	1,558,404	27.0%

As part of the new Local Government Act 2020 each Council must have in place a Revenue & Rating Plan. Council has recently reviewed its current Rating Policy & Rating Strategy and combined them in to a new Revenue & Rating Plan that will be distributed to the community for comment during the 2021-22 Budget consultation period.

The Rating Policy established in 2018-19 provided a clear policy position to review the rate differentials if any sectors value increased or decreased by more than 3.5% above the general valuations (residential valuations). This policy has remained in the new Revenue & Rating Plan. To this end in the 21-22 Budget Council has reduced the differential for the farm sector by a further 8% from 67% to 59%, and left the Commercial & Industrial Differentials at 95%. Council has also reduced the Municipal Charge from \$274 to \$240 to lessen the rate burden on low valued properties.

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. Garbage Charges

Garbage costs will increase significantly more than the rate cap this year as the State Governments Environmental Protection Agency (EPA) is increasing its levy on Council by 23.3% per tonne of waste deposited with a further increase of 8.9% for next year.

Largely as a result of the EPA Levy, urban garbage services will increase by \$49 per service which is an increase of 11.6% for the 240-litre bin services and for the 120-litre bin services charges will increase by \$37 per service, or 13.7%. For Rural services the increases will be \$34 per service, or 8.76% increase for the 240-Litre Bin Service and \$32 per service, or 13.45% for the 120 litre bin service.

5. Valuations

This year is the third year of an annual revaluation process rather than undertaking valuations every second year. As a result, valuations will be as per the General Revaluation dated 1 January 2021, based on the independent assessment of the Valuer General and their agent.

A summary of shifts across categories compared to budget figures for 2021-22, is as follows:

Type or class of land	Change %
Residential	4.46%
Commercial	-3.00%
Industrial	1.58%
Culture & Rec. Land (0% rate)	1.55%
Culture & Rec. Land (50% rate)	0.00%
Farms	27.42%
Total value of land	12.13%

The general shift in value gives an indication of relative movements between sectors and includes the value of new developments in that sector. The final impact for an individual property will depend upon individual property movements in value relative to all other properties in the municipality.

If a ratepayer believes that the valuation is incorrect they can object to the Valuer General who will then undertake a review.

6. Rate Impacts for Individuals

The following things will affect the actual rate rise experienced by an individual ratepayer:

- a) The change in the individual property value relative to the average across the municipality
- b) The amount of Council's overall increase in rates revenue – this year 1.50%
- c) The impact from the reduction of the Municipal Charge from \$274 to \$240 which will in general benefit lower valued properties
- d) The change in differential rates for the farm sector from 67% to 59%.

The impact of all these changes combined results in the following general rate changes by sector:

Type or class of land	Change %
Residential	3.01%
Commercial	-4.33%
Industrial	0.18%
Culture and Recreation Land (50% rate)	-1.37%
Farms	10.65%
% change to the amount raised by general rates	4.46%

Refer Section 4.1.1 for further Rates and Charges details.

Other factors that will affect an individual ratepayers overall payment on a rates notice are:

- a) The level of the Fire Services Levy which is set by the State and is not subject to the rate cap. The State Government has yet to announce the increase to the Fire Services Levy rates for 2021-22.
- b) The user charges for waste, which this year are increasing on average by approximately 11.9%.

7. Key Statistics

- Total Revenue: \$58.7 million (2020-21 = \$58.7 million)
- Rates & Charges % of total Revenue: 50.4% (2020-21 = 48.5%)
- Total Expenditure: \$53.9 million (2020-21 = \$59.9 million)
- Salary Costs % of total excluding depreciation: 47.62% (2020-21 = 44.14%)
- Surplus/(Deficit)for the year: or (Accounting Result) \$4.89 million surplus (2020-21 = \$1.25 million surplus) *(Refer Income Statement in Section 3)*
- Underlying operating result: \$4.88 million deficit (2020-21 = \$3.89 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 \$2.92 million decrease (2020-21 = \$6.30 million decrease) *(Refer Statement of Cash Flows in Section 3)*
- Total Capital Works Program (Excl carry forwards) \$20.36 million (2020-21 = \$16.04 million)
 - \$6.08 million from Council operations (Funded from rates and other general revenue).
 - \$0.00 million from external borrowings
 - \$0.33 million from asset sales
 - \$8.89 million from external grants
 - \$4.76 million from cash reserves
 - \$0.29 million from contributions
- Total Net Asset Values for Property, Infrastructure, Plant & Equipment: \$502 million (2020-21 = \$503 million)
- Staff Numbers
 - Full-time Equivalents: 206 FTE (2020-21 = 222 FTE)
- Total Staff Numbers: 233 (2020-21 = 274)

8. Key Budget Influences

External Influences

The following external influences have been taken in to consideration in the preparation of the 2021-22 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.
- RATE CAPPING – 2021-22 will be the sixth 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 2021-21 is 1.5%.
- SEASONAL CONDITIONS – 2020 was one of the best years on record for farm production on the back of a very productive 2019. This is likely to have a strong impact on the general economy of the region and will certainly help cushion the impacts from COVID-19. It will however create issue with respect to Council's rating objectives and the share of rates between sectors.

- **OPERATING COSTS:** Local Government Cost Index typically increases by approximately 1% more than CPI. This is because the CPI is based on a weighted basket of household goods and services that are quite different from those of local governments. Consumer Price Index (CPI) for the 12 months to 31 December 2020 was 0.9%
- **WAGE MOVEMENT:** Australian Average Weekly Earnings (AWE) – growth trend for all sectors full-time adult ordinary time earnings in the 12 months to November 2020 was 3.2%.
- **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 is close to \$1.0m with an ongoing impact in the order of \$0.45m. Indexation resumed in 2017-18. It is anticipated that for 2021-22 that no increases will be received.
- **RATING** – The State Government review of the Local Government Rating System was released in December 2020. Recommendations arising from this will most need to be implemented during 2021-22. The rate cap system is scheduled for review during 2021.
- **STATUTORY SUPERANNUATION** – Statutory Superannuation contributions are scheduled to rise by 0.5% to 10.0% from 1 July 2021, however there is considerable political debate occurring around these planned changes that makes this matter still uncertain.
- **DEFINED BENEFITS SUPERANNUATION** - Council contributed \$2.9m from reserves in 2012/13 towards the defined benefits superannuation shortfall, and currently has \$600k held in reserve for any future call. The Vested Benefits Index for the fund was 105.0% of value as at the 31 Dec 20 it was 109.6%. Should the value fall to 97% then Councils will be asked to make a further contribution.
- **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 taken to the sustainability reserve in order to help fund additional projects in to 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 since COVID-19 have not been rising as they have done in the past and the overall level of fuel use has fallen minimally over the last 12 months. Exact pricing movements are very difficult to predict but recent changes to the fuel supply contract have seen reductions achieved. Initial estimates are that fuel prices should not rise significantly over this budget period.
- **INSURANCE COSTS** – At this stage, it is not clear what will happen with insurance premiums particularly given the impact of the 2020 bushfires and 2021 floods across Australia and any COVID-19 impacts. Budgets have been prepared based on 2021-22 levels plus 11% to allow for anticipated increases in premiums. WorkCover insurance premiums are also uncertain at this point in time however should become clearer further in to the budget development cycle.
- **INTEREST RATES ON INVESTMENTS** – Interest rates have continued to fall and are now at around 0.50%.
- **EPA LEVIES** – will rise by 23.3% per tonne in 2021-22 and by a further 18.9% in 2022-23.

Internal Influences impacting on the Council Budget:

- **PROJECT OFFICE COSTS** – The Project Office has now been fully established and during the 2021-22 budgeting process, all costs of the project office were 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** – A Business Efficiency program is being undertaken within the outdoor operations team and it is expected that this will lead to some improved processes and efficiencies that will in the long term generate savings for Council's delivery of all of its services. This is being funded from part of the savings generated.
- **WAGE MOVEMENT:** The Council's EB expires 30 June 2022 so will be re-negotiated prior to that date. The current increases that apply until then are 2.1% per annum. On top of this, a further 0.4% is factored in for end of band payments and for staff movements within band.
- **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.
- **ASSET RENEWAL** - Our current 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 was factored in for 2020-21 or 2021-22.
- **LONGER TERM PLANNING** - Recent staff appointments will see an increased focus on asset management and the development of a 10-year long-term financial plan that will better inform us of this "gap" for all asset classes in future years.
- **REGIONAL LIBRARY SERVICE** – has undergone some significant changes during 2019-20 and is now only a collaborative arrangement between Horsham and West Wimmera.
- **HOME AND COMMUNITY CARE** service transitioned across to a community services 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 2022-23.
- **RURAL COUNCILS CORPORATE COLLABORATION** – Council has received a \$5m grant in collaboration with five neighbouring Councils, to implement a common finance, payroll, revenue & regulatory management system. This will, in the longer term facilitate the sharing of corporate services functions across the six Councils, but during 2021-22, it will need to be given priority with internal resourcing to ensure the project is successful.

9. 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/Project Description	Total Project Cost	Tied Grants	Source	Status
Bridge Renewal Program	RENEWAL BRIDGE ASSETS cond 5	180,000	90,000	Federal	Application not open
	RIVERSIDE ROAD BRIDGE REPAIR WORKS (EASTSIDE GUARD RAIL REPLACEMENT, EMBANKMENT STRENGTHENING) cond 4	275,000	137,500	Federal	
Building Better Regions Fund (BBRF) and Regional Development Victoria (RDV)	WIMMERA RIVER/CAD PRECINCT RECREATION ACTIVATION STAGE 1	1,480,050	1,075,000	Fed/State	Confirmed
Building Better Regions Fund (BBRF) Round 5	AQUATIC CENTRE ACCESSIBLE CHANGEROOM	715,000	331,000	Federal	Lodged
Building Better Regions Fund (BBRF) Round 5 and Regional Development Victoria (RDV)	CARAVAN PARK ASSOCIATED WORKS	107,200	101,200	Fed/State	Lodged
	CARAVAN PARK OFFICE CARETAKER RESIDENCE DEVELOPMENT	278,800	188,800	Fed/State	
Regional Development Victoria	IRRIGATION SYSTEM WOTONGA BASIN	392,000	265,000	State	Application not open
	BURNT CREEK ACCESS ROAD CONSTRUCTION	200,000	100,000	State	
Department of Justice Building Safer Communities	APEX ISLAND BOARDWALK (NEAR ROWING CLUB)	304,000	284,000	Federal	Lodged
Dept. Jobs Precincts & Regions - Agrilinks	LUBECK ROAD RECONSTRUCTION - HORSHAM LUBECK ROAD SEGMENT 1063 FROM 22.490 TO 23.755 KM	464,259	232,130	State	Application not open
Heavy Vehicle Safety & Productivity Program	DIMBOOLA-MINYIP RD (BOUNDARY ROAD) SEGMENT 554 FROM CHAINAGE 10.250-11.170 KM (IMMED WEST OF THOMAS RD)	337,643	168,822	Federal	Application not open
	HORSHAM LUBECK ROAD SEGMENT 3622 FROM CHAINAGE 21.630-22.490 KM (SCHNEIDERS RD TO ST HELENS RD)	315,623	157,811	Federal	
	POLKEMMET RD FROM CHAINAGE 19.135- 19.990 FROM PLOWRIGHTS RD (IMMED NRTH MEYERS LN) ID 5726	314,718	157,359	Federal	
	POLKEMMET RD FROM CHAINAGE 17.535- 18.62 FROM PLOWRIGHTS RD (IMMED NRTH EAST MEYERS LN) ID 5730	227,699	113,850	Federal	
	POLKEMMET RD FROM CHAINAGE 18.62- 19.135 FROM PLOWRIGHTS RD (IMMED STH MEYERS LN) ID 1896	149,382	74,691	Federal	
Heritage Victoria Living Heritage Grants 2021	TOWN HALL, HERITAGE HALL FLOOR REPLACEMENT	410,000	200,000	State	Lodged
Local Roads and Community Infrastructure (LCRI) and Regional Development Victoria (RDV)	WIMMERA RIVER PEDESTRIAN BRIDGE EXTENSION OF HAMILTON ST CONSTRUCTION, INCS APPROACHES, LANDSCAPING, LIGHTING, SIGNAGE	2,100,000	2,100,000	Federal	LCRI Confirmed RDV not open
Sport & Recreation Victoria (SRV) Stimulus Grant application	CITY TO RIVER NATURAL PLAY FEATURE	1,650,000	1,650,000	Federal	Lodged
Sustainability Victoria	COMMUNITY FACILITIES SOLAR ROOFING	81,900	40,950	State	Application not open
		<u>9,983,274</u>	<u>7,468,112</u>		
			74.8%		

10. 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.

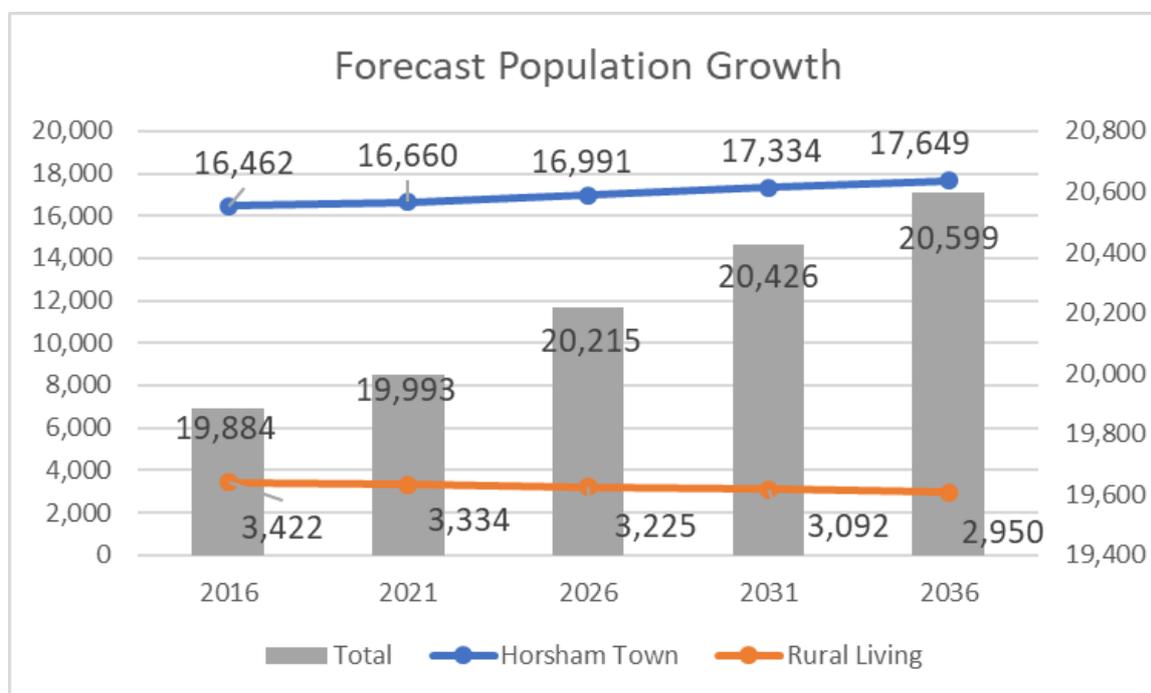
The need to provide an appealing and vibrant centre to attract professionals to live and stay is an important consideration for Council when planning services. The Estimated Resident Population (ERP) data for Horsham Rural City Council was updated in June 2019. The base year for the projections is 30 June 2018 however the results model estimates of population from the year 2016. The new figure for Horsham's ERP for 2021 is 19,993 which is a net increase of 109 people since June 2016 or an increase of 0.5% per annum for the 5 year period.

In the next 5 years (to 2026) Horsham is predicted to have increase in population by a further 222 residents or 0.22% per annum. A further 10 years from there to 2036 this is set to increase by 384 to 20,599 which is a 0.19% increase per annum.

In all, there is a predicted population change for Horsham Rural City of 715 residents over the 20 year period of 2016-2036 or an average annual of 0.18% 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 it is expected that COVID-19 and Mining could have a significant impact on the future rate of growth for Horsham.



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 currently a Planning & Budgeting Framework and this is being updated to reflect these new requirements. The diagram below depicts the planning relationships for Horsham Rural City Councils planning processes:



1.2 Our purpose

Council is currently in the process of developing a Community Vision that will link in with the new Council Plan for this current term of Council. The Community Vision and Council Plan will not be formally adopted by Council until October 2021.

The Vision, Mission and Values that follow here are those from the existing 2020-2024 Council Plan before it has been updated.

Our vision

A vibrant, inclusive community to live, work, play & invest

Our mission

Horsham Rural City Council, working with the community, will develop the municipality through strong leadership, vision, good governance, responsive services and quality infrastructure, whilst enhancing our economy, our liveability, and our natural environment

Our values

We will be



1.3 Goals (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 Goals as set out in the Council Plan for the years 2021-24. The following table lists the five Goals as described in the Council Plan.

Goals	Description
1. Community and Cultural Development	Develop Horsham and the municipality as a diverse, inclusive and vibrant community. We support our diverse community by developing an environment that aims to cater to the shifting needs of our residents. We support innovation and encourage artistic and cultural expression to develop our municipality as a great place to live.
2. Sustaining the Economy	Lead in sustainable growth and economic development. As our community grows, so our region grows. We welcome new development and we aim to support enterprise, small and large whilst advocating for the community to shop locally. We continue to promote and develop sustainable projects.
3. Asset Management	Meet community and service needs through provision and maintenance of infrastructure. We strive to ensure infrastructure is in place to support our growing community as well as upgrading and maintaining our infrastructure to attract more visitors to our municipality.
4. Governance and Business Excellence	Excel in communication, consultation, governance, leadership and responsible use of resources. Our goal is to excel in what we deliver and how we deliver it, both within Council and to our community. Our staff are our greatest asset so their wellbeing is key to learning and high performance.
5. Natural and Built Environments	Lead in environmental best practise, create a municipality for the future, and plan for the impacts of climate change. Encourage and increase awareness of environmental responsibilities within Council and the community, whilst planning for a growing municipality, and implement practises that minimise our environmental footprint and contribute to a sustainable future.

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 2021-22 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 Goal 1 - Community and Cultural Development

Develop Horsham and the municipality as a diverse, inclusive and vibrant community.

We support our diverse community by developing an environment that aims to cater to the shifting needs of our residents. We support innovation and encourage artistic and cultural expression to develop our municipality as a great place to live.

Services

Service area	Description of service areas		2020/21	2021/22
			Budget	Budget
			\$'000	\$'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.	<i>Exp</i>	430	426
		<i>Rev</i>	399	379
		<i>NET</i>	31	46
Social Infrastructure Support	This service provides maintenance, insurance and other ongoing costs for the municipality's recreation groups and clubs including community halls, the Cenotaph and War Memorials, Brass and Pipe Bands and Sawyer Park Soundshell.	<i>Exp</i>	680	771
		<i>Rev</i>	17	82
		<i>NET</i>	663	689
Community Safety	This service deals with matters concerning Local Laws including permits and licences, enforcement and fines and fire hazard enforcement.	<i>Exp</i>	153	151
		<i>Rev</i>	16	38
		<i>NET</i>	137	113
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.	<i>Exp</i>	253	253
		<i>Rev</i>	240	240
		<i>NET</i>	13	13
Emergency Support	This service supports community health and wellbeing during times of an emergency and to support the community to recover from emergency events.	<i>Exp</i>	16	7
		<i>Rev</i>	16	-
		<i>NET</i>	-	7
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.	<i>Exp</i>	262	241
		<i>Rev</i>	75	117
		<i>NET</i>	187	124
Home Support	As of 31 December 2020, Council no longer provides this service.	<i>Exp</i>	2,051	-
		<i>Rev</i>	1,758	-
		<i>NET</i>	293	-
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.	<i>Exp</i>	810	778
		<i>Rev</i>	226	195
		<i>NET</i>	584	582
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.	<i>Exp</i>	421	497
		<i>Rev</i>	-	28
		<i>NET</i>	421	469
Performing Arts	This service encompasses the running of the Horsham Town Hall and Horsham Performing Arts Centre operations.	<i>Exp</i>	1,060	1,835
		<i>Rev</i>	717	1,245
		<i>NET</i>	343	590
Visual Arts	This service provides an important visual art resource for the local community and visitors to Horsham through the Horsham Regional Art Gallery.	<i>Exp</i>	412	574
		<i>Rev</i>	133	133
		<i>NET</i>	279	441
Youth and Early Years	This service provides support to families with parenting, health and development, promotion of health, wellbeing and safety, social supports, referrals and linking with local communities.	<i>Exp</i>	1,366	1,425
		<i>Rev</i>	652	747
		<i>NET</i>	714	679
Net Cost to Council for Goal 1 - Community and Cultural Development			3,665	3,754

Service area breakout

This section provides further information about each service area by breaking down the 2021-22 budget into the individual services provided.

2021/22 Service by service area	Exp \$'000	Rev \$'000	NET \$'000
Animal Management			
Animal Control	426	(379)	46
Animal Management Total	426	(379)	46
Social Infrastructure Support			
Community Arts	85		85
Community Engagement	224	(59)	165
Community Facilities	177	(23)	154
Disability Awareness and Capacity	10		10
Recreation and Open Space Planning	275		275
Social Infrastructure Support Total	771	(82)	689
Community Safety			
Community Safety Management and Admin	99	(38)	61
Fire Hazard Enforcement	52		52
Community Safety Total	151	(38)	113
Emergency Management			
Emergency Management Recovery	253	(240)	13
Emergency Management Total	253	(240)	13
Emergency Support			
SES Support	7		7
Emergency Support Total	7		7
Environmental Health			
Environmental Health Regulation	178	(111)	67
Health Promotion and Planning	63	(6)	57
Environmental Health Total	241	(117)	124
Library			
Library	778	(195)	582
Library Total	778	(195)	582
Management and Admin			
Community Services Management	497	(28)	469
Management and Admin Total	497	(28)	469
Performing Arts			
Horsham Town Hall Operations	1,770	(1,190)	580
Wesley Operations	65	(55)	11
Performing Arts Total	1,835	(1,245)	590
Visual Arts			
Art Gallery	574	(133)	441
Visual Arts Total	574	(133)	441
Youth and Early Years			
Education	263	(196)	67
Immunisation	78	(39)	39
Maternal and Child Health	885	(475)	410
Youth Services	199	(37)	162
Youth and Early Years Total	1,425	(747)	679
Grand Total	6,958	(3,204)	3,754

Initiatives and Capital Works

2021/22 Budgeted Initiatives and Capital Works		Exp	Rev	NET
		\$'000	\$'000	\$'000
Animal Management				
Animal Pound Air Conditioning	Capital	5		5
Community Safety Unit Portable Cattle Yards	Capital	15		15
Social Infrastructure Support				
Public Art 21/22 Budget	Capital	30		30
Public Art Lost in the Bush Story Horsham Silo and Flour Mill	Capital	35		35
Daughters/Sons of the West Program	Initiatives	20		20
Precinct Planning and Design Services	Initiatives	40		40
Community Facilities Switchboard Upgrades Centre Cinema, Hamilton Lamb, Taylors Lake	Capital	94		94
Community Safety				
Local Law No. 3 - Review	Initiatives	20		20
Performing Arts				
Town Hall Heritage Hall Furniture	Capital	64		64
Town Hall External Doors Salto Locks	Capital	62		62
Town Hall Heritage Hall Floor Replacement	Capital	410	(200)	210
Visual Arts				
Art Gallery Trust Purchased Artworks	Capital	25		25
Horsham Art Gallery Lighting Upgrade	Capital	94		94
Art Gallery and HTH TV Replacement/Upgrade	Capital	4		4
Grand Total		916	(200)	716

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

Service Performance Outcome Indicators *

Service	Indicator	Actual 2019/20	Forecast 2020/21	Budget 2021/22
Libraries	Active library members	10.84%	9.00%	10.00%
Aquatic Facilities	Utilisation of aquatic facilities	6.73	5.20	6.70
Animal Management	Animal management prosecutions	0%	100%	100%
Food safety	Critical & major non-compliance notifications	75.86%	76.47%	95.00%
Maternal and Child Health	Participation in the MCH service	87.94%	87.50%	90.00%
	Participation in MCH service by Aboriginal children	88.76%	93.40%	94.00%

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

2.2 Goal 2 - Sustaining the Economy

Lead in sustainable growth and economic development.

As our community grows, so our region grows. We welcome new development and we aim to support enterprise, small and large whilst advocating for the community to shop locally.

We continue to promote and develop sustainable projects.

Services

Service area	Description of service areas		2020/21	2021/22
			Budget	Budget
			\$'000	\$'000
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 Intermodal Freight Terminal, are also provided under this service.	<i>Exp</i>	266	266
		<i>Rev</i>	-	-
		<i>NET</i>	266	266
Management and Administration	This service provides general administration for all areas of planning, building, tourism and economic services areas.	<i>Exp</i>	369	359
		<i>Rev</i>	-	-
		<i>NET</i>	369	359
Parking and Traffic Management	This service provides management of parking infringements, maintenance on parking meters, car parking fees, fines and associated costs.	<i>Exp</i>	410	595
		<i>Rev</i>	300	480
		<i>NET</i>	110	115
Business Development and Tourism	This service provides information and support to visitors accessing the Visitor Services, this area also covers tourism marketing and development as well as promotion for major events and festivals.	<i>Exp</i>	705	850
		<i>Rev</i>	93	181
		<i>NET</i>	612	669
Net Cost to Council for Goal 2 - Sustaining the Economy			1,357	1,409

Service area breakout

This section provides further information about each service area by breaking down the 2021-22 budget into the individual services provided.

2021/22 Service by service area	Exp \$'000	Rev \$'000	NET \$'000
Economic Development			
Business Development	55		55
Wimmera Development Association	212		212
Economic Development Total	266		266
Management and Admin			
Planning and Economic Development Services	200		200
Planning and Economic Mgt and Admin	159		159
Management and Admin Total	359		359
Parking and Traffic Management			
Parking Control	442	(442)	-
School Crossing Supervision	153	(38)	115
Parking and Traffic Management Total	595	(480)	115
Business Development and Tourism			
Promotions of Festivals and Events	410	(1)	409
Tourism Promotion	8		8
Visitor Info Centre	280	(40)	240
Wimmera Business Centre	152	(140)	12
Business Development and Tourism Total	850	(181)	669
Grand Total	2,070	(661)	1,409

Initiatives and Capital Works

2021/22 Budgeted Initiatives and Capital Works		Exp \$'000	Rev \$'000	NET \$'000
Economic Development				
Investment Attraction Plan	Initiatives	40		40
Parking and Traffic Management				
Parking Management Plan Implementation New Meters	Capital	330		330
Grand Total		370		370

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

2.3 Goal 3 – Asset Management

Meet community and service needs through provision and maintenance of infrastructure.

We strive to ensure infrastructure is in place to support our growing community as well as upgrading and maintaining our infrastructure to attract more visitors to our municipality.

Services

Service area	Description of service areas		2020/21	2021/22
			Budget	Budget
			\$'000	\$'000
Aquatic Recreation	Management of the strategic use of the Aquatic Centre, including major refurbishment and upgrades.	<i>Exp</i>	886	947
		<i>Rev</i>	-	-
		<i>NET</i>	886	947
Commercial Activities	This service includes the contracted facilities such as the Caravan Park and the Wimmera Intermodal Freight Terminal.	<i>Exp</i>	1,024	445
		<i>Rev</i>	121	228
		<i>NET</i>	903	217
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.	<i>Exp</i>	853	1,013
		<i>Rev</i>	855	961
		<i>NET</i>	(2)	52
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.	<i>Exp</i>	1,698	1,867
		<i>Rev</i>	37	45
		<i>NET</i>	1,661	1,822
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).	<i>Exp</i>	2,511	2,676
		<i>Rev</i>	606	612
		<i>NET</i>	1,905	2,064
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.	<i>Exp</i>	1,689	1,742
		<i>Rev</i>	63	63
		<i>NET</i>	1,626	1,679
Management and Administration	This service provides administration and support services for the Infrastructure Services department.	<i>Exp</i>	726	735
		<i>Rev</i>	38	38
		<i>NET</i>	688	697
Operations Management	This service includes management and administration of the Operations Department to facilitate the delivery of core functions and capital programs.	<i>Exp</i>	153	161
		<i>Rev</i>	1	1
		<i>NET</i>	152	160
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.	<i>Exp</i>	2,407	2,726
		<i>Rev</i>	29	30
		<i>NET</i>	2,378	2,696
Strategic Asset Management	Responsible for the strategic management of Council's Infrastructure, including the long term planning of asset renewal and capital works.	<i>Exp</i>	715	730
		<i>Rev</i>	-	-
		<i>NET</i>	715	730
Sports and Recreation	Provision and maintenance of outdoor and indoor sport and recreation facilities throughout the municipality including the Horsham Aquatic Centre. Also works with community groups and user groups to increase participation.	<i>Exp</i>	764	698
		<i>Rev</i>	63	105
		<i>NET</i>	701	593
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.	<i>Exp</i>	1,221	1,280
		<i>Rev</i>	3	3
		<i>NET</i>	1,218	1,277
Net Cost to Council for Goal 3 - Asset Management			12,831	12,934

Service area breakout

This section provides further information about each service area by breaking down the 2021-22 budget into the individual services provided.

2021/22 Service by service area	Exp \$'000	Rev \$'000	NET \$'000
Aquatic Recreation			
Aquatic Centre	947		947
Aquatic Recreation Total	947		947
Commercial Activities			
Caravan Park	5	(64)	(59)
Industrial Estates	250	(44)	206
Wimmera Intermodal Freight Terminal	190	(120)	70
Commercial Activities Total	445	(228)	217
Commercial Operations			
Aerodrome Operations	158	(38)	120
Commercial Properties	117	(185)	(68)
Livestock Exchange Operations	738	(738)	-
Commercial Operations Total	1,013	(961)	52
Engineering Services			
Design and Engineering	485	(26)	459
Facilities Management	635	(20)	616
Project Office	747		747
Engineering Services Total	1,867	(45)	1,822
Infrastructure - Rural			
Quarry Management	39	(31)	8
Road Maintenance Rural	2,637	(581)	2,056
Infrastructure - Rural Total	2,676	(612)	2,064
Infrastructure - Urban			
Footpaths, Walking Trails/Paths	378		378
Off Street Car Parks	29		29
Road Maintenance Urban	1,205	(3)	1,202
Stormwater Drainage	130	(60)	70
Infrastructure - Urban Total	1,742	(63)	1,679
Management and Admin Infrastructure Services			
Technical Services Management and Admin	735	(38)	697
Management and Admin Infrastructure Services Total	735	(38)	697
Operations Management			
Operations Management Depot	161	(1)	160
Operations Management Total	161	(1)	160
Parks and Gardens			
Community Housing	41		41
Open Spaces	1,444	(18)	1,426
Street Trees and City Centre	1,047	(10)	1,037
Waterways, Foreshores and Wetlands	195	(2)	193
Parks and Gardens Total	2,726	(30)	2,697
Sports and Recreation			
Passive Recreation	97	(5)	92
Sports Complexes Indoor	35	(8)	27
Sports Complexes Outdoor-Ovals, Turf and Grass	566	(92)	474
Sports and Recreation Total	698	(105)	593
Strategic Asset Management			
Asset Management	730		730
Strategic Asset Management Total	730		730
Streetscape and Public Conveniences			
Other Street Ops	101		101
Public Conveniences	263	(3)	261
Street Cleaning	216		216
Street Lighting	272		272
Street Signage	428		428
Streetscape and Public Conveniences Total	1,280	(3)	1,278
Grand Total	15,020	(2,085)	12,935

Initiatives and Capital Works

2021/22 Budgeted Initiatives and Capital Works		Exp	Rev	NET
		\$'000	\$'000	\$'000
Aquatic Recreation				
Aquatic Centre Accessible Changeroom	Capital	715	(521)	194
Aquatic Centre Miscellaneous Provision	Capital	10		10
Commercial Activities				
Burnt Creek Access Road Construction	Capital	200	(200)	-
Caravan Park Development Ancillary Costs	Capital	107	(101)	6
Caravan Park Office Caretaker Residence Development	Capital	279	(279)	-
Water Supply Pipe Burnt Creek Estate	Capital	150	(150)	-
WIFT Entrance Landscaping	Capital	46	(46)	-
Commercial Operations				
Aerodrome Master Plan Stage 2	Initiatives	60	(60)	-
Building External Project Design & Scoping	Capital	150		150
Cfws & Project Planning Project Management	Capital	72		72
Firebrace St Commercial Properties - Residential Living	Initiatives	40		40
Firebrace Street Commercial Properties Rising Damp Inspections	Initiatives	20		20
Engineering Services				
Geotechnical Testing and Pavement Design	Initiatives	20		20
Project Management System	Initiatives	20		20
Infrastructure - Rural *		5,079	(2,645)	2,434
Infrastructure - Urban *		4,303	(2,140)	2,163
Operations Management				
Depot Decontamination Stage 2	Initiatives	330	(330)	-
Depot Key System Salto & Auto Gates	Capital	36		36
Parks and Gardens				
All Playgrounds Capital Equipment Replacement OHS Upgrade	Capital	30		30
Apex Island Boardwalk (Near Rowing Club)	Capital	304	(284)	20
Botanical Gardens Public Toilet Floor Renewal	Capital	8		8
Caravan Park Grant/River Frontage Irrigation System	Capital	392	(365)	27
CCTV Renewal	Capital	15	(15)	-
Cfwd Recreation Planning	Capital	41		41
City to River Natural Play Feature	Capital	1,650	(1,650)	-
Renewal Open Space Assets	Capital	91		91
Riverfront Activation Gateway Entrance Cons	Capital	180	(180)	-
Wimmera River/CAD Precinct Recreation Activation Stage 1	Capital	1,480	(1,480)	-
Plant Control				
Plant Purchase - General	Capital	2,426	(2,426)	-
Sports and Recreation				
Dudley Cornell/Cemetery Water Supply	Capital	100	(50)	50
Rural Tennis Courts Refurbishment Stage 2	Capital	109		109
Strategic Asset Management				
Level 3 Bridge Inspections of 6 bridges	Initiatives	30		30
Streetscape and Public Conveniences				
Bus Shelter Baillie St Near Lister House	Capital	10		10
City Entrance Signage/Branding Implementation	Capital	20		20
Public Conveniences Renovations	Capital	250	(250)	-
Grand Total		18,774	(13,172)	5,602

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 2019/20	Forecast 2020/21	Budget 2021/22
Roads	Satisfaction with sealed local roads	39	45	45

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

2.4 Goal 4 – Governance and Business Excellence

Excel in communication, consultation, governance, leadership and responsible use of resources.

Our goal is to excel in what we deliver and how we deliver it, both within Council and to our community. Our staff are our greatest asset so their wellbeing is key to learning and high performance.

Services

Service area	Description of service areas	2020/21		2021/22	
		Budget	Budget	Budget	Budget
		\$'000	\$'000	\$'000	\$'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.	<i>Exp</i>	1,004	987	
		<i>Rev</i>	39	50	
		<i>NET</i>	965	937	
Community Relations and Advocacy	Responsible for three key areas: Advocacy and grant seeking, media and communications and community engagement.	<i>Exp</i>	426	436	
		<i>Rev</i>	-	-	
		<i>NET</i>	426	436	
General Revenue	Provides treasury management including additional borrowings and interest repayments	<i>Exp</i>	732	363	
		<i>Rev</i>	-	-	
		<i>NET</i>	732	363	
Governance and 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 Councillor's, and the office of the Chief Executive.	<i>Exp</i>	2,179	2,206	
		<i>Rev</i>	132	110	
		<i>NET</i>	2,047	2,096	
Information and 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.	<i>Exp</i>	1,005	981	
		<i>Rev</i>	-	-	
		<i>NET</i>	1,005	981	
Management & Administration	This service provides management across the areas of finance, IT, rates and organisation development	<i>Exp</i>	1,477	1,297	
		<i>Rev</i>	74	10	
		<i>NET</i>	1,403	1,287	
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.	<i>Exp</i>	795	1,007	
		<i>Rev</i>	-	180	
		<i>NET</i>	795	827	
Rates and 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.	<i>Exp</i>	409	489	
		<i>Rev</i>	61	75	
		<i>NET</i>	348	414	
Net Cost to Council for Goal 4 - Governance and Business Excellence			7,721	7,341	

Service area breakout

This section provides further information about each service area by breaking down the 2021-22 budget into the individual services provided.

2021/22 Service by service area	Exp \$'000	Rev \$'000	NET \$'000
Accounting Services			
General Accounting Services	957	(50)	907
Stores Operation	30		30
Accounting Services Total	987	(50)	937
Community Relations and Advocacy			
Community Relations and Advocacy	436		436
Community Relations and Advocacy Total	436		436
General Revenue			
Rates	59		59
Treasury Management	304		304
General Revenue Total	363		363
Governance			
Council, Mayor and Councillors	439		439
Customer Services	380	(1)	379
Governance Management	838	(109)	729
Information and Knowledge	179		179
Governance Total	1,836	(110)	1,726
Information Technology			
IT Support/Software and Hardware	981		981
Information Technology Total	981		981
Management & Admin			
Civic Centre Office Operations	196		196
Corp Services Management	258	(0)	258
Council Wide Operations	830	(4)	826
Natimuk Office Operations	13	(5)	8
Management & Admin Total	1,297	(10)	1,288
CEO Operations			
CEO Operations	370		370
CEO Operations Total	370		370
Revenue Services			
Revenue Management	489	(75)	414
Revenue Services Total	489	(75)	414
People & Culture			
HR and Risk Management	486		486
Occupational Health and Safety	138		138
Organisational Development Other	383		383
People & Culture Other		(180)	(180)
People & Culture Total	1,007	(180)	827
Grand Total	7,766	(424)	7,342

Initiatives and Capital Works

2021/22 Budgeted Initiatives and Capital Works		Exp	Rev	NET
		\$'000	\$'000	\$'000
Community Relations and Advocacy				
Additional Media Resouces	Initiatives	47		47
Asset Plan and LTFP Deliberative Engagement	Initiatives	45		45
Governance				
Cambron Replacement	Initiatives	30		30
Compliance Software Delegation Database	Initiatives	11		11
Information Technology				
Council WAN and LAN Infrastructure Upgrade	Capital	10		10
IT Capital Replacements	Capital	35		35
IT Hardware Upgrades	Capital	50		50
IT Software Licences/Upgrades	Capital	5		5
Phone System Upgrade 40%R/40%U/20%N	Capital	100		100
Management & Admin				
Council Meeting Rooms Upgrades	Capital	30		30
People & Culture				
Human Resource Management System	Initiatives	50		50
Grand Total		413		413

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

Service Performance Outcome Indicators

Service	Indicator	Actual 2019/20	Forecast 2020/21	Budget 2021/22
Governance	Satisfaction with Council decisions	39	55	55

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

2.5 Goal 5 – Natural and Built Environments

Lead in environmental best practise, create a municipality for the future, and plan for the impacts of climate change.

Encourage and increase awareness of environmental responsibilities within Council and the community, whilst planning for a growing municipality, and implement practices that minimise our environmental footprint and contribute to a sustainable future.

Services

Service area	Description of service areas		2020/21	2021/22
			Budget	Budget
			\$'000	\$'000
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.	<i>Exp</i>	93	150
		<i>Rev</i>	7	64
		<i>NET</i>	86	86
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.	<i>Exp</i>	837	885
		<i>Rev</i>	253	289
		<i>NET</i>	584	596
Strategic Planning Services	The function of strategic planning, which aims to strategically plan the municipality's needs is also included.	<i>Exp</i>	186	229
		<i>Rev</i>	-	-
		<i>NET</i>	186	229
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.	<i>Exp</i>	336	259
		<i>Rev</i>	161	165
		<i>NET</i>	175	94
Waste Management Services	This service manages the Doon Landfill sites, Kenny Road Transfer Station and rural transfer stations along with waste collection and recyclables collection across the urban and rural areas of the municipality.	<i>Exp</i>	7,031	7,979
		<i>Rev</i>	7,031	7,979
		<i>NET</i>	-	-
Net Cost to Council for Goal 5 - Natural and Built Environments			1,031	1,005

Service area breakout

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

2021/22 Service by service area	Exp \$'000	Rev \$'000	NET \$'000
Natural Resource Management			
Fire Protection Works	53	(2)	51
Roadside Vegetation	97	(62)	35
Natural Resource Management Total	150	(64)	86
Statutory Planning and Regulations			
Building Regulations	474	(152)	322
Statutory Planning	410	(137)	274
Statutory Planning and Regulations Total	885	(289)	596
Strategic Planning Services			
Strategic Planning	229		229
Strategic Planning Services Total	229		229
Sustainability			
Waste and Sustainability Planning	259	(165)	94
Sustainability Total	259	(165)	94
Waste Management Services			
Garbage Services	2,206	(3,916)	(1,710)
Recycling	1,126		1,126
Transfer Stations and Landfills	4,647	(4,063)	585
Waste Management Services Total	7,979	(7,979)	-
Grand Total	9,502	(8,496)	1,005

Initiatives and Capital Works

2021/22 Budgeted Initiatives and Capital Works		Exp \$'000	Rev \$'000	NET \$'000
Sustainability				
Zero Carbon Plan Implementation	Initiatives	100	(50)	50
Community Facilities Solar Roofing	Capital	82	(41)	41
Sustainability Proj Energy Saving Measures Zero Carbon Plan Implmentation	Capital	55		55
Waste Management Services				
Dooen Landfill Master Plan	Initiatives	30		30
Dooen Landfill Contingency Plan	Initiatives	10		10
Waste Education Officer	Initiatives	48		48
Waste Plan Implementation	Initiatives	48		48
Public Place Recycling Plan	Initiatives	15		15
Closed Landfill Actions	Initiatives	30		30
Ladlows Stage2B Cell 2B Phase 3 Construction	Capital	500		500
Dooen Landfill Portable Office	Capital	75		75
Strategic Planning Services				
Horsham South Structure Plan - Technical Background Reports	Initiatives	90		90
Grand Total		1,082	(91)	991

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

Service Performance Outcome Indicators

Service	Indicator	Actual 2019/20	Forecast 2020/21	Budget 2021/22
Statutory planning	Council planning decisions upheld at VCAT	0.00%	0.00%	100.00%
Waste collection	Kerbside collection waste diverted from landfill	20.49%	20.00%	22.00%

*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	Exp \$'000	Rev \$'000
Goal 1 Community and Cultural Development	3,754	6,958	(3,204)
Goal 2 Sustaining the Economy	1,409	2,070	(661)
Goal 3 Asset Management	12,935	15,020	(2,085)
Goal 4 Governance and Business Excellence	7,342	7,766	(424)
Goal 5 Natural and Built Environments	1,005	9,502	(8,496)
Total	26,445	41,315	(14,869)
Expenses added in:			
Depreciation	12,614		
Initiatives	3,519		
Borrowing Costs	176		
Other written down value of assets disposed	1,432		
Loan Redemption	(128)		
Deficit before funding sources	44,058		
Funding sources to be added in:			
Rates revenue	29,633		
- less Garbage Charge included in Service Delivery	(3,889)		
Grants	17,799		
Contributions and other	1,538		
Initiative funding from Reserves	662		
Interest	617		
Other non-attributable	2,594		
Total funding sources	48,954		
Operating (surplus)/deficit for the year	(4,896)		

3. Financial statements

This section presents information in regard to the Financial Statements and Statement of Human Resources. The budget information for the year 2021/22 has been supplemented with projections to 2024/25.

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 2025

		Forecast Actual	Budget	Projections		
	NOTES	2020/21 \$'000	2021/22 \$'000	2022/23 \$'000	2023/24 \$'000	2024/25 \$'000
Income						
Rates and charges	4.1.1	28,517	29,633	30,388	31,170	31,966
Statutory fees and fines	4.1.2	310	426	435	443	452
User fees	4.1.3	5,581	5,999	6,119	6,241	6,366
Grants - Operating	4.1.4	17,221	10,362	8,206	8,361	8,279
Grants - Capital	4.1.4	2,645	8,896	5,028	12,628	2,700
Contributions - monetary		596	340	226	175	520
Contributions - non-monetary		1,300	800	950	950	950
Net gain/(loss) on disposal of property, infrastructure, plant and equipment		570	1	220	265	20
Fair value adjustments for investment property		10	10	10	10	10
Share of net profits/(losses) of associates and joint ventures		30	30	30	30	30
Other income	4.1.5	1,958	2,300	2,346	2,393	2,440
Total income		58,738	58,797	53,958	62,666	53,733
Expenses						
Employee costs	4.1.6	20,890	19,664	19,612	20,189	20,784
Materials and services	4.1.7	24,947	20,123	18,987	19,551	20,137
Depreciation	4.1.8	12,412	12,299	12,399	12,499	12,599
Amortisation - intangible assets	4.1.9	203	260	260	260	260
Amortisation - right of use assets	4.1.10	48	55	55	55	55
Bad and doubtful debts		183	93	95	97	99
Borrowing costs		200	176	171	243	324
Finance Costs - leases		11	10	9	7	6
Written down value of assets disposed		800	900	900	900	900
Other expenses	4.1.11	294	321	327	333	340
Total expenses		59,988	53,901	52,815	54,134	55,504
Surplus/(deficit) for the year		(1,250)	4,896	1,143	8,532	(1,771)
Other comprehensive income						
Net asset revaluation increment /(decrement)		5,000	-	7,700	2,700	5,000
Total comprehensive result		3,750	4,896	8,843	11,232	3,229

Balance Sheet

For the four years ending 30 June 2025

		Forecast Actual	Budget	Projections		
	NOTES	2020/21 \$'000	2021/22 \$'000	2022/23 \$'000	2023/24 \$'000	2024/25 \$'000
Assets						
Current assets						
Cash and cash equivalents		7,108	4,189	4,959	7,383	9,593
Trade and other receivables		2,101	1,700	1,785	1,874	1,968
Other financial assets		22,800	22,800	22,800	22,800	22,800
Inventories		390	390	398	406	414
Non-current assets classified as held for sale		-	350	350	350	-
Other assets		993	800	816	824	841
Total current assets	4.2.1	33,392	30,229	31,108	33,637	35,616
Non-current assets						
Trade and other receivables		370	360	338	342	346
Other financial assets		-	-	-	-	-
Investments in associates, joint arrangement and subsidiaries		1,480	1,510	1,540	1,570	1,600
Property, infrastructure, plant & equipment		493,470	502,222	510,623	523,526	524,502
Right-of-use assets	4.2.4	336	288	240	192	144
Investment property		2,460	2,470	2,480	2,490	2,500
Intangible assets		202	100	3,800	3,040	2,280
Total non-current assets	4.2.1	498,318	506,950	519,021	531,160	531,372
Total assets		531,710	537,179	550,129	564,797	566,988
Liabilities						
Current liabilities						
Trade and other payables		5,095	4,919	5,008	5,096	5,184
Provisions		7,079	7,400	7,374	7,574	7,774
Interest-bearing liabilities	4.2.3	128	-	218	486	4,805
Lease liabilities	4.2.4	45	46	48	49	52
Total current liabilities	4.2.2	12,347	12,365	12,648	13,205	17,815
Non-current liabilities						
Provisions		5,470	6,031	7,621	8,035	7,245
Interest-bearing liabilities	4.2.3	4,305	4,305	6,587	9,101	4,296
Lease liabilities	4.2.4	301	295	247	198	145
Total non-current liabilities	4.2.2	10,076	10,631	14,455	17,334	11,686
Total liabilities		22,423	22,996	27,103	30,539	29,501
Net assets		509,287	514,183	523,026	534,258	537,487
Equity						
Accumulated surplus		235,785	243,165	243,961	250,487	246,924
Reserves - asset replacement		17,565	15,081	15,428	17,434	19,226
Reserves - asset revaluation		255,937	255,937	263,637	266,337	271,337
Total equity		509,287	514,183	523,026	534,258	537,487

Statement of Changes in Equity

For the four years ending 30 June 2025

	NOTES	Total \$'000	Accumulated Surplus \$'000	Revaluation Reserve \$'000	Other Reserves \$'000
2021 Forecast Actual					
Balance at beginning of the financial year		505,537	232,041	250,937	22,559
Impact of adoption of new accounting standards		-	-	-	-
Adjusted opening balance		505,537	232,041	250,937	22,559
Surplus/(deficit) for the year		(1,250)	(1,250)	-	-
Net asset revaluation increment/(decrement)		5,000	-	5,000	-
Transfers to other reserves		-	(4,234)	-	4,234
Transfers from other reserves		-	9,228	-	(9,228)
Balance at end of the financial year		509,287	235,785	255,937	17,565
2022 Budget					
Balance at beginning of the financial year		509,287	235,785	255,937	17,565
Surplus/(deficit) for the year		4,896	4,896	-	-
Net asset revaluation increment/(decrement)		-	-	-	-
Transfers to other reserves	4.3.1	-	(4,505)	-	4,505
Transfers from other reserves	4.3.1	-	6,989	-	(6,989)
Balance at end of the financial year	4.3.2	514,183	243,165	255,937	15,081
2023					
Balance at beginning of the financial year		514,183	243,165	255,937	15,081
Surplus/(deficit) for the year		1,143	1,143	-	-
Net asset revaluation increment/(decrement)		7,700	-	7,700	-
Transfers to other reserves		-	(4,030)	-	4,030
Transfers from other reserves		-	3,683	-	(3,683)
Balance at end of the financial year		523,026	243,961	263,637	15,428
2024					
Balance at beginning of the financial year		523,026	243,961	263,637	15,428
Surplus/(deficit) for the year		8,532	8,532	-	-
Net asset revaluation increment/(decrement)		2,700	-	2,700	-
Transfers to other reserves		-	(4,030)	-	4,030
Transfers from other reserves		-	2,024	-	(2,024)
Balance at end of the financial year		534,258	250,487	266,337	17,434
2025					
Balance at beginning of the financial year		534,258	250,487	266,337	17,434
Surplus/(deficit) for the year		(1,771)	(1,771)	-	-
Net asset revaluation increment/(decrement)		5,000	-	5,000	-
Transfers to other reserves		-	(4,030)	-	4,030
Transfers from other reserves		-	2,238	-	(2,238)
Balance at end of the financial year		537,487	246,924	271,337	19,226

Statement of Cash Flow

For the four years ending 30 June 2025

Notes	Forecast	Budget	Projections		
	Actual 2020/21 \$'000	2021/22 \$'000	2022/23 \$'000	2023/24 \$'000	2024/25 \$'000
	Inflow s (Outflow s)	Inflow s (Outflow s)	Inflow s (Outflow s)	Inflow s (Outflow s)	Inflow s (Outflow s)
Cash flows from operating activities					
General rates & charges	28,427	29,533	30,288	31,070	31,866
Statutory fees & fines	290	396	405	413	422
User Charges & other fines (incl. GST)	5,381	6,199	5,919	6,041	6,166
Contributions (inclusive of GST)	556	300	186	136	480
Interest	588	594	645	696	747
Government grants operations (incl. GST)	16,421	9,962	7,806	7,961	7,878
Government grants capital (incl. of GST)	1,845	8,497	4,828	12,428	2,500
Other revenue (incl. of GST)	3,442	2,997	3,911	3,926	4,242
Employee costs	(20,589)	(19,365)	(19,209)	(19,840)	(20,385)
Materials and services	(24,747)	(20,524)	(18,472)	(18,995)	(19,767)
Other expenses	(2,294)	(1,321)	(2,116)	(2,133)	(2,324)
Net cash provided by/(used in) operating activities	4.4.1 9,320	17,268	14,191	21,703	11,825
Cash flows from investing activities					
Payments for property, infrastructure, plant and equipment	(16,041)	(20,361)	(16,995)	(23,208)	(9,050)
Proceeds from sale of property, infrastructure, plant and equipment	1,151	533	1,300	1,445	300
Net cash provided by/ (used in) investing activities	4.4.2 (14,890)	(19,828)	(15,695)	(21,763)	(8,750)
Cash flows from financing activities					
Finance costs	(200)	(176)	(171)	(243)	(324)
Proceeds from borrow ings	-	-	2,500	3,000	-
Repayment of borrow ings	(477)	(128)	-	(218)	(486)
Interest paid - lease liability	(11)	(10)	(9)	(7)	(6)
Repayment of lease liabilities	(43)	(45)	(46)	(48)	(49)
Net cash provided by/(used in) financing activities	4.4.3 (731)	(359)	2,274	2,484	(865)
Net increase/(decrease) in cash & cash equivalents	(6,301)	(2,919)	770	2,424	2,210
Cash and cash equivalents at the beginning of the financial year	13,409	7,108	4,189	4,959	7,383
Cash and cash equivalents at the end of the financial year	7,108	4,189	4,959	7,383	9,593

Statement of Capital Works

For the four years ending 30 June 2025

	NOTES	Forecast	Budget	Projections		
		Actual				
		2020/21	2021/22	2022/23	2023/24	2024/25
		\$'000	\$'000	\$'000	\$'000	\$'000
Property						
Land		-	-	-	-	-
Buildings		1,349	2,468	1,152	1,474	2,304
Total property		1,349	2,468	1,152	1,474	2,304
Plant and equipment						
Plant, machinery and equipment		2,772	2,516	2,050	2,050	2,050
Furniture and office equipment		266	282	100	100	100
Total plant and equipment		3,038	2,798	2,150	2,150	2,150
Infrastructure						
Roads		5,736	6,345	5,634	5,333	3,220
Bridges		184	455	200	200	220
Footpaths and cycleways		529	293	265	165	300
Drainage		40	389	50	50	-
Recreational, leisure and community facilities		1,557	3,461	6,259	5,550	550
Waste management		3,255	575	1,000	-	-
Parks, open space and streetscapes		30	2,917	171	8,171	191
Off street car parks		42	330	15	15	15
Other infrastructure		281	330	100	100	100
Total infrastructure		11,654	15,095	13,694	19,584	4,596
Total capital works expenditure	4.5.1	16,041	20,361	16,996	23,208	9,050
Represented by:						
New asset expenditure		2,897	7,379	3,644	10,891	1,209
Asset renewal expenditure		11,901	9,972	10,383	9,001	5,776
Asset upgrade expenditure		1,243	3,010	2,969	3,316	2,065
Total capital works expenditure	4.5.1	16,041	20,361	16,996	23,208	9,050
Funding sources represented by:						
Grants		2,645	8,897	5,028	11,200	1,272
Contributions		545	314	175	201	545
Council cash and reserve		12,851	11,150	9,293	8,807	7,233
Borrowings		-	-	2,500	3,000	-
Total capital works expenditure	4.5.1	16,041	20,361	16,996	23,208	9,050

Statement of Human Resources

For the four years ending 30 June 2025

	Forecast	Budget	Projections		
	Actual				
	2020/21	2021/22	2022/23	2023/24	2024/25
	\$'000	\$'000	\$'000	\$'000	\$'000
Staff expenditure					
Employee costs - operating	20,890	19,664	19,612	20,189	20,784
Employee costs - capital	1,399	1,660	1,701	1,744	1,787
Total staff expenditure	22,289	21,324	21,313	21,933	22,571
	FTE	FTE	FTE	FTE	FTE
Staff FTE					
Employees - Permanent	222	206	202	202	202
Employees - Temporary	14	-	-	-	-
Total staff FTE	236	206	202	202	202

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

Department	Budget	Permanent	
	2021/22	Full Time	Part time
	\$'000	\$'000	\$'000
Communities and Place	5,566	3,664	1,902
Corporate Services	5,227	3,994	1,233
Infrastructure Services	10,531	10,322	209
Total permanent staff expenditure	21,324	17,980	3,344
Capitalised labour costs	(1,660)		
Total expenditure	19,664		

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

Department	Budget	Permanent	
	2021/22	Full Time	Part time
Communities and Place	50	32	18
Corporate Services	44	31	13
Infrastructure Services	112	103	9
Total permanent staff FTE	206	166	40
Capitalised labour costs			
Total staff FTE	206		

Summary of Planned Human Resources Expenditure

For the four years ending 30 June 2025

	2021/22 \$'000	2022/23 \$'000	2023/24 \$'000	2024/25 \$'000
Communities and Place				
Permanent - Full time				
Female	2,182	2,246	2,311	2,381
Male	1,528	1,573	1,619	1,666
Permanent - Part time				
Female	1,750	1,801	1,853	1,907
Male	106	110	113	116
Total Communities and Place	5,566	5,730	5,896	6,070
Corporate Services				
Permanent - Full time				
Female	1,872	1,597	1,645	1,693
Male	2,013	1,746	1,796	1,848
Permanent - Part time				
Female	1,251	1,288	1,326	1,364
Male	91	94	96	99
Total Corporate Services	5,227	4,725	4,863	5,004
Infrastructure Services				
Permanent - Full time				
Female	930	957	985	1,014
Male	9,233	9,522	9,799	10,081
Permanent - Part time				
Female	104	107	110	114
Male	264	272	280	288
Total Infrastructure Services	10,531	10,858	11,174	11,497
Capitalised labour costs	(1,660)	(1,701)	(1,744)	(1,787)
Total staff expenditure	19,664	19,612	20,189	20,784

	2021/22 FTE	2022/23 FTE	2023/24 FTE	2024/25 FTE
Communities and Place				
Permanent - Full time				
Female	20	20	20	20
Male	12	12	12	12
Permanent - Part time				
Female	16	16	16	16
Male	2	2	2	2
Total Communities and Place	50	50	50	50
Corporate Services				
Permanent - Full time				
Female	17	15	15	15
Male	14	12	12	12
Permanent - Part time				
Female	12	12	12	12
Male	1	1	1	1
Total Corporate Services	44	40	40	40
Infrastructure Services				
Permanent - Full time				
Female	9	9	9	9
Male	95	95	95	95
Permanent - Part time				
Female	7	7	7	7
Male	2	2	2	2
Total Infrastructure Services	112	112	112	112
Total staff numbers	206	202	202	202

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.

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 2021/22 the FGRS cap has been set at 1.5%. 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 1.5% in line with the rate cap.

This will raise total rates and charges for 2021/22 to \$25,323,258.

4.1.1(a) Reconciliation of Rates

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

	2020/21 Forecast Actual	2021/22 Budget	Change	%
	\$'000	\$'000	\$'000	
General rates*	21,633,581	22,596,551	962,970	4.45%
Municipal charge*	3,090,720	2,724,720	(366,000)	-11.84%
Waste management charge	3,449,064	3,879,259	430,195	12.47%
Waste Charges on supplementaries	11,875	10,000	(1,875)	-15.79%
Supplementary rates and rate adjustments	76,676	162,092	85,416	111.40%
Revenue in lieu of rates	255,021	259,983	4,962	1.95%
Total rates and charges	28,516,937	29,632,606	1,115,668	3.91%

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

4.1.1(b) Rate in the dollar

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

Type or class of land	2020/21 cents/\$CIV	2021/22 cents/\$CIV*	Change
General rate for rateable residential properties	0.5273	0.5200	-1.38%
General rate for rateable commercial properties	0.5009	0.4940	-1.38%
General rate for rateable industrial properties	0.5009	0.4940	-1.38%
General rate for rateable Culture & Recreation Land	0.2636	0.2600	-1.37%
General rate for rateable farm properties	0.3533	0.3068	-13.16%

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

Type or class of land	2020/21	2021/22	Change	
	\$	\$	\$	%
Residential	13,054,089	13,447,751	393,662	3.02%
Commercial	1,669,169	1,591,777	(77,392)	-4.64%
Industrial	853,531	854,983	1,452	0.17%
Culture and Recreation Land (50% rate)	16,180	15,959	(221)	-1.37%
Farms	6,040,612	6,686,082	645,470	10.69%
Total amount to be raised by general rates	21,633,581	22,596,551	962,970	4.45%

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	2020/21	2021/22	Change	
	Number	Number	Number	%
Residential	9,341	9,434	93	1.00%
Commercial	526	522	(4)	-0.76%
Industrial	432	434	2	0.46%
Culture and Recreation Land (0% rate)	61	60	(1)	-1.64%
Culture and Recreation Land (50% rate)	3	3	-	0.00%
Farms	2,182	2,189	7	0.32%
Total number of assessments	12,545	12,642	97	0.77%

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	2020/21	2021/22	Change	
	\$'000	\$'000	\$'000	%
Residential	2,475,648	2,586,106	110,459	4.46%
Commercial	333,234	322,222	(11,012)	-3.30%
Industrial	170,400	173,074	2,674	1.57%
Culture and Recreation Land (0% rate)	20,929	21,253	324	1.55%
Culture and Recreation Land (50% rate)	6,138	-	(6,138)	-100.00%
Farms	1,709,769	2,179,297	469,528	27.46%
Total value of land	4,716,117	5,281,951	565,835	12.00%

4.1.1(g) Municipal Charge per assessment

The municipal charge under Section 159 of the Act compared with the previous financial year. Council has resolved to decrease the Municipal Charge each year by the same approximate percentage as the Ministerial Rate Cap.

Type of Charge	Per Rateable Property	Per Rateable Property	Change	
	2020/21	2021/22	\$	%
Municipal	274	240	(34)	-12.41%

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	2020/21	2021/22	Change	
	\$	\$	\$	%
Municipal	3,090,720	2,724,720	(366,000)	-11.84%

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 Act compared with the previous financial year

Type of Charge	Per Rateable Property	Per Rateable Property	Change	
	2020/21	2021/22	\$	%
GAR1 240L Residential Urban	421	470	49	11.64%
GAR2 240L Residential Rural	388	422	34	8.76%
GAR5 240L Commercial	407	447	40	9.83%
GAR6 120L Residential Urban	270	307	37	13.70%
GAR7 120L Residential Rural	238	270	32	13.45%
GAR8 120L Commercial	388	440	52	13.40%
GAR9 240L Commercial Recycling	145	160	15	10.34%

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	2020/21	2021/22	Change	
	\$	\$	\$	%
GAR1 240L Residential Urban	1,950,493	2,185,500	235,007	12.05%
GAR2 240L Residential Rural	472,972	524,546	51,574	10.90%
GAR5 240L Commercial	140,008	147,510	7,502	5.36%
GAR6 120L Residential Urban	756,000	865,433	109,433	14.48%
GAR7 120L Residential Rural	85,442	96,390	10,948	12.81%
GAR8 120L Commercial	34,144	38,280	4,136	12.11%
GAR9 240L Commercial Recycling	10,005	21,600	11,595	115.89%
Total	3,449,064	3,879,259	430,195	12.47%

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

	2020/21	2021/22	Change	
	\$	\$	\$	%
General rates	21,633,581	22,596,551	962,970	4.45%
Municipal Charge	3,090,720	2,724,720	(366,000)	-11.84%
Garbage Charges	3,449,064	3,879,259	430,195	12.47%
Waste charges on supplementaries	11,875	10,000	(1,875)	-15.79%
Rates from Supplementary Valuations	76,676	162,092	85,416	111.40%
Revenue in lieu of rates	255,021	259,983	4,962	1.95%
Total Rates and charges	28,516,937	29,632,606	1,115,668	3.91%

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.

	2020/21	2021/22
Total Rates (excluding Culture and Recreation)	\$24,708,122	\$25,305,313
Number of rateable properties (excluding Culture and Recreation)	12,481.00	12,579.00
Base Average Rate	\$1,941.01	\$1,982.12
Maximum Rate Increase (set by the State Government)	2.00%	1.50%
Capped Average Rate	\$1,979.66	\$2,011.71
Maximum General Rates and Municipal Charges Revenue	\$24,710,604	\$25,305,313
Budgeted General Rates and Municipal Charges Revenue	\$24,708,121	\$25,305,313
Budgeted Supplementary Rates	\$76,676	\$162,092
Budgeted Total Rates and Municipal Charges Revenue	\$24,784,798	\$25,467,405

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 (2021-22: estimated \$160,106. The 2020-21 actual: \$148,474. Full year equivalent for 2020-21 would be \$190,680)
- 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 0.3068% (0.3068 cents in the dollar of CIV) for all rateable farm properties.
- A general rate of 0.4940% (0.4940 cents in the dollar of CIV) for all rateable industrial properties.
- A general rate of 0.4940% (0.4940 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 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 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 2020-21 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 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 2020-21 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 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 2020-21 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	Budget	Change	
	Actual	2021/22	\$'000	%
	2020/21	2021/22		
	\$'000	\$'000	\$'000	%
Infringements and costs	45	90	45	100.00%
Perin court recoveries	53	48	(5)	-9.43%
Issue of certificates	12	19	7	58.33%
Local law s - permits & licences	-	27	27	
Tow n planning	131	131	-	0.00%
Health registrations	69	111	42	60.87%
Total statutory fees and fines	310	426	116	37.42%

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	Budget	Change	
	Actual	2021/22	\$'000	%
	2020/21	2021/22		
	\$'000	\$'000	\$'000	%
Animal control	384	364	(20)	-5.21%
Building approvals	116	152	36	31.03%
Community services	1	2	1	100.00%
Administration charges	87	104	17	19.54%
Home and community care services	821	-	(821)	-100.00%
Performing arts charges	633	1,127	494	78.04%
Immunisations	6	2	(4)	-66.67%
Livestock operations	616	632	16	2.60%
Parking meter fees	195	330	135	69.23%
Passive recreation	6	6	-	0.00%
Roadside revegetation	5	5	-	0.00%
Sports complexes	50	92	42	84.00%
Transfer station and landfill charges	2,643	3,143	500	18.92%
Visitor information centre income	18	40	22	122.22%
Total user fees	5,581	5,999	418	7.49%

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 increase by 7.5% or \$0.418 million in 2021-22. The two main increases are \$0.494 million from Performing Arts charges, with Council anticipating a full return of 12 months revenue from performances, and \$0.135 million increase in parking meter fees. Both of these revenue increases come as a result as the budget returns back to previous levels of operation after COVID-19. Transfer station and landfill levy charges will increase by \$0.500 million as a direct response to the increased cost of the EPA Levy. Council exited from providing home and community care services in December 2020, reducing user fee revenue of \$0.821 million in 2021-22.

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	Budget	Change	
	Actual			
	2020/21	2021/22	\$'000	%
	\$'000	\$'000	\$'000	%
Grants were received in respect of the following:				
Summary of grants				
Commonwealth funded grants	11,011	6,593	(4,418)	-40%
State funded grants	6,210	3,769	(2,441)	-39%
Total grants received	17,221	10,362	(6,859)	-40%
(a) Operating Grants				
Recurrent - Commonwealth Government				
Financial Assistance Grants - General Allocation	4,375	4,284	(91)	-2%
Financial Assistance Grants - Road Construction & Maintenance	2,267	2,244	(23)	-1%
Environmental Health	37	37	-	0%
Home & Community Care Services	832	28	(804)	-97%
Recurrent - State Government				
Art Gallery	90	90	-	0%
Art Gallery Education Program	33	33	-	0%
Community Facilities	17	17	-	0%
Home & Community Care Services	105	-	(105)	-100%
Horsham Town Hall Operations	80	80	-	0%
Library	178	181	3	2%
Maternal & Child Services - Universal	487	580	93	19%
School Crossing Supervision	38	38	-	0%
Landcare	-	56	56	
Total recurrent grants	8,539	7,668	(871)	-10%
Non-recurrent - Commonwealth Government				
Grampians Peak Trail	3,500	-	(3,500)	-100%
Non-recurrent - State Government				
Community Engagement	31	16	(15)	-48%
Environmental Health	6	6	-	0%
Economic Development	1,251	-	(1,251)	-100%
Council Transformation	3,414	2,325	(1,089)	-32%
Strategic Plans	110	-	(110)	-100%
Community Development Plans	30	-	(30)	-100%
Recreation Plans	30	-	(30)	-100%
Visual Arts	20	-	(20)	-100%
Miscellaneous	-	57	57	
Environmental Sustainability	50	50	-	0%
Wimmera Emergency Mgt Resource Sharing	240	240	-	0%
Total non-recurrent grants	8,682	2,694	(5,988)	-69%
Total operating grants	17,221	10,362	(6,859)	-40%
(b) Capital Grants				
Recurrent - Commonwealth Government				
Roads to recovery	1,428	1,428	-	0%
Total recurrent grants	1,428	1,428	-	0%
Non-recurrent - State Government				
Buildings	50	862	812	1624%
Other infrastructure	-	2,649	2,649	
Recreation, leisure and community facilities	1,075	2,725	1,650	153%
Roads	-	1,005	1,005	
Bridges	-	227	227	
Aerodrome	92	-	(92)	-100%
Total non-recurrent grants	1,217	7,468	6,251	514%
Total capital grants	2,645	8,896	6,251	236%
Total Grants	19,866	19,258	(608)	-3%

Grants - operating (\$6.86 million decrease)

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 decreased by 40% or \$6.86 million compared to 2020-21. The previous financial recognised income from two major projects, Working for Victoria \$1.25 million and the regional project \$3.4 million for rural Council's corporate transformation program. This project attracted \$5 million of grant funding, finalisation of the project will occur during 2021-22 with the remaining \$2.325 million (includes \$0.739 million carried forward unspent funds from 2020-21) being expended.

Based on previous allocations of Financial Assistance Grants (formerly Grants Commission) funding, the budget reflects a decrease of \$0.104 million.

A decrease of \$0.909 million is reflected as Council has withdrawn from providing Home and Community Care Services in December 2020, as well as a decrease for several one-off strategic, community development and recreations planning grants of \$0.190 million. The Grampians Peak Trail grant will decrease by \$3.5 million with the project being completed in 2020-21. This project was auspiced by Council and is not a Council asset, with all works being carried out through Parks Victoria.

There is also an expected small increase in Maternal and Child Services grants of \$0.093 million and expectation of receiving Landcare grants for \$0.056 million.

Grants - capital (\$6.25 million increase)

Capital grants include all monies received from State and Federal sources for the purposes of funding the capital works program. Overall the level of capital grants has increased by 236% or \$6.25 million compared to 2020-21.

Significant one-off funding is budgeted for building works including Aquatic Centre Assessable Change rooms \$0.331 million; Town Hall Heritage Hall Floor Replacement \$0.200 million; Caravan Park and associated works \$0.290 million. Also several road and bridge renewal projects have anticipated funding of \$1.232 million in grants.

Grant funding has also been received for Wimmera River/CBD Activation Stage 1. This grant will see capital works completed over two financial years being completed in 2021-22 with funding of \$1.075 million being received. The City to River Natural Play Feature grant funding of \$1.650 million is also budgeted in 2021-22, as is a \$2.100 million grant for Wimmera River Pedestrian Bridge. Two other smaller grants of \$0.284 million for Apex Island Boardwalk and \$0.265 million for Irrigation system at Wotonga Basin are also budgeted.

4.1.5 Other income

	Forecast	Budget	Change	
	Actual	2021/22		
	2020/21	2021/22	\$'000	%
	\$'000	\$'000	\$'000	%
Interest	590	617	27	4.58%
Interest on rates	-	40	40	
Aerodrome	33	38	5	15.15%
Art gallery	35	35	-	0.00%
Caravan park	13	64	51	392.31%
Childrens hub	72	76	4	5.56%
Youth services	20	20	-	0.00%
Commercial property rent	111	205	94	84.68%
External works	134	75	(59)	-44.03%
Lease/rental income	60	111	51	85.00%
Vicroads main roads maintenance	575	581	6	1.04%
Wimmera business centre	75	140	65	86.67%
Wimmera intermodal freight terminal	54	109	55	101.85%
Other	186	189	3	1.61%
Total other income	1,958	2,300	342	17.47%

Other income (\$0.34 million increase)

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.

Many smaller increases can be seen in most of these items, as charges return to previous levels after the impact of COVID-19. Council has also reinstated interest on rates in 2021-22.

4.1.6 Employee costs

	Forecast	Budget	Change	
	Actual 2020/21	2021/22	\$'000	%
	\$'000	\$'000	\$'000	%
Wages and salaries	20,064	19,404	(660)	-3.29%
Workcover	409	394	(15)	-3.67%
Superannuation	1,816	1,536	(280)	-15.42%
Less amounts capitalised in non-current assets constructed by Council	(1,399)	(1,670)	(271)	19.37%
Total employee costs	20,890	19,664	(1,226)	-5.87%

Employee costs (\$1.226 million decrease)

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.

A major decrease in employee costs is reflected in the 2021-22 budget. Two major areas have seen large reductions: one-off funding of \$1.224 million was received in 2020-21 for 14 FTE (28 temporary staff) under the Working For Victoria (WFV) COVID-19 Stimulus program and the other major area was a decrease of \$1.154 million in Home and Community staff 21 FTE (37 part timers and 1 full time staff member) as Council exited the service in December 2020.

Whilst overall employee FTE has decreased, new positions are included in 2021-22 budget, as per the following:

Communities & Place

- 0.82 FTE Strategic planner (recognition of additional resource)
- 1.0 FTE Maternal and Child Health (partially grant funded)
- 1.0 FTE Recreation Open Space Project Officer (partially grant funded)

Corporate Services:

- 1.0 FTE for the regional project: Rural Council Corporate Collaboration project. (Grant funded),
- .9 FTE Property Management Co-ordinator (recognition of additional resource)

Infrastructure Services:

- 1.0 FTE Capital works project officer (recognition of additional resource),

4.1.7 Materials and services

	Forecast	Budget	Change	
	Actual			
	2020/21	2021/22	\$'000	%
	\$'000	\$'000	\$'000	%
Advertising	169	187	18	10.65%
Building service contractors	290	325	35	12.07%
Contract cleaning	330	367	37	11.21%
Donations	361	373	12	3.32%
External plant hire	326	301	(25)	-7.67%
External salaries	428	462	34	7.94%
Fringe benefit tax	95	90	(5)	-5.26%
General materials	963	924	(39)	-4.05%
Grampians Peak Trail	3,500	-	(3,500)	-100.00%
Initiative projects	2,126	1,194	(932)	-43.84%
Insurances	530	597	67	12.64%
IT expenditure	596	557	(39)	-6.54%
Library membership	569	512	(57)	-10.02%
Management aquatic centre	406	380	(26)	-6.40%
Performing events expenses	499	858	359	71.94%
Plant operating costs	1,730	1,572	(158)	-9.13%
Power, light & heating	757	866	109	14.40%
Provision of meals on wheels	157	-	(157)	-100.00%
Rural Councils Transformation Program	2,285	1,377	(908)	-39.74%
Telephone	198	132	(66)	-33.33%
Waste management expenses	5,273	5,854	581	11.02%
Water rates	298	297	(1)	-0.34%
Wimmera Development Association membership	212	212	-	0.00%
Materials and services less than \$100,000	2,849	2,686	(163)	-5.72%
Total materials and services	24,947	20,123	(4,824)	-19.34%

Materials and services (\$4.82 million decrease)

Materials and services include the purchases of consumables, payments to contractors for the provision of services and utility costs. Materials and services are forecast to decrease by 19.3% or \$4.82 million compared to 2020-21.

This item also includes expenditure on initiatives (decrease of \$.994 million) see appendix A for detailed listing. There is a decrease in expenditure of \$3.50 million against Grampians Peak Trail project as this project was completed in 2020-21. Also a reduction of (\$.908 million) in the Rural Council's Corporate Collaboration (RCCC) project as it nears completion in 2021-22. Both Grampians Peak Trail and RCCC were funded from grants received.

Decreases of \$0.158 million are also shown as reduced expenditure in plant operating costs and meals on wheels (\$0.157 million) which Council is no longer providing.

There has been an increase in waste management expense of \$0.581 million for additional EPA levy costs (total expected EPA cost for year being \$1.098 million).

Many materials, services and utilities have increased costs this year greater than CPI, with Council operations increasing after the COVID-19 reductions of previous year. The Performing events area has increased expenditure (\$0.359 million) with Council programming a full 12 months of performances, also general power, lighting and heating costs increase by \$0.109 million.

4.1.8 Depreciation and amortisation

	Forecast	Budget	Change	
	Actual	2021/22		
	2020/21	2021/22	\$'000	%
	\$'000	\$'000	\$'000	%
Property	1,620	1,681	61	3.77%
Plant & equipment	1,160	1,266	106	9.14%
Infrastructure	9,632	9,352	(280)	-2.91%
Total depreciation	12,412	12,299	(113)	-0.91%

Depreciation (\$0.113 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 road infrastructure assets, after the revaluation which occurred in 2018-19.

4.1.9 Amortisation - Intangible Assets

	Forecast	Budget	Change	
	Actual	2021/22		
	2020/21	2021/22	\$'000	%
	\$'000	\$'000	\$'000	%
Intangible assets	203	260	57	28.08%
Total amortisation - intangible assets	203	260	57	28.08%

Amortisation – Intangible Assets (\$0.057 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		
	2020/21	2021/22	\$'000	%
	\$'000	\$'000	\$'000	%
Right of use assets - Property	48	55	7	14.58%
Total amortisation - right of use assets	48	55	7	14.58%

Amortisation – Right of Use Assets (\$0.007 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		
	2020/21	2021/22	\$'000	%
	\$'000	\$'000	\$'000	%
Auditors' remuneration - VAGO - audit of financial statements, performance statements and grant acquittals	52	53	1	1.92%
Fees for other services provided by auditors	32	29	(3)	-9.38%
Councillors' allowance	210	239	29	13.81%
Total other expenses	294	321	27	9.18%

Other expenses (\$0.027 million increase)

Other expenses relate to audit fees, mayoral allowances and operating lease rentals. Councillor allowances have increased by 12.1% or \$0.029 million for 2021-22.

4.2 Balance Sheet

4.2.1 Assets

Current Assets (\$3.1 million decrease) and Non-Current Assets (\$8.6 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 is expected to decrease by \$2.919 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 decrease slightly by \$0.401 million to those levels of 2019-20. Other assets include items such as inventories or stocks held for sale or consumption in Council's services, prepayments and accrued income. It is anticipated industrial land ready for sale valued at \$0.350 million will be held at end of 2021-22.

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 (\$20.00 million of new, upgraded and renewed assets), depreciation of assets (\$12.2 million), and the net loss on property write offs (\$0.900 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 2022 Council will have cash and investments of \$26.9 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	9,211	4,189	(5,022)	-54.52%
Other financial assets	22,800	22,800	-	0.00%
Restricted cash and investments			-	
-Statutory reserves	(371)	(371)	-	0.00%
-Cash held to fund carry forward capital works	(500)	(500)	-	0.00%
-Cash held to fund carry forward service delivery	(1,486)	-	1,486	-100.00%
-Trust funds and deposits	(578)	(470)	108	-18.69%
Unrestricted cash and investments	29,076	25,648	(3,428)	-11.79%
-Discretionary cash reserves	(12,761)	(10,345)	2,416	-18.93%
-Staff provisions	(6,112)	(6,299)	(187)	3.06%
-Landfill and quarry provisions	(2,751)	(4,051)	(1,300)	47.26%
-Trade payables	(7,117)	(4,919)	2,198	-30.88%
Unrestricted cash adjusted for discretionary reserves and provisions	335	34	(301)	-89.85%

Explanation of items in above table:

Statutory reserves (\$0.37 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. The balance within these funds is not expected to change substantially.

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. \$4m of uncompleted projects at 30th June 2022. It is expected there will be a small component of the grant funded City to River Activation project that will be carried forward to 2022/23 year. Other projects will be identified early in the new financial year.

Unrestricted cash and investments (\$25.65 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 (\$10.34 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 2021-22 year \$4.50 million is budgeted to be transferred to and \$6.99 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 (\$6.29 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 and quarry provisions (\$4.05 million)

Council is obligated to restore the Dooen landfill and other quarry sites to a suitable standard at the end of the assets life. 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 (\$0.034 million)

These funds are free of all specific Council commitments and represent funds available to meet daily cash flow requirements, estimated at 30th June 2022, 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 (\$0.018 million increase) and Non-Current Liabilities (\$0.555 million increase)

Trade and other payables are those to whom Council owes money as at 30 June. These liabilities are budgeted to increase by \$0.176 million. The trade and other payables will increase with the change in accounting standards that require any grant funding received that has not been acquitted according to the grant agreement be treated as a liability. Interest bearing loans are budgeted to decrease by \$0.129 million.

Provisions include accrued long service leave, annual leave, sick leave gratuity, quarry and landfill restorations. These liabilities are budgeted to increase by \$0.882 million with decreases in employee provisions due to long term home and community care staff leaving Council and increases in landfill restoration costs with construction of new putrescible cell.

4.2.3 Borrowings

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

	Forecast	Budget	Projections		
	Actual				
	2020/21	2021/22	2022/23	2023/24	2024/25
	\$	\$	\$	\$	\$
Amount borrowed as at 30 June of the prior year	4,909	4,432	4,305	6,805	9,587
Amount proposed to be borrowed	-	-	2,500	3,000	-
Amount projected to be redeemed	(477)	(127)	-	(218)	(486)
Amount of borrowings as at 30 June	4,432	4,305	6,805	9,587	9,101

Interest-bearing loans and borrowings are borrowings of Council. Council is budgeting to repay loan principal of \$0.127 million over the year. No new external borrowings have been included in the 2021-22 budget.

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	
	2020/21	2021/22
	\$	\$
Right-of-use assets		
Property	336	288
Total right-of-use assets	336	288
Lease liabilities		
Current lease Liabilities		
Land	45	46
Total current lease liabilities	45	46
Non-current lease liabilities		
Land	301	295
Total non-current lease liabilities	301	295
Total lease liabilities	346	341

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 22 Balance \$1.4 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 \$0.685 million during 2021-22 towards the River Activation project, which received Government grants in 2020-21 and 2021-22. Funding for the replacement of all Council's parking meters is also planned for 2021/22 at a cost of \$0.330 million and also a refurbishment of a CBD public convenience \$0.25 million.

Wimmera Business Centre Reserve (30 June 22 Balance \$0.14 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 22 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 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. \$0.245 million will be drawn from this reserve in 2021-22 to fund capital works and \$0.041million for software replacement and upgrades.

Plant Replacement Reserve (30 June 22 Balance \$1.71 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 in 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 2021-22 budget is \$2.09 million. Fuel savings of \$0.080 million will be transferred to fund other business efficiency programs in 2021-22. Depot decontamination works of \$0.330 million will also be funded from this reserve.

Waste Management Reserve (30 June 22 Balance \$0.60 million)

The waste management reserve is created 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. 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 2021-22 financial year, \$1.87 million will be drawn from this reserve. Major items funded include commencement of construction of Ladlows Stage 2B Cell 2 Phase 1 construction \$0.50 million, and rehabilitations on Johns Cell 2 rehabilitation \$0.43 million and Ladlows West Cell \$0.440million.

Contingency Reserve (30 June 22 Balance \$0.36 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. The second year of the property strategy implementation at a cost of \$0.109 million will be funded from funds received from the sale of Arnott's quarry. This reserve also funds a program to create business efficiency improvements (\$0.180 million) during 2021-22. It is anticipated the savings generated from this program will result in funds being returned to this reserve.

Wimmera Regional Library Corporation Asset Replacement Reserve (30 June 22 Balance \$0.006 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 2021-22.

Major Capital Projects Reserve (30 June 22 Balance \$0.59 million)

This reserve is to provide for future asset replacements for major strategic projects. There are no plans for major capital asset replacement during 2021-22.

Infrastructure Gap Reserve (30 June 22 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. 2021-22 will see \$2.645 million used from this reserve for targeted infrastructure renewal.

Open Spaces Contribution Reserve Account (30 June 22 Balance \$0.44 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. The sale of Burnt Creek water entitlement of \$.062 million will be used to partly fund water to service lots on Burnt Creek Drive.

Road Construction Reserve (30 June 22 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 22 Balance \$0.25 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. 2021-22 financial year will see \$0.069 million of savings fed back into this reserve. \$0.095 million will be utilised in 2021-22 to match grant funding for community halls solar roofing (\$0.041 million), as well as providing funding for the zero carbon plan implementation \$0.055 million. Other energy savings measures of \$0.055 million will also be funded in 2021-22.

Commercial Properties (Firebrace Street) Reserve (30 June 22 Balance \$0.61 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 rental income that resulted 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 2021-22, \$0.040 million will be utilised to investigate the possibility of developing living spaces, as well as spending \$0.020 million on inspections on the commercial shops.

Aquatic Centre Reserve (30 June 22 Balance \$0.009 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. Funding during 2021-22 will be utilised to partly fund the indoor accessible changeroom project \$0.190 million.

Industrial Estate Reserve (30 June 22 Balance \$3.08 million)

The industrial estate 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. In 2021-22, the finalisation of WIFT entrance landscaping of \$0.046 million will occur, as well as works at Burnt Creek including an access road \$0.100 million and partial funding of water supply to industrial estate \$0.087 million.

Loan Fund Reserves (30 June 22 Balance \$2.88 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 \$4.30 million loan in full. \$0.422 million will be transferred into this reserve each year until \$4.30 million is reached in 2025-26.

Aerodrome Reserve (30 June 22 Balance \$0.57 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 22 Balance \$0.49 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 \$1.49 million was been received, and \$2.34 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 26 years.

Drainage Headworks Reserve (30 June 22 Balance \$0.49 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) (30 June 22 Balance \$0.79 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 \$0.077 million in 2021-22.

Unfunded Superannuation Reserve (30 June 22 Balance \$0.60 million)

This reserve has been created to hold funds for possible future contributions towards Councils unfunded superannuation liabilities.

Internal Loan Borrowings from Reserves (30 June 22 Balance -\$2.43 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 26 year period, finalising at end of 2047. Further internal borrowings were utilised during 2020-21 to fund HACC redundancies when Council exited the services in December 2020. It is estimated that approx. \$0.600 million will be owing at 30th June 21, with two yearly repayments of \$0.300 million extinguishing this debt in June 2023.

4.3.2 Equity

Equity (\$4.896 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 (\$7.95 million increase)

The increase in net cash outflows from operating activities of \$7.95 million results from overall increases in receipts from:

- rates and charges \$1.106 million,
- grants \$0.193 million,
- user charges and fees and fines \$0.818 million

Contributing to the result is a reduction of payments for materials and services of \$4.22 million.

Much of this decrease in payments relates to one major project completed in the previous financial year, being the Grampians Peak Trail \$3.5 million, another reduction in expenditure is against the Rural Councils Corporate Collaboration project \$0.908 million.

A reduction in payments for salaries of \$1.224 million, relates to the Working for Victoria program which was completed in 2020-21.

4.4.2 Net cash flows provided by / (used in) investing activities

Investing activities (\$4.94 million increase)

There is an increase in payments for investing activities for 2021-22 of \$4.32 million, which reflects the larger capital works program for 2021-22. The 2021-22 capital works program includes three large projects: Completion of Wimmera River/Cad Precinct Recreation Activation Stage 1 \$1.075 million, City to River Natural Play Feature \$1.650 million and Wimmera River Pedestrian Bridge Extension \$2.100 million. The Recreation Activation project is grant funded, with anticipated grant funding to be used for the other two projects. Carry-forward works are not included in these numbers.

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

Financing activities (\$0.037 million decrease)

For 2021-22 the total of principal repayments is \$0.128 million and finance charges is \$0.176 million without any additional borrowings. Council is in its sixth 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 to meet the loan redemption at the finalisation of the term. For 2021-22 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 2021-22 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 2020/21 \$'000	Budget 2021/22 \$'000	Change \$'000	%
Property	1,349	2,468	1,119	82.95%
Plant and equipment	3,038	2,798	(240)	-7.90%
Infrastructure	11,654	15,095	3,441	29.53%
Total	16,041	20,361	4,320	26.93%

Property: The 2021-22 budget reflects an increase of \$1.119 million in building projects; including \$0.715 million for Aquatic Centre Accessible Change rooms, (dependent on securing \$0.331 million grant funding), refurbishment of Town Hall Heritage Hall floor replacement \$0.410 million (dependent on \$0.200 million grant), and Caravan Park office and caretakers residence development and associated works \$0.385 million (dependent on \$0.289 million grant).

Infrastructure: The 2021-22 budget reflects an increase of \$3.44 million projects. An additional \$2.00 million of increased expenditure on rural road reconstruction will occur if \$1.00 million of grant funding is secured. Other major projects for 2021-22 include: completion of Wimmera River/Cad Precinct Recreation Activation Stage 1 \$1.075 million, City to River Natural Play Feature \$1.650 million and Wimmera River Pedestrian Bridge Extension \$2.100 million. The Recreation Activation project is grant funded, with anticipated grant funding to be used for the other two projects.

	Project Cost \$'000	Asset expenditure types			Summary of Funding Sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Grants \$'000	Contrib. \$'000	Council cash \$'000	Borrowings \$'000
Property	2,468	230	1,112	1,126	862	90	1,516	-
Plant and equipment	2,798	139	2,475	184	-	25	2,773	-
Infrastructure	15,095	7,009	6,385	1,701	8,034	174	6,887	-
Total	20,361	7,378	9,972	3,011	8,896	289	11,176	-

Property

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

Larger projects include: Aquatic Centre Accessible Change rooms, (dependent on securing \$0.331 million grant funding), refurbishment of Town Hall Heritage Hall floor replacement \$0.410 million (dependent on \$0.200 million grant, Caravan Park office and caretaker's residence development and associated works \$0.385 million (dependent on \$0.289 million grant).

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 (\$2.377 million), and new plant \$0.049 million. Information Technology includes: \$0.100 million for telecommunications upgrade.

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 program expending \$6.344 million, with other programs as follows: Waste \$0.575 million, Road Bridges \$0.455 million, Footpath and cycle-ways \$0.293 million, Drainage \$0.389 million, parks and open spaces \$2.917 million and recreation expend of \$3.46 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 (\$9.972 million), new assets (\$7.378 million) and upgrade (\$3.011 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 – 2021-22

ASSET DESCRIPTION	FUNDING SOURCE FOR ALL CAPITAL PROJECTS											FUNDING SOURCE FOR RENEWAL ASSETS ONLY						
	TOTAL COST	RENEWAL	UPGRADE	NEW	TIED GRANTS	R2R + R2R Special	SPECIAL RATE/ CHRG/ CONTRIB	INTERNAL LOANS	ASSET SALES	CASH RESERVES	GENERAL REVENUE	TIED GRANTS	R2R + R2R Special	SPECIAL RATE/ CHRG/ CONTRIB	ASSET SALES	CASH RESERVES	INFRA-STRUCTURE RENEWAL RESERVES	GENERAL REVENUE
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
PROPERTY																		
Buildings																		
COUNCIL MEETING ROOMS HARDWARE UPGRADES	30,000		30,000							30,000								
ANIMAL POUND AIR CONDITIONING	4,800		4,800								4,800							
COMMUNITY FACILITIES SWITCHBOARD UPGRADES, CENTRE CINEMA, HAMILTON LAMB, TAYLORS LAKE	93,600	93,600									93,600							93,600
AQUATIC CENTRE ACCESSIBLE CHANGEROOM	715,000		715,000		331,000					190,000	194,000							
AQUATIC CENTRE MISC PROVISION	10,000			10,000							10,000							
TOWN HALL, EXTERNAL DOORS SALTO LOCKS	62,000	31,000	31,000								62,000							31,000
TOWN HALL, HERITAGE HALL FLOOR REPLACEMENT	410,000	410,000			200,000						210,000	200,000				210,000		
total project \$620k. 21.22 \$410k, 22.23 \$210k.																		
HORSHAM ART GALLERY LIGHTING UPGRADE	93,956		93,956								93,956							
BUS SHELTER, BAILLIE ST NEAR LISTER HOUSE	10,000			10,000							10,000							
CARAVAN PARK OFFICE CARETAKER RESIDENCE DE	278,800	139,400	139,400		188,800	90,000						139,400						
CARAVAN PARK ASSOCIATED WORKS	107,200	87,650	19,550		101,200						6,000	87,650						
BOTANICAL GARDENS PUBLIC TOILET FLOOR RENE	8,280	8,280									8,280					8,280		
DEPOT KEY SYSTEM SALTO & AUTO GATES	36,000	18,000	18,000								36,000							18,000
CBD PUBLIC CONVENIENCE RENOVATIONS	250,000	250,000								250,000					250,000			
COMMUNITY FACILITIES SOLAR ROOFING	81,900			81,900	40,950					40,950								
SUSTAINABILITY PROJECTS - ENERGY SAVING MEASURES - Zero Carbon Plan implementation	54,500			54,500						54,500								
BUILDINGS EXTERNAL PROJECT DESIGN & SCOPING	150,000	50,000	50,000	50,000							150,000							50,000
CFWDS & PROJECT PLANNING PROJECT MMENT	71,574	23,858	23,858	23,858							71,574							23,858
Sub-Total - Buildings	2,467,610	1,111,788	1,125,564	230,258	861,950		90,000			565,450	950,210	427,050			250,000	218,280	216,458	
TOTAL PROPERTY	2,467,610	1,111,788	1,125,564	230,258	861,950		90,000			565,450	950,210	427,050			250,000	218,280	216,458	

ASSET DESCRIPTION	FUNDING SOURCE FOR ALL CAPITAL PROJECTS											FUNDING SOURCE FOR RENEWAL ASSETS ONLY						
	TOTAL COST	RENEWAL	UPGRADE	NEW	TIED GRANTS	R2R + R2R Special	SPECIAL RATE/ CHRG/ CONTRIB	INTERNAL LOANS	ASSET SALES	CASH RESERVES	GENERAL REVENUE	TIED GRANTS	R2R + R2R Special	SPECIAL RATE/ CHRG/ CONTRIB	ASSET SALES	CASH RESERVES	INFRA-STRUCTURE RENEWAL RESERVES	GENERAL REVENUE
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
PLANT AND EQUIPMENT																		
Plant and Machinery																		
PLANT	2,426,200	2,377,200		49,000				333,300	2,092,900					333,300	2,043,900			
PUBLIC ART PROJECTS	30,000			30,000						30,000								
SILO ART GRANT PROJECT	35,000			35,000						35,000								
ART GALLERY ART COLLECTIONS	25,000			25,000		25,000												
Sub-Total - Plant & Machinery	2,516,200	2,377,200		139,000		25,000		333,300	2,092,900	65,000				333,300	2,043,900			
Furniture, Computers and Telecommunications																		
IT HARDWARE UPGRADES	50,000		50,000						50,000									
IT SOFTWARE UPGRADES \$12k	5,000		5,000						5,000									
NETWORK INFRASTRUCTURE	10,000		10,000						10,000									
REPLACEMENTS OF AGED WORKSTATIONS AND LAPTOPS	35,000	35,000							35,000						35,000			
CCTV RENEWAL	15,000	15,000							15,000						15,000			
PHONE SYSTEM UPGRADE	100,000		100,000						100,000									
ART GALLERY AND HTH TV REPLACEMENT/UPGRADE	3,596	3,596								3,596								3,596
HERITAGE HALL FURNITURE REPLACEMENT	63,500	44,450	19,050							63,500								44,450
Sub-Total - Furn & Equip	282,096	98,046	184,050						215,000	67,096					50,000			48,046
TOTAL PLANT AND EQUIPMENT	2,798,296	2,475,246	184,050	139,000			25,000	333,300	2,307,900	132,096				333,300	2,093,900			48,046

ASSET DESCRIPTION	TOTAL COST	RENEWAL	UPGRADE	NEW	FUNDING SOURCE FOR ALL CAPITAL PROJECTS							FUNDING SOURCE FOR RENEWAL ASSETS ONLY					
					TIED GRANTS	R2R + R2R Special	SPECIAL RATE/ CHRG/ CONTRIB	INTERNAL LOANS	ASSET SALES	CASH RESERVES	GENERAL REVENUE	TIED GRANTS	R2R + R2R Special	SPECIAL RATE/ CHRG/ CONTRIB	ASSET SALES	CASH RESERVES	INFRA-STRUCTURE RENEWAL RESERVES
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
INFRASTRUCTURE																	
Roads																	
URBAN ROAD CONSTRUCTION 2021/22 ROAD COMP																	
MINOR SEAL EXTENSIONS	10,000			10,000							10,000						
CONSULTANCY/DESIGN	20,000			20,000							20,000						
URBAN LOCAL RDS FINAL SEALS	131,000	131,000					20,000				111,000		20,000				111,000
INTERSECTION TREATMENTS URBAN	20,000		20,000								20,000						
URBAN RDS DONATED INFRA. PROJECT MANAGEM	69,582			69,582							69,582						
HEAVY PATCHING URBAN	143,900	143,900									143,900					143,900	
MICROSURFACING URBAN ALL COND 4	512,940	512,940									512,940					503,393	9,547
RENEWAL KERB & CHANNEL	158,800	158,800									158,800					158,800	
PALK ST SHOULDER SEAL	54,500		54,500								54,500						
GOLF COURSE RD WIDENING - Turnbull / King to Axis Worxwest boundary	195,000		195,000				20,000				175,000						

ASSET DESCRIPTION	FUNDING SOURCE FOR ALL CAPITAL PROJECTS											FUNDING SOURCE FOR RENEWAL ASSETS ONLY						
	TOTAL COST	RENEWAL	UPGRADE	NEW	TIED GRANTS	R2R + R2R Special	SPECIAL RATE/ CHRG/ CONTRIB	INTERNAL LOANS	ASSET SALES	CASH RESERVES	GENERAL REVENUE	TIED GRANTS	R2R + R2R Special	SPECIAL RATE/ CHRG/ CONTRIB	ASSET SALES	CASH RESERVES	INFRA-STRUCTURE RENEWAL RESERVES	GENERAL REVENUE
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
RURAL CONSTRUCTION 2021/22																		
INTERSECTION/TRAFFIC IMPROVEMENT CONSULTANTS	15,000		15,000								15,000							
MINOR SEAL EXTENSIONS	10,000			10,000							10,000							
VEGETATION CLEARANCE RD RECONSTRUCTION	10,000			10,000							10,000							
HEAVY PATCHING RURAL	30,000	30,000									30,000							30,000
	364,200	364,200									364,200					364,200		
BURNT CREEK ACCESS ROAD CONSTRUCTION	200,000			200,000	100,000					100,000								
DIMBOOLA-MINYIP RD (BOUNDARY ROAD) SEGMENT 554 FROM CHAINAGE 10.250-11.170 KM (IMMED WEST OF THOMAS RD)	337,643	202,586	135,057		168,822		84,411				84,410	118,176						84,410
POLKEMMET RD FROM CHAINAGE 19.135- 19.990 FROM PLOWRIGHTS RD (IMMED NRTH MEYERS LN) ID 5726	314,718	157,359	157,359		157,359						157,359	157,359						
POLKEMMET RD FROM CHAINAGE 18.62- 19.135 FROM PLOWRIGHTS RD (IMMED STH MEYERS LN) ID 1896	149,382	74,691	74,691		74,691						74,691	74,691						
POLKEMMET RD FROM CHAINAGE 17.535- 18.62 FROM PLOWRIGHTS RD (IMMED NRTH EAST MEYERS LN) ID 5730	227,699	113,850	113,850		113,850						113,850	113,850						
HORSHAM LUBECK ROAD SEGMENT 3622 FROM CHAINAGE 21.630-22.490 KM (SCHNEIDERS RD TO ST HELENS RD)	315,623	189,374	126,249		157,811						157,811	31,562						157,811
HORSHAM LUBECK ROAD SEGMENT 1063 FROM 22.490 TO 23.755 KM (ST HELENS RD TO ST HELENS WHEAT RD)	464,259	278,555	185,704		232,130						232,130	46,426						232,130
OTTA SEALING HIGH MAINTENANCE RURAL UNSEALED ROADS - Vectis Station Rd, Winfields Rd, Dooen Sth Rd	105,000		105,000								105,000							
RURAL LOCAL RDS FINAL SEALS	370,000	370,000									370,000							370,000
REHABILITATION WORKS																		
URBAN RESEALS	247,176	247,176				247,176						247,176						
RURAL RESEALS	668,280	668,280				668,280						668,280						
RURAL RD SHOULDER RESHEETING/RECONSTRUCT	300,000	300,000									300,000						300,000	
RURAL GRAVEL RESHEETING	900,000	900,000				485,440					414,560	485,440					414,560	
Sub-Total - Roads	6,344,702	4,842,711	1,182,410	319,582	1,004,662	1,400,896	124,411			100,000	3,714,733	542,064	1,400,896	20,000			1,884,853	994,898

ASSET DESCRIPTION	FUNDING SOURCE FOR ALL CAPITAL PROJECTS											FUNDING SOURCE FOR RENEWAL ASSETS ONLY						
	TOTAL COST	RENEWAL	UPGRADE	NEW	TIED GRANTS	R2R + R2R Special	SPECIAL RATE/ CHRG/ CONTRIB	INTERNAL LOANS	ASSET SALES	CASH RESERVES	GENERAL REVENUE	TIED GRANTS	R2R + R2R Special	SPECIAL RATE/ CHRG/ CONTRIB	ASSET SALES	CASH RESERVES	INFRA-STRUCTURE RENEWAL RESERVES	GENERAL REVENUE
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Bridges & Major Culverts																		
RENEWAL BRIDGE ASSETS cond 5	180,000	180,000			90,000						90,000	90,000					90,000	
RIVERSIDE ROAD BRIDGE REPAIR WORKS (EASTSIDE GUARD RAIL REPLACEMENT, EMBANKMENT STRENGTHENING) cond 4	275,000	165,000	110,000		137,500						137,500	82,500					82,500	
Sub-Total - Bridges	455,000	345,000	110,000		227,500						227,500	172,500					172,500	
Footpaths and Cycleways																		
BIKEPATHS FINAL SEALS	50,000		50,000								50,000							
FOOTPATH REHABIL - DISABILITY STRATEGY UPGRAD	50,000		50,000								50,000							
EXTEND BIKE TRACKS FROM BIKE PLAN	75,000		37,500	37,500							75,000							
RENEWAL FOOTPATHS Cond 4	50,000	50,000									50,000						50,000	
ONE SIDE FOOTPATH WEST SIDE WAWUNNA ROAD BETWEEN MILLS AVE AND PATERSON STREET -188 M	24,440			24,440							24,440							
ONE SIDE FOOTPATH NORTH SIDE - WAVELL STREET BETWEEN FRASER DRIVE AND FREDERICK STREET -215 M	27,950			27,950							27,950							
ONE SIDE FOOTPATH NORTH SIDE DERRY PDE BETWEEN STAWELL ROAD AND CITRUS AVE 121 M	15,730			15,730							15,730							
Sub-Total - Footpaths and Cycleways	293,120	50,000	137,500	105,620							293,120						50,000	
Drainage																		
RIVER RD DRAINAGE SOUTH OF HARDERS ST	55,000		55,000								55,000							
RENEWAL DRAINAGE ASSETS	117,000	117,000									117,000							117,000
BYRNES ROAD INVERT LINER	27,500		27,500			27,500												
MINOR DRAINAGE WORK / SWALE TREATMENT AT OBREE ROAD	15,000		15,000								15,000							
MINOR DRAINAGE WORK ON GOLF COURSE ROAD	15,000	15,000									15,000							15,000
NEW LITTER TRAPS NEAR OLYMPIC STREET	40,000			40,000							40,000							
CITY GARDENS WETLAND REFURBISHMENT	120,000	120,000									120,000						120,000	
Sub-Total - Drainage	389,500	252,000	97,500	40,000		27,500					362,000						120,000	132,000
Off Street Car Parks																		
PARKING MANAGEMENT PLAN IMPLEMENTATION	330,000	165,000	165,000							330,000					165,000			
Sub-Total - Off Street Car Parks	330,000	165,000	165,000							330,000					165,000			

ASSET DESCRIPTION	FUNDING SOURCE FOR ALL CAPITAL PROJECTS											FUNDING SOURCE FOR RENEWAL ASSETS ONLY						
	TOTAL COST	RENEWAL	UPGRADE	NEW	TIED GRANTS	R2R + R2R Special	SPECIAL RATE/ CHARGE/ CONTRIB	INTERNAL LOANS	ASSET SALES	CASH RESERVES	GENERAL REVENUE	TIED GRANTS	R2R + R2R Special	SPECIAL RATE/ CHARGE/ CONTRIB	ASSET SALES	CASH RESERVES	INFRA-STRUCTURE RENEWAL RESERVES	GENERAL REVENUE
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Recreational, leisure and community facilities																		
RURAL TENNIS COURT REFURBISHMENT STAGE 2 - Brimpaen and Central Park	109,000	109,000									109,000						109,000	
WIMMERA RIVER/CAD PRECINCT RECREATION ACTIVATION STAGE 1	1,480,050			1,480,050	1,075,000					405,050								
ACTIVATION BUDGET FOR 2021/22																		
- PROJECT MANAGEMENT \$38,650																		
- SIGNAGE, LANDSCAPING, TREES, WATER FEATURES/SEATING \$400,000																		
- HARD WORKS, RIVER EDGE, RETAIN WALLS, CAFÉ SPACE, SQUARE, JETTY, BOARDWALK, PLAZA SPACE \$650,000																		
- ART & LIGHTING \$320,000																		
- CONTINGENCY \$71,400																		
TOTAL BUDGET FOR 21/22 \$1,480,050																		
CITY TO RIVER NATURAL PLAY FEATURE TOTAL COST \$2.65M, 21/22 \$1.65M, 22/23 \$1M	1,650,000			1,650,000	1,650,000													
RIVERFRONT ACTIVATION GATEWAY ENTRANCE CONSTRUCTION	180,000			180,000						180,000								
CFWD RECREATION PLANNING	41,486		8,297	33,189							41,486							
Sub-Total - Rec, leisure and community facilities	3,460,536	109,000	8,297	3,343,239	2,725,000					585,050	150,486						109,000	
Parks, open space and streetscapes																		
WIMMERA RIVER PEDESTRIAN BRIDGE EXTENSION OF HAMILTON ST CONSTRUCTION, INCS APPROACHES, LANDSCAPING, LIGHTING, SIGNAGE	2,100,000			2,100,000	2,100,000													
PLAYGROUND EQUIPMENT REPLACEMENT HSM & NATIMUK	30,000	30,000									30,000							30,000
RENEWAL OPEN SPACE ASSETS cond. 4 & 5	91,112	91,112									91,112						91,112	
APEX ISLAND BOARDWALK (NEAR ROWING CLUB)	304,000			304,000	284,000						20,000							
IRRIGATION SYSTEM WOTONGA BASIN	392,000			392,000	265,000					100,000	27,000							
Sub-Total - Parks, open space and streetscapes	2,917,112	121,112		2,796,000	2,649,000					100,000	168,112						91,112	30,000

ASSET DESCRIPTION	FUNDING SOURCE FOR ALL CAPITAL PROJECTS											FUNDING SOURCE FOR RENEWAL ASSETS ONLY						
	TOTAL COST	RENEWAL	UPGRADE	NEW	TIED GRANTS	R2R + R2R Special	SPECIAL RATE/ CHRG/ CONTRIB	INTERNAL LOANS	ASSET SALES	CASH RESERVES	GENERAL REVENUE	TIED GRANTS	R2R + R2R Special	SPECIAL RATE/ CHRG/ CONTRIB	ASSET SALES	CASH RESERVES	INFRA-STRUCTURE RENEWAL RESERVES	GENERAL REVENUE
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Waste Management																		
LADLOWS STAGE2B CELL 2B PHASE 3 CONSTRUCTI	500,000	500,000								500,000						500,000		
PORTABLE OFFICE	75,000			75,000						75,000								
Sub-Total - Waste Management	575,000	500,000		75,000						575,000						500,000		
Other Infrastructure																		
COMMUNITY SAFETY UNIT PORTABLE CATTLE YARDS	14,500			14,500							14,500							
BRANDING AT ENTRY WAYS OF HORSHAM	20,000			20,000							20,000							
WIFT ENTRANCE LANDSCAPING	45,540			45,540						45,540								
BURNT CREEK INDUST ESTATE WATER SUPPLY	150,000			150,000						150,000								
DUDLEY CORNELL / CEMETERY WATER SUPPLY	100,000			100,000			50,000				50,000							
Sub-Total - Other Infrastructure	330,040			330,040			50,000			195,540	84,500							
TOTAL INFRASTRUCTURE	15,095,010	6,384,823	1,700,707	7,009,481	6,606,162	1,428,396	174,411			1,885,590	5,000,451	714,564	1,400,896	20,000		665,000	2,427,465	1,156,898
TOTAL NEW CAPITAL WORKS 2021/22	20,360,916	9,971,857	3,010,321	7,378,739	7,468,112	1,428,396	289,411		333,300	4,758,940	6,082,757	1,141,614	1,400,896	20,000	333,300	3,008,900	2,645,745	1,421,402

ASSET DESCRIPTION	FUNDING SOURCE FOR ALL CAPITAL PROJECTS											FUNDING SOURCE FOR RENEWAL ASSETS ONLY						
	TOTAL COST	RENEWAL	UPGRADE	NEW	TIED GRANTS	R2R + R2R Special	SPECIAL RATE/ CHRG/ CONTRIB	INTERNAL LOANS	ASSET SALES	CASH RESERVES	GENERAL REVENUE	TIED GRANTS	R2R + R2R Special	SPECIAL RATE/ CHRG/ CONTRIB	ASSET SALES	CASH RESERVES	INFRA-STRUCTURE RENEWAL RESERVES	GENERAL REVENUE
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
PROPERTY	2,467,610	1,111,788	1,125,564	230,258	861,950		90,000			565,450	950,210	427,050				250,000	218,280	216,458
PLANT AND EQUIPMENT	2,798,296	2,475,246	184,050	139,000			25,000		333,300	2,307,900	132,096				333,300	2,093,900		48,046
INFRASTRUCTURE	15,095,010	6,384,823	1,700,707	7,009,481	6,606,162	1,428,396	174,411			1,885,590	5,000,451	714,564	1,400,896	20,000		665,000	2,427,465	1,156,898
TOTAL CAPITAL WORKS	20,360,916	9,971,857	3,010,321	7,378,739	7,468,112	1,428,396	289,411		333,300	4,758,940	6,082,757	1,141,614	1,400,896	20,000	333,300	3,008,900	2,645,745	1,421,402
Percentage Spend against each type of works		49%	15%	36%														

4.6 Summary of Planned Capital Works Expenditure

For the four years ending 30 June 2025

2022/23	Asset Expenditure Types				Funding Sources				
	Total \$'000	Renewal \$'000	Upgrade \$'000	New \$'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	1,152	764	194	194	1,152	100	50	1,002	0
Total Buildings	1,152	764	194	194	1,152	100	50	1,002	0
Total Property	1,152	764	194	194	1,152	100	50	1,002	0
Plant and Equipment									
Plant, machinery and equipment	2,050	1,500	0	550	2,050	0	25	2,025	0
Furniture and office equipment	100	70	10	20	100	0	0	100	0
Total Plant and Equipment	2,150	1,570	10	570	2,150	0	25	2,125	0
Infrastructure									
Roads	5,634	4,734	900	0	5,634	1,428	0	4,206	0
Bridges	200	200	0	0	200	0	0	200	0
Footpaths and cycleways	265	0	165	100	265	0	0	265	0
Drainage	50	0	0	50	50	0	0	50	0
Recreational, leisure and community facilities	6,259	1,859	1,700	2,700	6,259	3,500	0	259	2,500
Waste management	1,000	1,000	0	0	1,000	0	0	1,000	0
Parks, open space and streetscapes	171	141	0	30	171	0	0	171	0
Aerodromes	0	0	0	0	0	0	0	0	0
Off street car parks	15	15	0	0	15	0	0	15	0
Other infrastructure	100	100	0	0	100	0	0	100	0
Total Infrastructure	13,694	8,049	2,765	2,880	13,694	4,928	0	6,266	2,500
Total Capital Works Expenditure	16,996	10,383	2,969	3,644	16,996	5,028	75	9,393	2,500
2023/24									
Property									
Land	0	0	0	0	0	0	0	0	0
Total Land	0	0	0	0	0	0	0	0	0
Buildings	1,474	826	574	74	1,474	700	0	774	0
Total Buildings	1,474	826	574	74	1,474	700	0	774	0
Total Property	1,474	826	574	74	1,474	700	0	774	0
Plant and Equipment									
Plant, machinery and equipment	2,050	1,500	0	550	2,050	0	25	2,025	0
Furniture and office equipment	100	70	10	20	100	0	0	100	0
Total Plant and Equipment	2,150	1,570	10	570	2,150	0	25	2,125	0
Infrastructure									
Roads	5,333	4,433	900	0	5,333	1,428	0	3,905	0
Bridges	200	200	0	0	200	0	0	200	0
Footpaths and cycleways	165	0	165	0	165	0	0	165	0
Drainage	50	0	0	50	50	0	0	50	0
Recreational, leisure and community facilities	5,550	1,717	1,666	2,167	5,550	5,500	0	50	0
Waste management	0	0	0	0	0	0	0	0	0
Parks, open space and streetscapes	8,171	141	0	8,030	8,171	5,000	0	171	3,000
Aerodromes	0	0	0	0	0	0	0	0	0
Off street car parks	15	15	0	0	15	0	0	15	0
Other infrastructure	100	100	0	0	100	0	0	100	0
Total Infrastructure	19,584	6,606	2,731	10,247	19,584	11,928	0	4,656	3,000
Total Capital Works Expenditure	23,208	9,002	3,315	10,891	23,208	12,628	25	7,555	3,000

2024/25	Asset Expenditure Types				Funding Sources				
	Total	Renewal	Upgrade	New	Total	Grants	Contributions	Council Cash	Borrowings
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Property									
Land	0	0	0	0	0	0	0	0	0
Total Land	0	0	0	0	0	0	0	0	0
Buildings	2,304	1,240	990	74	2,304	1,216	344	744	0
Total Buildings	2,304	1,240	990	74	2,304	1,216	344	744	0
Total Property	2,304	1,240	990	74	2,304	1,216	344	744	0
Plant and Equipment									
Plant, machinery and equipment	2,050	1,500	0	550	2,050	0	25	2,025	0
Furniture and office equipment	100	70	10	20	100	0	0	100	0
Total Plant and Equipment	2,150	1,570	10	570	2,150	0	25	2,125	0
Infrastructure									
Roads	3,220	2,320	900	0	3,220	1,428	0	1,792	0
Bridges	220	220	0	0	220	0	0	220	0
Footpaths and cycleways	300	120	165	15	300	0	0	300	0
Drainage	0	0	0	0	0	0	0	0	0
Recreational, leisure and community facilities	550	50	0	500	550	56	10	484	0
Waste management	0	0	0	0	0	0	0	0	0
Parks, open space and streetscapes	191	141	0	50	191	0	0	191	0
Aerodromes	0	0	0	0	0	0	0	0	0
Off street car parks	15	15	0	0	15	0	0	15	0
Other infrastructure	100	100	0	0	100	0	0	100	0
Total Infrastructure	4,596	2,966	1,065	565	4,596	1,484	10	3,102	0
Total Capital Works Expenditure	9,050	5,776	2,065	1,209	9,050	2,700	379	5,971	0

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			Trend
			2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	+o/-
Operating position									
Adjusted underlying result	Adjusted underlying surplus (deficit) / Adjusted underlying revenue	1	-9.00%	-7.84%	-7.40%	-7.39%	-7.54%	-8.85%	o
Liquidity									
Working Capital	Current assets / current liabilities	2	218%	310%	244%	246%	255%	200%	-
Unrestricted cash	Unrestricted cash / current liabilities	3	-18%	50%	10%	9%	30%	29%	+
Obligations									
Loans and borrowings	Interest bearing loans and borrowings / rate revenue	4	18%	16%	15%	22%	31%	28%	-
Loans and borrowings	Interest and principal repayments on interest bearing loans and borrowings / rate revenue		2.59%	2.37%	1.02%	0.56%	1.48%	2.53%	o
Indebtedness	Non-current liabilities / own source revenue		23%	24%	28%	37%	43%	28%	-
Asset renewal	Asset renewal and upgrade expense / Asset depreciation	5	89%	96%	81%	84%	72%	46%	o
Stability									
Rates concentration	Rate revenue / adjusted underlying revenue	6	56%	51%	59%	62%	62%	63%	o
Rates effort	Rate revenue / CIV of rateable properties in the municipality		60%	60%	56%	56%	56%	56%	o
Efficiency									
Expenditure level	Total expenses/ no. of property assessments		\$4,499	\$4,614	\$4,146	\$4,063	\$4,164	\$4,270	o
Revenue level	Total rate revenue / no. of property assessments		\$2,015	\$1,961	\$2,004	\$2,048	\$1,884	\$1,925	o

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 deteriorating over the period, with continued losses means reliance on Council's cash reserves or increased debt to maintain services. This indicator shows a deteriorating trend over the 4 year projections, in part influenced by the introduction of rate capping and the restrictions this places on Council to be able 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 slightly in decline due to less unrestricted cash being held over the years and increasing current liabilities in the form of payables, loan repayments and provisions.

3. Unrestricted Cash

Unrestricted cash ratio is improving over the period of the SRP, as unrestricted cash held is increasing at a faster rate due to cash held in reserves, whilst current liabilities are 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 its new capital works program. This will increase our indebtedness ratio to 31% in 2023-24 (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.

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. Refinement of capital renewal projects will be undertaken in line with the completion of the long term financial plan during June to August 2021.

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 become more reliant on rate revenue compared to all other revenue sources.

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	76
B	Community Grants	78
C	Fees and Charges Schedule	80
D	Significant Capital Works Details	102

Appendix A Non-capital Initiatives

	Expenditure	Specific Income or Reserves	Funded from General Revenue
Goal 1 Community and Cultural Development	80,000		(80,000)
Community Development			
Daughters/Sons of the West Program	20,000		(20,000)
Precinct Planning and Design Services	40,000		(40,000)
Community Safety			
Local Law No. 3 - Review	20,000		(20,000)
Goal 2 Sustaining the Economy	40,000		(40,000)
Economic Development			
Investment Attraction Plan	40,000		(40,000)
Goal 3 Asset Management	520,000	(390,000)	(130,000)
Strategic Asset Management			
Level 3 Bridge Inspections of 6 bridges	30,000		(30,000)
Operations Management			
Depot Decontamination Stage 2	330,000	(330,000)	
Engineering Services			
Geotechnical Testing and Pavement Design	20,000		(20,000)
Project Management System	20,000		(20,000)
Commercial Operations			
Aerodrome Master Plan Stage 2	60,000	(60,000)	
Firebrace Street Commercial Properties Rising Damp Inspections	20,000		(20,000)
Firebrace St Commercial Properties - Residential Living	40,000		(40,000)
Goal 4 Governance and Business Excellence	182,800	(40,800)	(142,000)
Governance			
Compliance Software Delegation Database	10,800	(10,800)	
Cambron Replacement	30,000	(30,000)	
Community Relations and Advocacy			
Asset Plan and LTFP Deliberative Engagement	45,000		(45,000)
Additional Media Resouces	47,000		(47,000)
People & Culture			
Human Resource Management System	50,000		(50,000)
Goal 5 Natural and Built Environments	371,000	(281,000)	(90,000)
Sustainability			
Zero Carbon Plan Implementation	100,000	(100,000)	
Waste Management Services			
Dooen Landfill Master Plan	30,000	(30,000)	
Dooen Landfill Contingency Plan	10,000	(10,000)	
Waste Education Officer	48,000	(48,000)	
Waste Plan Implementation	48,000	(48,000)	
Public Place Recycling Plan	15,000	(15,000)	
Closed Landfill Actions	30,000	(30,000)	
Strategic Planning Services			
Horsham South Structure Plan - Technical Background Reports	90,000		(90,000)
Grand Total	1,193,800	(711,800)	(482,000)

Non-capital Special Initiatives

	Expenditure	Specific Income or Reserves
Goal 4 Governance and Business Excellence	2,325,084	(2,325,084)
Management & Admin		
Rural Councils Corporate Collaboration	951,114	(951,114)
Rural Councils Corporate Collaboration Project/Software Implementation	1,373,970	(1,373,970)
Grand Total	2,325,084	(2,325,084)

	Expenditure	Specific Income or Reserves	Funded from General Revenue
Non-capital Initiatives	1,193,800	(711,800)	(482,000)
Non-capital Special Initiatives	2,325,084	(2,325,084)	-
Grand Total	3,518,884	(3,036,884)	(482,000)

Appendix B

COMMUNITY GRANTS AND DONATIONS 2021/2022		COUNCIL DONATIONS \$	COUNCIL GRANTS \$
SPORT AND RECREATION			
Natimuk Climbing Club	Community Climbing Wall at Natimuk Showgrounds		4,118
Horsham Table Tennis Association Inc.	Heating improvements at Centre		4,000
Noradjuha Recreation Reserve Committee	Female Toilet upgrade		1,620
Coughlin Park Committee of Management	Management Plan		5,400
Wimmera Equestrian Club	Multi purpose trailer		5,000
Central Park Tennis Club	Shade blinds at front of club house		3,000
Horsham City Bowling Club Inc.	Replacement shade structure - east side		5,000
Natimuk Golf Club	Repair and improve golf tee off grounds		880
Horsham Golf Club - Stumped	Stumped! Removal of 94 tree stumps		1,500
Laharum Sports Inc.	Cameron Oval Laharum - sprinkler pumps replacement		3,810
Wimmera Kart Racing Club Inc.	Race Circuit improvements - bitumen patching and repairs		4,800
Horsham Croquet Club Inc.	Continuation of black metal fence		5,000
Sunnyside Horsham Bowling Club	Improved safety around the bowling greens		1,333
Horsham City Rowing Club Inc.	Kitchen refurbishment Horsham Rowing - new vinyl		1,751
Riding for the Disabled Association Horsham	Riding helmets		1,364
Riverside Recreation Reserve	Jumps Arena upgrade- new sandstone base		5,000
Horsham Swimming Club	Weather and shade protection marquee renewal		3,710
Homers Sporting Club Inc.	Sunnyside Tennis / Cricket Shaded area		8,500
Natimuk Bowling Club Inc.	Kitchen air conditioner		2,000
Toolondo Golf Club	Replace Generator		3,000
Taylors Lake Football Netball Club	New fridges		2,897
Noradjuha Quantong Football Netball Club	New printer only		367
Annual Allocation to assist funding applications		15,000	
Sport & Recreation Advisory Committee Contingency			
Specific Donation - Horsham Basketball Stadium (Lease)		15,500	
Community maintained Recreation Reserve maintenance allocation			
Clear Lake		530	
Dock Lake		12,530	
Dooen Recreation Reserve		530	
Laharum		12,530	
Kalkee		6,265	
Pimpinio		6,265	
Quantong		12,530	
Riverside (Equestrian Outdoor Surface)		530	
Noradjuha		3,110	
Natimuk Showgrounds		6,265	
Toolondo		530	
Coughlin Park (HRCC allocation of outdoor staff resources)		12,530	
TOTAL COMMUNITY GRANTS FOR SPORT AND RECREATION		104,645	74,050
HALLS INFRASTRUCTURE			
Dooen Public Hall	Replace external doors		7,493
Laharum Hall Committee	4G coverage Antennae		3,000
Nat & Dist. Soldiers Memorial Hall	Projector and speaker system		5,055
Wonwondah Hall	Television set and wall mount brackets		1,000
Telangatuk East Hall	Lighting external toilets		
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 groups		11,000	
TOTAL COMMUNITY GRANTS FOR HALLS		27,500	16,548
KINDERGARTENS			
Bennett Rd Kindergarten	Mural redevelopment		1,050
Green Park Casuarina Kindergarten	Play environment		3,725
Natimuk Rd Pre-School	Outdoor play area		4,485
Maintenance Grants of \$883 for Council's 6 Kindergartens		5,298	
TOTAL COMMUNITY GRANTS FOR KINDERGARTENS		5,298	9,260
GENERAL WELFARE AND COMMUNITY SERVICES			
Christian Emergency Food Centre Inc.	Food Hampers	5,075	
Horsham College Chaplaincy Committee		5,800	
Wimmera River Imp Committee		8,485	
Wimmera River Imp Committee-Police paddock		2,490	
TOTAL COMMUNITY GRANTS FOR WELFARE & COMMUNITY SERVICES		21,850	0

COMMUNITY GRANTS AND DONATIONS 2021/2022

	COUNCIL DONATIONS \$	COUNCIL GRANTS \$
ORGANISATIONS		
Arapiles Historical Society		2,500
Arapiles Community Theatre (ACT) Natimuk		5,000
Gariwerd Wimmera Reconciliation Network		3,925
Horsham Ag Society		6,000
Horsham Angling Club		10,000
Horsham Arts Council		4,000
Horsham Camera Club		1,755
Horsham Dog Obedience Club		588
Horsham Girl Guides		983
Horsham Historical Society Inc.		1,500
Lions Club of City of Horsham Inc.		1,000
Horsham Men's Shed		1,860
Horsham Rural City Brass Band		2,599
Makers Gallery and Studio Inc.		1,000
Natimuk Showgrounds Management Committee		6,000
Natimuk Urban Landcare (NUL) Group		5,000
North West Grampians Lions Club of Horsham		1,500
Oasis Wimmera		1,800
Phoenix Animal Rescue Horsham		985
Smart Artz Theatre Inc.		4,633
The Salvation Army		4,000
U3A Horsham & District Inc.		999
Wimmera Association for Genealogy	335	
Wimmera Hearing Society Inc.		4,985
Wimmera Model Aircraft Association		5,000
Horsham City Pipe Band	1,770	
Horsham Rural City Brass Band	1,770	
Natimuk Brass Band	1,770	
Dadswells Bridge Hall - newsletter		275
Natimuk & District Progress Association		1,770
North West Grampians Newsletter		1,770
Wonwondah North Hall - Newsletter		275
Charitable Organisations - refund of rates (Red Cross, St Vincent de Paul, Salvation Army, Axis Worx, Jacobs Well)	8,000	
Federation University Horsham Campus - Nursing award	300	
Longerenong Citizenship Prize	300	
Horsham Secondary 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	
Rural Toilet allocation	2,590	
Contingency		18,566
TOTAL COMMUNITY GRANTS TO ORGANISATIONS	21,725	96,178
EVENTS		
Arapiles Community Theatre Nati Frinj		7,000
Arapiles Cycling Event Committee		638
Art Is Festival		7,000
Horsham Calisthenics College		1,300
Horsham Christian Ministers Association	4,060	
Horsham and District Orchid Society		900
Horsham Fishing Competition Inc.		5,000
Horsham Lawn Tennis Club		750
Horsham Rockers		2,500
Kannamaroo Committee of Management		6,000
Karen New Year		6,000
Operation 19:14 Action Team		3,800
Rotary Club of Horsham East		6,000
WestVic Academy of Sport		425
Wimmera Hospice Care Auxiliary		900
Wimmera Pride Project		3,000
Wimmera & Southern Mallee Careers Expo		2,200
Wimmera Music Eisteddfod		6,000
TOTAL COMMUNITY GRANTS FOR EVENTS	4,060	59,413
SUB - TOTALS	185,078	255,449
GRAND TOTAL COMMUNITY GRANTS AND DONATIONS 2021/2022		440,527

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 2021-22 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	(excludes GST unless otherwise stated)		
				Adopted Charge 2020/21	Proposed Charge 2021/22	Year Last Increased
REGIONAL LIVESTOCK EXCHANGE						
Associated agents general fee			Annual	65,500.00	66,500.00	2020/21
Truck wash-	Purchase Avdata Key			40.00	40.00	2010/11
	Occasional users - tray trucks/trailers		per 3 mins min charge 3 mins	7.80	8.00	2020/21
	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	12.90	13.00	2020/21
	Bulls		Per Head/Day	12.90	13.00	2020/21
	Calves		Per Head/Day	4.80	4.90	2020/21
	Sheep		Per Head/Day	0.94	1.01	2020/21
	Goats		Per Head/Day	0.94	1.01	2020/21
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	0.32	0.33	2020/21
	Goats		Per Head/Day	0.32	0.33	2020/21
	Cattle		Per Head/Day	3.70	3.80	2020/21
Weighing Fee						
	Cattle (Other than for sale)		Per Head	6.20	6.40	2020/21
Holding Paddock Fee						
	sheep and lambs		Per Head/Day	0.32	0.33	2020/21
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	34.00	35.00	2020/21
Ear tagging - Cattle						
			Per Head	34.00	35.00	2020/21
Ear tagging - Sheep & Goats						
			Per Head	5.00	5.10	2020/21

(excludes GST unless otherwise stated)

Service Description	Lease Period	Charge Frequency	Adopted Charge 2020/21	Proposed Charge 2021/22	Year Last Increased
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RECREATION RESERVES (CASUAL USE)

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

Level of Service 1B - Turf wicket, oval meets local standards for playing, change room facilities, clubroom/kitchen facilities, lights - training standards

Level of Service 1C - Oval/greenspace may have turf wicket or concrete pitch or no pitch, no change rooms, clubroom (may have kitchen facilities), no lights

Major events - Calculated based on current regular events (less than 300 people) being a far cost for running costs of a daily event then for each person over this we charge \$1.

1A Facility - (City Oval)

Facility Fee (Clubrooms and Oval) – Full Day (up to 8 hours)			300.00	310.00	NEW 19/20
Facility Fee (Clubrooms and Oval) – Half Day (up to 4 hours)			150.00	155.00	NEW 19/20
Facility Fee (Clubrooms and Oval) – Per Hour			50.00	55.00	NEW 19/20
Clubrooms Only – per Hour			N/A	N/A	NEW 19/20
Lights – per hour (Billed separately)			60.00	65.00	NEW 19/20
Line marking – (Billed separately)			\$50/hr	\$55/hr	NEW 19/20
Temporary structures - STRICTLY NO PEGS			No cost	No cost	NEW 19/20
Birthday Parties and Weddings			N/A	N/A	NEW 19/20
Bond (Parties, weddings, selected events)			500.00	500.00	NEW 19/20

1B Facility - (Dudley Cornell / College Oval)

Facility Fee (Clubrooms and Oval) – Full Day (up to 8 hours)			150.00	155.00	NEW 19/20
Facility Fee (Clubrooms and Oval) – Half Day (up to 4 hours)			75.00	77.50	NEW 19/20
Facility Fee (Clubrooms and Oval) – Per Hour			30.00	31.00	NEW 19/20
Clubrooms Only – per Hour			20.00	21.00	NEW 19/20
Lights – per hour (Billed separately)			20.00	21.00	NEW 19/20
Line marking – (Billed separately)			N/A	N/A	NEW 19/20
Temporary structures - STRICTLY NO PEGS			No cost	No cost	NEW 19/20
Birthday Parties and Weddings			300.00	310.00	NEW 19/20
Bond (Parties, weddings, selected events)			500.00	500.00	NEW 19/20

1C Facility - (Sunnyside / Haven / Racecourse)

Facility Fee (Clubrooms and Oval) – Full Day (up to 8 hours)			75.00	77.50	NEW 19/20
Facility Fee (Clubrooms and Oval) – Half Day (up to 4 hours)			50.00	52.50	NEW 19/20
Facility Fee (Clubrooms and Oval) – Per Hour			20.00	21.00	NEW 19/20
Clubrooms Only – per Hour			10.00	11.00	NEW 19/20
Lights – per hour (Billed separately)			N/A	N/A	NEW 19/20
Line marking – (Billed separately)			N/A	N/A	NEW 19/20
Temporary structures - STRICTLY NO PEGS			No cost	No cost	NEW 19/20
Birthday Parties and Weddings			300.00	310.00	NEW 19/20
Bond (Parties, weddings, selected events)			500.00	500.00	NEW 19/20

Annual User

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

(excludes GST unless otherwise stated)

Service Description	Lease Period	Charge Frequency	Adopted Charge 2020/21	Proposed Charge 2021/22	Year Last Increased
CITY OVAL					
Ground Rentals					
Horsham Cricket Association (For cricket season)		Annual	5,700.00	5,700.00	2020/21
Horsham Football Club		Annual	11,200.00	11,200.00	2020/21
Horsham District Football League	Ord Final		1,550.00	1,550.00	2020/21
Wimmera Football League	Ord Final		1,550.00	1,550.00	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	3,300.00	2020/21
Wimmera Football League	Grand Final		3,300.00	3,300.00	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	200.00	2020/21
Cricket Season		F/night	90.00	90.00	2020/21
AERODROME					
Hangar Site Rental - Non Commercial (as per current lease 3.0% increase)		Annual	886.99	913.60	2020/21
Hangar Site Rental - Commercial (as per current lease 3.0% increase)		Annual	1,478.32	1,522.67	2020/21
Leases due to expire 30/6/2020					
Refuelling rights (Air BP) - as per current lease 3.0% increase		Annual	2,120.26	2,183.87	2020/21
BP lease expires at 31/8/2023					
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	495.00	510.00	2020/21
Horsham Flying Club		Annual	990.00	1,020.00	2020/21
Horsham Aviation Services		Annual	1,560.00	1,610.00	2020/21
Horsham Aero Club		Annual	990.00	1,020.00	2020/21
Regular non-hangar site user fee		Annual	230.00	237.50	2020/21
Occasional Landing Fee		Intermittent	15.00	15.00	2010/11

(excludes GST unless otherwise stated)

Service Description	Lease Period	Charge Frequency	Adopted Charge 2020/21	Proposed Charge 2021/22	Year Last Increased
COMMERCIAL PROPERTIES					
Main Street Shops - total rental revenue (managed by Horsham Real Estate)					
Other premises					
1/22 Urquhart Street - VACANT		Annual	VACANT		2010/11
2/22 Urquhart Street - VACANT		Annual	VACANT		2010/11
3/22 Urquhart Street - VACANT		Annual	VACANT		2010/11
* Properties managed by Horsham Real Estate. Commercial properties shown as GST inclusive.					
43 Firebrace Street -VACANT		Annual	VACANT		2017/18
45 Firebrace Street - Horsham PAWS		Monthly	900.00	915.00	2020/21
Notice Board - Horsham & District Funerals		Annual	85.00	90.00	2020/21
Notice Board- Wimmera Funerals		Annual	85.00	90.00	2020/21
WRLC McLachlan St - Mibus Centre		Annual	11,500.00	11,750.00	2020/21
OTHER PROPERTIES					
NC2 Multipurpose Room rental					
Group A		Daily	180.00	185.00	2020/21
- Businesses, government agencies and other users		Half Day	105.00	110.00	2020/21
		Nightly	75.00	77.50	2020/21
Group B		Daily	75.00	77.50	2020/21
- Not-for-profit community groups and Natimuk businesses		Half Day	37.50	38.50	2020/21
		Nightly	15.00	15.50	2020/21
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	60.00	65.00	
		Full Day	100.00	110.00	
		Evening	65.00	70.00	
Interview Room hire		Hourly	15.00	17.50	
		Full Day	100.00	110.00	
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	5.00	5.50	New 20/21
		4 Hourly	15.00	16.50	New 20/21
		8 Hourly	30.00	33.00	New 20/21
		Weekly	100.00	110.00	New 20/21
Front Rooms In House (Inc. Kitchen)		Hourly	10.00	11.00	New 20/21
		4 Hourly	30.00	33.00	New 20/21
		8 Hourly	50.00	55.00	New 20/21
		Weekly	250.00	275.00	New 20/21
Main Hall		Hourly	15.00	16.50	New 20/21
		4 Hourly	45.00	49.50	New 20/21
		8 Hourly	80.00	88.00	New 20/21
		Weekly	400.00	440.00	New 20/21

(excludes GST unless otherwise stated)

Service Description	Lease Period	Charge Frequency	Adopted Charge 2020/21	Proposed Charge 2021/22	Year Last Increased
OTHER PROPERTIES					
Jubilee Hall hire					
Noah's Ark Room		Hourly	5.50	6.00	2020/21
		4 Hourly	16.00	17.00	2020/21
		8 Hourly	32.00	34.00	2020/21
		Weekly	N/A	N/A	
Front Studio		Hourly	11.00	12.00	2020/21
		4 Hourly	32.00	34.00	2020/21
		8 Hourly	52.50	55.00	2020/21
		Weekly	260.00	270.00	2020/21
Rear Studio		Hourly	16.00	17.00	2020/21
		4 Hourly	48.00	51.00	2020/21
		8 Hourly	85.00	90.00	2020/21
		Weekly	420.00	440.00	2020/21
Wesley Performing Arts Centre					
Full Day Hire					
Full charge				1,000.00	NEW 21/22
Community Rate				350.00	NEW 21/22
Dance School Rate				450.00	NEW 21/22
Funerals/Weddings				400.00	NEW 21/22
Schimmel Grand Piano Hire		per hire		190.00	NEW 21/22
Brash Pailing Grand Piano Hire		per hire		100.00	NEW 21/22
Cleaning		Hourly		80.00	NEW 21/22
RESIDENCES					
Botanic Gardens (rental set at market value)		Weekly	245.00	250.00	2019/20
BUILDING AND ASSET MANAGEMENT					
Council System Key - Key issue		Each	47.50	50.00	2020/21
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	85.00	90.00	2020/21
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	85.00	90.00	2020/21
Fire Alarm Response (False Alarm / Accidental Activation). Plus 20% admini:		Each	At cost	At cost	new 16/17

(excludes GST unless otherwise stated)

Service Description	Lease Period	Charge Frequency	Adopted Charge 2020/21	Proposed Charge 2021/22	Year Last Increased
DOG/CAT CONTROL					
Dog/Cat Fees to be set for year commencing 10th April, 2021					
Dogs over three months	- Entire	Annual	144.00	150.00	2020/21
	- Desexed/Microchipped/Over 10 yrs	Annual	48.00	50.00	2020/21
	- Working	Annual	48.00	50.00	2020/21
Pensioner Concession	- Entire	Annual	72.00	75.00	2020/21
	- Desexed/Microchipped/Over 10 yrs	Annual	24.00	25.00	2020/21
	- Working	Annual	24.00	25.00	2020/21
Cats over three months	- Entire	Annual	144.00	150.00	2020/21
	- Desexed/Microchipped/Over 10 yrs	Annual	48.00	50.00	2020/21
Pensioner Concession	- Entire	Annual	72.00	75.00	2020/21
	- Desexed/Microchipped/Over 10 yrs	Annual	24.00	25.00	2020/21
Dog – Dangerous. If first registered in municipality after 1 July 2016.		Annual	240.00	250.00	2020/21
Dog – Restricted Breed. If first registered in municipality after 1 July 2016.		Annual	240.00	250.00	2020/21
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			110.00	115.00	2020/21
Pound - Second release fee - Dog/Cat			110.00	115.00	2020/21
Pound - Third and subsequent release fee - Dog/Cat			230.00	240.00	2020/21
Additional release fee if dog involved in attack			165.00	170.00	2020/21
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		28.00	30.00	2020/21
Daily feeding and cleaning charges - Per weekend/public holiday	per day		56.00	60.00	2020/21
Additional charge if animal is required to be kept in quarantine at Pound.	per day		31.00	32.00	2020/21
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		50.00	55.00	2020/21
Surrendered Animal - If animal found at large and subsequently surrendered	Each		95.00	100.00	2020/21
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		35.00	37.50	2020/21
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		15.00	16.50	new 16/17
Transport Charge – Cat Trap. If hirer fails to return trap and requests it be collected by Council officer. Additional fee.	Each		45.00	47.50	2020/21
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		25.00	27.50	2020/21
Transport Charge – Dog Barking Control Device. If hirer fails to return trap and requests it be collected by Council officer. Additional fee.	Each		45.00	50.00	2020/21
Registration/Renewal of a Domestic Animal Business. (\$10.00 of fee paid to Bureau of Animal Welfare)			290.00	300.00	2020/21

Service Description	Lease Period	Charge Frequency	(excludes GST unless otherwise stated)		
			Adopted Charge 2020/21	Proposed Charge 2021/22	Year Last Increased
PARKING CONTROL					
Parking Fines					
Expired Meter*			65.00	70.00	2017/18
On a footpath, etc. (Set by Act) [#]			99.00	109.00	2019/20
No Stopping Area etc. (Set by Act) [#]			165.00	182.00	2019/20
* 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					
<i>*includes GST</i>		Per hour	*1.00	*1.20	2011/12
Allocated on Street Car Parking Fee (per Bay)		Monthly	100.00	100.00	2014/15
Low cost all-day parking		Per day	*2.00	*4.00	2017/18
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 Orga		Per cone	0.00	0.00	new 16/17
HEALTH FEES					
Food Premises					
*Class One - Premises - Base fee		Annual	410.00	420.00	2020/21
*Class Two - Premises - Base fee		Annual	410.00	420.00	2020/21
Full time equivalent employees - greater than 5		Each	36.00	37.00	2020/21
Class Two Accommodation Meals (B&B)		Annual	140.00	145.00	2020/21
Class Two - School Canteens		Annual	40.00	42.00	2020/21
Class Two - Food Vehicle		Annual	310.00	320.00	2020/21
Class Two - Community Group (unlimited events)/Low volume hon		Annual	105.00	110.00	2020/21
Class Two - Temporary Event		Each	55.00	55.00	2020/21
Class Three - Premises		Annual	280.00	290.00	2020/21
Class Three - Accommodation Meals (B&B)		Annual	118.00	122.00	2020/21
Class Three - Community Group (unlimited events)/Low volume ho		Annual	100.00	105.00	2020/21
Class Three - Food Vehicle		Annual	280.00	290.00	2020/21
Class Three - Temporary Event		Each	45.00	45.00	2020/21
Health Premises					
Registered premises - Annual		Annual	310.00	320.00	2020/21
Registered premises - Ongoing Initial		Ongoing/Each	310.00	320.00	2020/21
Registered premises - Ongoing Renewal		Ongoing/Each	100.00	105.00	2020/21
Registered premises - Ongoing Transfer		Each	130.00	135.00	2020/21
Accommodation		Annual	310.00	320.00	2020/21
*Maximum fee			3,850.00	3,950.00	2020/21
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		Each	500.00	520.00	2020/21
Permit to Alter		Each	260.00	270.00	2020/21
Permit Extension / Amend Permit		Each	75.00	80.00	2020/21
*Permit to Install or Alter a OWMS - 44.88 Fee Units		Each	0.00	734.67	2020/21
*Minor Alteration - 37.25 Fee Units		Each	0.00	559.87	2020/21
*Transfer a Permit - 9.93 Fee Units		Each	0.00	149.25	2020/21
*Amend a Permit - 10.38 Fee Units		Each	0.00	156.01	2020/21
*Renew a Permit - 8.31 Fee Units		Each	0.00	124.90	2020/21
*Exemption from a Permit/Assessment Only - 14.67 Fee Units		Each	0.00	220.49	2020/21
<i>*Fees as per Environmental Protection Regulations 2021 - effective 1 July 2021</i>					
Service Fee					
Inspection by request		Per hour	135.00	140.00	2020/21
Swimming Pool					
Category 1 Swimming pool		Each	To be confirmed	310.00	NEW
HEALTH FEES					
Influenza vaccinations		Per dose	20.00	20.00	new 14/15

(excludes GST unless otherwise stated)

Service Description	Lease Period	Charge Frequency	Adopted Charge 2020/21	Proposed Charge 2021/22	Year Last Increased
SUNDRY CHARGES					
Weddings at Gardens - Hire Charge	GST inclusive	Each Time	90.00	95.00	2020/21
Booking fee for wedding photographs	GST inclusive		90.00	95.00	2020/21
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			75.00	80.00	2020/21
Opening	Gravelled Surface	Permit Fee	75.00	80.00	2020/21
Opening	Bitumen or Concrete Footpath	Permit Fee	75.00	80.00	2020/21
Opening	Removal of Kerb & Channel	Permit Fee	75.00	80.00	2020/21
Opening	Sealed Roadways	per sq. m	75.00	80.00	2020/21
Opening	Tap into Stormwater drain	Permit Fee	75.00	80.00	2020/21
Boring	Boring Under Road (No disturbance to pavement)	Permit Fee	75.00	80.00	2020/21
Vehicle	Construction of Kerb Crossing - permit fee	Permit Fee	75.00	80.00	2020/21
Crossings					
Public Authorities	Ruling charges as varied from time to time by MAV				
Special Work	Minimum Charge Road closure, etc.		55.00	60.00	2020/21
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 No. 3					
Permit to Burn		each permit	55.00	60.00	2020/21
Permit to collect firewood from Council road/place		each permit	27.50	30.00	2020/21
Permit to display vehicle or goods for sale		each permit	165.00	180.00	2020/21
Footpath Advertising Permit			165.00	180.00	2020/21
Footpath Display Table Permit			165.00	180.00	2020/21
Footpath Table & Chairs Permit - per chairs - unlicensed premise			28.00	30.00	2020/21
Footpath Table & Chairs Permit - per chairs - licenced premise			52.00	55.00	2020/21
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.		Each	290.00	300.00	2020/21
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	290.00	300.00	2020/21
Permit Administration Fee		Each	10.00	10.00	New 17/18

(excludes GST unless otherwise stated)

Service Description	Lease Period	Charge Frequency	Adopted Charge 2020/21	Proposed Charge 2021/22	Year Last Increased
SUNDRY CHARGES					
Offences Under Local Law No. 3					
8.7(a)(iii) & 8.7(b) Toy Vehicles					
Impounding Release Fee					
-1st Offence		each time	55.00	60.00	2020/21
-2nd Offence		each time	130.00	135.00	2020/21
-3rd & Subsequent Offences		each time	250.00	260.00	2020/21
8.7(a)(iv) & 8.7(b) Shopping Trolleys					
Impounding Release fee plus removal costs		each trolley	125.00	130.00	2020/21
Impounded abandoned vehicles release fee plus costs		each vehicle	250.00	260.00	2020/21
Impounded release fee - other		each item	130.00	135.00	2020/21
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)			290.00	300.00	2020/21
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	11.00	12.50	2020/21
Australian Security and Investment Commission Search Fee. If required to identify the proper address or other details of a registered company.		Each	23.00	25.00	2020/21
Regulatory Services Administration Fee. Plus costs.		Each	85.00	90.00	2020/21

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

19,750.00

20,250.00

2020/21

- per hectare - Rural Residential Areas*

19,750.00

20,250.00

2020/21

*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

*0.75/*0.80

*0.80/*0.85

2020/21

A3

BW/Colour

*0.85/*0.90

*0.90/*0.95

2020/21

A2

BW/Colour

*9.50/*10.00

*10.00/*11.00

2020/21

A1

BW/Colour

*16.00/*17.00

*17.00/*18.00

2020/21

A0

BW/Colour

*24.00/*26.00

*25.00/*27.50

2020/21

*includes GST

Replacement Waste Bins (includes GST)

120.0 litre

Each

70.00

70.00

2020/21

240.0 litre

Each

80.00

80.00

2020/21

No fee to be charged where replacement is due to normal wear and tear on bin

(excludes GST unless otherwise stated)

Service Description	Lease Period	Charge Frequency	Adopted Charge 2020/21	Proposed Charge 2021/22	Year Last Increased
WASTE MANAGEMENT FEES					
TRANSFER STATIONS AND RURAL LANDFILLS		* All waste management fees listed include GST			
WASTE ITEM		CHARGE			
		UNIT			
General Waste					
Car Boot/240 litre bin		Min. charge	15.00	16.50	2019/20
6 x 4 Trailer, Utility		(approx. 1m3)	22.00	24.00	2019/20
6 x 4 Trailer with sides		(approx. 1.5m3)	33.00	36.00	2019/20
Tandem Trailer		2m3	44.00	48.00	2019/20
Light Trucks		3m3	66.00	72.00	2019/20
Dead Animals - per carcass			22.00	24.00	2019/20
Green Waste (Sorted-Clean)					
Up to 2 cub metre (loose)		per load	9.00	9.00	2019/20
Trucks/Large Loads/Tandem Trailer		per load	20.00	20.00	2011/12
6 X 4 Trailer (clean, green)		per load	7.00	7.00	2019/20
Recyclables					
Paper / Cardboard / Polystyrene	}	free if sorted			
Bottles / Glass / Cans					
Steel/W. Goods/Fencing/Tanks					
Car Batteries		No charge			
Car Bodies		No charge			
Empty Gas Cylinders		No charge			
Mattresses (Single)		Each	18.00	19.00	2019/20
Mattresses (Double or larger)		Each	36.00	38.00	2019/20
Light Tyres		Each	24.00	24.00	2015/16
Heavy Tyres		Each	42.00	42.00	2015/16
Heavy Tyres (Truck)		Each	78.00	78.00	2015/16
Heavy Tyres (Tractor, etc.)		Each	165.00	190.00	2015/16
Waste Oil (non-commercial only)		No charge			
T.V. (monitor) screens, etc.		No charge			
Chemical Drums (must be triple rinsed)		No charge			
Sale of chipped greenwaste (if available)					
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 190.00* per m3 plus \$12.00* per m3 cartage = 202.00/m3 (i.e.. For 3 x m3 = \$606.00)				
All accounts must be authorised by Director of Infrastructure and a bank cheque/guarantee may be requested as security.					

(excludes GST unless otherwise stated)

Service Description	Lease Period	Charge Frequency	Adopted Charge 2020/21	Proposed Charge 2021/22	Year Last Increased
WASTE MANAGEMENT FEES (rates amended for increased EPA charges 2021/22)					
DOOEN LANDFILL					* All waste management fees listed include GST
(Based on EPA Landfill levies of \$52.95 (\$42.95 from 1/1/21) per tonne for Municipal and \$93.19 (\$75.59 from 1/1/21) per tonne for Industrial/Commercial waste, \$105.90 (\$85.90 from 1/1/21) per tonne for Low Level Contaminated Waste and \$52.95 (\$42.95 from 1/1/21) for Asbestos)					
WASTE ITEM		CHARGE			
		UNIT			
General Waste					
Not accepted unless by arrangement - use Transfer Station					
All Loads (Min. 3 tonne)		Min 3.0 tonne	490.50	558.00	2019/20
Excess above 3.0 tonne		tonne	163.50	186.00	2019/20
Green Waste (Sorted) & Recyclables					
Not accepted - use Transfer Station					
Putrescible Waste					
Municipal - other Councils within waste group area		tonne	133.10	151.25	2019/20
Municipal - other Councils outside waste group area		tonne	163.50	186.00	2019/20
HRCC			121.00	137.50	2019/20
Hard Waste					
(Builders Rubble, etc.)		tonne	163.50	186.00	2019/20
Commercial Waste					
(From approved Commercial Waste Operators)		tonne	163.50	186.00	2019/20
Fill					
(Suitable for Landfill cover)		tonne	46.00	46.00	new 17/18
Sheepskins		tonne	148.50	186.00	2015/16
Animal Carcass		tonne	148.50	186.00	2015/16
Clean Concrete					
(Suitable for crushing)		tonne	5.00	5.00	2008/09
Asbestos		tonne	291.50	330.00	2017/18
(Only accepted with EPA approval)					
Grain Waste					
(GMO waste DNRE approval needed)		tonne	163.50	186.00	2017/18
Low Level Contaminated Soil (Cat. C & Cat. D)		tonne	291.50	330.00	2017/18
Sale of Crushed Concrete (subject to availability)					
Non Council		tonne			2010/11
Council		tonne	13.40	15.00	2019/20
Approved Contributing Recyclers		tonne			2010/11

(excludes GST unless otherwise stated)

Clause	Service Description	Unit of Measure	Charge 2020/21	Proposed charge 2021/22
LOCAL LAWS GENERAL FEES & CHARGES				
Street Activities Permits				
2.26(g)	Permit to Busk	Each	0.00	0.00
2.26(f)	Permit to Conduct a Fundraising Activity (Non-Profit Organisation)	Each	0.00	0.00
2.26(f)	Permit to Conduct a Fundraising Activity (Other Organisations)	Each	60.00	65.00
2.7	Permit to Work on a Vehicle on a Road or Public Place	Each	60.00	65.00
2.2(f)	Permit to Place a Bulk Rubbish Container (<i>Skip Bin</i>)	Each	85.00	90.00
3.10	Permit to Camp in a Public Place (<i>includes camping in a tent, caravan, car, or any other temporary structure</i>)	Each	0.00	0.00
2.29	Permit to Play Amplified Music or Sound on a Road or in a Public Place	Each	85.00	90.00
2.27	Permit to Leave a Trailer or Caravan for more than Seven Days	Each	60.00	65.00
2.26(i)	Permit to Conduct a Circus, Carnival, or other Similar Event	Each	85.00	90.00
2.26(h)	Permit to Conduct a Street Party or Festival	Each	60.00	65.00
2.26(a)	Permit to Place or Display a Vehicle or Goods for Sale	Each	155.00	160.00
2.26(b)	Permit to Display Goods (<i>Footpath Advertising</i>)	Each	155.00	160.00
2.26(d)	Permit to Place a Structure to Sell Goods or Services	Each	155.00	160.00
2.26(e)	Permit Sell Goods Carried on the Person or a Moveable Thing (<i>includes ice cream trucks and coffee carts, etc.</i>)	Each	155.00	160.00
2.8	Permit to Collect Wood From a Council-Managed Road or Public Place	Each	28.00	30.00
2.25	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				
3.8	Permit to Burn	Each	55.00	60.00
3.9	Permit to Light an Incinerator in a Built Up Area or Residential Area	Each	60.00	65.00
7.4	Permit to conduct fireworks	Each	60.00	65.00
Road and Infrastructure Permits				
2.2(a)	Permit to Occupy or Fence Off Part of a Pubic Place	Each	80.00	85.00
2.2(b)	Permit to Erect Scaffolding, Hoarding or Overhead Protective Awning	Each	80.00	85.00
2.2(c)	Permit to Use a Mobile Crane or Travel Tower	Each	80.00	85.00
2.2(d)	Permit to Remove or Prune a Street Tree	Each	0.00	0.00
2.2(e)	Permit to Plant a Tree or Shrub or Landscape an Area	Each	0.00	0.00
2.6	Permit to Use a Prohibited Vehicle	Each	85.00	90.00
2.11	Permit to Hold a Rally, Procession, or Demonstration	Each	0.00	0.00
7.9	Permit to leave vehicle standing on aerodrome movement area	Each	0.00	0.00
Animal Permits				
4.1	Permit to Keep More than the Number of Permitted Types of Animals	Each	85.00	90.00
4.2	Permit to Keep More than the Permitted Number of Animals	Each	85.00	90.00
4.5	Permit to Keep More than the Permitted Number of Birds	Each	85.00	90.00
5.1	Permit to Drove	Each	60.00	65.00
5.5	Permit to Graze	Each	60.00	65.00

(excludes GST unless otherwise stated)

Class	Service Description	Charge 2020/21	Proposed 2021/22
PLANNING SCHEME AMENDMENTS			
Stage	Subdivision fees		
1	For:	3,050.90	3,096.20
	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	15,121.00	15,345.60
	ii) 11 to (and including) 20 submissions which seek a change to an amendment and where necessary referring the submissions to a panel; or	30,212.40	30,661.20
	iii) Submissions that exceed 20 submissions which seek a change to an amendment, and where necessary referring the submissions to a panel; and	40,386.90	40,986.80
	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 hearing referred to in section 24(b) of the Act; and		
	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:	481.30	488.50
	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	481.30	488.50
	b) giving notice of approval of the amendment in accordance with section 36(1) of the Act.	481.30	488.50

		<i>(excludes GST unless otherwise stated)</i>	
Class	Service Description	Charge 2020/21	Proposed 2021/22
PLANNING APPROVALS			
Class Planning Permit / Planning Permit Amendment Fees			
	Type of planning application		
1	Use only	1,318.10	1,337.70
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	199.90	202.90
	>\$10,000 to \$100,000	629.40	638.80
	>\$100,000-\$500,000	1,288.50	1,307.60
	\$500,000-\$1,000,000	1,392.10	1,412.80
	\$1,000,000-\$2,000,000	1,495.80	1,518.00
	<i>(Other than VicSmart, subdivisions or consolidated land)</i>		
7	VicSmart application Up to \$10,000	199.90	202.90
8	VicSmart application >\$10,000	429.50	435.90
9	VicSmart application to subdivide or consolidate land	199.90	202.90
10	VicSmart application (other than a class 7, class 8 or class 9 permit)	199.90	202.90
	To Develop land (other than single dwelling per lot) where the estimated cost is:		
11	<\$100,000	1,147.80	1,164.80
12	>\$100,000 - \$1,000,000	1,547.60	1,570.60
13	>\$1,000,000 - \$5,000,000	3,413.70	3,464.40
14	>\$5,000,000 - \$15,000,000	8,700.90	8,830.10
15	>\$15,000,000 - \$50,000,000	25,658.30	26,039.40
16	>\$50,000,000	57,670.10	58,526.80
17	To subdivide an existing building (other than a class 9 permit)	1,318.10	1,337.70
18	To subdivide land into 2 lots (other than a class 9 or class 16 permit)	1,318.10	1,337.70
19	To effect a realignment of a common boundary between lots or consolidate 2 or more lots (other than a class 9 permit)	1,318.10	1,337.70
20	Subdivide land <i>(other than a class 9, class 16, class 17 or class 18 permit)</i>	1,318.10	1,337.70
21	To:	1,318.10	1,337.70
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		
22	A permit not otherwise provided for in the regulation	1,318.10	1,337.70

(excludes GST unless otherwise stated)

Class	Service Description	Charge 2020/21	Proposed 2021/22
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	1,318.10	1,337.70
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 apply to the permit.	1,318.10	1,337.70
3-8	Amendment to a class 2, class3, 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	199.90	202.90
4	- more than \$10,000 but no more than \$100,000	629.40	638.80
5	- more than \$100,000 but not more the \$500,000	1,288.50	1,307.60
6	- more than \$500,000	1,392.10	1,412.80
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	199.90	202.90
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	429.50	435.90
9	Amendment to a class 9 permit	199.90	202.90
10	Amendment to a class 10 permit	199.90	202.90
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	1,147.80	1,164.80
12	- more then \$100,000 but not more than \$1,000,000	1,547.60	1,570.60
13	- more than \$1,000,000	3,413.70	3,464.40
14	Amendment to a class 17 permit	1,318.10	1,337.70
15	Amendment to a class 18 permit	1,318.10	1,337.70
16	Amendment to a class 19 permit	1,318.10	1,337.70
17	Amendment to a class 20 permit (per 100 lots created)	1,318.10	1,337.70
18	Amendment to a class 21 permit	1,318.10	1,337.70
19	Amendment to a class 22 permit	1,318.10	1,337.70
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.	3,998.70	4,058.10
8	For requesting the Minister to prepare an amendment to a planning scheme exempted from certain requirements prescribed under section 20A of the Act.	962.70	977.00
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 2020/21	Proposed 2021/22
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	325.80	330.70
16	For an agreement to a proposal to amend or end an agreement under section 173 of the Act	659.00	668.80
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	325.80	330.70
	Extension of time to Planning Permit (First)	125.00	150.00
	Extension of time to Planning Permit (Second)	215.00	250.00
	Extension of time to Planning Permit (Third and subsequent)	290.00	300.00
	Secondary Consent for Planning Permits – Minor	125.00	125.00
	– Major	290.00	290.00
	Amendment to Planning Permit not otherwise listed	165.00	165.00
	Planning Permit History (GST incl)	140.00	140.00
	Notice of Planning Permit – Application in Newspaper (GST incl)	205.00	205.00
	Placing of Planning Permit Application Notice on Site	115.00	115.00
	Notice of Planning Permit – by mail if more than 10 letters (per letter)	7.00	7.00
	Copy of Title and Title Plan	45.00	70.00
	Copy of Covenant/Section 173	35.00	50.00
	Request for Council consent (i.e. Liquor Licence) where no P/P required	140.00	140.00
	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
Reg.	Subdivision fees		
6	For certification of a plan of subdivision	174.80	177.40
7	Alteration of plan under section 10(2) of the Act	111.10	112.70
8	Amendment of certified plan under section 11(1) of the Act	140.70	142.80
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)		

(excludes GST unless otherwise stated)

Service Description	Unit of Measure	Charge 2020/21	Proposed 2021/22
BUILDING CONTROL FEES AND CHARGES			
Domestic Building Work (Class 1 and 10)			
Works value less than \$5,000 (not including pool fencing)	Each	475.00	540.00
Extension, Alterations			
Value of Works \$5001 to \$10,000	Each	680.00	720.00
Value of Works \$10,001 to \$20,000	Each	870.00	940.00
Value of Works \$20,001 to \$50,000	Each	1,070.00	1,350.00
Value of Works \$50,001 to \$100,000	Each	1,440.00	1,700.00
Value of Works \$100,001 to \$150,000	Each	1,795.00	2,080.00
Value of Works \$150,001 to \$200,000	Each	2,160.00	2,450.00
Value of Works \$200,001 to \$250,000 *	Each	2,570.00	2,750.00
Value of Works \$250,001 to \$300,000 *	Each	2,930.00	3,100.00
Value of Works \$300,001 to \$350,000 *	Each	3,285.00	3,500.00
Value of Works above \$350,000	Each	3,540.00	3,750.00
<i>* Includes partial compliance</i>			
<i>* protection works additional \$800</i>			
<i>* performance solutions additional \$1,000 (up to 2, more than 2 to be negotiated)</i>			
<i>* Includes four (4) mandatory inspections - additional inspections \$175 each</i>			
Owner Builder (New Dwellings, Re-erection / Re-siting)			
Value of Works \$1 to \$200,000	Each		2,750.00
Value of Works \$200,001 to \$250,000	Each		3,000.00
Value of Works \$250,001 to \$350,000	Each		3,250.00
Value of Works above \$350,000	Each		3,500.00
<i>* protection works additional \$800</i>			
<i>* performance solutions additional \$1,000 (up to 2, more than 2 to be negotiated)</i>			
<i>* Includes four (4) mandatory inspections - additional inspections \$175 each</i>			
Registered Builder (New Dwellings, Re-erection / Re-siting)			
Value of Works \$1 to \$200,000	Each		2,250.00
Value of Works \$200,001 to \$340,000	Each	2,160.00	2,400.00
Value of Works \$340,001 to \$550,000	Each	2,400.00	2,700.00
Value of Works above \$550,000	Each	2,965.00	3,200.00
<i>* protection works additional \$800</i>			
<i>* performance solutions additional \$1,000 (up to 2, more than 2 to be negotiated)</i>			
<i>* Includes four (4) mandatory inspections - additional inspections \$175 each</i>			
Miscellaneous - Building Permits			
Garage, Car Port, Shed, Patio, Veranda, Pergola	Each	725.00	790.00
Swimming Pool (Fence Alterations Only)	Each		350.00
Swimming Pool (New Fence Only)	Each	525.00	620.00
Swimming Pool and All Fences	Each	650.00	790.00
Restumping (Work must be performed by a Registered Builder)	Each	750.00	850.00
Demolish / Remove Building - Domestic (shed / house)	Each	650.00	720.00
Demolish / Remove Building - Commercial	Each	730.00	800.00
<i>* Includes three (3) mandatory inspections - additional inspections \$175 each</i>			

(excludes GST unless otherwise stated)

Service Description	Unit of Measure	Charge 2020/21	Proposed 2021/22
Commercial Building Work (Class 2-9)			
New Building, Extension, Alterations			
Value of Works up to \$10,000	Each	840.00	900.00
Value of Works \$10,001 to \$50,000	Each	1,065.00	1,260.00
Value of Works \$50,001 to \$100,000	Each	1,555.00	1,820.00
Value of Works \$100,001 to \$150,000	Each	2,090.00	2,380.00
Value of Works \$150,001 to \$200,000	Each	2,570.00	2,700.00
Value of Works \$200,001 to \$250,000	Each	3,045.00	3,200.00
Value of Works \$250,001 to \$300,000	Each	3,540.00	3,700.00
Value of Works \$300,001 to \$500,000	Each	4,075.00	4,200.00
Value of Works above \$500,000 or (negotiated with Council)	Each	(Value of works ÷ 118)	
* 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			
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) (Applies to all building work over \$10,000)	Each	(value of work x 0.00128)	
Bond / Guarantee for Re-erection of buildings		(The lesser of the cost of the building work or \$5,000)	
Council Infrastructure (Asset) Protection Deposit (Fee amount set by Local Law)	Each	700.00	700.00
Inspections			
Additional Mandatory Inspections	Hour	162.45	175.00
Inspections of Swimming Pool and Spa Barriers (compliance inspection)			
First Inspection			300.00
Re-inspection			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) (Regulation 310, Part 4 – Siting, 513, 515, 604, 802 and 806)			Prescribed fee
Application for report and consent (Regulation 610 - Location of Point of Stormwater Discharge)			Prescribed fee
Application for report and consent (Section 29a – Demolition of Building)			Prescribed fee
Request for Information			
Requests for information (Property Information Requests) (Regulation 326(1), 326(2) and 326(3))			Prescribed fee
Request for Professional Advice / Consultation (Minimum one-hour charge. Charged by the hour)	Hour	165.00	175.00

Service Description	<i>(excludes GST unless otherwise stated)</i>		
	Unit of Measure	Charge 2020/21	Proposed 2021/22
File Retrieval / Search			
File Retrieval – Minor Document <i>(for example, Copy of Building / Occupancy Permit/ Plans)</i>	Each	30.00	35.00
File Retrieval / Search <i>(for example, Permit History)</i>	Each	90.00	95.00
Amended Building Permit			
Amended Building Permit – Minor Alterations	Each	140.00	160.00
Amended Building Permit – Major Alterations <i>(+ additional inspections)</i>	Each	225.00	260.00
Time Extension – Building Permit <i>(first request)</i>	Each	225.00	280.00
Time Extension – Building Permit <i>(second request)</i>	Each	N/A	320.00
Time Extension – Building Permit <i>(third request)</i>	Each		360.00
Refunds			
Withdrawn Application – Permit Lodged Not Yet Assessed	Retained	290.00	350.00
Withdrawn Application – Permit Assessed Not Yet Issued	Retained	30% of fees (Minimum \$370.00)	40% of fees (Minimum \$450.00)
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	Free
Event (Fees & Charges are GST inclusive)			
Place of Public Entertainment (POPE) Occupancy Permit	Each	395.00	400.00
Temporary Siting Approval or Temporary Structure Inspection	Each	255.00	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)								
		2020/21 charge			2021/22 proposed charge			% increase proposed 2021/22		
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	2,010.00	975.00	781.00	0.00	0.00	0.00
Auditorium Theatre (500)	4 hrs	1,114.00	541.00	434.00	1,114.00	541.00	434.00	0.00	0.00	0.00
Auditorium Rehearse/Bump In/Out	8 hrs	1,337.00	668.00	520.00	1,337.00	668.00	520.00	0.00	0.00	0.00
Auditorium Rehearse/Bump In/Out	4 hrs	785.00	391.00	302.00	785.00	391.00	302.00	0.00	0.00	0.00
Auditorium Conference/forum	8 hrs	1,780.00			1,780.00			0.00		
Auditorium Conference/forum	4 hrs	1,002.00			1,002.00			0.00		
Auditorium Season Blackout Charge	Per Day	204.00	204.00	204.00	204.00	204.00	204.00			
Foyer	8 hrs	520.00	259.00	203.00	520.00	259.00	203.00	0.00	0.00	0.00
Foyer	4 hrs	259.00	130.00	101.00	259.00	130.00	101.00	0.00	0.00	0.00
Town Hall Seated (350)	8 hrs	1,092.00		546.00	1,092.00		546.00	0.00		0.00
Town Hall Seated (350)	4 hrs	500.00		328.00	500.00		328.00	0.00		0.00
Town Hall Theatre/Expo (700)	8 hrs	1,178.00		546.00	1,178.00		546.00	0.00		0.00
Town Hall Theatre/Expo (700)	4 hrs	710.00		329.00	710.00		329.00	0.00		0.00
Town Hall Rehearsals	8 hrs	365.00	270.00	270.00	365.00	270.00	270.00	0.00	0.00	0.00
Town Hall Rehearsals	4 hrs	188.00	163.50	163.50	188.00	163.50	163.50	0.00	0.00	0.00
Town Hall event set up (build day prior)	8 hrs	375.00	273.50	273.50	375.00	273.50	273.50	0.00	0.00	0.00
Town Hall event set up (build day prior)	4 hrs	188.00	164.00	164.00	188.00	164.00	164.00	0.00	0.00	0.00
Town Hall Balcony Room	4 hrs	321.00		125.00	321.00		125.00	0.00		0.00
Education Room Seated (40)	8 hrs	470.00	235.00	183.00	470.00	235.00	183.00	0.00	0.00	0.00
Education Room Seated (40)	4 hrs	235.00	118.00	92.00	235.00	118.00	92.00	0.00	0.00	0.00
Education Room Seated (40)	2 hrs	118.00	59.00	46.00	118.00	59.00	46.00	0.00	0.00	0.00
Green Room or Meeting Room Seated (25)	8 hrs	378.00	275.00	145.00	378.00	275.00	145.00	0.00	0.00	0.00
Green Room or Meeting Room Seated (25)	4 hrs	189.00	138.00	73.00	189.00	138.00	73.00	0.00	0.00	0.00
Green Room or Meeting Room Seated (25)	2 hrs	95.00	69.00	37.00	95.00	69.00	37.00	0.00	0.00	0.00
Meeting Room (8)	4 hrs	107.00	77.50	42.00	107.00	77.50	42.00	0.00	0.00	0.00
Meeting Room (8)	2 hrs	55.00	39.00	21.50	55.00	39.00	21.50	0.00	0.00	0.00
Art Gallery	4 hrs	415.00		175.00	415.00		175.00	0.00		0.00
Art Gallery	2 hrs	215.00		85.00	215.00		85.00	0.00		0.00
Town Hall Kitchen	8 hrs	375.00		140.00	375.00		140.00	0.00		0.00
Town Hall Kitchen	4 hrs	188.00		71.00	188.00		71.00	0.00		0.00
Piano Hire	per hire	160.00			160.00			0.00		
Piano Tuning	per hire	280.00			280.00					
Additional Cleaning	per hour	105.00			105.00			0.00		

** Included Technician for school based & community hires

(excludes GST unless otherwise stated)

	Charge 2020/21	Proposed Charge 2021/22
OTHER HORSHAM TOWN HALL FEES		
Additional Staff Rates		
<u>Duty Manager/Front of House</u>	per hour	\$44.50
Overtime Rate	per hour	\$89.00
Public Holiday Rate	per hour	\$100.00
<u>Casual Box Office staff</u>	per hour	\$42.00
Overtime Rate	per hour	\$84.00
Public Holiday Rate	per hour	\$94.50
<u>Casual Ushers, Bar Staff & Merch sellers</u>	per hour	\$42.00
Overtime Rate	per hour	\$84.00
Public Holiday Rate	per hour	\$94.50
<u>Supervising Technician</u>	per hour	\$57.00
Overtime Rate	per hour	\$114.00
Public Holiday Rate	per hour	\$128.50
<u>Casual technical staff</u>	per hour	\$44.50
Overtime Rate	per hour	\$89.00
Public Holiday Rate	per hour	\$100.00
Missed meal breaks		\$20.00

(excludes GST unless otherwise stated)

		Charge 2020/21	Proposed Charge 2021/22
OTHER HORSHAM TOWN HALL FEES			
Ticketing & Associated Fees			
Commercial Ticket fees	per ticket	\$4.50	\$4.50
Community Ticket fees	per ticket	\$1.60	\$1.60
Complimentary Tickets Issuing fee	per ticket	\$1.60	\$1.60
Additional Performances/Days (per ticketed schedule)		\$40.00	\$40.00
Specialised & Complex Seating Plans	per plan	\$40.00	\$40.00
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	per ticket	\$1.50	\$1.50
Ticket Reprint fee	per ticket	\$1.00	\$1.00
Photocopying Black & White Single A3	per page	\$1.50	\$1.50
Photocopying Black & White Double A4	per page	\$0.50	\$0.50
Photocopying Black & White Single A4	per page	\$0.25	\$0.25
Photocopying Colour Single A3	per page	\$2.50	\$2.50
Photocopying Colour Double Sided A4	per page	\$2.00	\$2.00
Photocopying Colour Single A4	per page	\$1.00	\$1.00
Commission on Merchandise		\$0.10	\$0.10
Technical Operations			
Radio Mics	per day	\$55.00	\$55.00
Lapel Mic	per day	\$55.00	\$55.00
Lectern	per day	\$5.00	\$5.00
Haze Machine	per day	\$130.00	\$130.00
Projector 6000 Lumen	per day	\$300.00	\$300.00
Projector 3300 Lumen	per day	\$100.00	\$100.00
2400 x 1200 Riser (Beartrap 400mm)	per day	\$30.00	\$30.00
2400 x 1200 Riser (Beartrap 600mm)	per day	\$30.00	\$30.00
Glow Tape	per roll	\$45.00	\$45.00
Interactive TV Hire	per day	\$100.00	\$100.00
Mirror Ball Hire	per event	\$50.00	\$50.00
Projection Mirror Hire	per event	\$100.00	\$100.00
Power Leads	each	\$5.00	\$5.00
Powered Speaker/Wedge	per day	\$50.00	\$50.00
Richard Morris Sequin Curtain	per event	\$250.00	\$250.00
Up Lights	per event	\$100.00	\$100.00
Whiteboard	per event	\$10.00	\$10.00
Artificial Grass	per event		\$250.00
Festoon Lights (Plus replacement globes)	per event		\$150.00
Acoustic Drapes	per set		\$50.00
Miscellaneous			
Tablecloth Hire	per cloth		
Chair Cover Hire	per cover	\$3.00	\$3.00
Outside Table Hire		\$11.00	\$11.00
Linen Serviettes	each	\$1.00	\$1.00
Tea & Coffee - Supper	per person	\$2.00	\$2.00
Juice - All Day	per person	\$3.00	\$3.00
Tea, Coffee & Juice - All Day	per person	\$5.00	\$5.00
Tea & Coffee - All Day	per person	\$4.00	\$4.00
Punch - Jug	each	\$9.00	\$9.00
Tea, Coffee & Biscuits - Supper	per person	\$5.00	\$5.00
Marketing			
Marketing Package - Community		\$300.00	\$300.00
Marketing Package - Commercial		\$500.00	\$500.00

(excludes GST unless otherwise stated)

	Charged 2020/21		Proposed 2021/22	
	Full	Community	Full	Community
Kalkee Road Children's & Community Hub				
Hourly				
Multipurpose Room	55.00	25.00	55.00	25.00
Meeting Room	20.00	10.00	20.00	10.00
Specialist/Consulting Room	20.00	10.00	20.00	10.00
Gauwirr Room (New 2019)	20.00	10.00	20.00	10.00
Half Day Rate				
Multipurpose Room	125.00	55.00	125.00	55.00
Meeting Room	44.00	44.00	44.00	44.00
Specialist/Consulting Room	44.00	44.00	44.00	44.00
Gauwirr Room (New 2019)	44.00	44.00	44.00	44.00
Full Day Rate				
Multipurpose Room	230.00	110.00	230.00	110.00
Meeting Room	88.00	40.00	88.00	40.00
Specialist/Consulting Room	88.00	40.00	88.00	40.00
Gauwirr Room (New 2019)	88.00	40.00	88.00	40.00
Office Rental (all inclusive)				
* Single Desk (exclusive use) - weekly	110.00		110.00	
* Single Desk (exclusive use) - per annum	5,270.00		5,270.00	
Hot Desk	60.00		60.00	

**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

TABLE OF CONTENTS

Town Hall Heritage Hall Floor Replacement	103
Parking Management Plan Implementation	104
Aquatic Centre Accessible Change Room	105
Caravan Park Development	106
City Gardens Wetland Refurbishment	107
City to River	108
Wimmera River Pedestrian Footbridge	110
Footpaths and Cycle-ways	111
Urban Road Reconstruction	112
Rural Road Reconstruction	113
Rural Bridges Reconstruction.....	114
Renewal of Plant and Equipment.....	115
Energy Saving Measures – Zero Carbon Plan Implementation.....	116
Ladlows Stage 2B – Cell 2B Phase 3 Construction.....	117

Town Hall Heritage Hall Floor Replacement

Council Plan Goal: Goal 1 - Community and Cultural Development
 Service: Horsham Town Hall Operations
 Asset category: Property – Buildings

Fund Source	Renewal	Upgrade	New	Total
General Revenue	\$210,000			\$210,000
External Grants	\$200,000			\$200,000
Contributions				
Reserves				
Total	\$410,000			\$410,000

Project background

The current floor was constructed 80 years ago and is heritage listed as part of the Town Hall / Art Gallery building. It is in regular use.

The timber boards have been sanded over time, with a significant reduction in their thickness. The tongue and groove joints are visible in many areas across the floor so that only polishing can be applied in future treatment and maintenance.

Due to a history of wet and dry periods, and a recent pipe leakage to the reactive soil under the floor, the overall floor substructure has been subjected to significant movement causing undulation to the timber boards at the south end of the building layout.

In late 2018, an investigation was carried out under the Art Gallery floor and the south end of the Heritage Hall floor including soil geotechnical testing. The source of the leak was found and treated/ repaired.

According to Heritage Victoria Guidelines, the floor substructure and timber boards can be replaced as long as the same type of floor-boards is used.

Council was able to identify a source of supply for the same type of the original timber boards.

While the Heritage Hall is functional now, setting the tables and seats for an event is an issue because of the floor undulation.

What are the proposed works?

The proposed works include the removal of the existing floor boards and skirtings, removing all of the existing brick piers, bearers and joists, with the exception of 9 piers at the front of the stage. The subfloor will then be excavated to a suitable level as to increase the crawl space between the floor and the subfloor for maintenance and ventilation purposes. New concrete footing beams will then be installed on which duragal stumps will sit. New bearers and joists will be installed and the new floor boards on top of this.

Due to the hall being listed with Heritage Victoria, Council needed to apply for an exemption permit for the works. This permit was issued with listed conditions.

Why are we doing it?

To deliver an improved functional use of the Heritage Hall by replacing the timber boards like-for-like and improving the structural subfloor whilst preserving some of the original sub floor system.

When is it likely to happen?

2021/22 – Contractor appointment and procurement of floor boards

2022/23 – Replacement of the floor



Parking Management Plan Implementation (New Parking Meters)

Council Plan Goal: Goal 2 - Sustaining the Economy
 Service: Parking Control
 Asset category: Street Furniture

Fund Source	Renewal	Upgrade	New	Total
General Revenue				
External Grants				
Contributions				
Reserves	\$165,000	\$165,000		\$330,000
Total	\$165,000	\$165,000		\$330,000

Project background

Horsham Rural City Council has an existing and current Parking Strategy that was reviewed and endorsed in 2017 and re-endorsed as per the adoption of the Integrated Transport Strategy in 2020. Between 2019 and 2021 a Parking Management Plan was developed to build on the policy direction of that strategy and ensure that the objectives of the strategy were implemented 'on the ground'.

What are the proposed works?

It is proposed that the obsolete parking meters be replaced with digital machines that operate on a Pay by Plate basis. Each machine will service at least eight parking bays, i.e. up to 45 machines servicing 586 parking bays at approximately \$7,300 per machine.

The technology options were assessed as follows:

- Pay and display, where the parker walks to the machine, purchases a ticket and returns to the car to place the ticket under the windscreen.
- Pay by space, where the parker pays at the machine and inserts their bay number into the machine.
- Pay by Plate, where the parker pays at a machine and inserts their number plate into the machine.
- Install sensors that show when a car is overstaying the time limits.

All options provide data about the turnover and demand for each bay, therefore informing Council about demand

- Pay and display means a return trip to your car.
- Pay by space (marked bay) creates infrastructure costs marking all bays.
- Pay by licenced number plate eliminates costs and the return trip to the car.
- Sensors reinforce an enforcement reputation and foregoes income from visitors.

Why are we doing it?

Replacement technology is needed because the existing technology is obsolete and there are no longer any companies that will service the existing meters.

Parking fees stimulate turnover and facilitate access to retail and business. Visitors to Horsham contribute to the upkeep of the central activity district via parking fees.

When is it likely to happen?

Between 1 January 2022 and 30 June 2022, after the Parking Management Plan is adopted by Council.



Aquatic Centre Accessible Change Room

Council Plan Goal: Goal 3 - Asset Management
 Service: Aquatic Centre
 Asset category: Property – Buildings

Fund Source	Renewal	Upgrade	New	Total
General Revenue		\$194,000		\$194,000
External Grants		\$331,000		\$331,000
Contributions				
Reserves		\$190,000		\$190,000
Total		\$715,000		\$715,000

Project background

The Horsham Aquatic Centre Masterplan 2017 identified the need for upgrades within the facility, to provide amenities consistent with a modern, regional facility.

What are the proposed works?

This project will deliver additional amenities for community use including:

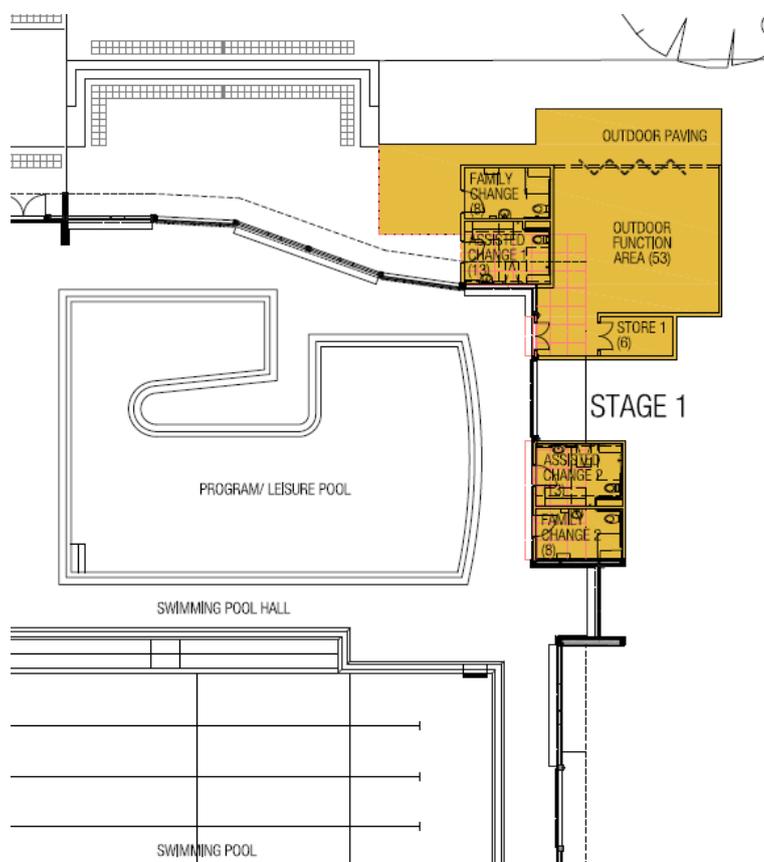
- an indoor/outdoor function area of more than 50m²
- a family change room and an accessible change room to service the outdoor pool
- a family change room and an assisted change room to service the indoor pools

Why are we doing it?

This project focuses on improving accessibility, ensuring that the facility is welcoming, inclusive and useable by people of all ages, abilities and cultures. This is a medium size, straightforward design and construct project that will deliver important outcomes for all users of the Horsham Aquatic Centre.

When is it likely to happen?

Between 1 July 2021 and 30 June 2022



Caravan Park Development

Council Plan Goal: Goal 3 - Asset Management
 Service: Caravan Park
 Asset category: Property – Buildings

Fund Source	Renewal	Upgrade	New	Total
General Revenue	\$6,000			\$6,000
External Grants	\$176,050	\$113,950		\$290,000
Contributions	\$45,000	\$45,000		\$90,000
Reserves				
Total	\$227,050	\$158,950		\$386,000

Project background

- Horsham Rural City Council has been working with Southern Cross Parks for the past 12 months as part of the City to River Masterplan and the Riverfront Activation Project (to commence construction in early 2021). As part of this work, a new Masterplan for the Caravan Park has been developed which provides plans and prioritisation for infrastructure projects for the Caravan Park.
- The Destination Horsham – Stay, Play the Wimmera River Way project will re-align the boundaries of the caravan park to free-up 1027 m2 for construction of a Restaurant/Café, a centre piece to the riverfront gateway entrance. It is predicted that this commercial investment will exceed \$2M.
- Flowing from this re-alignment of lease boundaries, is the opportunity to replace ageing and unsuitable infrastructure within the Caravan Park through the construction of a new manager’s residence and a new reception/relief staff accommodation. The boundary changes will also provide the site for further expansion, with 5 additional cabins to be constructed on-site by Southern Cross Parks in the short-medium term (separate funding).

What are the proposed works?

Key project components include:

- Boundary realignment including permits
- Irrigation works including removal of tanks and pump house to support boundary realignment
- Construction of new fencing to define caravan park boundaries and blend with riverfront activation project
- Demolition of former office and residence and disconnection of services
- Construction of Manager’s Residence
- Construction of Reception and relief caretaker accommodation
- Made good 1027 m2 site ready for future developments (including tree removal)

Why are we doing it?

This infrastructure project will revitalise the Horsham Riverside Caravan Park following a year severely impacted by COVID-19. The Horsham Riverside Caravan Park is located at the end of Firebrace Street along the Wimmera River foreshore – a prime location to support the activation of the riverfront that is central to the City to River Masterplan. This project addresses the immediate and longer term requirements of the Horsham Riverside Caravan Park identified in the new Master Plan: Replacement of essential ageing infrastructure.



When is it likely to happen?

December 2021 to June 2022

City Gardens Wetland Refurbishment

Council Plan Goal: Goal 3 - Asset Management
 Service: Stormwater Drainage
 Asset category: Drainage

Fund Source	Renewal	Upgrade	New	Total
General Revenue	\$120,000			\$120,000
External Grants				
Contributions				
Reserves				
Total	\$120,000			\$120,000

Project background

Over the years the wetland area has accumulated a large amount of silt, and this has been raised by some of the residents as a problem, there has also been movement within the retaining wall spillway and this needs proper rectification. The residents would like some of the wetland plants removed because they have taken over the wetland area.



What are the proposed works?

The following program is planned.

- Drain the wetland
- Desilt the inner wetland area and reduce the wetland plants
- Reduce wetland plants and desilt the north/south wetland area
- Remove and reinstate the bridge after the retaining spillway works are completed
- Some rockery works
- Some storm water pipeworks.

Why are we doing it?

The retaining spillway is near failure. The desilting works are a periodic requirement.

When is it likely to happen?

We would drain the wetland in December 2021 and complete the works by March 2022.



City to River

Council Plan Goal: Goal 3 - Asset Management
Service: Open Spaces
Asset category: Recreational, Leisure and Community Facilities

Fund Source	Renewal	Upgrade	New	Total
General Revenue			47,000	47,000
External Grants			3,274,000	3,274,000
Contributions				
Reserves			685,050	685,050
Total			4,006,050	4,006,050

Project background

The Riverfront Activation Project is the first stage of the City to River Masterplan, a long term 20 year plan which aims to enhance and activate the Wimmera River Precinct and its link to the Central Activity 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 Masterplan 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. The Master Plan was approved by Council in November 2019, with amendments to the Plan. Council endorsed the development of detailed concept and schematic designs for the Riverfront, including identifying the site for a café and a water play area.

This approval allowed Council staff to progress the next stage of the riverfront project which also includes a commitment of both Federal and State Government funding and was endorsed by Council in September 2020.

Approved works under Stage 1 by Council and the Community Reference Group were to deliver the key areas being the:

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





What are the proposed works?

Wimmera Riverfront Activation Stage 1 Priority Works

- A Riverfront Activation Gateway Entrance and Meeting Place
- Pergola on the Angling Clubroom
- New Public Toilets
- 2 x new BBQ Shelters
- 3 x Riverfront Nodes/Platforms
- Upgraded pathways

Horsham Nature Water and Play Park

- The Nature Water and Play Park layout 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 for parents and carers, as well as seating walls and logs.



City to River Entrance

- The Entrance – which will include the analysis, engagement, artist brief and landscape concept design will consider the uniqueness of each highway entry into Horsham and the River entrance, the post and pre-settlement of the site, ensure the environment is safe and provides an appropriate relation to its context and all necessary regional roads sightlines and clear zones. Allowing the 'Visioning Horsham' documentation to inform the broader context of Horsham and branding.

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:

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

When is it likely to happen?

Between 1 July 2021 and 30 June 2022

Wimmera River Pedestrian Footbridge Extension of Hamilton Street

Council Plan Goal: Goal 3 - Asset Management
Service: Footpaths and Cycle ways
Asset category: Infrastructure – Footpaths and Cycle ways

Fund Source	Renewal	Upgrade	New	Total
General Revenue				
External Grants			\$2,100,000	\$2,100,000
Contributions				
Reserves				
Total			\$2,100,000	\$2,100,000

Project background

Increased residential development has occurred on the south side of the Wimmera River, extending into what is now known as Waterlink Estate. Extensive work continues to develop walking and cycling paths along the banks of the Wimmera River on both sides, and best-practice recreation design is to create 'loops' for passive and active recreation. Current river crossings exist at Walmer (east of Horsham), the Weir, Anzac Centenary Bridge, Stawell Road (Western Highway), and Riverside. It is approximately 5 kms between the Stawell Road and Riverside bridges.

What are the proposed works?

- Construction of a 2.5 m wide steel arch bridge across Wimmera River between Hamilton Street and Waterlink Esplanade for pedestrians and cyclists.
- Landscaping works and development of walking and cycling paths to connect the bridge with Hamilton Street and Waterlink Esplanade, including lighting.

Why are we doing it?

The implementation of a pedestrian bridge across the Wimmera River at Hamilton Street would increase pedestrian and cyclist connectivity from the southern side of the Wimmera River to the Horsham CBD, sporting grounds and schools. This would encourage greater use of the walking tracks along the river to the east, and complete a walking track 'loop' for exercise and recreational purposes. The need for this bridge has been highlighted in several recent Council strategies, including the Council Plan, Horsham Urban Transport Plan and Open Space Strategy.

When is it likely to happen?

In-house preliminary design has already been completed and review and validation of this design is in progress. Construction is expected to commence in July 2021 and be completed by May 2022.



Footpaths and Cycle-ways

Council Plan Goal: Goal 3 - Asset Management
 Service: Footpaths and Cycle-ways
 Asset category: Infrastructure – Footpaths and cycle-ways

Fund Source	Renewal	Upgrade	New	Total
General Revenue	50,000	137,500	105,620	293,120
External Grants				
Contributions				
Reserves				
Total	50,000	137,500	105,620	293,120

Project background

Each year Council funds works on cycle-ways and footpaths. Priorities for cycling path upgrades are based largely on advice from Council’s community based Bicycle Advisory Committee.

What are the proposed works?

- Bike paths final seals \$ 50,000
- Footpath rehabilitation - Disability Strategy upgrade projects \$ 50,000
- Footpath renewal program \$ 50,000
- Extend Bike tracks from Bike Plan \$ 75,000
- Wawunna Road west side, 188m section between Mills Ave & Paterson Street \$ 24,500
- Wavell Street north side, 215m section between Fraser Drive & Frederick Street \$ 28,000
- Derry Parade north side, 121m section between Stawell Road & Citrus Avenue \$ 16,000

Why are we doing it?

Bike paths: Unsealed bike paths tend to deteriorate faster, creating the renewal and maintenance burden to the Council. Footpath: Footpath renewal works are undertaken to bring the deteriorated assets to the current engineering standards. Doing this also reduces the risk of pedestrians tripping over. New footpath works are programmed in accordance with the Footpath Construction Policy which aims to include at least on each of the following footpath segment in the construction program.

- Where footpaths have disappeared
- On main collector or link roads, to provide a footpath on both sides of the road
- On other streets, where there is no footpath on either side.

When is it likely to happen?

Majority of these works will be undertaken by Council’s in-house construction crew, but at times contractors are used to help complete the program. Most of these projects will be completed between October 2021 and April 2022.

Urban Roads Reconstruction

Council Plan Goal: Goal 3 - Asset Management
 Service: Roads - Urban
 Asset category: Infrastructure - Urban Road Reconstruction

Fund Source	Renewal	Upgrade	New	Total
General Revenue	926,640	249,500	99,582	1,275,722
External Grants				
R2R	247,176			247,176
Contributions	20,000	20,000		40,000
Reserves				
Total	1,193,816	269,500	99,582	1,562,898

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?

- Minor Seal Extensions \$ 10,000
- Consultancy / Design \$ 20,000
- Urban Local Roads Final Seals \$131,000
- Various intersection treatments \$ 20,000
- Urban Roads Project Management \$ 69,582
- Heavy Patching \$143,900
- Micro surfacing \$512,940
- Kerb and Channel \$158,800
- Urban roads reseals \$247,176
- Palk Street shoulder seal \$ 54,500
- Golf Course road widening – Turnbull / King to Axis Worx west boundary \$195,000

Why are we doing it?

There are 188 km of urban roads in the municipality, which is 6.3% of our road network. Capital expenditure on urban roads is 24.5% of our total infrastructure capital budget in 2021-22 and is 25.5% of our infrastructure capital expenditure from general revenues.

When is it likely to happen?

The road program is weather and seasonal dependent. As such works will be carried out over the year.



Rural Roads Reconstruction

Council Plan Goal: Goal 3 - Asset Management
 Service: Roads - Rural
 Asset category: Infrastructure - Rural Road Reconstruction

Fund Source	Renewal	Upgrade	New	Total
General Revenue	1,931,092	487,921	20,000	2,439,012
External Grants	401,685	502,978	100,000	1,004,662
R2R	1,153,720			1,153,720
Contributions	84,411			84,411
Reserves			100,000	100,000
Total	3,570,907	990,898	220,000	4,781,805

Project background

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

What are the proposed works?

- Rural reseals & final seals \$1,038,000
- Rural road shoulder re-sheeting / reconstruct \$ 300,000
- Rural gravel re-sheeting \$ 900,000
- Heavy Patching \$ 364,000
- Otta sealing high maintenance rural unsealed roads \$ 105,000
- Burnt Creek access road construction \$ 200,000
- Dimboola Minyip Road (Boundary Road), immediately west of Thomas Road \$ 338,000
- Polkemmet Road near Meyers Lane \$ 692,000
- Horsham Lubeck Road, Schneiders Road to Wheat Road \$ 780,000

Why are we doing it?

Council's rural roads comprise 93.6% of our total road network. Capital expenditure on rural roads is 31.7% of our total infrastructure capital budget in 2021-22 and is 48.8% of our infrastructure capital expenditure from general revenues. Due to the nature of our subsoils, roads tend to deteriorate quicker than in other places across the state. They are integral to the economic output of the region from our farming operations and related businesses.

When is it likely to happen?

The road program is weather and seasonal dependent. As such works will be carried out over the year.



Rural Bridges Reconstruction

Council Plan Goal: Goal 3 - Asset Management
Service: Rural - Bridges and Major Culverts
Asset category: Infrastructure - Bridges and Major Culverts

Fund Source	Renewal	Upgrade	New	Total
General Revenue	172,500	55,000		227,500
External Grants	172,500	55,000		227,500
Contributions				
Reserves				
Total	345,000	110,000		455,000

Project background

Council undertakes detailed inspections of bridges and culverts on a regular basis. These inspections identify the need for works, which are prioritised based on the level of deterioration and service standards associated with the asset.

What are the proposed works?

- Renewal of bridge assets \$180,000
- Riverside road bridge repair works (eastside guard rail and embankment works) \$275,000

Why are we doing it?

Council has over 75 bridges and major culverts across the municipality and these must be maintained to a standard that allows agricultural business to be carried out and for transport needs to be met without restrictions on load limits where possible.

When is it likely to happen?

The bridges and culvert program is weather and seasonal dependent. As such works will be carried out over the year.



Renewal of Plant & Equipment

Council Plan Goal: Goal 3 - Asset Management
 Service: Operations Management
 Asset category: Plant and Equipment

Fund Source	Renewal	Upgrade	New	Total
General Revenue				
External Grants				
Contributions				
Reserves	\$2,043,900		\$49,000	\$2,092,900
Asset Sales	\$333,300			\$333,300
Total	\$2,377,200		\$49,000	\$2,426,200

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?

Replacement and ongoing renewal for fleet cars, major and minor plant to the value of \$2,426,200. Major planned renewals include:

- A grader
- A patching truck
- A garbage truck
- A medium rigid truck
- A yard loader
- 2 x rollers
- A float trailer



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 2021 and 30 June 2022 based on a detailed plant replacement schedule.

Energy Saving Measures - Zero Carbon Plan Implementation

Council Plan Goal: Goal 5 - Natural and Built Environments
 Service: Sustainability
 Asset category: Waste and Sustainability

Fund Source	Renewal	Upgrade	New	Total
General Revenue				
External Grants				
Contributions				
Reserves			\$54,500	\$54,500
Total			\$54,500	\$54,500

Project background

Council has adopted a Zero Net Emissions Action Plan which provides Council with a long term objective and a road map to achieve its zero net emissions target by the year 2050. According to the Zero Net Emissions Action Plan, Council needs to deliver various sustainability projects and initiatives in order to meet this target.

Council will deliver multiple projects based on energy efficiency recommendations for three high consuming sites. These recommendations will arise from planned Type 1 energy audits, due to be conducted in 2020-21. The recommendations from these audits will be based on the current energy use of the buildings.

Multiple facilities have been identified as high use sites based on Council’s energy data. Further investigations will occur prior to project commencement to identify facilities that are deemed suitable for the proposed upgrades, to ensure the best return on investment in terms of both cost and carbon reduction.

The Zero Net Emissions Action Plan also requires Council to complete the remaining recommendations from the Type 2 energy audit of the Horsham Town Hall building, as conducted in the 2019 financial year, in addition to the development of a Sustainable Fleet Policy

What are the proposed works?

- Completing audit recommended actions relating to gas and electricity for three Council sites with high energy consumption.
- Completing audit recommended actions for the Horsham Town Hall facility including the following:
 - Replacing regular fluorescent lamps with efficient energy saving LED lamps throughout the building
 - Optimisation of existing ventilation fans for better energy performance and cost saving
- Development of a Sustainable Fleet Policy

Why are we doing it?

In recognition of Council’s corporate responsibility to reduce its own carbon emissions and achieve the target of zero net emissions by the year 2050.

When is it likely to happen?

Initial project scoping has already been completed. However, the projects for 2021-2022 are reliant on outcomes of yet to be completed projects (Type 1 energy audits), that are scheduled for completion late in the 2021 financial year.

As a result, it is expected that these projects will be delivered early in 2022.



Ladlows Stage2B Cell 2B Phase 3 Construction

Council Plan Goal: Goal 5 - Natural and Built Environments
Service: Waste Management
Asset category: Other Infrastructure – Landfills

Fund Source	Renewal	Upgrade	New	Total
General Revenue				
External Grants				
Contributions				
Reserves	\$500,000			\$500,000
Total	\$500,000			\$500,000

Project background

Waste collected throughout Horsham and neighbouring municipalities is disposed of at Dooen Landfill. This waste must be deposited in accordance with EPA guidelines, which requires waste to be placed into engineered containment cells that protect the environment from any potential harm.

Dooen Landfill receives approximately 20,000 tonnes of waste per annum. As containment cells become full with waste, new cells must be constructed to cater for the continuing waste stream. The guidelines require that cells are not to have a lifespan of more than two years, hence requiring a continual cycle of design, construction and commissioning of new landfill cells.

What are the proposed works?

The works proposed are for the construction of:
- Dooen Landfill Cell 2B Phase 3 - \$500,000

It should be noted that this funding amount listed above represents the components of this project likely to be constructed within the relevant financial year. The scale and timeline of this project dictate that this project will continue into the 2023 financial year, and further expenditure on this project is noted in the long term capital expenditure plan for Dooen Landfill.

Why are we doing it?

The current cells at Dooen Landfill are nearly full, so new cells will be required. Currently Council is constructing a new putrescible landfill cell as a priority, however the current inert waste cell is also almost at full capacity and a new inert waste cell is required. The construction of new cells will ensure continuity of service to the community, and enable the disposal of residual waste in the most cost effective manner.

When is it likely to happen?

Works on the detailed design for this project have already commenced. It is projected that the detailed design works and required auditing will be completed in late 2021, and the construction will be commencing in early 2022.

As noted above, this project will span multiple financial years, with completion due in the 2023 financial year.

