



Budget 2026-27

Acknowledgement of Country

“The Horsham Rural City Council acknowledges the five Traditional Owner groups of this land: the Wotjobaluk, Wergaia (Were-guy-ya), Jupagulk, Jaadwa and Jadawadjali people.

We recognise the important and ongoing place that all Indigenous people hold in our community.

We pay our respects to the Elders, both past and present, and commit to working together in the spirit of mutual understanding and respect for the benefit of the broader community and future generations.”

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Mayor & CEO's Introduction

It is with pleasure that we introduce the 2026-27 Horsham Rural City Council Budget.

This is the first Budget delivered by the Council elected in late 2024 under the guidance and influence of the revised Community Vision for Horsham 2041 and subsequent Council Plan 2025-2029. These documents were informed through community engagement to inform and reaffirm the direction and aspirations of the Community.

This document outlines more than 75 services delivered under Council's four themes of:

- Liveability,
- Sustainability,
- Accessibility and
- Leadership.

Council has adopted a "Business as Usual" approach in developing the Budget, assuming a consistent level of service to the community. The capital works budget is developed to continue to deliver high class assets, and maintain existing assets to the highest level, with current funding priorities to support these services.

Council has also developed a suite of new and continuing initiatives, essentially short term projects with clearly defined outcomes, to be delivered in addition to core businesses and services.

Targets for both service and financial indicators have also been set to enable Council to report regularly to the community on the progression of service delivery and achievement of the Council Plan and Vision.

This year represents another year of budget preparation under the State Government's Fair Go Rates System which introduced rate capping in 2016. These rate caps limit the amount by which Council can increase its total revenue from general rates and municipal charges for the coming financial year. On 23 December 2025 the Minister for Local Government announced a new rate cap of 2.75 per cent for all Councils for the 2026-27 financial year.

Mindful of cost of living pressures, Council has retained the "Council funded" pensioner rebate amount of \$50. This rebate is the amount Council funds over and above the State Government rebate offered to pensioners.

Council has also maintained the Municipal Charge at \$200.

Council reviewed its Revenue and Rating Policy prior to the 2025-26 financial year, mindful of fluctuating property values and the impact this has on differential rating. This policy was revised in an attempt to smooth out the impact of this happening in the future, with Council setting the percentage of total rate revenue to be contributed by the farming properties. This change will see the total revenue contributed by the farming community remain more stable in coming years.

The costs associated with Council's waste collection services have continued to grow. Contributing factors include the State Government's Environmental Protection Agency (EPA) levy and the implementation of the 4 Bin Policy to comply with the State Government's bin collection policy. Council continues to look for more efficient methods of waste collection and the promotion of waste reduction through education and other programs. However, waste collection fees have increased in order to move to recover the associated costs. (Service rates and charges for the collection of kerbside waste and recycling from properties are not subject to the rate cap). Council has accordingly increased rates in line with the 2.75 per cent rate cap for the financial year.

Council also continues to collect the Emergency Services Volunteers Fund Levy (formerly the Fire Services Property Levy) on behalf of the State Government on annual rate notices. Links to further information on this matter are available on Council's website.

The proposed capital works budget is \$24.119 million, comprising \$5.944 million of new projects, \$13.967 million in renewal, \$2.858 million in upgrades and \$1.350 million of expansion works.

The program will be partially funded by \$3.480 million of grant funding, a new loan of \$1.139 million – to be repaid over 10 years – to assist with funding the redevelopment of the Wesley Performing Arts Centre, \$330,000 of contributions and asset sales of \$549,000. The remaining \$18.622 million is from cash reserves with \$8.450 million of this amount from specific cash reserves which have been built up over many years to fund related projects. The purpose of Reserve Accounting is to gradually set aside funds over multiple years to ensure funding is available to commence projects when required.

While the complete Capital Works program is provided in Section 5 of the budget document, some of the highlights from this year's capital works budget are:

- Commencement of the refurbishment of the Wesley Performing Arts Centre
- Haven Tennis Courts Lighting Project
- Laharum Cameron Oval Lighting Project
- Wotonga Basin Pipeline Connection
- Kenny Road Transfer Station Upgrade

Council also continues to invest in the maintenance and renewal of key infrastructure for improved access across the council with projects such as:

- New footpaths for areas without existing access, as well as renewals of existing footpaths
- Continuation of bike track extensions
- Upgrades for playgrounds and dog parks
- Street lighting additions
- Essential waste management improvements, and
- Over \$7m in bridge, road and street works.

Council has taken a balanced approach to prepare the budget, taking into account the levels of service the community expects, investment in assets (both new and renewal), and ensuring it is financially sustainable. Whilst Council has worked to ensure that it has cash balances to sustain consistent levels of services and capital works over the longer term, and only generate revenue from the community in line with modest increases, the cash position may look excessive at the end of June 2025-26. This is predominantly due to the State Government paying \$7 million of operational grants relating to the 2026-27 financial year prior to the end of the current 2025-26 financial year. This also means that the 2026-27 financial year is distorted with substantially less cash being received.

The later years of the financial statements show a return to normal levels of revenues and expenses.

However, even in these later years, Council has adopted a conservative approach to cash management, ensuring that it holds enough cash to support the specific reserves (future capital works commitments) as well as working cash for at least the first three months of the year before rate revenue starts to flow in. This ensures Council can meet all financial obligations when they fall due, avoiding the need for use of short-term debt facilities and allowing capital works programs to continue all year round.

Council has reviewed all components of the budget over recent months, adjusting and refining to align with the aspirations outlined in the Community Vision 2041 and Council Plan 2025-29, including developing clear indicators and measures of success to enable reporting of progress to the community on its achievements. Council therefore endorses the 2026-27 Budget as financially responsible, fair & equitable, and we are pleased to provide this budget to our community.

Cr Brian Klowss
Mayor
15 June 2026

Gail Gatt
Chief Executive Officer
15 June 2026

Executive summary

Horsham Rural City is a regional city in the Wimmera Southern Mallee region of Western Victoria. Horsham is approximately 300 kilometres north-west of Melbourne and covers an area of 4,267 square kilometres. The Wimmera Southern Mallee region encompasses 20 percent of the area of Victoria but only 1 percent of the population. Horsham Rural City Council has an estimated residential population of approx. 20,000 with three quarters of residents living within the urban area of Horsham.

The work of the Community Panel to develop the first Horsham 2041 Community Vision, revised as part of the development of a Council Plan 2025-2029, Asset Plan 2025-2035 and Financial Plan 2025-2035, has guided the development of this budget. These documents were reviewed during 2025 (following the general election of councillors in late 2024) to guide future budgets and planning priorities.

The Ministerial Rate Cap of 2.75% means Council must continue to find ways to deliver its services more efficiently and to consider what services the community still needs Council to deliver and at what level that service should be delivered.

This document has been prepared in accordance with Ministerial pronouncements, however every effort is made to explain these requirements in everyday language.

Section 1 of the document outlines the legislative framework that Horsham Rural City and other local governments operate in. It describes the engagement processes undertaken to understand what community priorities for service delivery.

Section 2 provides information about the services Council provides to the community. These services are grouped together under the Council Plan themes developed in partnership with the community. The revenues and expenses included in this section are of an operational nature. They are revenues such as user and statutory fees and charges and operating grants. The expenditure includes the workforce, utilities, materials and services used to deliver and maintain the many services Council provides. Depreciation is also included to demonstrate the cost of delivery.

This information is supported by specific initiatives to help achieve the Horsham 2041 Vision. Initiatives are one-off or short-term projects that are in addition to Council's generally accepted levels of service.

It should be noted that capital works (expenditure to replace/renew assets) is not included here. At the end of Section 2, a table is provided which reconciles this "service delivery" view of Council's finances to the "financial view" or the Comprehensive Income Statement.

Section 3 details financial and performance indicators which provide information about how service delivery is measured. Some indicators are set by the Local Government Planning and Reporting Framework, whilst others are set by Council. These indicators are presented with targets for 2026-27 which will form the basis of quarterly reporting to the community on progress of achievement.

Section 4 details the Financial Statements as required by the *Local Government Act 2020* and the various Australian Accounting Standards.

Section 5 provides a more detailed breakdown and further explanations of these Statements.

Sections 5.5 and 5.6 set out Council's capital works program and outline the works required to keep Council and Community assets in optimum working condition. Council continues to invest heavily in these assets, reviewing their usage and condition. Works here include building renovations or upgrades, sporting facilities developments, all types of road reseals, reconstruction and resheeting, and plant replacement to name but a few. (Day to day maintenance of assets is not included here – refer Section 2). Making decisions about the spend on assets is very difficult as the desirable levels of renewal or replacement are not always financially achievable (i.e. the amount budgeted falls short of the amount Council would like to spend on assets). This means that some assets will not be able to be maintained to the level the Community would like. Council actively seeks grant opportunities to assist with these costs which firstly, enables more assets to be developed or renewed and secondly, eases some of the financial burden from the community.

Major capital projects

Council has prepared a detailed capital works program for the 4 years commencing 2026-27. This budget has allocated projects in specific years for presentation, however maintains a flexible approach to delivering the broader program.

External funding is key to being able to deliver such an ambitious program therefore, if funding is not forthcoming, projects may be deferred until suitable funding is obtained. Likewise, if funding becomes available for future year projects, Council will use its working capital to bring forward delivery of the respective project.

Key Statistics

	2025-26 Budget	2025-26 Forecast	2026-27 Budget
Total Revenue	\$67.444m	\$68.240m	\$57.898m
Total Expenditure	\$61.833m	\$62.828m	\$64.580m
Surplus/(Deficit) for the year	\$5.611m	\$5.412m	(\$6.682m)
Underlying Operating Result – Surplus/(Deficit)	\$0.700m	\$0.169m	(\$10.668m)

(Note: Underlying operating result is an important measure of financial sustainability as it excludes one-off income which is to be used for capital, from being allocated to cover operating expenses)

Budget Influences

External Influences

The following external influences have been taken into consideration in the preparation of the 2026-27 Budget as they are likely to impact on the services delivered by Council:

- **Financial Assistance Grants (FAGS):** These grants provide in excess of \$8.5million to assist with the general operations of Council. During May 2026, Council was notified that the Commonwealth intended to prepay 80% of these funds for the 2026-27 year in the 2025-26 year. This means that council's comprehensive income statement, cash flow statement and balance sheet will all appear with an additional \$7million, with the resulting statements for the following year showing \$7million less. Due to the proportion of this revenue within total revenue, this substantially alters a number of council performance measures and financial indicators.
- **Economic challenges** – In framing the budget, Council has considered closely the capacity of the community to pay versus the need to play a role in continuing to stimulate economic activity within the community.
- **Operating Costs:** In the 12 months to April 2026, the Consumer Price Index (CPI) rose 4.2%, down from 4.6% in the 12 months to March 2026. The CPI for Melbourne the twelve months to April 2026 was 3.9%. Council has taken these figures into consideration when estimating service costs input increases.
- **Rate Capping** – The rate cap for 2026-27 is 2.75%.
- **Fuel disruption** - The current global fuel crisis triggered by conflict in the Middle East is impacting fuel supplies and other costs, across the nation. These cost escalations in all aspects of direct fleet costs, coupled with potentially increased contractor and service provider/supplier payments, has already impacted on some service costs. Council has made every effort to estimate impacts and include these in both forecast and budget calculations. Council's conservative approach to ensuring it has cash reserves has ensured it has the ability to meet these additional costs without having to make immediate reductions in other areas (i.e. it has time to plan and prepare a measured approach to service costs and adjustments).

- **Emergency Services Volunteers Fund** - Whilst not a direct impact on the formulation of the Council budget, the Emergency Services Volunteers Fund – Formerly the Fire Services Property Levy – continues to be a topical matter. In December 2024 announcements were made to increase the amount of the levy collected by Councils along with other changes to the operations of the fund. Whilst this is a State Government Levy, local councils are appointed to collect the money via annual rate notices then forward the funds to the State. The collected funds are set aside in a separate account in trust for the State (i.e they don't appear in the income statement). The concern for Council remains that the community do not necessarily understand that Council is not setting or keeping these funds.

Internal Influences:

The following internal influences have been taken into consideration in the preparation of the 2026-27 Budget as they are likely to impact on the services delivered by Council:

- **Wage movement** - Council's Enterprise Agreement No. 11 (which governs pay conditions and increases for staff) was decided on 27 November 2025 and is operative from 4 December 2025 to 30 June 2028. This agreement has the purpose of stabilising and predicting wage and salary increases for the period of the agreement
- **Service Levels** - Council has adopted a "Business as Usual" view to develop the Budget, assuming a consistent level of service to the community and developing a capital works plan to continue to deliver high class assets and maintain existing assets to the highest level with current funding priorities to support these services.
- **Budget Development** - Council employs Zero Based Budgeting Principles when developing each budget, rather than an indexation of prior period amounts. This has resulted in some significant movements within individual service areas. Council has also undertaken a staffing structure realignment which has resulted in some variances in service budgets, reflecting realignment of existing staff resources.

1. Integrated Strategic Planning and Reporting Framework

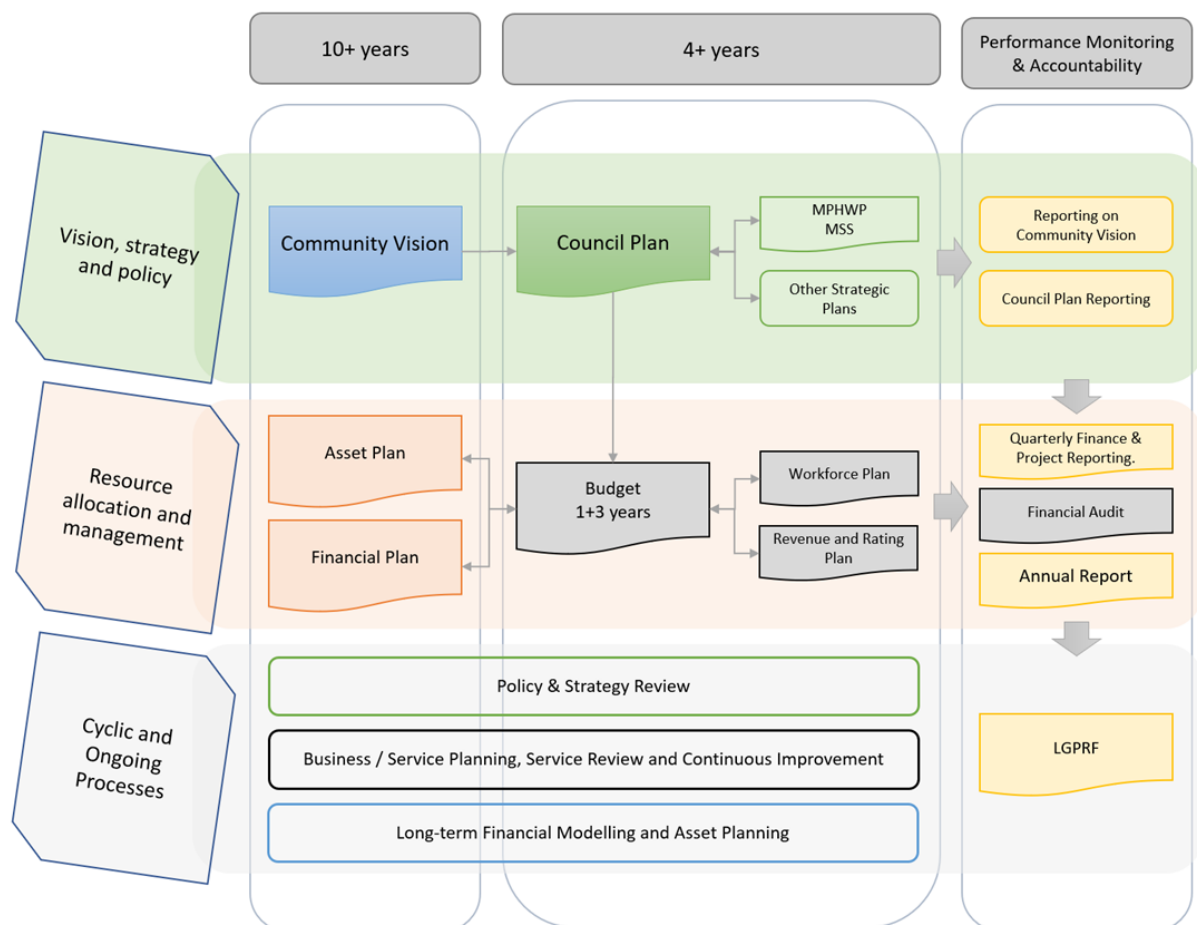
This section describes how the Annual Budget links to the achievement of the Council Plan within Council's overall planning and budgeting framework. This framework guides the Council in identifying community needs and aspirations over the long term, medium term (Council Plan) and short term (Annual Budget)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

1.1 Legislative Planning and Accountability Framework

Part 4 of the *Local Government Act 2020* addresses planning and financial management. The Act introduces strategic planning principles for Victorian Councils which include an integrated approach to planning, monitoring and performance reporting.

The requirements in the *Local Government Act 2020* are:

- 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);

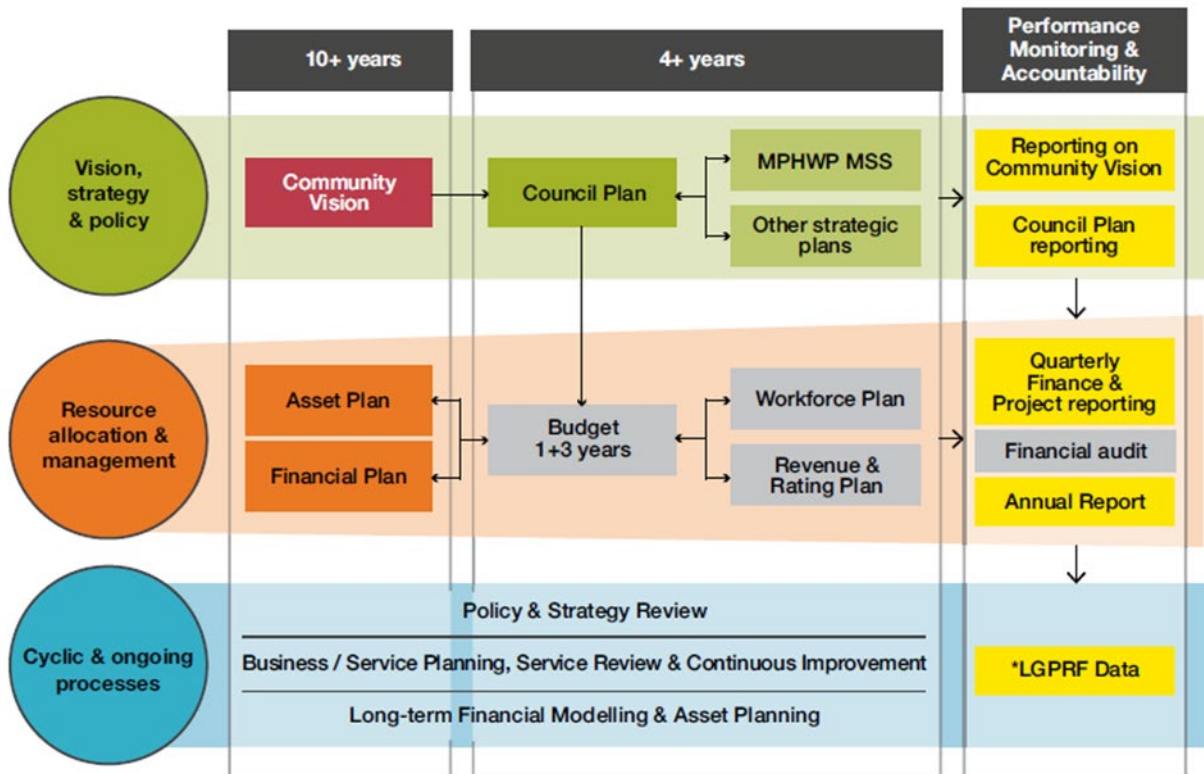


Source: Department of Jobs, Precincts and Regions 2020

1.2 Horsham Planning and Budgeting Framework

Horsham Rural City Council (HRCC) has a Planning and Budgeting Framework that mirrors the legislated requirements.

The diagram below depicts the planning relationships for HRCC's planning processes:



1.3 Horsham 2041 Community Vision

This Vision is more than a Council document, it belongs to the whole community and describes our community's hopes, ideas and aspirations for the future of the Horsham Rural City Region.

It also guides Council's planning, asset investment, service delivery, and advocacy and invites residents, businesses, community groups, and governments at every level to contribute to a more sustainable, liveable, and accessible community for Horsham Rural City.

Council reviewed the Horsham 2041 Community Vision through a deliberative engagement process during 2025 after its initial development with a Community Panel for the first iteration. This engagement process considered whether the Vision remained relevant to the community and gathered information to formulate the 2025-29 Council Plan.

The Vision has been utilised to inform the Council Plan and to structure the themes within the Plan which then flow through to the development of the Annual Budget as shown in the Planning and Budgeting Framework.



1.4 Council's Planning & Delivery Themes (Strategic objectives)

The Horsham Rural City Council Plan 2025-2029 sets out the Council's strategic direction for the next four years. It defines our objectives and key strategic moves.

The Council Plan is a requirement under the *Local Government Act 2020* and seeks to advance the Horsham 2041 Community Vision, which describes the community's long-term aspirations for the municipality.

As required under the *Public Health and Wellbeing Act 2008*, the Council Plan also incorporates Horsham Rural City Council's Municipal Public Health and Wellbeing Plan.

This integrated approach strengthens Council's commitment to creating conditions for all residents to live healthy, safe and connected lives. To lead with purpose and care to shape a thriving and sustainable future we will:

- Lead with courage and integrity.
- Work with our community to shape our future.
- Nurture our people, places and services.

Council delivers services and initiatives for over 75 separate service categories. Each contributes to the achievement of one of the four Themes as set out in the Council Plan for the years 2025-29.



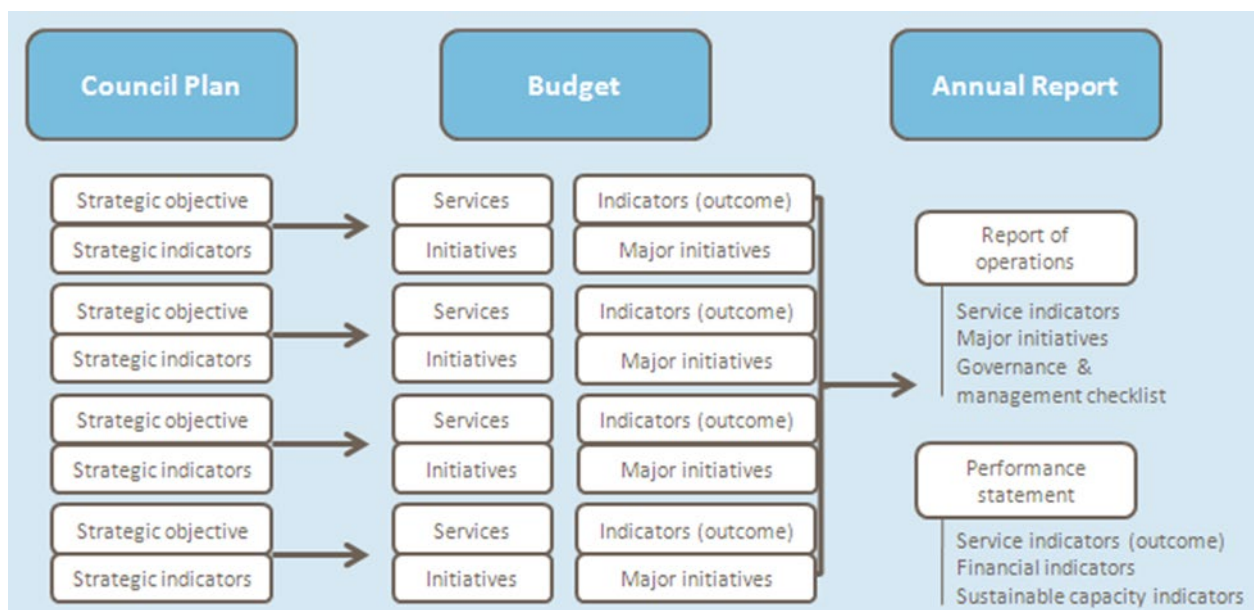
2. Council Services and Initiatives

This section provides a description of the services and initiatives to be funded in the Budget for the 2026-27 financial year and how these will contribute to achieving the strategic objectives outlined in the Council Plan.

It also describes several initiatives for key areas of Council's operations.

Council is required by legislation to identify major initiatives and service performance outcome indicators in the Budget and report against them in the Annual Report to support transparency and accountability.

Performance indicators are more fully described in Section 3.



Source: Department of Jobs, Precincts and Regions

2.1 Theme 1 - Liveability



Liveability

A healthy, connected and vibrant community that supports people to live, work and thrive.

2.1.1 Initiatives

Initiatives/Action Description	How we will measure our success	\$
Youth Strategy Development <i>To develop a comprehensive and forward-looking Youth Strategy that will guide the Council's engagement, programs, and services for young people over the next five years.</i>	A completed Strategy will be developed and presented to Council	\$35,000
Creative Horsham Strategy Review and Update <i>This project will update the existing Creative Horsham Strategy (2023–2026) to guide arts and cultural priorities for the next 3–4 years. The strategy is a key framework for enhancing liveability within the municipality and informs decision-making, resource allocation, and cultural outcomes council wide.</i>	A revised Strategy will be prepared and presented to Council	\$65,000

2.1.2 Services

Service Area	Description of Service Provided		2024-25 Actual \$'000	2025-26 Forecast \$'000	2026-27 Budget \$'000
Aquatic Recreation	Management of the strategic use of the Aquatic Centre, including major refurbishment and upgrades.	Rev	0	40	0
		Exp	(1,040)	(1,140)	(1,266)
		Net	(1,040)	(1,100)	(1,266)
Community Safety	This service deals with matters concerning Local Laws including permits and licences, enforcement and fines, and fire hazard enforcement.	Rev	288	241	241
		Exp	(710)	(712)	(766)
		Net	(422)	(471)	(525)
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.	Rev	542	585	578
		Exp	(1,133)	(1,104)	(1,205)
		Net	(591)	(519)	(626)
Facilities and Operations Management	This service includes management and administration of the Operations Department to facilitate the delivery of core functions and capital programs.	Rev	19	26	12
		Exp	327	538	1,206
		Net	346	564	1,218
Parks & Gardens	Provision of managed areas for sport, recreation and amenity – includes sports grounds, parks, gardens, the Botanic Gardens and playgrounds throughout the municipality.	Rev	14	14	11
		Exp	(3,967)	(4,200)	(4,031)
		Net	(3,953)	(4,186)	(4,020)
Performing Arts Centre & Visitor Services	This service encompasses the running of the Horsham Performing Arts Centre operations, including Performing Arts, the Regional Art Gallery and support to visitors accessing the Visitor Services.	Rev	1,491	1,598	1,531
		Exp	(3,426)	(3,459)	(3,631)
		Net	(1,935)	(1,861)	(2,100)
Social Infrastructure Support	This service provides Recreational and Open space planning plus the maintenance, insurance and other ongoing costs for the municipality's recreation groups and community facilities. Also includes the community inclusion and the oversight of the Horsham Centre Cinema contract.	Rev	72	72	11
		Exp	(819)	(779)	(868)
		Net	(747)	(707)	(857)
Sports & Recreation	Provision and maintenance of outdoor and indoor sports and recreation facilities throughout the municipality, and works with community groups and user groups to increase participation.	Rev	57	53	47
		Exp	(1,325)	(1,399)	(1,277)
		Net	(1,268)	(1,346)	(1,230)
Youth & Early Years	This service provides support to families with parenting, health and development, promotion of health, wellbeing and safety, social supports, youth facility "The Station", referrals and linking with local communities.	Rev	1,166	1,256	1,238
		Exp	(1,698)	(1,522)	(1,971)
		Net	(532)	(266)	(733)
Net Cost to Council for Theme 1 – Community			(10,142)	(9,892)	(10,139)

2.2 Theme 2 – Sustainability



Sustainability

A region that grows sustainably and protects what matters.

2.2.1 Initiatives

Initiatives/Action Description	How we will measure our success	\$
Climate Change Adaptation Plan <i>(Continuing on from 2025-26 year)</i> <i>Develop a Climate Change Adaptation Plan to guide how Council and the municipality will adapt to the impacts of Climate Change.</i>	The completed Plan presented to Council	\$20,000
Housing Affordability and Diversity Strategy <i>(Continuing on from 2025-26 year)</i> <i>The Housing Strategy seeks to inform Council's strategic direction to implement Planning Scheme provisions, which support alternative and innovative ways of providing affordable housing options within Horsham and Natimuk as well as providing equitable housing outcomes for the community.</i>	The completed Plan presented to Council	\$30,000
Horsham South Infrastructure Plan <i>Following on from the Horsham South "Structure" Plan, an "Infrastructure" Plan is needed to determine the infrastructure needs for the Horsham South area.</i>	An Infrastructure Plan for Horsham South will be presented to Council	\$50,000

2.2.2 Services

Service Area	Description of Service Provided		2024-25 Actual \$'000	2025-26 Forecast \$'000	2026-27 Budget \$'000
Animal Management	This service provides animal management through implementation of appropriate rules and regulations in relation to keeping of cats, dogs and other animals and livestock within the municipality to minimise disturbance to residents and the community, and ensure public safety. It also includes the operation of Council's dog and cat rehousing program.	Rev Exp Net	656 (316) 340	520 (359) 161	517 (443) 74
Business Development & Tourism	This service provides tourism marketing and development as well as promotion for major events and festivals.	Rev Exp Net	0 (536) (536)	0 (536) (536)	0 (356) (356)
Commercial Operations	This service includes the contracted facilities such as the Caravan Park and the Wimmera Intermodal Freight Terminal. Also included is the Horsham Regional Livestock Exchange, which provides weekly sheep sales at the Burnt Creek Drive facility servicing primary industry across the Wimmera. This service also includes the operations of the Horsham Aerodrome which provides a regional airport for commercial and private aircraft.	Rev Exp Net	1,012 (1,244) (232)	757 (1,293) (536)	1,121 (1,339) (218)
Economic Development	This service provides maintenance and administration for the Wimmera Business Centre and general economic development and promotion for the municipality. Land sales and acquisitions, tree plantation and land management costs for the Burnt Creek and Enterprise Industrial estates and Wimmera Agricultural Logistics (WAL) Hub, are also provided under this service.	Rev Exp Net	316 (1,465) (1,149)	329 (1,458) (1,129)	276 (1,895) (1,619)
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.	Rev Exp Net	300 (306) (6)	280 (286) (6)	280 (297) (17)
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.	Rev Exp Net	206 (379) (173)	176 (282) (106)	173 (324) (151)
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.	Rev Exp Net	48 (114) (67)	1,058 (178) 880	780 (691) 89
Statutory Planning & 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.	Rev Exp Net	445 (1,110) (665)	391 (1,130) (739)	431 (1,295) (864)
Strategic Planning Services	The function of strategic planning aims to strategically plan the municipality's land use needs for the future.	Rev Exp Net	0 (466) (466)	0 (421) (421)	0 (523) (523)
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.	Rev Exp Net	96 (417) (321)	96 (410) (314)	96 (427) (331)
Net Cost to Council for Theme 2 - Sustainability			(3,274)	(2,746)	(3,916)

2.3 Theme 3 – Accessibility



Accessibility

A municipality that is easy to access, move through and participate in.

2.3.2 Initiatives

Initiatives/Action Description	How we will measure our success	\$
Horsham Bypass Route Identification <i>Identification of a preferred route for a Horsham Bypass of the Western, Henty and Wimmera Highways, focusing on community values and aspects</i>	Council will have a preferred option or prioritised options in preparation for advocacy work.	\$55,000
Horsham Aquatic Centre Plan <i>The Feasibility Study for the Horsham Aquatic Centre will provide recommendations on infrastructure, policy, programs and management to boost participation, particularly by those who participate less.</i>	The completed Plan presented to Council	\$80,000
Wimmera Libraries Strategic Plan <i>Development of a plan which includes a long-term vision for the service. Community consultation, data and trend analysis, will provide a basis to provide direction and address many of the challenges faced by the former corporation structure.</i>	The completed Plan presented to Council	\$35,000

2.3.2 Services

Service Area	Description of Service Provided		2024-25 Actual \$'000	2025-26 Forecast \$'000	2026-27 Budget \$'000
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).	Rev Exp Net	369 (2,225) (1,857)	960 (2,805) (1,845)	62 (2,295) (2,233)
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.	Rev Exp Net	3 (12,805) (12,802)	7 (12,952) (12,945)	3 (13,132) (13,129)
Parking & Traffic Management	This service provides management of parking infringements, fines and associated costs.	Rev Exp Net	94 (221) (127)	154 (224) (70)	106 (160) (54)
Streetscape & 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.	Rev Exp Net	0 (1,645) (1,645)	0 (1,773) (1,773)	0 (1,802) (1,802)
Waste Management Services	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.	Rev Exp Net	4,234 (10,900) (6,667)	4,495 (11,092) (6,597)	4,706 (11,044) (6,338)
Net Cost to Council for Theme 3 - Accessibility			(23,098)	(23,229)	(23,556)

2.4 Theme 4 – Leadership



Leadership

A trusted and capable Council that leads with integrity and responsibility.

2.4.1 Initiatives

Initiatives/Action Description	How we will measure our success	\$
Develop Service Plans including meaningful measures of performance <i>To expand existing service profiles to become service plans which clearly articulate the current level of service, cost of service, measures of performance and opportunities for either future development or retirement, which will inform service reviews.</i>	Fully developed service reviews will be progressively presented to Council	\$N/A

2.4.2 Services

Service Area	Description of Service Provided		2024-25 Actual \$'000	2025-26 Forecast \$'000	2026-27 Budget \$'000
Community Relations & Advocacy	Responsible for advocacy media, communications and community engagement.	Rev	0	0	0
		Exp	(750)	(742)	(744)
		Net	(750)	(742)	(744)
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.	Rev	70	70	70
		Exp	(850)	(420)	(676)
		Net	(780)	(350)	(606)
Financial Services	Provides financial services internally to all staff, department managers, project leaders and Council, plus delivers external services in the form of information to government and the community.	Rev	111	109	92
		Exp	(1,726)	(2,575)	(2,348)
		Net	(1,615)	(2,466)	(2,257)
Governance & Leadership	This service manages and facilitates Council's governance services, the implementation of Council decisions and policies, and compliance with legislative requirements. This also includes the Customer Service, the management of Council's property portfolio (including Leases/Licenses & land sales/purchases), Records Management, the office of the Mayor and Councillors, and the office of the Chief Executive.	Rev	0	27	8
		Exp	(2,938)	(2,703)	(2,760)
		Net	(2,938)	(2,675)	(2,752)
Information Technology	Provides IT hardware and software systems, IT support services to staff, customer services at Horsham and Natimuk and the Council's Records Management service.	Rev	32	32	129
		Exp	(1,980)	(1,988)	(2,478)
		Net	(1,948)	(1,956)	(2,349)
Organisational Performance Directorate	This service provides management across the areas of finance, IT, rates and organisational development	Rev	15	50	36
		Exp	(2,050)	(1,923)	(2,103)
		Net	(2,036)	(1,872)	(2,067)
Community Liveability Directorate	This service provides local and regional facilitation and leadership for planning, developing and delivering community services to meet the needs of the community.	Rev	0	0	0
		Exp	(496)	(491)	(502)
		Net	(496)	(491)	(502)
Infrastructure Directorate	This service provides administration and support services for the Infrastructure department.	Rev	0	0	0
		Exp	(533)	(426)	(424)
		Net	(533)	(426)	(424)
People, Safety & Culture	This service is responsible for human resources, payroll, OHS, risk management, industrial relations and organisational performance functions.	Rev	0	0	0
		Exp	(1,187)	(1,220)	(1,427)
		Net	(1,187)	(1,220)	(1,427)
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.	Rev	83	139	90
		Exp	(676)	(682)	(682)
		Net	(593)	(544)	(592)
Strategic Asset Management	Responsible for the strategic management of Council's Infrastructure, including the long term planning of asset renewal and capital works.	Rev	0	0	0
		Exp	(538)	(513)	(607)
		Net	(538)	(513)	(607)
Net Cost to Council for Theme 4 - Leadership			(13,413)	(13,255)	(14,327)

2.5 Reconciliation with budgeted operating result

The following demonstrates the financial revenues and expenses as shown in the various service delivery areas under each Council Plan Theme on the preceding pages. It then adjusts these to take account of non-attributable revenues and expenses to reconcile to the accounting format for budget presentation.

	Revenue \$'000	Expenditure \$'000	Net Cost \$'000
Theme 1 – Liveability	3,668	(13,807)	(10,139)
Theme 2 – Sustainability	3,674	(7,589)	(3,915)
Theme 3 – Accessibility	4,877	(28,433)	(23,556)
Theme 4 – Leadership	424	(14,751)	(14,326)
Total Cost of Services & Initiatives	12,644	64,580	51,936

Non-attributable Expenses:

➤ Loss on disposal of Assets	-
➤ Borrowing Costs (recognition of loan expense)	1,139
➤ Other Non attributable expenses	-
	1,139

Total Cost before funding sources	53,076
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Funding Sources:

➤ Rates & Charges Revenue	30,852
➤ Waste Charge Revenue	5,293
➤ Financial Assistance Grants	1,853
➤ Interest Revenue	750
➤ Capital Project Revenue	7,532
➤ Investment Property Fair Value Adjustments	50
➤ Gain on Disposal of Assets	112
	46,443

Operating Surplus/(Deficit) for the Year <i>(as per Comprehensive Income Statement)</i>	(6,633)
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3. Performance Indicators

Council has restructured this section of the budget to articulate performance indicators in two distinct sections:

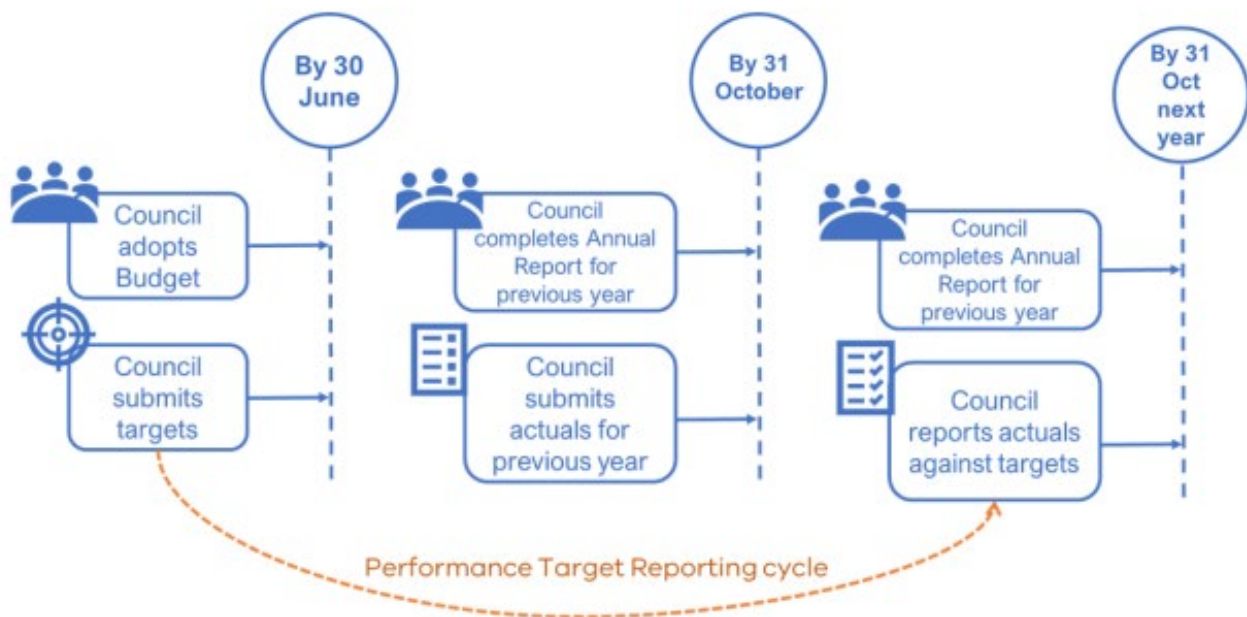
- ✓ Local Government Planning and Reporting Framework (LGPRF) Indicators & Measures
- ✓ Horsham Rural City Council (HRCC) Specific Indicators & Measures.

3.1 Local Government Planning and Reporting Framework

This section shows performance indicators and measures as set out in the Local Government Planning and Reporting Framework. These indicators are defined under the framework and applied to all councils across Victoria. Reporting of these indicators annually is mandatory, however Council has decided that reporting these indicators to the community via the quarterly report provides significant information about Council operations. Council has also opted to set targets for all indicators in excess of the requirement of eight mandatory and eight elective indicators having targets set and provided for annual independent audit.

Further detail can be found in Schedule 4 of the *Local Government (Planning and Reporting) Regulations 2020*. Results against these indicators and targets will be reported in Council's Performance Statement included in the Annual Report.

Below is a depiction of the Performance Target Reporting Cycle as published in the Local Government Better Practice Guide.



The measures or indicators are presented under 7 domains as grouped under the LGPRF.

Where the measure is being recorded for the first time in 2026-27 the past performance has been estimated using best available knowledge.

3.2.1 LGPRF – Domain – Community


COMMUNITY

Building an active, healthy and engaged community.

Designed to:

- Measure the community's use or demand for a council service,
- Demonstrate council actions are having a positive impact on the community.

Service	Indicator	2024-25 Actual	2025-26 Forecast	2026-27 Target
Aquatic Facilities	Utilisation of aquatic facilities <i>[Number of visits to aquatic facilities per head of population]</i>	6.14	6.37	6.41
Libraries	Library membership <i>[Number of registered library members / Population] x100</i>	19.89%	20.74%	21.62%
	Library loans per head of population <i>[Number of collection item loans / Population]</i>	3.42	3.56	3.68 Elective Measure
	Library visits per head of population <i>[Number of library visits / Population]</i>	2.78	2.90	2.99
Maternal & Child Health	Participation in the MCH service <i>[Number of children who attend the MCH service at least once (in the year) / Number of children enrolled in the MCH service] x100</i>	86.95%	90.00%	90.00% Elective Measure
	Participation in the MCH service by Aboriginal Children <i>[Number of children who attend the MCH service at least once (in the year) / Number of children enrolled in the MCH service] x100</i>	91.67%	90.00%	90.00%
	Infant enrolments in the MCH service <i>[Number of infants enrolled in the MCH service / Number of birth notifications received] x 100</i>	101.36%	100.00%	100.00%
	Participation in 4 week Key Age & Stage Visit <i>[Number of 4-week key age and stage visits / Number of birth notifications received]</i>	94.12%	95.00%	95.00%
Roads	Active travel infrastructure <i>[Number of kilometres of pedestrian footpaths and bicycle paths / population]</i>	*New Indicator	0.01	0.01

3.2.2 LGPRF – Domain - Environment



ENVIRONMENT
Supporting a safe and climate resilient environment.

Designed to:

- Measure a council's performance in creating a liveable environment,
- Demonstrate that council is maintaining standards to produce a safe environment.

Service	Indicator	2024-25 Actual	2025-26 Forecast	2026-27 Target
Aquatic Facilities	Health inspections of registered category 1 aquatic facilities <i>[Number of authorised officer inspections of Council registered category 1 aquatic facilities / Number of Council aquatic facilities]</i>	*New Indicator	50%	100%
Animal Management	Animals reclaimed <i>[Number of animals reclaimed/ Number of animals collected] x 100</i>	57.11%	60.87%	62.50%
Roads	Sealed local roads maintained to condition standards <i>[Number of kilometres of sealed local roads below the renewal intervention level set by Council and not requiring renewal / Kilometres of sealed local roads] x100</i>	99.83%	99.83%	99.83% Mandatory Measure
	Community satisfaction with sealed local roads <i>(Community satisfaction rating out of 100 with how Council has performed on the condition of sealed local roads)</i>	46	42	50 Elective Measure
	Population density per length of road <i>[Number of kilometres of local roads (sealed roads and unsealed roads) / population]</i>	*New Indicator	6.77	6.81
Waste Collection	Kerbside collection waste to landfill per serviced property <i>[Amount of waste in tonnes (t) collected from kerbside waste collection services that is sent to landfill / Number of serviced properties]</i>	*New Indicator	0.42	0.41
Energy Consumption	Water usage <i>[Total units of metered water in kilolitres (kL) purchased by Council / Population]</i>	*New Indicator	Not Yet Set	Not Yet Set
	Electricity usage <i>[Total units of metered electricity in kilowatt-hours (kWh) purchased by Council / Population]</i>	*New Indicator	Not Yet Set	Not Yet Set
	Gas usage <i>[Total units of metered gas in gigajoules (GJ) purchased by Council / Population]</i>	*New Indicator	Not Yet Set	Not Yet Set

Service	Indicator	2024 Actual	2025 Forecast	2026 Target	2027 Target
Food Safety	Food safety assessments <i>[Number of registered class 1 food premises, registered class 2 food premises and registered class 3 food premises that receive an annual food safety assessment in accordance with the Food Act 1984 / Number of registered class 1 food premises, registered class 2 food premises and registered class 3 food premises that require an annual food safety assessment in accordance with the Food Act 1984] x 100</i>	*New Indicator	9.35%	67.89%	100.00%
	Food safety samples <i>[Number of food samples obtained / Required number of food samples] x 100</i>	1103.85%	72.50%	100.00%	100.00%

Note: These measures are for a calendar year, not a financial year.

3.2.3 LGPRF – Domain - Responsiveness



RESPONSIVENESS

Providing timely and efficient services.

Designed to:

- Measure council's ability to respond,
- Demonstrate council achieving expected timeframes in the provision of services.

Service	Indicator	2024-25 Actual	2025-26 Forecast	2026-27 Target
Animal Management	Time taken to action animal management requests <i>[Number of days between receipt and first response action for all animal management requests / Number of animal management requests] x 100</i>	*New Indicator	2.00	2.00
Statutory Planning	Time taken to decide planning applications <i>(The median number of days between receipt of a planning application and a decision on the application)</i>	49	55	55
	Planning applications decided within required timeframes <i>[(Number of regular planning application decisions made within 60 days) + (Number of VicSmart planning application decisions made within 10 days)) / Number of planning application decisions made] x100</i>	89.89%	90.00%	90.00% Mandatory Measure
	Council planning decisions upheld at VCAT <i>[Number of VCAT decisions that did not set aside council's decision in relation to a planning application / Number of VCAT decisions in relation to planning applications] x 100</i>	33.33%	100.00%	100.00%
Waste Collection	Kerbside collection bins missed <i>[Number of kerbside collection bins missed / Number of scheduled kerbside collection bin lifts] X 10,000</i>	*New Indicator	2.41	2.35 Mandatory Measure

Service	Indicator	2024 Actual	2025 Forecast	2026 Target	2027 Target
Food Safety	Time taken to action food complaints <i>(The median number of days between receipt of a food complaint and the action to respond to the food complaint)</i>	*New Indicator	4	3	3
	Critical and major non-compliance outcome notifications <i>[Number of critical non-compliance outcome notifications and major non-compliance notifications about a food premises followed up / Number of critical non-compliance outcome notifications and major non-compliance notifications about a food premises] x100</i>	57.45%	34.38%	100.00%	100.00%

Note: These measures are for a calendar year, not a financial year.



COST

Delivers services in a cost-effective manner.

Designed to:

- Assess council's performance in managing the cost-of-service delivery.
- Demonstrate that council has efficient processes and systems in place to support service delivery.

Service	Indicator	2024-25 Actual	2025-26 Forecast	2026-27 Target
Aquatic Facilities	Cost of Aquatic facilities per visit <i>[Direct cost of the aquatic facilities less income received / Number of visits to the aquatic facilities]</i>	\$9.33	\$8.21	\$9.70
Libraries	Recently purchased library collection <i>[Number of library collection items purchased in the last 5 years / Number of library collection items] x 100</i>	36.71%	40.10%	40.00%
	Cost of Library Service per head of population <i>[Direct cost of the library service / Population]</i>	\$37.37	\$36.11	\$37.09
Maternal & Child Health	Cost of MCH Service per hour of service delivered <i>[Cost of the MCH service / Hours worked by MCH nurses]</i>	\$90.04	\$87.96	\$88.04
Statutory Planning	Cost of statutory planning process per application <i>[Direct cost of the statutory planning service / Number of planning applications received]</i>	\$4,391	\$4,858	\$4,934
Food Safety	Cost of food safety service <i>[Direct cost of the food safety service / Number of food premises registered or notified in accordance with the Food Act 1984]</i>	\$845.15	\$863.63	\$982.76
Roads	Cost of sealed local road reconstruction per m2 <i>[Direct cost of sealed local road reconstruction / Square metres of sealed local roads reconstructed]</i>	\$45.25	\$48.39	\$50.00
	Cost of sealed local road resealing per m2 <i>[Direct cost of sealed local road resealing / Square metres of sealed local roads resealed]</i>	\$7.49	\$6.71	\$7.71
Waste Collection	Cost of kerbside waste collection service - per serviced property <i>[Direct cost of the kerbside waste collection services / Number of serviced properties]</i>	*New Indicator	\$349.54	\$345.71

3.2.5 LGPRF – Domain – Financial Forecasting



FINANCIAL FORECASTING

Planning for the future financial performance of council.

Designed to:

- Measure if the level of debt and other long-term obligations and liabilities is appropriate to the size and nature of council's activities.
- Measure if council can meet the agreed service needs of the community into the future including alignment with the Council's Long Term Financial Plan

Indicator	2024-25 Actual	2025-26 Forecast	2026-27 Target
Asset renewal and upgrade compared to depreciation [Asset renewal and asset upgrade expense / Asset depreciation] x100 (assets are renewed as planned)	63.24%	Not Set	100.11% Mandatory Measure
Infrastructure per head of population [Value of infrastructure / Population] (Assessment of the extent to which population is a key driver of council's ability to provide services to the community)	\$32,709.61	\$32,892.11	\$33,062.03 Elective Measure
Recurrent grants per head of population [Recurrent grants / Population] (Assessment of the degree to which councils generate revenue from a range of sources)	92.28%	90.00%	90.00% Elective Measure
Non-current liabilities compared to own-source revenue [Non-current liabilities as a percentage of own source revenue / Non-current liabilities] x100 (Assessment of whether council long term liabilities are appropriate to the size and nature of council activities)	11.05%	10.77%	13.01%
Loans and borrowings compared to own-source revenue [Interest bearing loans and borrowings / Own-source revenue] x100 (Level of interest-bearing loans and borrowings is appropriate to the size and nature of Council's activities)	0.00%	0.00%	2.03%
Loans and borrowings repayments compared to own-source revenue [Interest and principal repayments on interest bearing loans and borrowings / Own-source revenue] x100 (Assessment of whether council's level of repayments on interest-bearing loans and borrowings are appropriate to the size and nature of council's activities)	0.36%	9.40%	0.00%
Expenses per head of population [Total expense / Population] (Assessment of the extent to which population is a key driver of council's ability to provide services to the community)	\$3.13	\$3.18	\$3.17
Own-source revenue per head of population [Own-source revenue / Population] (Assessment of the degree to which councils generate revenue from a range of sources)	\$2,313.60	\$2,351.72	\$2,258.26

3.2.6 LGPRF – Domain – Financial Management


**FINANCIAL
MANAGEMENT**

Managing Council's finances to meet current requirements.

Designed to:

- Measure if council is managing its liquidity and cash flow.
- Measure if council is generating sufficient revenue from a range of sources (and managing its expenditure) to cover current conditions.

Indicator	2024-25 Actual	2025-26 Forecast	2026-27 Target
Current assets compared to current liabilities <i>[Current assets / Current liabilities] x100</i> (sufficient working capital is available to pay bills as and when they fall due)	254%	348%	255% Mandatory Measure
Rates compared to adjusted underlying revenue <i>[Rate revenue / Adjusted underlying revenue] x100</i> (revenue is generated from a range of sources)	52.95%	54.39%	68.35% Mandatory Measure
Expenses per property assessment <i>[Total expenses / Number of property assessments]</i> (resources are used efficiently in the delivery of services)	\$4,966	\$4,969	\$4,981 Mandatory Measure
Cash compared to current liabilities <i>[Cash / Current liabilities] x100</i> (Assessment of council's abilities to pay bills on time. Higher cash relative to liabilities suggests councils can pay bills in a timely manner)	73%	123%	46% Elective Measure
Rates compared to property value <i>[Rate revenue / Capital improved value of rateable properties in the municipal district] x100</i> (Rate revenue as a percentage of the capital improved value of rateable properties in the municipal district)	0.37%	0.38%	0.38% Elective Measure
Rates and charges debt <i>[Sum of unpaid rates and charges for the financial year / Sum of all rates and charges for the financial year] x100</i> (Unpaid rates and charges as a percentage of all rates and charges)	4.47%	3.79%	3.75%
Average rate per property assessment <i>[Sum of all general rates and municipal charges / Number of property assessments]</i> (General rates and municipal charges per property assessment)	\$2,228	\$2,287	\$2,353
Adjusted underlying surplus (or deficit) <i>[Adjusted underlying surplus (or deficit) / Adjusted underlying revenue] x100</i> (An adjusted underlying surplus is generated in the ordinary course of business)	0.56%	0.35%	-22.12%

3.2.7 LGPRF – Domain - Governance



GOVERNANCE

Ensuring good governance, transparency and accountability.

Designed to:

- Measure council's community engagement and commitment to public transparency.
- Demonstrate that council is making decisions that are aligned with council's strategic planning and ensuring strong financial and service performance.

Indicator	2024-25 Actual	2025-26 Forecast	2026-27 Target
Satisfaction with community consultation and engagement. <i>[Community satisfaction rating out of 100 with how Council has performed on community consultation and engagement]</i>	48	45	60 Mandatory Measure
Council resolutions made at meetings closed to the public <i>[Number of Council resolutions made at meetings of Council, or at meetings of delegated committee consisting only of Councillors, closed to the public / Number of Council resolutions made at meetings of Council or at meetings of a delegated committee consisting only of Councillors] x 100</i>	30.00%	25.00%	8.00% Elective Measure
Councillor attendance at Council Meetings <i>[The sum of the number of councillors who attended each council meeting / ((Number of council meetings) x (Number of councillors elected at the last Council general election))] x 100</i>	92.28%	90.00%	90.00%
Cost of elected representative <i>[Direct cost of the governance service / Number of councillors elected at the last council general election]</i>	\$58,894	\$58,597	\$60,429
Community Satisfaction with Council decisions <i>[Community satisfaction rating out of 100 with the performance of council in making decisions in the best interests of the community]</i>	47	45	60
Councillor attendance at councillor briefings <i>[The sum of the number of Councillors who attended each Councillor briefing / ((Number of Councillor briefings) x (Number of Councillors elected at the last Council general election))] x 100</i>	*New Indicator	90%	90%
Council meeting duration <i>[The sum of meeting hours for all council meetings / Number of council meetings]</i>	*New Indicator	1.3	1.3
Capital works planning <i>[The sum of actual capital works expenditure for the financial year / Sum of budgeted capital works expenditure for the financial year]</i>	*New Indicator	91%	100%
Total unpaid rates and charges <i>[The sum of unpaid rates and charges and unpaid interest on rates and charges for all financial years / the sum of rates and charges for the financial year]</i>	*New Indicator	3.79%	3.75%
Permanent staff turnover <i>[Number of permanent staff resignations and terminations for the financial year / Average number of permanent staff for the financial year] x 100</i>	*New Indicator	15%	15%
Executive management staff turnover <i>[Number of executive management staff resignations, terminations and contract completions for the financial year / Average number of executive management staff for the financial year] x 100</i>	*New Indicator	23%	15%

3.3 Model Budget Disclosures

3.3.1 – Targeted Performance Indicators – Council Selected

The following table highlights Council's current and projected performance across eight targeted performance indicators selected by Council from the range of prescribed performance measures contained in the *Local Government (Planning and Reporting) Regulations 2020*. These indicators provide a useful analysis of Council's intentions and performance and should be interpreted in the context of the organisation's objectives. Results against these indicators and targets will be reported in Council's Performance Statement included in the Annual Report.

Domain / Indicator	Measure	Notes	Actual 2024-25	Forecast Actual 2025-26	Target 2026-27	Target Projections			Trend
						2027-28	2028-29	2029-30	+ / o / -
Community	Library loans per head of population								
Library services	Number of library collection item loans/Population	1	3.42	3.56	3.68	3.74	3.80	3.85	+
Community	Participation in the MCH service								
MCH services	Number of children who attend the MCH service/Number of children enrolled in the MCH service	2	86.95%	90.00%	90.00%	90.00%	90.00%	90.00%	o
Environment	Satisfaction with sealed local roads								
Roads	Community satisfaction rating out of 100 with how Council has performed on the condition of sealed local roads	3	46	42	50	50	50	50	o
Governance	Council resolutions made at meetings closed to the public								
Transparency	Number of Council resolutions made at meetings of Council, or at meetings of a delegated committee consisting only of Councillors, closed to the public/Number of Council resolutions made at meetings of Council or at meetings of a delegated committee consisting only of Councillors	4	30.00%	25.00%	8.00%	8.00%	8.00%	8.00%	o
Financial management	Cash compared to current liabilities								
Liquidity	Cash/Current liabilities	5	73.27%	123.00%	46.00%	65.82%	98.87%	113.24%	+
Financial management	Rates compared to property values								
Rates effort	Rate revenue/CIV of rateable properties in the municipality	6	0.37%	0.38%	0.38%	0.38%	0.38%	0.38%	o
Financial forecasting	Infrastructure per head of population								
Population	Value of infrastructure/Population	7	\$32,710	\$32,892	\$33,062	\$33,062	\$33,062	\$33,062	o
Financial forecasting	Recurrent grants per head of population								
Revenue and grants	Recurrent grants/Population	8	\$757	\$758	\$289	\$637	\$691	\$733	+

Key to Target Trend:
 + increase in Council's overall targets
 o maintaining Council's overall targets
 - decrease in Council's overall targets

3.3.2 – Targeted Service Performance Indicators – Mandatory

The following tables highlight Council's current and projected performance across a selection of targeted service and financial performance indicators. These indicators provide a useful analysis of Council's intentions and performance and should be interpreted in the context of the organisation's objectives. The targeted performance indicators below are the prescribed financial performance indicators contained in Schedule 4 of the *Local Government (Planning and Reporting) Regulations 2020*. Results against these indicators and targets will be reported in Council's Performance Statement included in the Annual Report.

Domain / Indicator	Measure	Notes	Actual 2024-25	Forecast Actual 2025-26	Target 2026-27	Target Projections			Trend
Governance									
Community engagement (Council decisions made and implemented with community input)	Satisfaction with the opportunities offered by Council to be consulted or engaged in Council decisions Community satisfaction rating out of 100 with the consultation and engagement efforts of Council	9	48	45	60	60	60	60	+
Environment									
Roads (Sealed local roads are maintained and renewed to ensure a safe network)	Sealed local roads below the intervention level Number of kms of sealed local roads below the renewal intervention level set by Council / Kms of sealed local roads	10	0.17%	0.17%	0.17%	0.17%	0.17%	0.17%	o
Responsiveness									
Statutory planning (Councils decide on planning applications and fulfill their legislative duties in a timely manner)	Planning applications decided within the relevant required time Number of planning application decisions made within the relevant required time / Number of planning application decisions made	11	89.89%	90.00%	90.00%	90.00%	90.00%	90.00%	o
Environment									
Waste management (Waste is minimised and sustainability promoted)	Kerbside collection waste to landfill Waste in tonnage collected from kerbside waste collection services sent to landfill / Number of serviced properties	12	New indicator	41.71%	40.64%	40.23%	39.83%	39.43%	-

Key to Target Trend:

- + increase in Council's overall targets
- o maintaining Council's overall targets
- decrease in Council's overall targets

3.3.3 – Targeted Financial Indicators – Mandatory

Domain / Indicator	Measure	Notes	Actual 2024-25	Forecast Actual 2025-26	Target 2026-27	Target Projections			Trend
						2027-28	2028-29	2029-30	+/-
Financial management									
Liquidity (Sufficient working capital and cash is available to cover expenses)	Current assets compared to current liabilities Current assets / current liabilities	13	254%	348%	255%	281%	294%	267%	+
Financial forecasting									
Asset renewal and upgrade (Renewal and upgrade of assets is planned and delivered)	Asset renewal compared to depreciation Asset renewal and upgrade expense / Asset depreciation	14	63%	TBC	100%	100%	100%	100%	o
Financial management									
Rates concentration (Revenue is generated from a range of sources)	Rates compared to adjusted underlying revenue Rate revenue / adjusted underlying revenue	15	53%	54%	67%	67%	67%	67%	o
Financial management									
Expenditure and revenue level (Resources are used efficiently in the delivery of services)	Expenses per property assessment Total expenses / no. of property assessments	16	\$4,966	\$4,969	\$4,981	\$5,056	\$5,132	\$5,209	+

Key to Target Trend:

- + increase in Council's overall targets
- o maintaining Council's overall targets
- decrease in Council's overall targets

3.3.4 – 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 2024-25	Forecast 2025-26	Budget 2026-27	Projections 2027-28	2028-29	2029-30	Trend +/-
Financial forecasting									
Indebtedness (level of long term liabilities is appropriate to the size and nature of a Council's activities)	Non-current liabilities compared to own-source revenue Non-current liabilities / own source revenue	17	10.20%	11.10%	12.70%	18.90%	17.00%	17.80%	+
Loans and borrowings (level of interest bearing loans and borrowings is appropriate to the size and nature of Council's activities)	Loans and borrowings compared to own-source revenue Interest bearing loans and borrowings / own-source revenue	18	12.70%	0.00%	3.20%	8.90%	6.90%	9.40%	+
	Loans and borrowings repayments compared to own-source revenue Interest and principal repayments on interest bearing loans and borrowings / own-source revenue	19	0.50%	12.70%	0.00%	0.80%	2.10%	2.10%	+
Population (population is a key driver of a Council's ability to fund the delivery of services to the community)	Expenses per head of population Total expenses / Population	20	\$3,096	\$3,068	\$3,173	\$3,256	\$3,354	\$3,432	+
	Infrastructure per head of population Value of infrastructure / Population	21	\$32,710	\$32,892	\$33,062	\$33,357	\$33,307	\$33,583	+
Revenue and grants (revenue is generated from a range of sources in order to fund the delivery of services to the community)	Own-source revenue per head of population Own source revenue / Population	22	\$2,504	\$2,259	\$2,309	\$2,364	\$2,429	\$2,496	+
	Recurrent grants per head of population Recurrent grants / Population	23	\$757	\$758	\$289	\$637	\$691	\$733	+
Financial management									
Liquidity (sufficient working capital and cash is available to cover expenses)	Cash compared to current liabilities Cash / current liabilities	24	73.27%	123.00%	46.00%	65.82%	98.87%	113.24%	+
Operating position (an adjusted underlying surplus is generated in the ordinary course of business)	Adjusted underlying surplus (or deficit) Adjusted underlying surplus (deficit) / Adjusted underlying revenue	25	6.88%	0.27%	-19.79%	-6.69%	-5.79%	-4.64%	+
Rates effort (rating level is set based on the community's capacity to pay)	Rates compared to property values Rate revenue / CIV of rateable properties in the municipal district	26	0.37%	0.38%	0.38%	0.38%	0.38%	0.38%	o
Expenditure and revenue level (resources are used efficiently in the delivery of services)	Average rate per property assessment General rates and municipal charges / no. of property assessments	27	\$2,644	\$2,730	\$2,796	\$2,867	\$2,951	\$3,037	+
Sustainability Capacity									

Key to Forecast Trend:

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

3.4 Council Specific Performance Indicators

During the preparation of the Council Plan in 2025, a number of indicators were identified as having value, demonstrating service performance to the Community.

Some of these indicators will be presented in the 2026-27 Quarterly reports, (shown below) with the remainder being included in the Annual Report (see next page).

Council Plan Theme	Indicator	2024-25 Actual	2025-26 Forecast	2026-27 Target
Liveability	Horsham Town Hall <i>Number of Performances & Events held for the year</i> NOTE: <i>This indicator only captured performances in the Main Theatre for 2025-26.</i> <i>All performances and events in the Theatre, Foyer and Heritage Hall will be captured in 2026-27</i>	*New Indicator	66 See Note	146
Liveability	Horsham Town Hall <i>Number of Public Programs held for the year</i>	*New Indicator	81	90
Sustainability	Visitor Information Centre <i>Visitation Rate for the year (No. of people attending the Visitor Information Centre)</i>	*New Indicator	24,200	24,500

Theme	Commitment	Measure	Annual Report Only/ Quarterly Report
Liveability	2. Celebrate and grow recreation, arts and cultural opportunities	HTH audience satisfaction rates	Annual Report only
	3. Support community leadership and local action	Number of community and events grants provided by Council	Annual Report only
		Number of nominations received for municipal Australian of the year awards	Annual Report only
		Number of participants in Community Leadership Program	Annual Report only
	4. Create welcoming places that reflect our identity and encourage connection	Number of community events supported by Council	Annual Report only
		Number of community events hosted by Council	Annual Report only
		Number of HTH performances	Quarterly Report
		Number of HTH public programs	Quarterly Report
Number of exhibitions and public art outcomes		Annual Report only	
Sustainability	5. Protect biodiversity and care for natural and built assets	Number of trees planted annually	Annual Report only
		Number of roadside rabbit burrows ripped/fumigated	Annual Report only
	6. Adapt to minimise climate impacts	Waste management measure in Customer Satisfaction Survey	Annual Report only
	7. Support business and stimulate investment	Visitation rates of Visitor Information Centre	Quarterly Report
		Report on credit card expenditure in municipality (Spend map)	Annual Report only
		Business occupancy rates (HRCC captures)	Annual Report only
Accessibility	9. Improve transport networks within our community and beyond	External funding received for transport upgrades	Annual Report only
		Unsealed roads measure in Customer Satisfaction Survey	Annual Report only
	10. Improve access to quality services, public space and facilities	Number of accessibility audits on new capital projects	Annual Report only
		Number of Gender Impact Assessments on Council projects	Annual Report only
	11. Ensure our community can access resilient and reliable assets and services	Number of formal advocacy submissions made to State and Federal Governments	Annual Report only
Leadership	13. Demonstrate sound financial and asset management	LGPRF Financial indicators	Quarterly Report
		Expenditure on Community Assets (maintenance costs)	Annual Report only
		Value for money measure in Customer Satisfaction Survey	Annual Report only
		Number of bookings on Council community facilities (IMS)	Annual Report only
	14. Foster a high performing organisation	Number of Gender Impact Assessments on Council projects	Annual Report only
		Overall performance measure in Customer Satisfaction Survey	Annual Report only
	15. Strengthen engagement, advocacy and partnerships	Customer service measure in Customer Satisfaction Survey	Annual Report only
		Overall direction measure in Customer Satisfaction Survey	Annual Report only
		Community decisions measure in Customer Satisfaction Survey	Annual Report only
		Continue to improve performance reporting to the Community	Annual Report only
Number of community engagements led by Council		Annual Report only	

3.5 Reporting on our Performance

At the end of each quarter, Council prepares a report which presents the information provided in the budget. The purpose of the report (apart from being legislated) is to demonstrate and inform the community of progress toward achievement of the Vision, Council Plan and Budget.

The Quarterly Report presents the financial information as adopted, forecast year end and actual financial balances at the end of the quarter.

Council initiatives are also presented with the same information. Initiatives are one off or short-term projects that are in addition to Council's generally accepted levels of service.

Council has adopted the Local Government Planning and Reporting Framework Indicators to report on key service data and these are audited annually by the Victorian Auditor General. These indicators are mandated by the State to report on annually, however Council feels that this information is important to measure performance against throughout the year.

This year Council has also provided an anticipated year end figure for the 2025/26 year as well as a "target" for the 2026/27 budget year for each of the indicators.

All three sources of information (financial, initiatives and indicators) also have narratives provided to explain the measures, progress and variances.

Further information regarding the Local Government Planning and Reporting Framework can be found on the following websites.

- <https://www.localgovernment.vic.gov.au/strengthening-councils/performance-reporting>
- <https://www.vic.gov.au/know-your-council>

4. Financial statements

This section presents information in regard to the Financial Statements and Statement of Human Resources. The budget information for the year 2026-27 has been supplemented with projections to 2029-30.

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

4.1 Comprehensive Income Statement

Horsham Rural City Council Budgeted Comprehensive Income Statement

For the four years ending 30 June 2030

	Forecast Actual 2025/26 \$'000	Budget 2026/27 \$'000	Projections 2027/28 2028/29 2029/30 \$'000		
Income					
Rates and charges	35,167	36,146	37,204	38,294	39,417
Statutory fees and fines	1,238	1,213	1,237	1,262	1,287
User fees	6,942	7,337	7,557	7,784	8,017
Grants - Operating	14,320	4,512	12,574	12,805	13,040
Grants - Capital	7,593	6,018	5,267	6,977	8,216
Contributions - monetary	301	655	957	680	880
Contributions - non-monetary	-	-	-	-	-
Net gain/(loss) on disposal of property, infrastructure, plant & equipment	736	112	125	125	125
Fair value adjustments for investment property	-	-	-	-	-
Share of net profits/(losses) of associates and joint ventures	(1,022)	-	-	-	-
Other income	2,965	1,905	1,713	1,685	1,685
Total Income	68,240	57,898	66,635	69,612	72,667
Expenses					
Employee costs	(24,004)	(26,844)	(27,649)	(28,479)	(29,333)
Materials and services	(20,919)	(20,294)	(20,903)	(21,530)	(22,176)
Depreciation	(16,848)	(16,806)	(16,317)	(16,317)	(16,317)
Amortisation - intangible assets	(330)	-	-	-	-
Depreciation - right of use assets	(67)	(67)	(50)	(50)	(23)
Allowance for impairment losses	-	-	-	-	-
Borrowing costs	(171)	-	(68)	(154)	(127)
Finance Costs - leases	(14)	(12)	(7)	(5)	(5)
Other expenses	(475)	(557)	(1,282)	(1,722)	(1,871)
Total Expenses	(62,828)	(64,580)	(66,276)	(68,258)	(69,853)
Surplus/(deficit) for the year	5,412	(6,682)	359	1,354	2,814
Other comprehensive income					
Items that will not be reclassified to surplus or deficit in future periods					
Net asset revaluation gain/(loss)	-	-	-	-	-
Total comprehensive result	5,412	(6,682)	359	1,354	2,814

4.2 Balance Sheet

Horsham Rural City Council Budgeted Balance Sheet

For the four years ending 30 June 2030

	Forecast Actual 2025/26 \$'000	Budget 2026/27 \$'000	Projections		
			2027/28 \$'000	2028/29 \$'000	2029/30 \$'000
Assets					
Current assets					
Cash and cash equivalents	16,939	6,459	1,910	3,642	1,858
Trade and other receivables	3,910	3,804	2,458	2,625	2,787
Other financial assets	24,000	24,000	24,000	24,000	24,000
Inventories	343	343	343	343	343
Prepayments	344	344	344	344	344
Non-current assets classified as held for sale	1,820	58	58	58	58
Contract assets	-	-	-	-	-
Other assets	571	571	571	571	571
Total current assets	47,927	35,579	29,684	31,583	29,961
Non-current assets					
Trade and other receivables	362	363	363	363	363
Investments in associates, joint arrangements and subsidiaries	-	-	-	-	-
Property, infrastructure, plant & equipment	666,945	673,708	679,719	678,690	684,305
Right-of-use assets	424	357	307	257	234
Investment property	2,700	2,700	2,700	2,700	2,700
Intangible asset	393	419	419	419	419
Total non-current assets	670,824	677,547	683,508	682,429	688,020
Total assets	718,751	713,126	713,192	714,012	717,981
Liabilities					
Current liabilities					
Trade and other payables	6,487	6,487	4,085	4,252	4,387
Trust funds and deposits	813	813	813	813	813
Contract and other liabilities	89	89	89	89	89
Provisions	6,297	6,297	4,882	4,882	4,882
Interest-bearing liabilities	-	206	650	684	1,038
Lease liabilities	81	81	51	20	21
Total current liabilities	13,767	13,973	10,570	10,740	11,230
Non-current liabilities					
Provisions	4,781	4,781	6,196	6,196	6,196
Interest-bearing loans and borrowings	-	933	2,648	1,964	2,651
Lease liabilities	348	267	247	226	206
Total non-current liabilities	5,129	5,981	9,091	8,387	9,053
Total liabilities	18,896	19,954	19,661	19,127	20,282
Net assets	699,855	693,172	693,531	694,885	697,699
Equity					
Accumulated surplus	257,074	253,518	259,737	263,020	269,717
Reserves	442,781	439,654	433,794	431,865	427,982
Total equity	699,855	693,172	693,531	694,885	697,699

4.3 Statement of Changes in Equity

Horsham Rural City Council Budgeted Statement of Changes in Equity

	Total \$'000	Accumulated Surplus \$'000	Revaluation Reserve \$'000	Other Reserves \$'000
2025/26				
Balance at beginning of the financial year	694,442	248,554	424,221	21,667
Surplus/(deficit) for the year	5,412	5,412	-	-
Net asset revaluation increment/(decrement)	-	-	-	-
Transfer (to)/from reserves	1	3,108	-	(3,107)
Balance at end of financial year	699,855	257,074	424,221	18,560
2026/27				
Balance at beginning of the financial year	699,855	257,074	424,221	18,560
Surplus/(deficit) for the year	(6,682)	(6,682)	-	-
Net asset revaluation increment/(decrement)	-	-	-	-
Transfer (to)/from reserves	(1)	3,126	-	(3,127)
Balance at end of financial year	693,172	253,518	424,221	15,433
2027/28				
Balance at beginning of the financial year	693,172	253,518	424,221	15,433
Surplus/(deficit) for the year	359	359	-	-
Net asset revaluation increment/(decrement)	-	-	-	-
Transfer (to)/from reserves	0	5,860	-	(5,860)
Balance at end of financial year	693,531	259,737	424,221	9,573
2028/29				
Balance at beginning of the financial year	693,531	259,737	424,221	9,573
Surplus/(deficit) for the year	1,354	1,354	-	-
Net asset revaluation increment/(decrement)	-	-	-	-
Transfer (to)/from reserves	0	1,930	-	(1,930)
Balance at end of financial year	694,885	263,020	424,221	7,644
2029/30				
Balance at beginning of the financial year	694,885	263,020	424,221	7,644
Surplus/(deficit) for the year	2,814	2,814	-	-
Net asset revaluation increment/(decrement)	-	-	-	-
Transfer (to)/from reserves	(0)	3,883	-	(3,883)
Balance at end of financial year	697,699	269,717	424,221	3,761

4.4 Statement of Cash Flows

Horsham Rural City Council Budgeted Statement of Cash Flows

For the four years ending 30 June 2030

	Forecast Actual 2025/26 \$'000	Budget 2026/27 \$'000	Projections		
			2027/28 \$'000	2028/29 \$'000	2029/30 \$'000
	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)
Cash flows from operating activities					
Rates and charges	35,167	36,146	37,260	38,291	39,414
Statutory fees and fines	1,238	1,213	1,293	1,260	1,285
User fees	6,942	7,337	7,896	7,763	7,998
Grants - operating	14,320	4,512	13,138	12,783	13,021
Grants - capital	7,593	6,018	5,503	6,835	8,114
Contributions - monetary	301	655	957	680	880
Interest received	853	750	558	530	530
Other receipts	2,112	1,154	1,250	1,177	1,139
Employee costs	(24,004)	(26,844)	(28,982)	(28,404)	(29,263)
Materials and services	(20,919)	(20,294)	(21,910)	(21,474)	(22,123)
Other payments	(440)	(452)	(1,344)	(1,686)	(1,859)
Net cash provided by/(used in) operating activities	23,163	10,195	15,619	17,755	19,135
Cash flows from investing activities					
Payments for property, infrastructure, plant & equipment	(18,360)	(24,195)	(22,328)	(15,288)	(21,932)
Proceeds from sale of property, infrastructure, plant & equipment	3,466	2,474	125	125	125
Net cash provided by/(used in) investing activities	(14,894)	(21,721)	(22,203)	(15,163)	(21,807)
Cash flows from financing activities					
Finance costs	(171)	-	(68)	(154)	(127)
Proceeds from borrowings	-	1,139	2,398	-	1,750
Repayment of borrowings	(4,305)	-	(239)	(650)	(710)
Interest paid - lease liability	(14)	(12)	(7)	(5)	(5)
Repayment of lease liabilities	(79)	(81)	(50)	(51)	(20)
Net cash provided by/(used in) financing activities	(4,569)	1,046	2,035	(861)	888
Net increase/(decrease) in cash & cash equivalents	3,700	(10,480)	(4,549)	1,732	(1,784)
Cash and cash equivalents at the beginning of the financial year	13,239	16,939	6,459	1,910	3,642
Cash and cash equivalents at the end of the financial year	16,939	6,459	1,910	3,642	1,858

4.5 Statement of Capital Works

Horsham Rural City Council Budgeted Capital Works Statement

For the four years ending 30 June 2030

	Forecast Actual 2025/26 \$'000	Budget 2026/27 \$'000	Projections		
			2027/28 \$'000	2028/29 \$'000	2029/30 \$'000
Property					
Land	50	-	-	-	-
Total land	50	-	-	-	-
Buildings	2,298	2,477	5,175	600	4,500
Total buildings	2,298	2,477	5,175	600	4,500
Total property	2,348	2,477	5,175	600	4,500
Plant and equipment					
Heritage plant and equipment	55	55	55	55	55
Plant, machinery and equipment	1,342	4,303	3,205	3,500	3,418
Fixtures, fittings and furniture	716	281	34	30	35
Computers and telecommunications	-	161	91	215	120
Library books	146	111	112	112	112
Total plant and equipment	2,259	4,911	3,497	3,912	3,740
Infrastructure					
Roads	7,877	8,736	6,691	6,185	7,715
Bridges	924	600	862	1,170	1,150
Footpaths and cycleways	966	459	484	476	308
Drainage	130	945	495	595	545
Recreational, leisure and community facilities	214	1,303	100	100	2,050
Waste management	154	3,352	2,400	-	1,100
Parks, open space and streetscapes	2,417	999	985	1,620	450
Aerodromes	3	52	50	310	50
Other infrastructure	1,068	286	1,590	320	325
Total infrastructure	13,753	16,731	13,656	10,776	13,693
Total capital works expenditure	18,360	24,119	22,328	15,288	21,932
Represented by:					
New asset expenditure	-	5,944	8,149	1,995	6,451
Asset renewal expenditure	18,360	13,967	11,934	11,035	12,232
Asset expansion expenditure	-	1,350	553	850	463
Asset upgrade expenditure	-	2,858	1,692	1,407	2,786
Total capital works	18,360	24,119	22,328	15,288	21,932
Funding sources represented by:					
Grants	18,360	3,480	1,430	2,285	2,905
Contributions	-	330	302	25	225
Council Cash	-	10,171	10,024	8,733	10,855
Borrowings	-	1,139	2,398	-	1,750
Reserves	-	8,450	8,050	4,120	6,073
Asset Sales	-	549	125	125	125
Total capital works expenditure	18,360	24,119	22,328	15,288	21,932

4.6 Statement of Human Resources

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

Department	Budget 2026/27 \$'000	Comprises			
		Permanent Full time \$'000	Permanent Part Time \$'000	Casual \$'000	Temporary \$'000
Community Liveability	6,202	3,145	3,057	314	320
Organisational Performance	7,048	5,331	1,717	4	-
Infrastructure	10,978	10,304	674	347	-
Office of the CEO	1,631	1,389	242	-	-
Total Permanent Staff Expenditure	25,859	20,169	5,690	665	320
Casuals, Temporary and Other Expenditure	985				
Capitalised Labour Costs	1,700				
Total Expenditure	28,544				

Summary of Planned Human Resources Expenditure for the four years ending 30 June 2030

	2026/27 \$'000	2027/28 \$'000	2028/29 \$'000	2029/30 \$'000
Community Liveability				
Permanent - Full time				
Female	\$ 2,097	\$ 2,160	\$ 2,225	\$ 2,292
Male	\$ 786	\$ 810	\$ 834	\$ 859
Self- described gender & vacant positions	\$ 262	\$ 270	\$ 278	\$ 286
Permanent - Part time				
Female	\$ 2,499	\$ 2,574	\$ 2,651	\$ 2,731
Male	\$ 178	\$ 183	\$ 188	\$ 194
Self- described gender & vacant positions	\$ 381	\$ 392	\$ 404	\$ 416
Total Community Liveability	\$ 6,203	\$ 6,389	\$ 6,580	\$ 6,778
Organisational Performance				
Permanent - Full time				
Female	\$ 3,167	\$ 3,262	\$ 3,360	\$ 3,461
Male	\$ 1,391	\$ 1,433	\$ 1,476	\$ 1,520
Self- described gender & vacant positions	\$ 773	\$ 796	\$ 820	\$ 845
Permanent - Part time				
Female	\$ 1,429	\$ 1,472	\$ 1,516	\$ 1,561
Male	\$ 288	\$ 297	\$ 306	\$ 315
Self- described gender & vacant positions	\$ -	\$ -	\$ -	\$ -
Total Organisational Performance	\$ 7,048	\$ 7,260	\$ 7,478	\$ 7,702
Infrastructure				
Permanent - Full time				
Female	\$ 1,315	\$ 1,354	\$ 1,395	\$ 1,437
Male	\$ 8,331	\$ 8,582	\$ 8,841	\$ 9,105
Self- described gender & vacant positions	\$ 658	\$ 678	\$ 698	\$ 719
Permanent - Part time				
Female	\$ 70	\$ 72	\$ 74	\$ 76
Male	\$ 465	\$ 479	\$ 493	\$ 508
Self- described gender & vacant positions	\$ 139	\$ 143	\$ 147	\$ 151
Total Infrastructure	\$ 10,978	\$ 11,308	\$ 11,648	\$ 11,996
Office of the CEO				
Permanent - Full time				
Female	\$ 648	\$ 667	\$ 687	\$ 708
Male	\$ 370	\$ 381	\$ 392	\$ 404
Self- described gender & vacant positions	\$ 370	\$ 381	\$ 392	\$ 404
Permanent - Part time				
Female	\$ 115	\$ 118	\$ 122	\$ 126
Male	\$ -	\$ -	\$ -	\$ -
Self- described gender & vacant positions	\$ 127	\$ 131	\$ 135	\$ 139
Total Office of the CEO	\$ 1,630	\$ 1,678	\$ 1,728	\$ 1,781
Casuals, temporary and other expenditure	\$ 985	\$ 1,015	\$ 1,045	\$ 1,076
Capitalised labour costs	\$ 1,700	\$ 1,751	\$ 1,804	\$ 1,858
Total staff expenditure	\$ 28,544	\$ 29,401	\$ 30,283	\$ 31,191

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

Department	Budget 2026/27 FTE	Permanent Full time	Comprises		
			Permanent Part Time	Casual	Temporary
Community Liveability	48.1	24.0	24.1	2.5	2.4
Organisational Performance	47.6	34.5	13.1	-	-
Infrastructure	99.8	94.0	5.8	3.8	-
Office of the CEO	9.4	7.5	1.9	-	-
Total permanent staff	204.9	160.0	44.9	6.3	2.4
Casuals, Temporary and Other Expenditure	8.7				
Capitalised Labour costs	17.0				
Total staff	230.6				

Summary of the number of full time equivalent (FTE) Council staff for the four years ending 30 June 2030

	2026/27 FTE	2027/28 FTE	2028/29 FTE	2029/30 FTE
Community Liveability				
Permanent - Full time				
Female	16.0	16.0	16.0	16.0
Male	6.0	6.0	6.0	6.0
Self- described gender & vacant positions	2.0	2.0	2.0	2.0
Permanent - Part time				
Female	19.7	19.7	19.7	19.7
Male	1.4	1.4	1.4	1.4
Self- described gender & vacant positions	3.0	3.0	3.0	3.0
Total Community Liveability	48.1	48.1	48.1	48.1
Organisational Performance				
Permanent - Full time				
Female	20.5	20.5	20.5	20.5
Male	9.0	9.0	9.0	9.0
Self- described gender & vacant positions	5.0	5.0	5.0	5.0
Permanent - Part time				
Female	10.9	10.9	10.9	10.9
Male	2.2	2.2	2.2	2.2
Self- described gender & vacant positions	0.0	0.0	0.0	0.0
Total Organisational Performance	47.6	47.6	47.6	47.6
Infrastructure				
Permanent - Full time				
Female	12.0	12.0	12.0	12.0
Male	76.0	76.0	76.0	76.0
Self- described gender & vacant positions	6.0	6.0	6.0	6.0
Permanent - Part time				
Female	0.6	0.6	0.6	0.6
Male	4.0	4.0	4.0	4.0
Self- described gender & vacant positions	1.2	1.2	1.2	1.2
Total Infrastructure	99.8	99.8	99.8	99.8
Office of the CEO				
Permanent - Full time				
Female	3.5	3.5	3.5	3.5
Male	2.0	2.0	2.0	2.0
Self- described gender & vacant positions	2.0	2.0	2.0	2.0
Permanent - Part time				
Female	0.9	0.9	0.9	0.9
Male	0.0	0.0	0.0	0.0
Self- described gender & vacant positions	1.0	1.0	1.0	1.0
Total Office of the CEO	9.4	9.4	9.4	9.4
Casuals and temporary staff	8.7	8.7	8.7	8.7
Capitalised labour	17.0	17.0	17.0	17.0
Total staff numbers	230.6	230.6	230.6	230.6

5. Notes to the financial statements

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

5.1 Comprehensive Income Statement

5.1.1 Rates and charges

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

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, programs 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 2026-27 year the FGRS cap has been set at 2.75%. The cap applies to both general rates and municipal charges and is calculated on the basis of Council's average rates and charges.

The level of required rates and charges has been considered in this context, with reference to Council's other sources of income and the planned expenditure on services and works to be undertaken for the community. To achieve these objectives while maintaining service levels and a strong capital expenditure program, the average revenue generated by the general rate and municipal charge will increase by 2.75% in line with the rate cap.

5.1.1(a) Reconciliation of Rates

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

	2025-26 Budget \$'000	2025-26 Forecast \$'000	2026-27 Budget \$'000	Change Budget to Forecast \$'000	Change Budget to Forecast %
General Rates*	27,199	27,342	28,187	845	3.09%
Municipal Charge*	2,305	2,312	2,316	4	0.17%
Service Rates/Charges	5,037	5,145	5,293	148	2.88%
Supplementary rates & Rates Adjustments					
Interest on Rates & Charges	40	59	40	(19)	(32.2%)
Revenue in lieu of Rates	306	308	310	2	0.65%
Total Rates and Charges	34,887	35,167	36,146	979	2.78%

*These items are subject to the rate cap established under the FGRS. The increase of the combined General Rates and Municipal Charges is 2.72% which is below the rate cap of 2.75% - Table at 5.1.1(k)

5.1.1(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

	2025-26 Budget Cents/\$CIV	2026-27 Budget Cents/\$CIV	Change %
General Rate for rateable Residential Properties	0.0038040	0.0036540	(4.69%)
General Rate for rateable Commercial Properties	0.0038040	0.0036540	(4.69%)
General Rate for rateable Industrial Properties	0.0038040	0.0036540	(4.69%)
General Rate for rateable Culture & Recreational Land	0.0019020	0.0018270	(4.69%)
General Rate for rateable Farm Properties	0.0019020	0.0021160	5.06%

5.1.1(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:

	2025-26 Budget \$'000	2025-26 Forecast \$'000	2026-27 Budget \$'000	Change Budget to Forecast \$'000	Change Budget to Forecast %
Residential Properties	15,182	15,316	15,636	320	2.10%
Commercial Properties	1,718	1,769	1,811	42	2.4%
Industrial Properties	1,327	1,334	1,439	105	7.97%
Culture & Recreational Land	16	16	15	(1)	(4.69%)
Farm Properties	8,955	8,946	9,285	339	3.79%
Total amount raised by General Rates	27,199	27,380	28,187	807	2.94%

Total estimated % of the total general rate to be raised by general rates in relation to each type or class of land compared with the previous financial year:

	2025-26 Budget % of General Rate Revenue	2025-26 Forecast % of General Rate Revenue	2026-27 Budget % of General Rate Revenue
Residential Properties	55.82%	55.94%	55.47%
Commercial Properties	6.32%	6.46%	6.43%
Industrial Properties	4.87%	4.87%	5.11%
Culture & Recreational Land	0.06%	0.06%	0.05%
Sub Total	67.07%	67.33%	67.06%
Farm Properties	32.93%	32.67%	32.94%
Total amount raised by General Rates	100.00%	100.00%	100.00%

5.1.1(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.

	2025-26 Budget Number	2025-26 Forecast Number	2026-27 Budget Number	Change Budget to Budget
Residential Properties	9,630	9,686	9,686	56
Commercial Properties	526	523	523	(3)
Industrial Properties	460	479	479	-19
Culture & Recreational Land (50% Rate)	3	3	3	-
Farm Properties	2,213	2,216	2,216	3
Total number of rateable assessments	12,832	12,907	12,907	75
<i>Culture & Recreational Land (0% Rate)</i>	58	58	58	-

5.1.1(e) Basis of valuation

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

5.1.1(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

	2025-26 Budget \$'000	2025-26 Forecast \$'000	2026-27 Budget \$'000	Change Budget to Budget \$'000	Change Budget to Budget %
Residential Properties	3,959,872	3,994,715	4,279,231	319,359	8.06%
Commercial Properties	448,038	461,345	495,628	47,590	6.22%
Industrial Properties	346,220	347,896	393,883	47,663	13.77%
Culture & Recreational Land (50% Rate)	8,250	8,272	8,272	22	0.27%
Farm Properties	4,446,596	4,441,957	4,388,061	(58,535)	-1.31%
Total value of land	9,208,976	9,254,181	9,565,075	356,099	3.86%
<i>Culture & Recreational Land (0% Rate)</i>	28,730	30,471	30,472	1,742	6.06%

5.1.1(g) Municipal Charge per assessment

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

	2025-26 Budget \$	2026-27 Budget \$	Change \$	Change %
Municipal Charge	200	200	0	0.00%

5.1.1(h) Total revenue from Municipal Charge

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

	2025-26 Budget \$'000	2025-26 Forecast \$'000	2026-27 Budget \$'000	Change Budget to Budget \$'000	Change Budget to Budget %
Municipal Charge	2,305	2,316	2,316	11	0.48%

5.1.1(i) Service Rates/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.

	2025-26 Budget \$	2026-27 Budget \$	Change \$	Change %
Urban Bin Service	543	558	15	2.76%
Rural Bin Service	378	388	10	2.64%
Commercial Bin Service	525	539	14	2.66%

5.1.1(j) Total revenue from Service Rates/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.

	2025-26 Budget \$'000	2025-26 Forecast \$'000	2026-27 Budget \$'000	Change Budget to Forecast \$'000	Change Budget to Forecast %
Urban Bin Service	4,345	4,356	4,476	120	2.76%
Rural Bin Service	509	510	523	13	2.65%
Commercial & Additional Bin Services	184	168	173	5	2.67%
Total Service Rates/Charges	5,037	5,034	5,172	138	2.75%

5.1.1(k) Rates & Charges - Summary

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

	2024-25 Budget \$'000	2024-25 Forecast \$'000	2025-26 Budget \$'000	Change Budget to Forecast \$'000	Change Budget to Forecast %
General Rates*	27,199	27,380	28,187	807	2.95%
Municipal Charge*	2,305	2,316	2,316	0	0.00%
Total Rates and Municipal Charges*	29,504	29,696	30,503	807	2.72%
Waste Management Charge	5,037	5,034	5,172	138	2.75%
Total Rates and Charges	34,541	34,730	35,675	945	2.72%

*These items are subject to the rate cap established under the FGRS – 2.75% for 2026-27 financial year.

5.1.1(l) Fair Go Rates System Compliance

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

	2025-26 Budget \$	2026-27 Budget \$
Total Rates & Municipal Charge	29,503,591	29,695,917
Number of Rateable Properties	12,832	12,907
Base Average Rate	\$2,299.22	\$2,300.76
Maximum Rate Increase (Set by State Government)	3.00%	2.75%
Capped Average Rate	\$2,299.44	\$2,363.25
Maximum General Rates and Municipal Charges Revenue	29,512,888	30,512,555
Budgeted General Rates and Municipal Charges Revenue	29,503,591	30,502,431
Budgeted Supplementary Rates	0	0
Budgeted Total Rates and Municipal Charges	29,503,591	30,502,431

5.1.1(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
- The variation of returned levels of value (e.g. valuation appeals)
- Applications and/or granting of Municipal Charge exemptions
- 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.

5.1.1(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 0.36540% (0.0036540 cents in the dollar of CIV) for all rateable residential properties.
- A general rate of 0.36540% (0.0036540 cents in the dollar of CIV) for all rateable commercial properties.
- A general rate of 0.36540% (0.0036540 cents in the dollar of CIV) for all rateable industrial properties.
- A general rate of 0.21160% (0.0021160 cents in the dollar of CIV) for all rateable farm properties.
- A general rate of 0.18270% (0.0018270 cents in the dollar of CIV) for all rateable cultural and recreational 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. Further information is available in Council's Revenue and Rating Plan 2025-2029.

Residential Land

Any land on which a building designed or adapted for human occupation is erected; and which does not have the characteristics of:

- Farm,
- Commercial,
- Industrial or
- Cultural and Recreational 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

The Revenue & Rating Plan includes further requirements for these properties to be eligible for the farm differential that includes the following requirements:

- The Farm business must have an ABN
- The Farm business must be registered for GST (A review will be undertaken of these properties at least once every 4 years)
- Further information is contained in the Revenue & Rating Plan

The 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.

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.

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.

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 included

Council has a policy in relation to concessions for Cultural and Recreational Organisations and has established two concessions:

- 50% concession for those organisations that have significant revenue raising capacity, and
- 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.

5.1.2 Statutory fees and fines

	2025/26 Budget \$'000	2025/26 Forecast \$'000	2026/27 Budget \$'000	Change Budget to Forecast \$	Change Budget to Forecast %
Infringements & Costs	409	391	339	(52)	87%
Issue of Certificates	28	33	35	2	106%
Local Laws – Permits & Licences	513	379	377	(2)	100%
Town Planning	220	207	223	16	108%
Health & Wellbeing Registrations	163	124	126	2	102%
Other	115	105	113	8	108%
Total Statutory Fees & Fines	1,448	1,238	1,213	(25)	98%

Statutory fees remain consistent with the major variance being local laws permits, licences and associated costs which were higher in 2025/26 than have been historically.

5.1.3 User fees

	2025/26 Budget \$'000	2025/26 Forecast \$'000	2026/27 Budget \$'000	Change Budget to Forecast \$	Change Budget to Forecast %
Administration Fees	70	128	79	(50)	61%
Animal Control	29	51	48	(3)	95%
Building	45	47	56	8	118%
Performing Arts	1,153	1,248	1,200	(48)	96%
Library Operations	200	222	237	15	107%
Livestock Operations	710	442	775	333	175%
Facilities Hire	55	51	41	(10)	80%
Waste Management Services	4,235	4,468	4,680	212	105%
Other User Charges	308	284	222	(63)	78%
Total User Fees & Charges	6,804	6,942	7,337	395	106%

Council continues to review its fees and charges annually and has developed a comprehensive Fees and Charges Register separate to the budget process. Increases have been considered in line with Council's Revenue and Rating Plan, where Council articulates the basis upon which fees and charges are set. This process also allows significant reviews and adjustments to be provided to Council outside the annual budget process.

5.1.4 Grants

	2025/26 Budget \$'000	2025/26 Forecast \$'000	2026/27 Budget \$'000	Change Budget to Forecast \$	Change Budget to Forecast %
Source of Grants:					
<i>Commonwealth Funded Grants</i>	13,744	16,516	4,812	(11,704)	29%
<i>State Funded Grants</i>	4,000	5,396	5,717	321	106%
Total Grants Received	17,743	21,913	10,530	(11,383)	48%

	2025/26 Budget \$'000	2025/26 Forecast \$'000	2026/27 Budget \$'000	Change Budget to Forecast \$	Change Budget to Forecast %
Type of Grants:					
<i>Operating Grants</i>	10,461	14,319	4,512	(9,808)	32%
<i>Capital Grants</i>	7,283	7,593	6,018	(1,576)	79%
Total Grants Received	17,743	21,913	10,530	(11,383)	48%

Operating grants include monies from State and Commonwealth Government sources for the purposes of funding the delivery of the Council's services to residents.

The level of operating grants is projected to decrease by \$9.808m compared to the 2025-26 forecast. This is predominantly due to the Financial Assistance Grants paid by the Commonwealth Government, adjusting annual payment amounts by prepaying future years. Other recurrent operating grants continue to remain stable compared to the forecast for the year.

Non-recurrent grants have increased during the year due to emergency response and rectification works grants of over \$1m, with a further \$780k anticipated in the 2026-27 financial year.

Capital grants include monies from State and Commonwealth government sources which contribute to funding the capital works program. The amount of capital grants received each year can fluctuate dramatically, depending on the timing of specific projects and state and federal government programs and priorities.

Council has completed all capital works programmed under the Local Roads and Community Infrastructure Program with final payments of funds of \$1.637m in the 2025-26 year. This program has not been replaced in later years.

The Roads to Recovery program has been programmed to spend \$2.4m each year of the current five year program.

Council continues to actively advocate and therefore benefit from other infrastructure investments programs to align with community expectations of a growing regional city.

The Capital Works Program includes further analysis of the grants and contributions expected to be received during the 2026/27 financial year.

5.1.4 Grants cont'd

Operating Grants	2025/26 Budget \$'000	2025/26 Forecast \$'000	2026/27 Budget \$'000	Change Budget to Forecast \$	Change Budget to Forecast %
Recurrent Commonwealth Grants:					
Financial Assistance Grants	8,569	11,322	1,853	(9,469)	16%
Environmental Health	9	9	7	(2)	80%
Recurrent State Grants:					
Creative Services	170	170	170	0	100%
Emergency Management	240	240	240	0	100%
Immunisation	30	30	28	(2)	93%
Library	200	200	200	0	100%
Maternal & Child Health	745	730	726	(4)	99%
Senior Citizens Support	0	0	3	3	100%
School Crossing Supervision	65	65	67	2	103%
Sustainability	85	85	85	0	100%
Youth Services	100	100	100	(0)	100%
Total Recurrent Grants	10,212	12,950	3,478	(9,472)	27%
Non Recurrent Commonwealth Grants					
Australia Day Celebrations	8	12	12	0	100%
Non-Recurrent State Grants					
Animal Management	0	0	3	3	
Community Facility Support	0	14	0	(14)	0%
Creative Services	86	88	87	(0)	100%
Emergency Response & Recovery	0	1010	780	(230)	77%
Environmental Health	7	7	6	(2)	75%
Natural Resource Management	83	83	35	(48)	42%
Recreation & Open Space Planning	4	4	0	(4)	0%
Social Infrastructure Support	60	152	112	(40)	73%
Total Non-Recurrent Grants	249	1,370	1,034	(336)	75%
Total Operating Grants	10,461	14,319	4,512	(9,808)	32%

5.1.4 Grants cont'd

Capital Grants	2025/26 Budget \$'000	2025/26 Forecast \$'000	2026/27 Budget \$'000	Change Budget to Forecast \$	Change Budget to Forecast %
Recurrent Commonwealth Grants:					
Roads to Recovery	2,400	2,400	2,400	0	100%
Recurrent State Grants:					
Lending Materials	7	7	7	0	100%
Total Recurrent Grants	2,407	2,407	2,407	0	100%
Non-Recurrent Commonwealth Grants:					
Local Roads & Community Infrastructure	1,637	1,637	0	(1,637)	0%
Heavy Vehicle Safety and Productivity Program	761	776	0	(776)	0%
Bike Paths & Safety	0	0	402	402	100%
Street & Streetscapes	360	360	138	(222)	38%
Non-Recurrent State Grants					
Buildings & Structures	93	341	327	(14)	96%
Fixtures fittings and furniture(incl IT)	39	191	0	(191)	0%
Footpaths Walking Trails and Paths	315	325	44	(281)	14%
Roads & Infrastructure	1,031	643	2,259	1,617	352%
Street & Streetscapes	639	913	0	(913)	0%
Other Infrastructure	0	0	440	440	100%
Total Non-Recurrent Grants	4,876	5,186	3,611	(1,576)	70%
Total Capital Grants	7,283	7,593	6,018	(1,576)	79%

5.1.5 Contributions

	2025/26 Budget \$'000	2025/26 Forecast \$'000	2026/27 Budget \$'000	Change Budget to Forecast \$	Change Budget to Forecast %
Monetary – Operating	248	244	280	36	114%
Monetary – Capital Works		57	375	318	657%
Non-Monetary	35	-	-	-	0
Total Contributions	283	301	655	354	217%

Operational monetary contributions include funds from West Wimmera Shire Council to operate library services on their behalf as well as contributions from Hindmarsh and Loddon Shire Councils as part of the Rural Council's Corporate Collaboration Project.

Capital contributions represent funds received from community groups to contribute toward specific projects such as the Wesley refurbishment and Art Gallery Trust for works of art.

Non-monetary contributions are developer constructed assets contributed by developers in accordance with planning permits issued for property development, including land, roads, footpaths, play spaces and drainage.

5.1.6 Other income

	2025/26 Budget \$'000	2025/26 Forecast \$'000	2026/27 Budget \$'000	Change Budget to Forecast \$	Change Budget to Forecast %
Interest	600	853	750	(103)	88%
Rental & Lease Income	727	781	816	36	105%
Rural Roads Victoria (RRV) Maintenance	371	466	65	(401)	14%
Insurance Reimbursements	124	129	112	(17)	87%
Disaster Recovery Funding – Event 9 January 2026	-	500	-	(500)	0%
Other	124	236	161	(75)	68%
Total Other Income	1,946	2,965	1,905	(1,061)	64%

Council maintains significant cash balances to support operations and cash back reserve funds. This allows for substantial interest revenue. As Council draws down on investments and reserves to fund capital works and the expected interest rates, interest revenue has been budgeted conservatively.

Council derives income from the rental and leasing of Council-owned land. In accordance with Section 115 of the *Local Government Act 2020*, Council must include in the Budget any proposal to lease land where the lease is for one year or more and the rent or market value is \$100,000 or greater per annum, or where the lease term is 10 years or more. No such lease proposals are included in the 2026–27 Budget.

RRV has advised that existing contracts with councils will not be renewed beyond their current expiry. Council is preparing for the transition and working with the State Government to manage impacts on services, staff and the community.

The insurance reimbursements are “one off” situations in each year and are not recurrent revenue.

Council received a lump sum amount of \$500k from the State Government to assist with restoration of assets following fires in the Council area during the early part of January. Any funds not used specifically for this purpose will need to be returned to the State.

5.1.7 Employee costs

	2025/26 Budget \$'000	2025/26 Forecast \$'000	2026/27 Budget \$'000	Change Budget to Forecast \$	Change Budget to Forecast %
Wages & Salaries	20,952	20,492	22,790	2,297	111%
WorkCover	511	688	860	172	125%
Superannuation	2,581	2,467	2,738	272	111%
Other	575	357	456	100	128%
Total Employee Costs	24,619	24,004	26,844	2,840	112%

Employee costs were forecast down due to a number of positions which were vacant during the 2025/26 year.

The budget has been prepared on the basis of a realigned staffing structure and that all positions will be filled to ensure service delivery as planned.

5.1.8 Materials and services

	2025/26 Budget \$'000	2025/26 Forecast \$'000	2026/27 Budget \$'000	Change Budget to Forecast \$	Change Budget to Forecast %
Administration	460	484	439	(46)	91%
Audit & Legal	242	251	177	(74)	70%
Communications & Technology	1,797	1,717	1,997	281	116%
Contract Cleaning	557	600	641	41	107%
Consumables	1,066	1,003	957	(46)	95%
Contractors & Service Agreements	4,861	5,360	5,345	(16)	100%
Creative Services	913	971	927	(43)	96%
Donations	432	254	199	(55)	78%
External Plant Hire	100	140	106	(34)	76%
Agency Staff – Temporary	438	992	302	(690)	30%
Insurances	1,099	1,055	1,078	23	102%
Maintenance & Operations	2,577	7,408	7,236	(172)	98%
Utilities, Rates & Property Taxes	1,473	1,656	1,819	163	110%
Waste Disposal & Management	3,858	3,504	3,992	488	114%
Total Materials & Services	19,872	25,394	25,214	(180)	99%

As explained in note 5.1.7, a number of key positions were vacant during the 2025-26 year. Some of these were filled utilising temporary agency staff. With these positions now being progressively filled, the reliance on agency staff has been reduced.

Communications and Technology expenditure is increasing, however the capital requirements is generally decreasing over the longer term.

Waste Disposal & Management areas are expected to increase, both in the 2026-27 year and beyond. Council continues to look at options to decrease waste in general through various mechanisms, however compliance costs continue to escalate.

5.1.9 Depreciation

	2025/26 Budget \$'000	2025/26 Forecast \$'000	2026/27 Budget \$'000	Change Budget to Forecast \$	Change Budget to Forecast %
Property	1,373	1,449	1,449	-	100%
Plant & Equipment	1,607	1,722	1,728	6	100%
Infrastructure	13,338	13,677	13,629	(48)	100%
Total Depreciation	16,317	16,847	16,806	(42)	100%

Council has assets of over \$902million with a Written Down Value in excess of \$666million.

5.1.10 Amortisation - Intangible Assets

	2025/26 Budget \$'000	2025/26 Forecast \$'000	2026/27 Budget \$'000	Change Budget to Forecast \$	Change Budget to Forecast %
Intangible Assets – Landfill Air Space	330	330	0	-	0%
Total Amortisation – Intangible Assets	330	330	0	-	100%

No budget allocation for Landfill air space has been calculated, as the current cell does not have any air space value.

5.1.11 Amortisation - Right of use Assets

	2025/26 Budget \$'000	2025/26 Forecast \$'000	2026/27 Budget \$'000	Change Budget to Forecast \$	Change Budget to Forecast %
Right of Use Assets - Landfill	55	67	67	-	100%
Total Amortisation – Right of Use Assets	55	67	67	-	100%

5.1.12 Finance Costs - Leases

	2025/26 Budget \$'000	2025/26 Forecast \$'000	2026/27 Budget \$'000	Change Budget to Forecast \$	Change Budget to Forecast %
Finance Costs - Leases	5	14	12	(2)	86%
Total Finance Costs - Leases	5	14	12	(2)	86%

5.1.13 Bad & Doubtful Debts

	2025/26 Budget \$'000	2025/26 Forecast \$'000	2026/27 Budget \$'000	Change Budget to Forecast \$	Change Budget to Forecast %
Bad & Doubtful Debts	35	35	105	70	300%
Total Bad & Doubtful Debts	35	35	105	70	300%

5.1.14 Other expenses

	2025/26 Budget \$'000	2025/26 Forecast \$'000	2026/27 Budget \$'000	Change Budget to Forecast \$	Change Budget to Forecast %
Audit – External	57	57	59	2	103%
Audit – Internal	50	50	50	-	100%
Councillors Allowances	321	334	344	10	103%
Total Other Expenses	428	441	452	12	103%

5.2 Balance Sheet

5.2.1 Assets

5.2.1(a) Current Assets

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 liquid investments.

Council maintains a strong cash position with discretionary reserves backed by cash along with a healthy working capital balance to facilitate the re-prioritisation of capital works should this be desirable to take advantage of external funding.

5.2.1 (b) Trade Receivables

Trade and other receivables are monies owed to Council by ratepayers and other debtors as at 30 June. It is not anticipated that these balances will vary significantly from year to year.

5.2.2 Liabilities

5.2.2 (a) Current Liabilities

Trade and other payables are those to whom Council owes money as at 30 June.

Council's operating liabilities (monthly creditors) are not anticipated to move significantly. Other liabilities associated with employee benefits are also predicted to remain steady.

5.2.3 Borrowings

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

	Forecast 2025/26	Budget 2026/27	Projection 2027/28	2028/29	2029/30
Amount borrowed as at 30 June of the Prior Year	4,305	-	1,139	900	2,648
Amount proposed to be borrowed	-	1,139	-	2,398	1,750
Amount projected to be redeemed	(4,305)	-	(239)	(650)	(710)
Amount of borrowings as at 30 June	-	1,139	900	2,648	3,688

Council is proposing to borrow \$1.139m in 2026-27 to support the redevelopment of the Wesley Performing Arts Centre.

Financial modelling also proposes to borrow a further \$2.398m and \$1.750m respectively in the 2028-29 and 2029-30 financial years for capital works.

Council also maintains an internal loan reserve which utilises reserve cash holdings and removes the need to seek external funding for those specific projects – see Note 5.3.1 for further details.

5.2.4 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.

	2025/26 Budget \$'000	2025/26 Forecast \$'000	2026/27 Budget \$'000
<i>Right of Use Assets</i>			
Property	109	424	357
Total Right of Use Assets	109	424	357
<i>Lease Liabilities</i>			
<i>Current Lease Liabilities</i>			
Land & Buildings	56	81	81
Total Current Lease Liabilities	56	81	81
<i>Non Current Lease Liabilities</i>			
Land & Buildings	179	348	267
Total Non Current Lease Liabilities	179	348	267
Total Lease Liabilities	235	429	429

The above Right of Use Assets and Lease Liabilities for Land and Buildings relates to leases for land associated with landfill activities.

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%.

5.3 Statement of changes in Equity

5.3.1 Discretionary Reserves

Although not restricted by statutory purpose, Council has made decisions regarding the future use of discretionary Reserve funds as described below:

	2025/26 Estimated Closing Balance \$'000	2025/26 Forecast Closing Balance \$'000	2026/27 Estimated Closing Balance \$'000
CBD Development Reserve			
For the Development of Horsham CBD and surrounds	1,019	1,019	1,019
Plant Replacement Reserve			
Funds Council's purchases of replacement plant and equipment.	596	2,240	1,411
Waste Management Reserve			
The waste management reserve is created to provide funds to rehabilitate landfills at the end of their useful lives and other major capital or operating expenditure in the waste management area.	3,987	6,698	3,351
Major Capital Projects Reserve			
This reserve is for major strategic projects, including the Livestock Exchange	4,272	4,376	4,353
Open Spaces Reserve			
This reserve is mainly used for Developer Contributions	28	522	527
Small Projects Reserve			
This reserve is for sustainability projects, (such as solar and zero carbon) Information Technology and other initiatives.	1,632	1,685	1,696
Industrial Reserve			
The reserve is for industrial land and building development including their associated costs.	5,235	3,369	4,334
Loan Fund Reserves			
The reserve is set aside for interest only loans, so the initial loan amount can be paid back on the due date.	0	0	0
Internal Loan Borrowings Reserve			
This reserve funds borrowings, by using the cash and cash equivalent's balance available, instead of accessing external loans.	(1,347)	(1,347)	(1,257)
Total Reserve Funds	15,421	18,560	15,433

5.4 Statement of Cash Flows

Council continues to return a cash surplus from operations to fund capital investment and transfer to reserves for future capital works and meeting other commitments.

Council is gradually drawing down on its cash reserves to deliver significant investment, fitting with its role as a regional city.

It is anticipated that Council will end the 2026-27 year with a cash balance in excess of \$30m with \$15m of this set aside in discretionary reserves for future works.

	2025/26 Budget \$'000	2025/26 Forecast \$'000	2026/27 Budget \$'000
Cash Flows From Operations			
Income	63,111	68,526	57,785
Expenses	(44,959)	(45,363)	(47,590)
Net Cash From Operations	18,152	23,163	10,195
Cash Flows from Investing Activities			
Income	5,872	3,466	2,474
Expenses	(20,226)	(18,360)	(24,195)
Net Cash from Investing	(14,354)	(14,894)	(21,721)
Cash flows from Financing			
Income	-	-	1,139
Expenses	(4,476)	(4,569)	(93)
Net Cash from Financing	(4,476)	(4,569)	1,046
Total Cash Used Operations	(678)	3,700	(10,480)
Opening Cash	7,600	13,239	16,939
Closing Cash	6,922	16,939	6,459

In addition to operational cash, Council holds \$24m in investments.

5.5 Capital works program

This section presents a listing of the capital works projects that will be undertaken for the 2026-27 year, classified by expenditure type and funding source.

Whilst Council has prepared a detailed capital works program for the 4 years commencing 2026-27 and has allocated projects in specific years for presentation, Council maintains a flexible approach to delivering the broader program.

External funding is key to being able to deliver such an ambitious program, therefore if funding is not forthcoming, projects may be deferred until suitable funding is obtained. Likewise, if funding becomes available for future year projects, Council will use its working capital to bring forward delivery of the project.

5.5.1 Summary

	2025/26 Budget \$'000	2025/26 Forecast \$'000	2026/27 Budget \$'000
Property	2,589	2,348	2,477
Plant & Equipment	4,040	2,259	4,856
Infrastructure	13,598	13,753	16,786
Total	20,226	18,360	24,119

5.5.2 Asset Expenditure Type

	Project Cost \$'000	New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000
Property	2,477	100	1,503	874	-
Plant & Equipment	4,856	56	4,622	178	-
Infrastructure	16,786	5,788	7,842	1,806	1,350
Total	24,119	5,944	13,967	2,858	1,350

5.5.3 Asset Expenditure Funding Sources

	Project Cost \$'000	Grants (Non- recurrent) \$'000	Grants (Recurrent) \$'000	Contrib \$'000	Reserves \$'000	Borrowing \$'000	Asset Sales \$'000	Council Cash \$'000
Property	2,477	45	-	211	-	1,139	-	1,082
Plant & Equipment	4,856	7	7	5	3,963	-	549	325
Infrastructure	16,786	3,428	2,400	114	4,487	-	-	6,357
Total	24,119	3,480	*2,407	330	8,450	1,139	549	*7,764

* **Note:** Recurrent Grants and Council cash are summed together in the detailed schedules included on pages 62-64 i.e. \$2,407k + \$7,764k = \$10,171k.

The following abbreviations have been used in the capital works schedules in Section 5.6.

CR	Council Resolution	Council has passed a resolution with specific regard to this project
HVSPP	Heavy Vehicle Safety & Productivity Program	The program is now part of SLRIP
LSIF	Local Sports Infrastructure Fund	A State grant program provided for local government authorities and Alpine resorts to develop high-quality, accessible community sport and active recreation infrastructure.
RTR	Roads to Recovery	A Federal grants program provided to all local government authorities (councils) in Australia. The amount of funding is non-competitive and set by the federal government for a 5 year period.
SLRIP	Safer Local Roads & Infrastructure Program	A Federal grants program open to state, territory and local government authorities to assist with funding road infrastructure needs.

It should be noted that funding streams may not be confirmed for these projects. If funding is not successful, Council may apply to other funding streams or postpone projects until funding can be obtained.

5.6 Summary of Planned Capital Works Expenditure

5.6.1 – 2026/27 Works

Capital Works Area	Project cost	Asset expenditure type				Summary of funding sources					
		New	Renewal	Upgrade	Expansion	Grants	Contributions	Council cash	Borrowings	Reserves	Asset Sales
Property											
Buildings											
Wesley Performing Arts Centre Refurbishment (CR)	1,350	--	675	675	--	--	211	--	1,139	--	--
Building Renewal Program	715	--	715	--	--	--	--	715	--	--	--
Wimmera Regional Sports Stadium - planning & design	100	100	--	--	--	--	--	100	--	--	--
Tiny Towns Applications, Jung & Taylors Lake Halls (CR)	90	--	68	23	--	45	--	45	--	--	--
Aquatic Centre - Renewal Provision	15	--	15	--	--	--	--	15	--	--	--
Performing Arts Centre Building Management System	30	--	30	--	--	--	--	30	--	--	--
Performing Arts Centre - Security Upgrade	117	--	--	117	--	--	--	117	--	--	--
Community Recovery Hub Natimk Upgrades (CRO)	60	--	--	60	--	--	--	60	--	--	--
Total Buildings	2,477	100	1,503	874	--	45	211	1,082	1,139	--	--
Total property	2,477	100	1,503	874	--	45	211	1,082	1,139	--	--
Plant and equipment											
Plant, machinery and equipment											
Plant Purchases	2,336	--	2,336	--	--	--	--	--	--	2,049	287
Plant Purchases (Carry Forward-General)	1,430	--	1,430	--	--	--	--	--	--	1,169	262
Plant Purchases (Carry Forward-Waste)	536	--	536	--	--	--	--	--	--	536	--
Total Plant, machinery and equipment	4,303	--	4,303	--	--	--	--	--	--	3,754	548
Fixtures, fittings and furniture											
Town Hall - Renewal of Assets	33	--	33	--	--	--	--	--	--	33	--
Horsham Regional Art Gallery Lighting Track Upgrade	4	--	--	4	--	--	--	4	--	--	--
Library IT Replacements - HRCC Funded	20	20	--	--	--	--	--	20	--	--	--
Library IT Replacements - WWSC Funded	34	34	--	--	--	--	--	34	--	--	--
Uninterruptable Power Supply Upgrades	5	--	--	5	--	--	--	--	--	5	--
WAN & LAN Infrastructure Upgrade	100	--	--	100	--	--	--	100	--	--	--
IT Backup Infrastructure	65	--	--	65	--	--	--	65	--	--	--
Digital Devices Rollout - Infrastructure Team	10	--	10	--	--	--	--	10	--	--	--
Phone System Upgrade	10	2	4	4	--	--	--	--	--	10	--
Total Fixtures, fittings and furniture	281	56	47	178	--	--	--	233	--	48	--
Computers and telecommunications											
IT Hardware Replacement - Capital Purchases >\$1000	161	--	161	--	--	--	--	0	--	161	--
Total Computers and telecommunications	161	--	161	--	--	--	--	0	--	161	--
Library books											
Wimmera Libraries Lending Material Collection	99	--	99	--	--	--	--	98	--	--	1
Wimmera Libraries Premiers Reading Challenge	13	--	13	--	--	7	5	--	--	--	--
Total Library books	111	--	111	--	--	7	5	98	--	--	1
Total plant and equipment	4,856	56	4,622	178	--	7	5	331	--	3,963	549

2026/27 Works Cont'd

Capital Works Area	Project cost	Asset expenditure type				Summary of funding sources					
		New	Renewal	Upgrade	Expansion	Grants	Contributions	Council cash	Borrowings	Reserves	Asset Sales
Infrastructure											
Roads											
Freight Terminal Road Upgrade (SLRIP)	1,700	--	850	--	850	1,190	--	--	--	510	--
Rural Gravel Resheeting	1,400	--	1,400	--	--	--	--	1,400	--	--	--
Kenny Road Upgrade (SLRIP)	1,000	--	500	--	500	500	--	500	--	--	--
Rural Road Reconstruction	956	--	956	--	--	--	--	956	--	--	--
Rural Reseals	600	--	600	--	--	--	--	600	--	--	--
Urquhart St Bike Paths Amenity Safety (CR)	837	--	251	586	--	402	--	435	--	--	--
Urban Roads Heavy Patching	332	--	332	--	--	--	--	332	--	--	--
Heavy Patching Rural	332	--	332	--	--	--	--	332	--	--	--
Rural Rd Shoulder Resheeting/Recon	310	--	310	--	--	--	--	310	--	--	--
Urban Reseals	250	--	250	--	--	--	--	250	--	--	--
Rural Local Rds Final Seals	222	--	222	--	--	--	--	222	--	--	--
Microsurfacing Urban All Cond 4	200	--	200	--	--	--	--	200	--	--	--
Amotts Road Upgrade (1720 m) - Otta Seal	91	--	--	91	--	--	--	91	--	--	--
Urban Rds Donated Infra	70	70	--	--	--	--	--	70	--	--	--
Urban Local Rds Final Seals	66	--	66	--	--	--	--	66	--	--	--
Vegetation Clearance - Rural Road Construction	30	--	30	--	--	--	--	30	--	--	--
Intersection Treatments - Urban	20	20	--	--	--	--	--	20	--	--	--
Design & Audit - Urban Roads	20	10	--	10	--	--	--	20	--	--	--
Minor seal extensions - Urban	20	--	--	20	--	--	--	20	--	--	--
Intersections/Traffic improvement - Rural roads	15	15	--	--	--	--	--	15	--	--	--
Consultancy - Rural Roadworks	12	6	--	6	--	--	--	12	--	--	--
Minor Seal Extensions - Rural	10	--	--	10	--	--	--	10	--	--	--
Improved Safety Crossings in Central Horsham	242	242	--	--	--	169	--	73	--	--	--
Total Roads	8,736	363	6,300	723	1,350	2,261	--	5,964	--	510	--
Bridges											
Bridges - Asset Renewal	300	--	300	--	--	--	--	300	--	--	--
Bridges - Renewal - Incomplete works from 2025/26	300	--	300	--	--	--	--	300	--	--	--
Total Bridges	600	--	600	--	--	--	--	600	--	--	--
Footpaths and cycleways											
New Footpath Creation to meet Level of Service (CR)	168	168	--	--	--	--	--	168	--	--	--
Footpath Renewal Program	150	--	150	--	--	--	--	150	--	--	--
Extend Bike Tracks from Bike Plan	89	89	--	--	--	44	--	44	--	--	--
Footpath Rehabilitation - Disability Strategy Upgrade	53	26	--	26	--	--	--	53	--	--	--
Total Footpaths and cycleways	459	283	150	26	--	44	--	415	--	--	--
Drainage											
Drainage - Asset Renewal	145	--	145	--	--	--	--	145	--	--	--
WAL Hub - Stormwater	800	800	--	--	--	400	--	--	--	400	--
Total Drainage	945	800	145	--	--	400	--	145	--	400	--
Recreational, leisure and community facilities											
Haven Tennis Courts Lighting (LSIF) (CR)	593	593	--	--	--	30	--	563	--	--	--
Laharum Cameron Oval lighting (CR)	450	--	--	450	--	248	--	203	--	--	--
City Oval Pavilion (Main) - Planning & Design	80	80	--	--	--	--	40	40	--	--	--
Aquatic Centre - Asset Renewal	50	--	50	--	--	--	--	--	--	50	--
Off-leash Dog Parks Upgrade	50	50	--	--	--	--	--	50	--	--	--
Aquatic Centre Feasibility Study (CR)	80	80	--	--	--	4	--	76	--	--	--
Total Recreational, leisure and community facilities	1,303	803	50	450	--	281	40	932	--	50	--

2026/27 Works Cont'd

Capital Works Area	Project cost	Asset expenditure type				Summary of funding sources					
		New	Renewal	Upgrade	Expansion	Grants	Contributions	Council cash	Borrowings	Reserves	Asset Sales
Waste management											
Landfill Cell Construction	2,400	2,400	--	--	--	--	--	--	--	2,400	--
Ladlows Cell 2B West - Capping	350	--	--	350	--	--	--	--	--	350	--
Design works for Lanfill	10	10	--	--	--	--	--	--	--	10	--
Dooen Landfill - Leachate Pumping Infrastructure	20	20	--	--	--	--	--	--	--	20	--
Dooen Landfill - Cell 2 - Capping Design & Design Audit	80	80	--	--	--	--	--	--	--	80	--
Dooen Landfill - Cell 2B & 3A - Raise Temporary Bunding	10	--	--	10	--	--	--	--	--	10	--
Rehabilitation of Closed Landfills (Multiple Sites)	40	--	40	--	--	--	--	--	--	40	--
Transfer Station Design & Build Leachate Pond	30	30	--	--	--	--	--	--	--	30	--
Kenny Road Transfer Station Upgrade - Including Hard Cover	412	165	--	247	--	--	--	--	--	412	--
Total Waste management	3,352	2,705	40	607	--	--	--	--	--	3,352	--
Parks, open space and streetscapes											
Wotonga Basin Pipeline Connection (CR)	659	659	--	--	--	440	49	170	--	--	--
Open Space - Urban - Asset Renewal	200	--	200	--	--	--	--	200	--	--	--
Playgrounds Group Annual Allocation	100	100	--	--	--	--	--	100	--	--	--
Open Space - Rural - Asset Renewal	20	--	20	--	--	--	--	20	--	--	--
Street Lights Additions	20	20	--	--	--	--	--	20	--	--	--
Total Parks, open space and streetscapes	999	779	220	--	--	440	49	510	--	--	--
Aerodromes											
Aerodrome Asset Renewal	50	--	50	--	--	--	--	--	--	50	--
Aerodrome Line Marking	2	--	2	--	--	--	--	2	--	--	--
Total Aerodromes	52	--	52	--	--	--	--	2	--	50	--
Other infrastructure											
Kerbs and Channel Renewal	161	--	161	--	--	--	--	161	--	--	--
WIFT - Asset Renewal at WIFT	75	--	75	--	--	--	--	--	--	75	--
Livestock Exchange - Asset Renewal	50	--	50	--	--	--	--	--	--	50	--
Public Art projects	30	30	--	--	--	--	--	30	--	--	--
Art Gallery Art Collections	25	25	--	--	--	--	25	--	--	--	--
Total Other infrastructure	341	55	286	--	--	--	25	191	--	125	--
Total infrastructure	16,786	5,788	7,842	1,806	1,350	3,428	114	8,758	--	4,487	--
Total capital works expenditure	24,119	5,944	13,967	2,858	1,350	3,480	330	10,171	1,139	8,450	549

5.6.2 – 2027/28 Works

Capital Works Area	Project cost	Asset expenditure type				Summary of funding sources					
		New	Renewal	Upgrade	Expansion	Grants	Contributions	Council cash	Borrowings	Reserves	Asset Sales
Property											
Buildings											
Wesley Performing Arts Centre Refurbishment (CR)	1,360	–	680	680	–	–	212	–	1,148	–	–
Building Renewal Program	385	–	385	–	–	–	–	385	–	–	–
Depot Relocation	2,500	2,500	–	–	–	–	–	375	1,250	875	–
Community Facilities Strategy implementation	500	500	–	–	–	–	–	500	–	–	–
Toilets Group Annual Allocation	150	150	–	–	–	–	–	150	–	–	–
Social Infra Group Annual Allocation	100	50	–	50	–	–	–	100	–	–	–
Sustainability Projects - Zero Carbon Plan Projects	100	50	–	–	50	–	–	50	–	50	–
Laharum Clubrooms upgrade	80	–	56	24	–	–	–	80	–	–	–
Total Buildings	5,175	3,250	1,121	754	50	–	212	1,640	2,398	925	–
Total property	5,175	3,250	1,121	754	50	–	212	1,640	2,398	925	–
Plant and equipment											
Plant, machinery and equipment											
Plant Purchases	3,200	–	3,200	–	–	–	–	–	–	3,075	125
Horsham Town Hall - Backup Power Generator	5	5	–	–	–	–	–	5	–	–	–
Total Plant, machinery and equipment	3,205	5	3,200	–	–	–	–	5	–	3,075	125
Fixtures, fittings and furniture											
Town Hall - Renewal of Assets	34	–	34	–	–	–	–	–	–	34	–
Total Fixtures, fittings and furniture	34	–	34	–	–	–	–	–	–	34	–
Computers and telecommunications											
IT Hardware Replacement - Capital Purchases >\$1000	91	–	91	–	–	–	–	0	–	91	–
Total Computers and telecommunications	91	–	91	–	–	–	–	0	–	91	–
Library books											
Wimmera Libraries Lending Material Collection	100	–	100	–	–	–	–	100	–	–	–
Wimmera Libraries Premiers Reading Challenge	12	–	12	–	–	12	–	–	–	–	–
Total Library books	112	–	112	–	–	12	–	100	–	–	–
Total plant and equipment	3,442	5	3,437	–	–	12	–	105	–	3,200	125

2027/28 Works Cont'd

Capital Works Area	Project cost	Asset expenditure type				Summary of funding sources					
		New	Renewal	Upgrade	Expansion	Grants	Contributions	Council cash	Borrowings	Reserves	Asset Sales
Infrastructure											
Roads											
Rural Gravel Resheeting	1,500	--	1,500	--	--	--	--	1,500	--	--	--
Kenny Road Upgrade (SLRIP)	800	--	400	--	400	400	--	400	--	--	--
Rural Road Reconstruction	1,028	--	1,028	--	--	--	--	1,028	--	--	--
Rural Reseals	500	--	500	--	--	--	--	500	--	--	--
Urquhart St Bike Paths Amenity Safety (CR)	450	--	135	315	--	450	--	--	--	--	--
Urban Roads Heavy Patching	455	--	455	--	--	--	--	455	--	--	--
Heavy Patching Rural	400	--	400	--	--	--	--	400	--	--	--
Rural Rd Shoulder Resheeting/Recon	310	--	310	--	--	--	--	310	--	--	--
Urban Reseals	250	--	250	--	--	--	--	250	--	--	--
Rural Local Rds Final Seals	227	--	227	--	--	--	--	227	--	--	--
Microsurfacing Urban All Cond 4	200	--	200	--	--	--	--	200	--	--	--
Urban Rds Donated Infra	70	70	--	--	--	--	--	70	--	--	--
Urban Local Rds Final Seals	68	--	68	--	--	--	--	68	--	--	--
Vegetation Clearance - Rural Road Construction	30	--	30	--	--	--	--	30	--	--	--
Intersection Treatments - Urban	20	20	--	--	--	--	--	20	--	--	--
Design & Audit - Urban Roads	20	10	--	10	--	--	--	20	--	--	--
Minor seal extensions - Urban	20	--	--	20	--	--	--	20	--	--	--
Intersections/Traffic improvement - Rural roads	15	15	--	--	--	--	--	15	--	--	--
Consultancy - Rural Roadworks	12	6	--	6	--	--	--	12	--	--	--
Minor Seal Extensions - Rural	10	--	--	10	--	--	--	10	--	--	--
Telangatuk East - Rocklands Rd - Widening on bends and crests	205	--	103	--	103	--	--	205	--	--	--
Plant Ave Construction	100	--	30	70	--	--	--	100	--	--	--
Total Roads	6,691	121	5,636	431	503	850	--	5,841	--	--	--
Bridges											
Bridges - Asset Renewal	100	--	100	--	--	--	--	100	--	--	--
Bridges Strengthening (various)	762	--	381	381	--	381	--	381	--	--	--
Total Bridges	862	--	481	381	--	381	--	481	--	--	--
Footpaths and cycleways											
New Footpath Creation to meet Level of Service (CR)	168	168	--	--	--	--	--	168	--	--	--
Footpath Renewal Program	150	--	150	--	--	--	--	150	--	--	--
Extend Bike Tracks from Bike Plan	114	114	--	--	--	57	--	57	--	--	--
Footpath Rehabilitation - Disability Strategy Upgrade	53	26	--	26	--	--	--	53	--	--	--
Total Footpaths and cycleways	484	308	150	26	--	57	--	427	--	--	--
Drainage											
Drainage - Asset Renewal	145	--	145	--	--	--	--	145	--	--	--
Federation Ave Drainage	350	--	350	--	--	--	--	350	--	--	--
Total Drainage	495	--	495	--	--	--	--	495	--	--	--
Recreational, leisure and community facilities											
Aquatic Centre - Asset Renewal	50	--	50	--	--	--	--	--	--	50	--
Off-leash Dog Parks Upgrade	50	50	--	--	--	--	--	50	--	--	--
Total Recreational, leisure and community facilities	100	50	50	--	--	--	--	50	--	50	--

2027/28 Works Cont'd

Capital Works Area	Project cost	Asset expenditure type				Summary of funding sources					
		New	Renewal	Upgrade	Expansion	Grants	Contributions	Council cash	Borrowings	Reserves	Asset Sales
Waste management	2,400										
Landfill Cell Construction		2,400	--	--	--	--	--	--	--	2,400	--
Total Waste management	2,400	2,400	--	--	--	--	--	--	--	2,400	--
Parks, open space and streetscapes											
Open Space - Urban - Asset Renewal	205	--	205	--	--	--	--	205	--	--	--
Playgrounds Group Annual Allocation	200	200	--	--	--	--	--	200	--	--	--
Open Space - Rural - Asset Renewal	20	--	20	--	--	--	--	20	--	--	--
Jenkinson Estate Reclaimed Water Irrigation	260	260	--	--	--	130	65	65	--	--	--
Horsham Shade - Greening Greater Horsham Strategy	200	100	--	100	--	--	--	200	--	--	--
Rail Corridor Planning	100	100	--	--	--	--	--	100	--	--	--
Total Parks, open space and streetscapes	985	660	225	100	--	130	65	790	--	--	--
Aerodromes											
Aerodrome Asset Renewal	50	--	50	--	--	--	--	--	--	50	--
Total Aerodromes	50	--	50	--	--	--	--	--	--	50	--
Other infrastructure											
Kerbs and Channel Renewal	165	--	165	--	--	--	--	165	--	--	--
WIFT - Asset Renewal at WIFT	75	--	75	--	--	--	--	--	--	75	--
Livestock Exchange - Asset Renewal	50	--	50	--	--	--	--	--	--	50	--
Enterprise Estate - Stage 2	1,300	1,300	--	--	--	--	--	--	--	1,300	--
Public Art projects	30	30	--	--	--	--	--	30	--	--	--
Art Gallery Art Collections	25	25	--	--	--	--	25	--	--	--	--
Total Other infrastructure	1,645	1,355	290	--	--	--	25	195	--	1,425	--
Total infrastructure	13,711	4,894	7,377	938	503	1,418	90	8,279	--	3,925	--
Total capital works expenditure	22,328	8,149	11,934	1,692	553	1,430	302	10,024	2,398	8,050	125

5.6.3 – 2028/29 Works

Capital Works Area	Project cost	Asset expenditure type				Summary of funding sources					
		New	Renewal	Upgrade	Expansion	Grants	Contributions	Council cash	Borrowings	Reserves	Asset Sales
Property	–	–	–	–	–	–	–	–	–	–	–
Buildings											
Building Renewal Program	400	–	400	–	–	–	–	400	–	–	–
Social Infra Group Annual Allocation	100	50	–	50	–	–	–	100	–	–	–
Horsham Town Hall upgrade	100	–	30	70	–	–	–	100	–	–	–
Total Buildings	600	50	430	120	–	–	–	600	–	–	–
Total property	600	50	430	120	–	–	–	600	–	–	–
Plant and equipment	3,500										
Plant, machinery and equipment											
Plant Purchases		–	3,500	–	–	–	–	–	–	3,375	125
Total Plant, machinery and equipment	3,500	–	3,500	–	–	–	–	–	–	3,375	125
Fixtures, fittings and furniture											
Town Hall - Renewal of Assets	30	–	30	–	–	–	–	–	–	30	–
Total Fixtures, fittings and furniture	30	–	30	–	–	–	–	–	–	30	–
Computers and telecommunications											
IT Hardware Replacement - Capital Purchases >\$1000	215	–	215	–	–	–	–	–	–	215	–
Total Computers and telecommunications	215	–	215	–	–	–	–	–	–	215	–
Library books											
Wimmera Libraries Lending Material Collection	100	–	100	–	–	–	–	100	–	–	–
Wimmera Libraries Premiers Reading Challenge	12	–	12	–	–	12	–	–	–	–	–
Total Library books	112	–	112	–	–	12	–	100	–	–	–
Total plant and equipment	3,857	–	3,857	–	–	12	–	100	–	3,620	125

2028/29 Works Cont'd

Capital Works Area	Project cost	Asset expenditure type				Summary of funding sources					
		New	Renewal	Upgrade	Expansion	Grants	Contributions	Council cash	Borrowings	Reserves	Asset Sales
Infrastructure											
Roads											
Rural Gravel Resheeting	1,600	–	1,600	–	–	–	–	1,600	–	–	–
Kenny Road Upgrade (SLRIP)	800	–	400	–	400	400	–	400	–	–	–
Rural Road Reconstruction	1,028	–	1,028	–	–	–	–	1,028	–	–	–
Rural Reseals	500	–	500	–	–	–	–	500	–	–	–
Urban Roads Heavy Patching	150	–	150	–	–	–	–	150	–	–	–
Heavy Patching Rural	400	–	400	–	–	–	–	400	–	–	–
Rural Rd Shoulder Resheeting/Recon	300	–	300	–	–	–	–	300	–	–	–
Urban Reseals	250	–	250	–	–	–	–	250	–	–	–
Rural Local Rds Final Seals	150	–	150	–	–	–	–	150	–	–	–
Microsurfacing Urban All Cond 4	200	–	200	–	–	–	–	200	–	–	–
Urban Rds Donated Infra	70	70	–	–	–	–	–	70	–	–	–
Urban Local Rds Final Seals	60	–	60	–	–	–	–	60	–	–	–
Vegetation Clearance - Rural Road Construction	30	–	30	–	–	–	–	30	–	–	–
Intersection Treatments - Urban	20	20	–	–	–	–	–	20	–	–	–
Design & Audit - Urban Roads	20	10	–	10	–	–	–	20	–	–	–
Minor seal extensions - Urban	20	–	–	20	–	–	–	20	–	–	–
Intersections/Traffic improvement - Rural roads	15	15	–	–	–	–	–	15	–	–	–
Consultancy - Rural Roadworks	12	6	–	6	–	–	–	12	–	–	–
Minor Seal Extensions - Rural	10	–	–	10	–	–	–	10	–	–	–
Verandah Swamp Road/Banyena Road Upgrade (SLRIP)	550	–	–	550	–	330	–	220	–	–	–
Total Roads	6,185	121	5,068	596	400	730	–	5,455	–	–	–
Bridges											
Bridges - Asset Renewal	100	–	100	–	–	–	–	100	–	–	–
Bridges Strengthening (various)	1,070	–	535	535	–	535	–	535	–	–	–
Total Bridges	1,170	–	635	535	–	535	–	635	–	–	–
Footpaths and cycleways											
New Footpath Creation to meet Level of Service (CR)	168	168	–	–	–	–	–	168	–	–	–
Footpath Renewal Program	150	–	150	–	–	–	–	150	–	–	–
Extend Bike Tracks from Bike Plan	105	105	–	–	–	53	–	53	–	–	–
Footpath Rehabilitation - Disability Strategy Upgrade	53	26	–	26	–	–	–	53	–	–	–
Total Footpaths and cycleways	476	299	150	26	–	53	–	423	–	–	–
Drainage											
Drainage - Asset Renewal	145	–	145	–	–	–	–	145	–	–	–
WAL Hub Stormwater Retention (Basin 2, Stage 2)	450	–	–	–	450	225	–	–	–	225	–
Total Drainage	595	–	145	–	450	225	–	145	–	225	–
Recreational, leisure and community facilities											
Aquatic Centre - Asset Renewal	50	–	50	–	–	–	–	–	–	50	–
Off-leash Dog Parks Upgrade	50	50	–	–	–	–	–	50	–	–	–
Total Recreational, leisure and community facilities	100	50	50	–	–	–	–	50	–	50	–

2028/29 Works Cont'd

Capital Works Area	Project cost	Asset expenditure type				Summary of funding sources					
		New	Renewal	Upgrade	Expansion	Grants	Contributions	Council cash	Borrowings	Reserves	Asset Sales
Parks, open space and streetscapes											
Open Space - Urban - Asset Renewal	180	–	180	–	–	–	–	180	–	–	–
Playgrounds Group Annual Allocation	200	200	–	–	–	–	–	200	–	–	–
Open Space - Rural - Asset Renewal	20	–	20	–	–	–	–	20	–	–	–
Street Lights Additions	20	20	–	–	–	–	–	20	–	–	–
Rail Corridor Landscaping (Mill Street and Train station areas)	1,200	1,200	–	–	–	600	–	600	–	–	–
Total Parks, open space and streetscapes	1,620	1,420	200	–	–	600	–	1,020	–	–	–
Aerodromes											
Aerodrome Asset Renewal	50	–	50	–	–	–	–	–	–	50	–
Aerodrome Lighting upgrade	260	–	130	130	–	130	–	130	–	–	–
Total Aerodromes	310	–	180	130	–	130	–	130	–	50	–
Other infrastructure											
Kerbs and Channel Renewal	145	–	145	–	–	–	–	145	–	–	–
WIFT - Asset Renewal at WIFT	75	–	75	–	–	–	–	–	–	75	–
Livestock Exchange - Asset Renewal	100	–	100	–	–	–	–	–	–	100	–
Public Art projects	30	30	–	–	–	–	–	30	–	–	–
Art Gallery Art Collections	25	25	–	–	–	–	25	–	–	–	–
Total Other infrastructure	375	55	320	–	–	–	25	175	–	175	–
Total infrastructure	10,831	1,945	6,748	1,287	850	2,273	25	8,033	–	500	–
Total capital works expenditure	15,288	1,995	11,035	1,407	850	2,285	25	8,733	–	4,120	125

5.6.4 – 2029/30 Works

Capital Works Area	Project cost	Asset expenditure type				Summary of funding sources					
		New	Renewal	Upgrade	Expansion	Grants	Contributions	Council cash	Borrowings	Reserves	Asset Sales
Property											
Buildings											
Building Renewal Program	500	–	500	–	–	–	–	500	–	–	–
Depot Relocation	3,500	3,500	–	–	–	–	–	525	1,750	1,225	–
Toilets Group Annual Allocation	150	150	–	–	–	–	–	150	–	–	–
Social Infra Group Annual Allocation	100	50	–	50	–	–	–	100	–	–	–
Sustainability Projects - Zero Carbon Plan Projects	50	25	–	–	25	–	–	25	–	25	–
Building Projects - Design	100	–	50	50	–	–	–	100	–	–	–
Haven Hall Replacement	100	–	–	–	100	70	–	30	–	–	–
Total Buildings	4,500	3,725	550	100	125	70	–	1,430	1,750	1,250	–
Total property	4,500	3,725	550	100	125	70	–	1,430	1,750	1,250	–
Plant and equipment	3,418										
Plant, machinery and equipment											
Plant Purchases		–	3,418	–	–	–	–	–	–	3,293	125
Total Plant, machinery and equipment	3,418	–	3,418	–	–	–	–	–	–	3,293	125
Fixtures, fittings and furniture											
Town Hall - Renewal of Assets	35	–	35	–	–	–	–	–	–	35	–
Total Fixtures, fittings and furniture	35	–	35	–	–	–	–	–	–	35	–
Computers and telecommunications											
IT Hardware Replacement - Capital Purchases >\$1000	120	–	120	–	–	–	–	–	–	120	–
Total Computers and telecommunications	120	–	120	–	–	–	–	–	–	120	–
Library books											
Wimmera Libraries Lending Material Collection	100	–	100	–	–	–	–	100	–	–	–
Wimmera Libraries Premiers Reading Challenge	12	–	12	–	–	12	–	–	–	–	–
Total Library books	112	–	112	–	–	12	–	100	–	–	–
Total plant and equipment	3,685	–	3,685	–	–	12	–	100	–	3,448	125

2029/30 Works Cont'd

Capital Works Area	Project cost	Asset expenditure type				Summary of funding sources					
		New	Renewal	Upgrade	Expansion	Grants	Contributions	Council cash	Borrowings	Reserves	Asset Sales
Infrastructure											
Roads											
Rural Gravel Resheeting	1,600	–	1,600	–	–	–	–	1,600	–	–	–
Rural Road Reconstruction	1,800	–	1,800	–	–	–	–	1,800	–	–	–
Rural Reseals	600	–	600	–	–	–	–	600	–	–	–
Urban Roads Heavy Patching	150	–	150	–	–	–	–	150	–	–	–
Heavy Patching Rural	500	–	500	–	–	–	–	500	–	–	–
Rural Rd Shoulder Resheeting/Recon	550	–	550	–	–	–	–	550	–	–	–
Urban Reseals	250	–	250	–	–	–	–	250	–	–	–
Rural Local Rds Final Seals	150	–	150	–	–	–	–	150	–	–	–
Microsurfacing Urban All Cond 4	300	–	300	–	–	–	–	300	–	–	–
Urban Rds Donated Infra	70	70	–	–	–	–	–	70	–	–	–
Urban Local Rds Final Seals	60	–	60	–	–	–	–	60	–	–	–
Vegetation Clearance - Rural Road Construction	30	–	30	–	–	–	–	30	–	–	–
Intersection Treatments - Urban	30	30	–	–	–	–	–	30	–	–	–
Design & Audit - Urban Roads	25	13	–	13	–	–	–	25	–	–	–
Minor seal extensions - Urban	20	–	–	20	–	–	–	20	–	–	–
Intersections/Traffic improvement - Rural roads	20	20	–	–	–	–	–	20	–	–	–
Consultancy - Rural Roadworks	15	8	–	8	–	–	–	15	–	–	–
Minor Seal Extensions - Rural	20	–	–	20	–	–	–	20	–	–	–
Urban Roads Construction - Condition 5 Pavement Low Cost Rehabilitation	300	–	300	–	–	–	–	300	–	–	–
Telangutuk East - Rocklands Rd - Widening on bends and crests	275	–	138	–	138	–	–	275	–	–	–
Verandah Swamp Road/Banyena Road Upgrade (SLRIP)	550	–	–	550	–	330	–	220	–	–	–
Asset Upgrades through HVSP (SLRIP) Grant	400	200	–	–	200	240	–	160	–	–	–
Total Roads	7,715	340	6,428	610	338	570	–	7,145	–	–	–
Bridges											
Bridges - Asset Renewal	150	–	150	–	–	–	–	150	–	–	–
Bridges Strengthening (various)	1,000	–	500	500	–	500	–	500	–	–	–
Total Bridges	1,150	–	650	500	–	500	–	650	–	–	–
Footpaths and cycleways											
Footpath Renewal Program	150	–	150	–	–	–	–	150	–	–	–
Extend Bike Tracks from Bike Plan	105	105	–	–	–	53	–	53	–	–	–
Footpath Rehabilitation - Disability Strategy Upgrade	53	26	–	26	–	–	–	53	–	–	–
Total Footpaths and cycleways	308	131	150	26	–	53	–	255	–	–	–
Drainage											
Drainage - Asset Renewal	145	–	145	–	–	–	–	145	–	–	–
Horsham South Precinct Drainage Upgrades	400	–	–	400	–	200	200	–	–	–	–
Total Drainage	545	–	145	400	–	200	200	145	–	–	–
Recreational, leisure and community facilities											
Aquatic Centre - Asset Renewal	50	–	50	–	–	–	–	–	–	50	–
Wimmera Regional Sports inc Stadium	2,000	2,000	–	–	–	1,500	–	500	–	–	–
Total Recreational, leisure and community facilities	2,050	2,000	50	–	–	1,500	–	500	–	50	–
Waste management											
Dooen Cell 2 - Capping Works	1,100	–	–	1,100	–	–	–	–	–	1,100	–
Total Waste management	1,100	–	–	1,100	–	–	–	–	–	1,100	–

2029/30 Works Cont'd

Capital Works Area	Project cost	Asset expenditure type				Summary of funding sources					
		New	Renewal	Upgrade	Expansion	Grants	Contributions	Council cash	Borrowings	Reserves	Asset Sales
Parks, open space and streetscapes											
Open Space - Urban - Asset Renewal	180	–	180	–	–	–	–	180	–	–	–
Playgrounds Group Annual Allocation	200	200	–	–	–	–	–	200	–	–	–
Open Space - Rural - Asset Renewal	20	–	20	–	–	–	–	20	–	–	–
Sunnyside Park Precinct Plan Implementation	50	–	–	50	–	–	–	50	–	–	–
Total Parks, open space and streetscapes	450	200	200	50	–	–	–	450	–	–	–
Aerodromes											
Aerodrome Asset Renewal	50	–	50	–	–	–	–	–	–	50	–
Total Aerodromes	50	–	50	–	–	–	–	–	–	50	–
Other infrastructure											
Kerbs and Channel Renewal	150	–	150	–	–	–	–	150	–	–	–
WIFT - Asset Renewal at WIFT	75	–	75	–	–	–	–	–	–	75	–
Livestock Exchange - Asset Renewal	100	–	100	–	–	–	–	–	–	100	–
Public Art projects	30	30	–	–	–	–	–	30	–	–	–
Art Gallery Art Collections	25	25	–	–	–	–	25	–	–	–	–
Total Other infrastructure	380	55	325	–	–	–	25	180	–	175	–
Total infrastructure	13,748	2,726	7,998	2,686	338	2,823	225	9,325	–	1,375	–
Total capital works expenditure	21,932	6,451	12,232	2,786	463	2,905	225	10,855	1,750	6,073	125



