



# Draft Budget

## 2024-25

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*Acknowledgement of Country*

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*“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's Introduction

It is with pleasure that I introduce the 2024-25 Horsham Rural City Council Budget.

This is the final budget prepared under the guidance and influence of the Council Plan 2021-2025. The document outlines a broad range of over 75 services under Council's five themes of Community, Liveability, Sustainability, Accessibility and Leadership.

Council has also developed a revised Annual Action Plan after inviting community feedback. The Plan includes the priorities against the Council Plan and initiatives identified for inclusion in this year's budget for delivery in 2024-2025.

This year represents another year of budget preparation under the State Government's Fair Go Rates System which saw the introduction of rate capping in 2016. These rate caps limit the amount Council can increase its total revenue from general rates and municipal charges for the coming financial year and are announced by the Minister for Local Government. On 22 December 2023 the Minister announced a new rate cap of 2.75 per cent for all Councils for the 2024-25 financial year. Ministerial Guidelines were also released for service rates and charges for the collection of kerbside waste and recycling from properties. These are not subject to the rate cap.

Council has accordingly increased rates in line with the 2.75 per cent rate cap for the 2024-25 financial year.

Mindful of the cost of living pressures, Council has retained the additional "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 noting the detrimental impact any further reduction would have on farm and residential properties. For the same reason Council has maintained the farm differential at 50% of the general residential rates.

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 by approximately 6% in order to recover the associated costs.

The proposed capital works budget is \$26.261 million, made up of \$10.430 million of new projects, \$14.823 million in renewal and \$1.008 million in upgrades. The program will be funded by \$7.889 million of grant funding, \$17.841 million of Council cash from operations, reserves and investments and \$0.531 million of external contributions.

While the complete Capital Works program is provided in Section 4 of the budget document, some of the highlights from this year's capital works budget are:

- City Oval Netball Clubrooms
- City Oval Playground
- Facility Upgrades at Quantong, Natimuk and Laharum,
- City to River Riverfront Container Kiosk
- Apex (Adventure) Island Eastern Boardwalk Crossing and Fishing Platform
- Telangatuk Public Conveniences
- Further work on developing our various industrial estates and
- Over \$10m in road and street works.

Council has also moved to support the redevelopment of the Wesley Performing Arts Centre.

Council endorses the 2024-25 Budget as financially responsible, fair & equitable, and are pleased to provide the budget to our community.

**Cr Robyn Gulline**  
**Mayor**

## 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. The municipality covers an area of 4,267 square kilometres. The Wimmera Southern Mallee encompasses 20 percent of the area of Victoria and only 1 percent of the population. Horsham Rural City Council has an estimated residential population of approx. 20,000 and three quarters of residents live within the urban area of Horsham.

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

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

The replacement of the financial systems as part of the Rural Council's Corporate Collaboration project will see our relationship with Hindmarsh and Loddon Councils improve our capacity to drive efficiencies in Corporate Services through collaborative arrangements and to also help us to respond to new legislative requirements and challenges.

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 are for Council to deliver.

Section 2 provides information about the services Council provides to the community. These services are grouped together under the Council Plan themes which have been 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 performance indicators and clearly sets out specific initiatives to help achieve the Horsham 2041 Vision. 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 Councils finances to the "financial view" or the Comprehensive Income Statement.

Section 3 details the Financial Statements as required by the Local Government Act 2020 and the various Australian Accounting Standards. Whilst these are provided in adherence to these guidelines, Section 4 provides a more detailed breakdown and explanations of these Statements.

Of particular note to many will be Sections 4.5 and 4.6 which set out Council's capital works program. These sections outline the works required to keep Council and Community assets in optimum working condition. Council continues to invest heavily in these assets, reviewing the usage and condition of them. 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 – See 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 2024-25. 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 project.

## Key Statistics

	2023/24 Budget	2023/24 Forecast	2024/25 Budget
Total Revenue	\$61.949m	61.609m	\$64.946m
Total Expenditure	\$56.067m	\$59.594m	\$63.082m
Surplus/(Deficit) for the year	\$5.882m	\$2.015m	\$1.864m
Underlying Operating Result – Surplus/(Deficit)	(\$5.700m)	(\$9.967m)	(\$4.550m)

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

## Budget Influences

### External Influences

The following external influences have been taken into consideration in the preparation of the 2024-25 Budget as they are likely to impact on the services delivered by Council:

- **Economic challenges** – The economy generally is very uncertain, and the impacts of Covid-19 have been wide-ranging and disruptive. In framing the budget, council has considered closely the capacity of the community to pay versus the need to play a role in continuing to stimulate economic activity within the community.
- **Operating Costs:** The Consumer Price Index (CPI) rose 1.0% during the March 2024 quarter and over the twelve months to March 2024, CPI rose 3.6%. However it should be noted that Council operating costs are most often increasing at a rate much higher than this.
- **Rate Capping** – The rate cap for 2024-25 is 2.75%.
- **Seasonal Conditions** – the last 4 seasons have seen good production levels and strong prices across most of the agricultural sectors. The strong economic performance continues to be reflected in continual increasing property prices for farmland.
- **Statutory Superannuation** – Statutory Superannuation contributions will rise by a further 0.5% in 2024-25 to 11.5%, with a further rise in 2025-26 to 12%.

### Internal Influences:

The following internal influences have been taken into consideration in the preparation of the 2024-25 Budget as they are likely to impact on the services delivered by Council:

- **Rural Councils Corporate Collaboration** – Council received a \$5m State Government grant in 2019-20 for a collaborative project with six neighbouring councils, to implement a common finance, payroll, revenue and regulatory management system. Three councils now remain Horsham, Hindmarsh and Loddon. This will, in the longer term facilitate the sharing of corporate services functions across the councils which is expected to deliver efficiencies. Whilst the majority of the work of Implementation of the new shared system occurred prior to 30 June 2024, more work will continue in 2024-25. This will be complemented by process refinement practices to drive efficiencies and improved customer interactions.
- **Wage movement** - Council's Enterprise Agreement for the period to 30 June 2025 is in operation and governs pay conditions and increases for staff until this date.

# 1. Integrated Strategic Planning and Reporting Framework

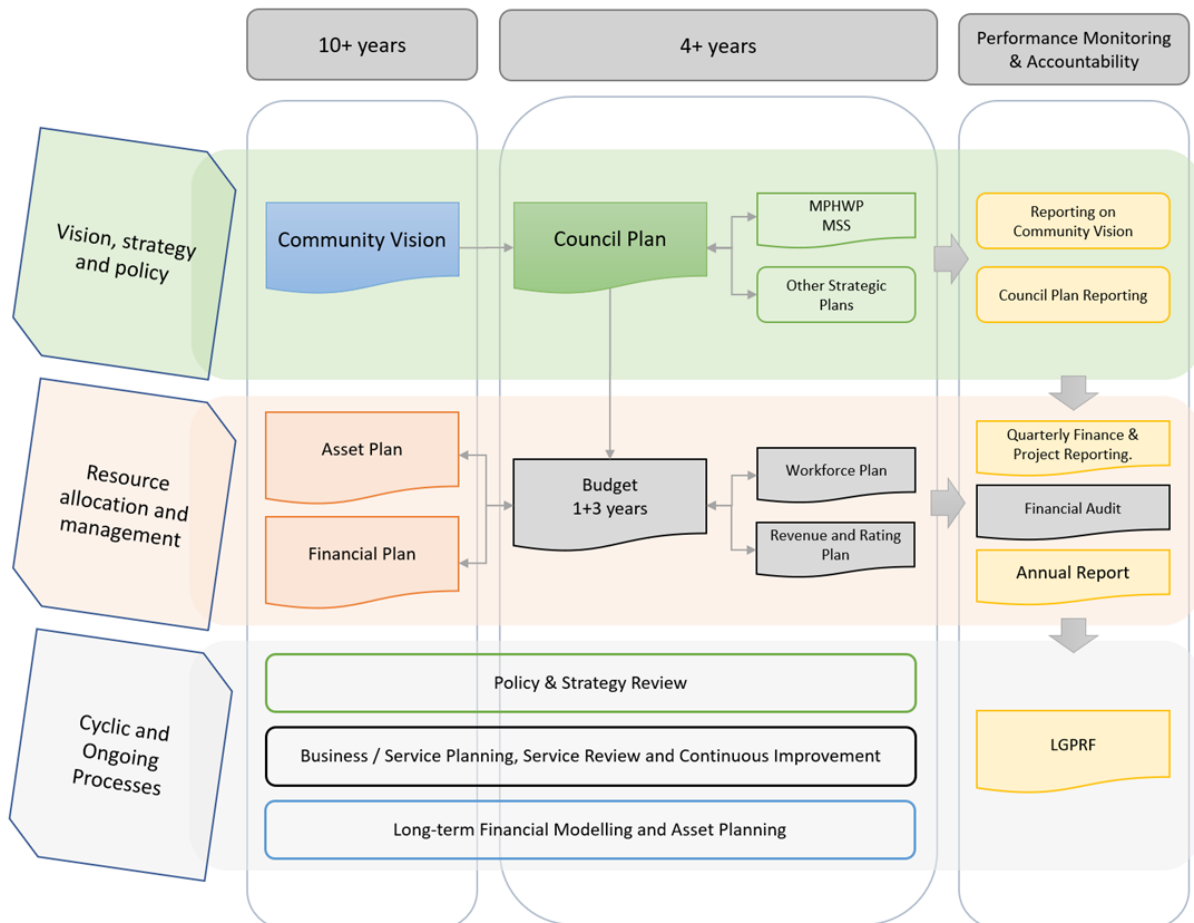
This section describes how the Annual Budget links to the achievement of the Council Plan within Council’s overall planning and budgeting framework. This framework guides the Council in identifying community needs and aspirations over the long term, medium term (Council Plan) and short term (Annual Budget) 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 legislative requirements to develop strategic planning, budgeting and annual reporting documents in Part 4 came into operation on 24 October 2020. The Act introduces strategic planning principles for Victorian Councils which include an integrated approach to planning, monitoring and performance reporting. This is an important shift from a more prescriptive form of legislation to a new Act that is principles-based.

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

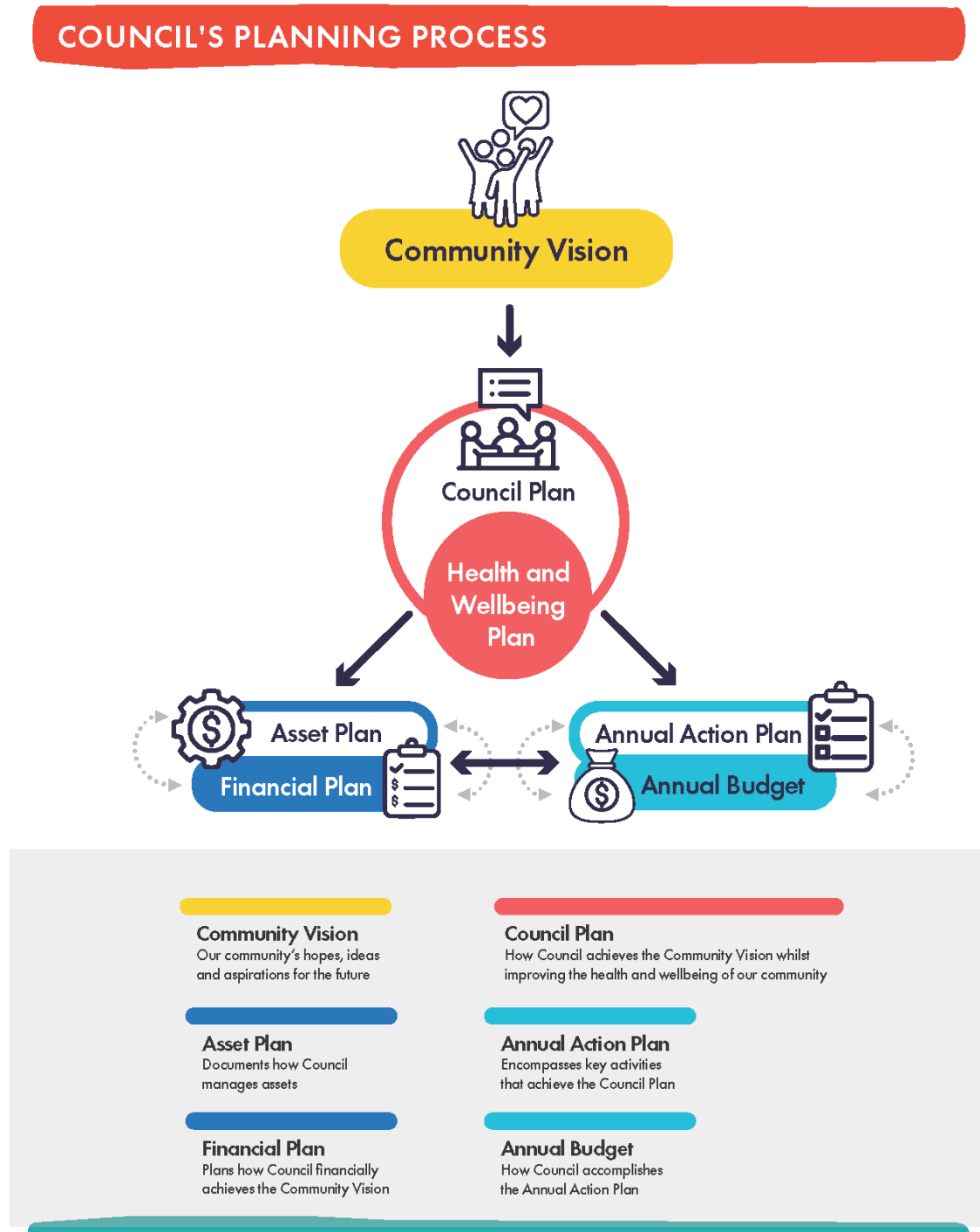
- A Community Vision (for at least the next 10 financial years);
- A Council Plan (for at least the next 4 financial years);
- A Financial Plan (for at least the next 10 financial years);
- An Asset Plan (for at least the next 10 financial years);
- A Revenue and Rating Plan (for at least the next 4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



Department of Jobs, Precincts and Regions 2020

## 1.2 Horsham Planning and Budgeting Framework

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



### 1.3 Horsham 2041 Community Vision

A Community Vision describes our community's hopes, ideas and aspirations for the future of the Horsham Rural City Region.

Council developed the Horsham 2041 Community Vision through a deliberative engagement process and a Community Panel.

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

## THE HORSHAM 2041 COMMUNITY VISION

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

### SUSTAINABILITY

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

### LIVEABILITY

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

### ACCESSIBILITY

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

### COMMUNITY

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



## 1.4 Council's Strategic Direction

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

Horsham Rural City Council commits to:

- ✓ working with the community,
- ✓ listening to and considering the knowledge and experience of residents,
- ✓ embracing social connection and valuing our natural environment.

Opportunities for strong economic growth, accessibility and sustainability, will be delivered through:

- good governance,
- strategic planning and
- transparent decision making.

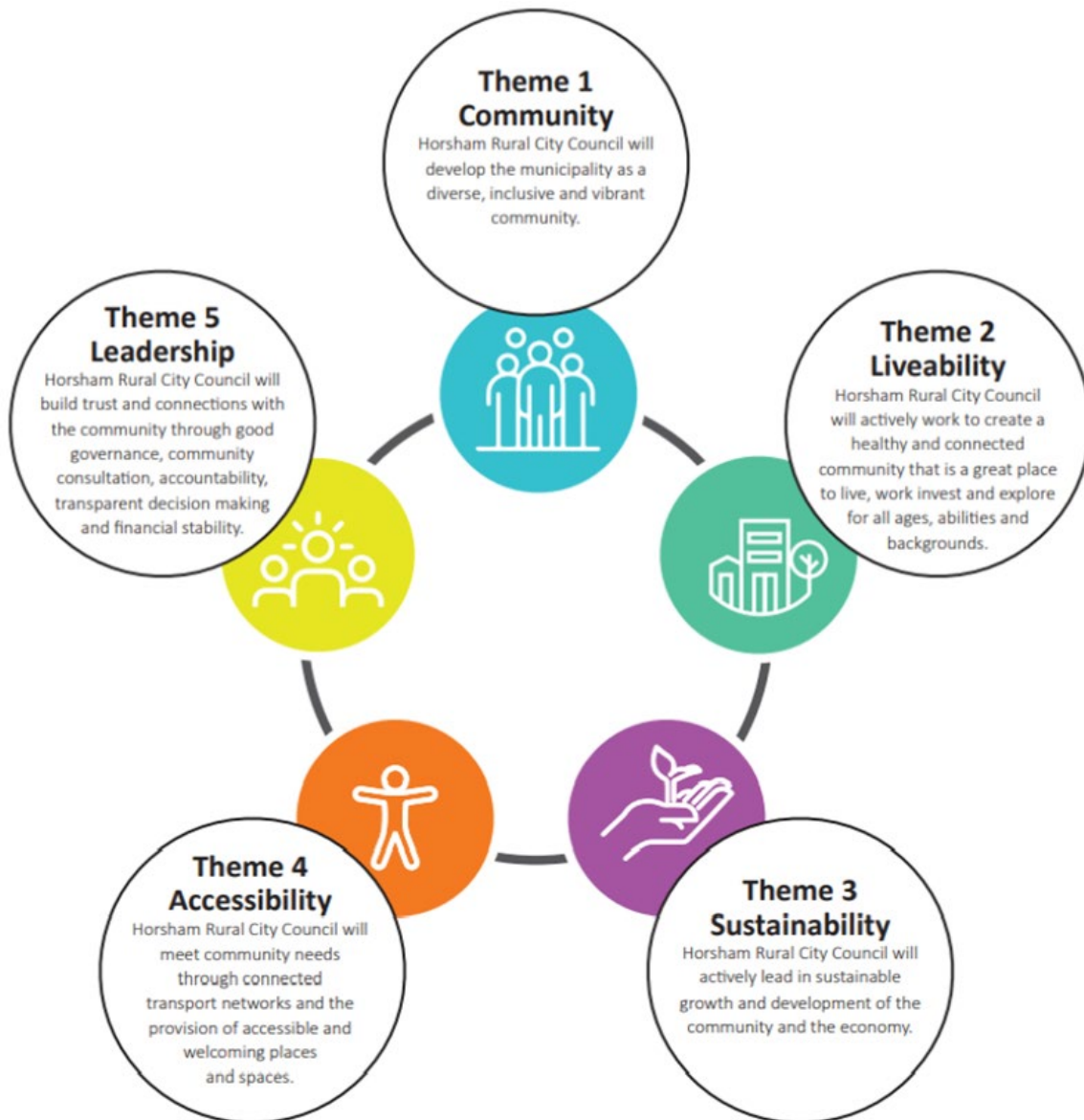
## 1.5 Council's Values:





## 1.6 Council’s Planning & Delivery Themes (Strategic objectives)

Council delivers services and initiatives for over 75 separate service categories. Each contributes to the achievement of one of the five Themes as set out in the Council Plan for the years 2021-25.



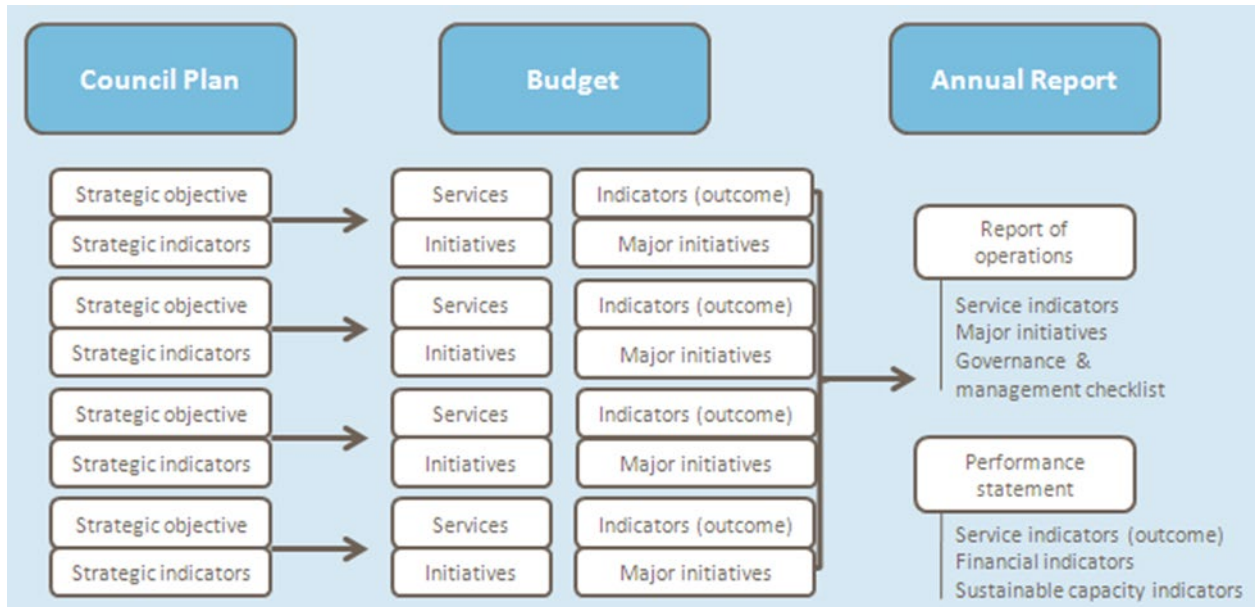


## 2. Services Information and Performance Indicators

This section provides a description of the services and initiatives to be funded in the Budget for the 2024-25 year and how these will contribute to achieving the strategic objectives outlined in the Council Plan.

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

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



Source: Department of Jobs, Precincts and Regions

## 2.1 Theme 1 - Community



### Theme 1 - Community

Horsham Rural City Council will develop the municipality as a diverse, inclusive and vibrant community.

### 2.1.1 Services

Service Area	Description of Service Provided		2022-23 Actual \$'000	2023-24 Forecast \$'000	2024-25 Budget \$'000
Animal Management	This service provides animal management through implementation of appropriate rules and regulations in relation to keeping of cats, dogs and other animals and livestock within the municipality to minimise disturbance to residents and the community, and ensure public safety. It also includes the operation of Council's dog and cat rehousing program.	Exp	578	466	502
		Rev	(560)	(529)	(515)
		Net	18	(64)	(13)
Community Safety	This service deals with matters concerning Local Laws including permits and licences, enforcement and fines and fire hazard enforcement.	Exp	123	432	542
		Rev	(39)	(172)	(139)
		Net	85	260	403
Emergency Management	To prepare for and mitigate if possible the impacts of an emergency on HRCC and the community through good planning and interoperability with all agencies, includes the Wimmera Emergency Management Resource Sharing Partnership.	Exp	544	306	280
		Rev	(740)	(240)	(270)
		Net	(196)	66	10
Emergency Support	This service supports community health and wellbeing during times of an emergency and to support the community to recover from emergency	Exp	212	-	-
		Rev	(0)	-	-
		Net	212	-	-
Environmental Health	This service provides health administration, health vending machines and other preventative measures including needle exchange, Tobacco Act reforms and mosquito monitoring. A variety of legislative based services and functions around environmental health issues are also provided.	Exp	308	278	337
		Rev	(301)	(257)	(151)
		Net	7	21	186
Social Infrastructure Support	This service provides Recreational and Openspace planning plus the maintenance, insurance and other ongoing costs for the municipality's recreation groups and community facilities. Also includes the community inclusion and the oversight of the Horsham Centre Cinema contract.	Exp	1,089	925	1,072
		Rev	(50)	(102)	(64)
		Net	1,039	823	1,008
<b>Net Cost to Council for Theme 1 – Community</b>			<b>1,290</b>	<b>1,106</b>	<b>1,594</b>

### 2.1.2 Initiatives

<b>Continuing Initiatives</b>	<b>\$</b>
Development of a Masterplan for Social Infrastructure Assessment	15,000
Outdoor Play Space Plan	15,000
<b>New Initiatives</b>	<b>\$</b>
Active Recreation and Sporting Strategy	83,648
<b>Total Initiatives</b>	<b>113,648</b>

### 2.1.3 Service Performance Outcome Indicators

Service	Indicator	2022-23 Actual	2023-24 Forecast	2024-25 Budget
Animal Management	Animal Management prosecutions <i>(Percentage of animal management prosecutions which are successful)</i>	100% (none undertaken)	100%	100%
Food Safety	Critical and major non-compliance outcome notifications. <i>(Percentage of critical and major non-compliance outcome notifications that are followed up by Council)</i>	100%	70%	100%

## 2.2 Theme 2 – Liveability



### Theme 2 – Liveability

Horsham Rural City Council will actively work to create a healthy and connected community that is a great place to live, work, invest and explore for all ages, abilities and backgrounds.

#### 2.2.1 Services

Service Area	Description of Service Provided		2022-23 Actual \$'000	2023-24 Forecast \$'000	2024-25 Budget \$'000
Aquatic Recreation	Management of the strategic use of the Aquatic Centre, including major refurbishment and upgrades.	Exp	1,156	916	915
		Rev	(190)	-	-
		Net	966	916	915
Library	Provides resources and programs aimed at meeting the information, creation, educational and cultural needs of the diverse community of Horsham in an equitable, effective, efficient, responsive and forward looking manner in accordance with the values and objectives of the Library Plan.	Exp	873	1,070	1,126
		Rev	(215)	(526)	(543)
		Net	658	545	583
Management & Administration	This service provides local and regional facilitation and leadership for planning, developing and delivering community services to meet the needs of the community.	Exp	698	491	538
		Rev	(26)	-	-
		Net	672	491	538
Parks & Gardens	Provision of managed areas for sport, recreation and amenity – includes sports grounds, parks, gardens, the Botanic Gardens and playgrounds throughout the municipality.	Exp	3,836	4,125	3,763
		Rev	(339)	(11)	(20)
		Net	3,497	4,114	3,743
Performing Arts Centre & Visitor Services	This service encompasses the running of the Horsham Performing Arts Centre operations, including Performing Arts, the Regional Art Gallery and support to visitors accessing the Visitor Services.	Exp	3,275	3,444	3,280
		Rev	(1,567)	(1,581)	(1,429)
		Net	1,708	1,863	1,851
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.	Exp	1,394	1,301	1,247
		Rev	(385)	-	-
		Net	1,008	1,301	1,247
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.	Exp	1,370	1,447	1,456
		Rev	(32)	-	-
		Net	1,337	1,447	1,456
Youth & Early Years Aquatic Recreation	This service provides support to families with parenting, health and development, promotion of health, wellbeing and safety, social supports, youth facility "The Station", referrals and linking with local communities.	Exp	1,278	1,499	2,104
		Rev	(874)	(868)	(988)
		Net	404	631	1,116
<b>Net Cost to Council for Theme 2 - Liveability</b>			<b>10,250</b>	<b>11,307</b>	<b>11,449</b>

### 2.2.2 Initiatives

New Initiatives	\$
Events Stage Activation – Music Event	50,000
<b>Total Initiatives</b>	<b>50,000</b>

### 2.2.3 Service Performance Outcome Indicators

Service	Indicator	2022-23 Actual	2023-24 Forecast	2024-25 Budget
Statutory Planning	Planning applications decided within required timeframes <i>(Percentage of regular and VicSmart planning application decisions made within legislated timeframes)</i>	94.56%	93%	95%
Libraries	Library membership <i>(Percentage of the population that are registered library members)</i>	Indicator not comparative	20%	21%
Aquatic Facilities	Utilisation of aquatic facilities. <i>(Number of visits to aquatic facilities per head of population)</i>	5.05%	5%	6%
Maternal & Child Health	Participation in the MCH service. <i>(Percentage of children enrolled who participate in the MCH service)</i>	90.58%	90%	95%
	Participation in the MCH service by Aboriginal children. <i>(Percentage of Aboriginal children enrolled who participate in the MCH service)</i>	93.55%	90%	95%

## 2.3 Theme 3 – Sustainability



**Theme 3**  
– Sustainability

Horsham Rural City Council will actively lead in sustainable growth and development of the community and the economy.

### 2.3.1 Services

Service Area	Description of Service Provided		2022-23 Actual \$'000	2023-24 Forecast \$'000	2024-25 Budget \$'000
Business Development & Tourism	This service provides covers tourism marketing and development as well as promotion for major events and festivals.	Exp	601	488	654
		Rev	(98)	-	(1)
		Net	503	488	653
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. Horsham Regional Livestock Exchange is the fourth largest sheep selling centre in Victoria. This service also includes the operations of the Horsham Aerodrome which provides a regional airport for commercial and private aircraft.	Exp	3,906	1,369	1,195
		Rev	(3,380)	(978)	(953)
		Net	526	391	242
Economic Development	This service provides support to the Wimmera Development Association, maintenance and administration for the Wimmera Business Centre and general economic development and promotion for the municipality. Land sales and acquisitions, tree plantation and land management costs for the Burnt Creek and Enterprise Industrial estates and Wimmera Agricultural Logistics (WAL) Hub, are also provided under this service.	Exp	913	1,387	1,493
		Rev	(117)	(328)	(408)
		Net	796	1,060	1,086
Natural Resource Management	This service provides a mix of environmental services covering fire hazards, fire disaster clean up, grass removal, fire plugs, their replacement and markers, footpath cleaning in the CBD and weir operations.	Exp	225	146	134
		Rev	(147)	(30)	(90)
		Net	78	116	44
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.	Exp	944	860	938
		Rev	(467)	(374)	(378)
		Net	477	486	561
Strategic Planning Services	The function of strategic planning, aims to strategically plan the municipality's land use needs for the future.	Exp	371	359	608
		Rev	-	-	-
		Net	371	359	608
Sustainability	This service manages a range of sustainability related projects from Council's Sustainability Strategy. A reserve has been established to facilitate future energy and water deficiency projects.	Exp	314	401	422
		Rev	(59)	(5)	(90)
		Net	255	396	332
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.	Exp	10,315	8,526	10,804
		Rev	(4,579)	(3,404)	(4,912)
		Net	5,735	5,122	5,892
<b>Net Cost to Council for Theme 3 - Sustainability</b>			<b>8,740</b>	<b>8,418</b>	<b>9,417</b>

### 2.3.2 Initiatives

Continuing Initiatives	\$
Aerodrome Flight Hub Master Plan – Stage 2	15,022
Dooen Land Fill Master Plan	24,793
Housing Affordability and Diversity Strategy	89,083
Waste Plan Implementation	25,000
Wimmera River Discovery Trail – Feasibility Study	110,990
New Initiatives	\$
Boosting Business – Tourism & the Economy – Natimuk	40,000
Business and Tourism Development Incentives Framework	20,000
Closed (legacy) landfill strategy	20,000
Development of Landscape Design Guidelines	20,000
Dooen Landfill Contingency Plan	10,000
Recycling Service – Regulatory Compliance and Customer Compliance Support	50,000
Significant Tree Register	40,000
Zero Carbon Plan – Projects	40,000
<b>Total Initiatives</b>	<b>504,888</b>

### 2.3.3 Service Performance Outcome Indicators

Service	Indicator	2022-23 Actual	2023-24 Forecast	2024-25 Budget
Waste Collection	Kerbside collection waste diverted from landfill. (Percentage of recyclables and green organics collected from kerbside bins that is diverted from landfill)	25.90%	50.00%	50.00%

## 2.4 Theme 4 – Accessibility



### Theme 4 – Accessibility

Horsham Rural City Council will meet community needs through connected transport networks and the provision of accessible and welcoming places and spaces.

#### 2.4.1 Services

Service Area	Description of Service Provided		2022-23 Actual \$'000	2023-24 Forecast \$'000	2024-25 Budget \$'000
Engineering Services	Has overall responsibility for delivery of Council's capital works delivery and annual programming, traffic planning, waste planning, road, street and drain design and monitoring of standards adherence (quality assurance) for the infrastructure.	Exp	157	499	592
		Rev	(61)	(38)	(70)
		Net	96	461	522
Infrastructure - Rural	This service is responsible for maintaining and constructing roads, bridges and related assets in all non-urban areas of Horsham and Natimuk. This includes the Rural Roads Victoria maintenance contract (which excludes major highways).	Exp	2,129	3,024	2,736
		Rev	(591)	(895)	(924)
		Net	1,539	2,129	1,812
Infrastructure - Urban	This service provides maintenance and construction of roads, streets, bridges and related assets to the required standards within Horsham and Natimuk. This also includes maintenance of bicycle tracks, drainage, footpaths and off-street car parks.	Exp	12,157	12,633	12,570
		Rev	(2,967)	(3)	(3)
		Net	9,190	12,630	12,570
Management & Administration	This service provides administration and support services for the Infrastructure Services department.	Exp	1,628	813	560
		Rev	(1,932)	-	-
		Net	(304)	813	560
Facilities and Operations Management	This service includes management and administration of the Operations Department to facilitate the delivery of core functions and capital programs.	Exp	217	577	749
		Rev	(268)	(24)	(23)
		Net	(51)	553	727
Parking & Traffic Management	This service provides management of parking infringements, maintenance on parking meters, car parking fees, fines and associated costs.	Exp	385	193	325
		Rev	(863)	(309)	(308)
		Net	(478)	(116)	17
Strategic Asset Management	Responsible for the strategic management of Council's Infrastructure, including the long term planning of asset renewal and capital works.	Exp	604	760	602
		Rev	(32)	-	-
		Net	571	760	602
<b>Net Cost to Council for Theme 4 - Accessibility</b>			<b>10,564</b>	<b>16,811</b>	<b>16,280</b>



### 2.4.2 Initiatives

New Initiatives	\$
Community Road Safety Grants Program – Heavy Vehicle Forum	10,000
Project Management System	40,610
<b>Total Initiatives</b>	<b>50,610</b>

### 2.4.3 Service Performance Outcome Indicators

Service	Indicator	2022-23 Actual	2023-24 Forecast	2024-25 Budget
Roads	Sealed local roads below the intervention level. <i>(Percentage of sealed local roads that are below the renewal intervention level set by Council and not requiring renewal)</i>	100.00%	89.40%	90.29%

## 2.5 Theme 5 – Leadership



### Theme 5 – Leadership

Horsham Rural City Council, will build trust and connections with the community through good governance, community consultation, accountability, transparent decision making and financial stability.

### 2.5.1 Services

Service Area	Description of Service Provided		2022-23 Actual \$'000	2023-24 Forecast \$'000	2024-25 Budget \$'000
Financial Services	Provides financial services internally to all staff, department managers, project leaders, Council, plus delivers external services in the form of information to government and the community.	Exp Rev Net	1,023 (56) 967	1,292 (354) 938	1,119 (101) 1,018
Community Relations & Advocacy	Responsible for three key areas: Advocacy and grant seeking, media and communications and community engagement.	Exp Rev Net	494 - 494	521 - 521	684 - 684
Governance & Leadership	This service manages and facilitates Council's governance services, the implementation of Council decisions and policies, and compliance with legislative requirements. This also includes the Customer Service, the management of Council's property portfolio (including Leases/Licenses & land sales/purchases), Records Management, the office of the Mayor and Councillors, and the office of the Chief Executive.	Exp Rev Net	1,869 (137) 1,731	2,210 - 2,210	3,226 - 3,226
Information Technology	Provides IT hardware and software systems, IT support services to staff, customer services at Horsham and Natimuk and the Council's Records Management service. The goal of this service is to provide efficient and effective access to the information needs of staff and the community, and the management of systems that support this whilst at all times keeping secure Council's information assets from accidental or malicious access, modification or destruction.	Exp Rev Net	1,398 (237) 1,162	1,328 - 1,328	1,734 (44) 1,690
Management & Administration	This service provides management across the areas of finance, IT, rates and organisation development	Exp Rev Net	10,714 (7,239) 3,475	1,790 (6) 1,784	1,934 (9) 1,925
People & Safety	This service is responsible for human resources, payroll, OHS, risk management, industrial relations and organisational performance functions.	Exp Rev Net	1,275 (32) 1,242	756 - 756	1,096 - 1,096
Revenue Services	Rate collection services encompasses collection of Council rateable income which ensures consistency in debt management, general rate, municipal and garbage charges. Property services encompasses, collection of property valuations, maintaining a strategically focused property management system.	Exp Rev Net	402 (81) 322	541 (85) 456	581 (81) 501
<b>Net Cost to Council for Theme 5 Leadership</b>			<b>9,393</b>	<b>7,993</b>	<b>10,141</b>

**2.5.2 Initiatives**

<b>Continuing Initiatives</b>	<b>\$</b>
Community Leadership Program	35,000
Grants Guru Community Workshops	14,000
<b>New Initiatives</b>	<b>\$</b>
Replacement of Electronic Document Management System	150,000
Strategic & Operations Risk Registers	55,000
Update of HRCC Advocacy Priority Resources to support funding applications – Grant Finder software	5,000
<b>Total Initiatives</b>	<b>259,000</b>

**2.5.3 Service Performance Outcome Indicators**

Service	Indicator	2022-23 Actual	2023-24 Forecast	2024-25 Budget
Governance	Satisfaction with community consultation and engagement. <i>(Community satisfaction rating out of 100 with the consultation and engagement efforts of Council)</i>	43%	45%	47%

## 2.6 Service Performance Outcome Indicators

Service	Indicator	Performance Measure	Computation
Governance	Consultation and engagement	Satisfaction with community consultation and engagement. (Community satisfaction rating out of 100 with the consultation and engagement efforts of Council)	Community satisfaction rating out of 100 with how Council has performed on community consultation and engagement
Statutory planning	Service Standard	Planning applications decided within required timeframes <i>(Percentage of regular and VicSmart planning application decisions made within legislated timeframes)</i>	[Number of planning application decisions made within 60 days for regular permits and 10 days for VicSmart permits / Number of planning application decisions made] x100
Roads	Condition	Sealed local roads below the intervention level <i>(Percentage of sealed local roads that are below the renewal intervention level set by Council and not requiring renewal)</i>	[Number of kilometres of sealed local roads below the renewal intervention level set by Council / Kilometres of sealed local roads] x100
Libraries	Participation	Library membership <i>(Percentage of the population that are registered library members)</i>	[Number of registered library members / Population] x100
Waste collection	Waste diversion	Kerbside collection waste diverted from landfill. <i>(Percentage of recyclables and green organics collected from kerbside bins that is diverted from landfill)</i>	[Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins] x100
Aquatic Facilities	Utilisation	Utilisation of aquatic facilities. <i>(Number of visits to aquatic facilities per head of population)</i>	Number of visits to aquatic facilities / Population
Animal Management	Health and safety	Animal management prosecutions. <i>(Percentage of animal management prosecutions which are successful)</i>	Number of successful animal management prosecutions / Total number of animal management prosecutions
Food safety	Health and safety	Critical and major non-compliance outcome notifications <i>(Percentage of critical and major non-compliance outcome notifications that are followed up by Council)</i>	[Number of critical non-compliance outcome notifications and major non-compliance outcome notifications about a food premises followed up / Number of critical non-compliance outcome notifications and major non-compliance outcome notifications about food premises] x100
Maternal and Child Health	Participation	Participation in the MCH service <i>(Percentage of children enrolled who participate 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
		Participation in MCH service by Aboriginal children <i>(Percentage of Aboriginal children enrolled who participate in the MCH service)</i>	[Number of Aboriginal children who attend the MCH service at least once (in the year) / Number of Aboriginal children enrolled in the MCH service] x100

Shaded grey are mandatory indicators

## 2.7 Reconciliation with budgeted operating result

	Revenue \$'000	Expenditure \$'000	Net Cost \$'000
Theme 1 – Community	1,138	2,732	1,594
Theme 2 – Liveability	3,092	14,541	11,449
Theme 3 – Sustainability	6,832	16,248	9,417
Theme 4 – Accessibility	1,319	18,130	16,811
Theme 5 – Leadership	1,118	11,259	10,141
<b>Total Cost of Services &amp; Initiatives</b>	<b>13,500</b>	<b>62,911</b>	<b>49,412</b>
<b>Non-attributable Expenses:</b>			
➤ Loss on disposal of Assets			0
➤ Borrowing Costs			171
➤ Other Non attributable expenses			0
			<u>171</u>
<b>Total Cost before funding sources</b>			<b>49,582</b>
<b>Funding Sources:</b>			
➤ Rates & Charges Revenue			28,730
➤ Waste Charge Revenue			4,958
➤ Financial Assistance Grants			8,045
➤ Capital Project Revenue			8,420
➤ Interest Revenue			900
➤ Gain on Disposal of Assets			394
			<u>51,447</u>
<b>Operating Surplus/(Deficit) for the Year</b> <i>(as per Comprehensive Income Statement)</i>			<b>1,864</b>

### 3. Financial statements

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

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

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

### 3.1 Comprehensive Income Statement

#### Budgeted Comprehensive Income Statement

For the four years ending 30 June 2028

	Forecast	Budget		Projections	
	Actual	2024/25	2025/26	2026/27	2027/28
	2023/24	\$'000	\$'000	\$'000	\$'000
<b>Income</b>					
Rates and charges	32,653	<b>33,687</b>	34,675	35,693	36,742
Statutory fees and fines	1,138	<b>1,036</b>	1,057	1,078	1,099
User fees	6,031	<b>6,086</b>	6,269	6,457	6,650
Grants - Operating	4,512	<b>10,966</b>	10,203	10,402	10,686
Grants - Capital	13,386	<b>7,889</b>	7,930	10,021	10,227
Contributions - monetary	245	<b>586</b>	1,261	25	25
Contributions - non-monetary	25	<b>25</b>	-	-	-
Net gain/(loss) on disposal of property, infrastructure, plant and equipment	643	<b>394</b>	2,230	3,787	1,885
Share of net profits/(losses) of associates and joint ventures	-	<b>-</b>	-	-	-
Other income	2,976	<b>4,277</b>	4,277	4,277	4,277
<b>Total Income</b>	<b>61,609</b>	<b>64,946</b>	67,901	71,740	71,592
<b>Expenses</b>					
Employee costs	(21,482)	<b>(23,778)</b>	(24,135)	(24,497)	(24,864)
Materials and services	(21,380)	<b>(22,592)</b>	(22,931)	(23,275)	(23,624)
Depreciation	(15,717)	<b>(15,719)</b>	(15,719)	(15,719)	(15,719)
Amortisation - intangible assets	(330)	<b>(330)</b>	(33)	(60)	(66)
Amortisation - right of use assets	(55)	<b>(55)</b>	(56)	(56)	(56)
Bad and doubtful debts	-	<b>-</b>	-	-	-
Borrowing costs	(171)	<b>(171)</b>	(86)	-	(12)
Finance Costs - leases	-	<b>-</b>	(10)	(11)	(11)
Other expenses	(459)	<b>(437)</b>	(1,321)	(1,587)	(2,072)
<b>Total Expenses</b>	<b>(59,594)</b>	<b>(63,082)</b>	(64,291)	(65,204)	(66,424)
<b>Surplus/(deficit) for the year</b>	<b>2,015</b>	<b>1,864</b>	3,611	6,536	5,168

### 3.2 Balance Sheet

#### Budgeted Balance Sheet

For the four years ending 30 June 2028

	Forecast	Budget	Projections		
	Actual 2023/24	2024/25	2025/26	2026/27	2027/28
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Assets</b>					
<b>Current assets</b>					
Cash and cash equivalents	32,790	27,012	17,173	16,659	12,699
Trade and other receivables	3,440	3,440	4,322	4,428	4,480
Inventories	250	250	250	250	250
Non-current assets classified as held for sale	31	123	123	123	123
Other assets	-	-	-	-	-
<b>Total current assets</b>	<b>36,511</b>	<b>30,825</b>	<b>21,868</b>	<b>21,460</b>	<b>17,552</b>
<b>Non-current assets</b>					
Trade and other receivables	413	413	413	413	413
Investments in associates and joint ventures	1,085	1,085	1,085	1,085	1,085
Property, infrastructure, plant & equipment	645,987	653,921	661,871	668,454	678,668
Right-of-use assets	219	164	108	52	296
Investment property	-	-	-	-	-
Intangible asset	992	663	630	1,108	1,153
<b>Total non-current assets</b>	<b>648,696</b>	<b>656,246</b>	<b>664,107</b>	<b>671,112</b>	<b>681,615</b>
<b>Total assets</b>	<b>685,207</b>	<b>687,071</b>	<b>685,975</b>	<b>692,572</b>	<b>699,167</b>
<b>Liabilities</b>					
<b>Current liabilities</b>					
Trade and other payables	4,370	4,370	3,977	4,057	4,144
Trust funds and deposits	693	693	693	693	693
Unearned income/revenue	4,517	4,517	4,517	4,517	4,517
Provisions	6,604	6,604	5,048	5,048	5,048
Interest-bearing loans and borrowings	-	4,305	-	-	110
Lease liabilities	55	55	55	55	55
<b>Total current liabilities</b>	<b>16,239</b>	<b>20,544</b>	<b>14,290</b>	<b>14,370</b>	<b>14,568</b>
<b>Non-current liabilities</b>					
Provisions	4,730	4,730	6,286	6,286	6,286
Interest-bearing loans and borrowings	4,305	-	-	-	1,257
Lease liabilities	236	236	236	236	236
<b>Total non-current liabilities</b>	<b>9,271</b>	<b>4,966</b>	<b>6,522</b>	<b>6,522</b>	<b>7,779</b>
<b>Total liabilities</b>	<b>25,510</b>	<b>25,510</b>	<b>20,812</b>	<b>20,892</b>	<b>22,347</b>
<b>Net assets</b>	<b>659,697</b>	<b>661,561</b>	<b>665,163</b>	<b>671,680</b>	<b>676,821</b>
<b>Equity</b>					
Accumulated surplus	251,700	257,310	260,912	267,429	272,570
Reserves	407,997	404,251	404,251	404,251	404,251
<b>Total equity</b>	<b>659,697</b>	<b>661,561</b>	<b>665,163</b>	<b>671,680</b>	<b>676,821</b>



### 3.3 Statement of Changes in Equity

#### Budgeted Statement of Changes in Equity

	Total \$'000	Accumulat ed Surplus \$'000	Revaluatio n Reserve \$'000	Other Reserves \$'000
<b>2023/24</b>				
Balance at beginning of the financial year	657,679	250,225	389,450	18,004
Surplus/(deficit) for the year	2,015	2,015	-	-
Net asset revaluation increment/(decrement)	1	-	1	-
Transfer (to)/from reserves	2	(540)	-	542
<b>Balance at end of financial year</b>	<b>659,697</b>	<b>251,700</b>	<b>389,451</b>	<b>18,546</b>
<b>2024/25</b>				
Balance at beginning of the financial year	659,697	251,700	389,451	18,546
Surplus/(deficit) for the year	1,864	1,864	-	-
Net asset revaluation increment/(decrement)	-	-	-	-
Transfer (to)/from reserves	-	3,746	-	(3,746)
<b>Balance at end of financial year</b>	<b>661,561</b>	<b>257,310</b>	<b>389,451</b>	<b>14,800</b>
<b>2025/26</b>				
Balance at beginning of the financial year	661,561	257,310	389,451	14,800
Surplus/(deficit) for the year	3,602	3,602	-	-
Net asset revaluation increment/(decrement)	-	-	-	-
Transfer (to)/from reserves	-	-	-	-
<b>Balance at end of financial year</b>	<b>665,163</b>	<b>260,912</b>	<b>389,451</b>	<b>14,800</b>
<b>2026/27</b>				
Balance at beginning of the financial year	665,163	260,912	389,451	14,800
Surplus/(deficit) for the year	6,518	6,518	-	-
Net asset revaluation increment/(decrement)	-	-	-	-
Transfer (to)/from reserves	-	-	-	-
<b>Balance at end of financial year</b>	<b>671,680</b>	<b>267,429</b>	<b>389,451</b>	<b>14,800</b>
<b>2027/28</b>				
Balance at beginning of the financial year	671,680	267,429	389,451	14,800
Surplus/(deficit) for the year	5,140	5,140	-	-
Net asset revaluation increment/(decrement)	-	-	-	-
Transfer (to)/from reserves	-	-	-	-
<b>Balance at end of financial year</b>	<b>676,821</b>	<b>272,570</b>	<b>389,451</b>	<b>14,800</b>

### 3.4 Statement of Cash Flows

#### Budgeted Statement of Cash Flows

For the four years ending 30 June 2028

	Forecast	Budget	Projections		
	Actual				
	2023/24	2024/25	2025/26	2026/27	2027/28
	\$'000	\$'000	\$'000	\$'000	\$'000
	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)
<b>Cash flows from operating activities</b>					
Rates and charges	32,653	<b>33,687</b>	34,643	35,691	36,739
Statutory fees and fines	1,138	<b>1,036</b>	1,027	1,076	1,098
User fees	6,031	<b>6,086</b>	5,790	6,123	6,308
Grants - operating	4,513	<b>10,966</b>	9,915	10,386	10,665
Grants - capital	13,386	<b>7,889</b>	7,706	9,849	10,212
Contributions - monetary	245	<b>586</b>	1,261	25	25
Interest received	953	<b>900</b>	900	900	900
Other receipts	2,049	<b>3,402</b>	3,539	3,780	3,679
Employee costs	(21,482)	<b>(23,778)</b>	(24,331)	(24,467)	(24,840)
Materials and services	(21,380)	<b>(22,592)</b>	(23,117)	(23,247)	(23,601)
Other payments	(459)	<b>(437)</b>	(1,332)	(1,565)	(2,033)
<b>Net cash provided by/(used in) operating activities</b>	<b>17,647</b>	<b>17,745</b>	<b>16,001</b>	<b>18,551</b>	<b>19,153</b>
<b>Cash flows from investing activities</b>					
Payments for property, infrastructure, plant and equipment	(25,627)	<b>(26,216)</b>	(23,669)	(22,302)	(25,933)
Proceeds from sale of property, infrastructure, plant and equipment	1,042	<b>2,864</b>	2,230	3,787	1,885
Payments for intangible assets	-	-	-	(538)	(110)
Proceeds from investments	46	-	-	-	-
<b>Net cash provided by/(used in) investing activities</b>	<b>(24,539)</b>	<b>(23,352)</b>	<b>(21,439)</b>	<b>(19,053)</b>	<b>(24,159)</b>
<b>Cash flows from financing activities</b>					
Finance costs	(171)	<b>(171)</b>	(86)	-	(12)
Proceeds from borrowings	-	-	-	-	1,385
Repayment of borrowings	-	-	(4,305)	-	(18)
Interest paid - lease liability	-	-	(10)	(11)	(11)
Repayment of lease liabilities	-	-	-	-	(300)
<b>Net cash provided by/(used in) financing activities</b>	<b>(171)</b>	<b>(171)</b>	<b>(4,401)</b>	<b>(11)</b>	<b>1,045</b>
<b>Net increase/(decrease) in cash &amp; cash equivalents</b>	<b>(7,063)</b>	<b>(5,778)</b>	<b>(9,839)</b>	<b>(513)</b>	<b>(3,960)</b>
Cash and cash equivalents at the beginning of the financial year	39,853	<b>32,790</b>	27,012	17,173	16,659
<b>Cash and cash equivalents at the end of the financial year</b>	<b>32,790</b>	<b>27,012</b>	<b>17,173</b>	<b>16,659</b>	<b>12,699</b>

### 3.5 Statement of Capital Works

#### Budgeted Capital Works Statement

For the four years ending 30 June 2028

	Forecast	Budget	Projections		
	Actual		2025/26	2026/27	2027/28
	2023/24	2024/25	2025/26	2026/27	2027/28
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Property</b>					
Land	90	2,165	885	-	-
<b>Total land</b>	90	2,165	885	-	-
Buildings	-	7,878	5,648	1,759	4,251
Building improvements	5,107	-	-	-	-
<b>Total buildings</b>	5,107	7,878	5,648	1,759	4,251
<b>Total property</b>	5,197	10,043	6,533	1,759	4,251
<b>Plant and equipment</b>					
Heritage plant and equipment	70	55	57	58	59
Plant, machinery and equipment	2,225	2,027	895	887	869
Fixtures, fittings and furniture	-	30	32	33	34
Computers and telecommunications	297	322	136	161	91
Library books	97	111	112	112	112
<b>Total plant and equipment</b>	2,689	2,545	1,234	1,251	1,165
<b>Infrastructure</b>					
Roads	14,001	9,121	9,466	8,042	8,916
Bridges	-	1,309	428	111	875
Footpaths and cycleways	532	467	546	423	481
Drainage	49	40	135	135	135
Recreational, leisure and community facilities	1,184	199	53	5,724	6,399
Waste management	470	527	432	3,362	-
Parks, open space and streetscapes	743	840	3,170	1,151	2,286
Aerodromes	30	80	54	55	1,131
Other infrastructure	732	1,090	1,619	288	294
<b>Total infrastructure</b>	17,741	13,673	15,903	19,291	20,518
<b>Total capital works expenditure</b>	25,627	26,261	23,669	22,302	25,933
<b>Represented by:</b>					
New asset expenditure	-	10,430	6,973	2,745	4,533
Asset renewal expenditure	25,627	14,823	14,173	16,606	15,418
Asset upgrade expenditure	-	1,008	2,522	2,950	5,983
<b>Total capital works</b>	25,627	26,261	23,669	22,302	25,933
<b>Funding sources represented by:</b>					
Grants	-	7,889	7,930	10,021	10,308
Contributions	-	531	675	25	25
Council Cash	-	17,841	15,065	12,255	14,215
Borrowings	-	-	-	-	1,385
<b>Total capital works expenditure</b>	-	26,261	23,669	22,302	25,933

### 3.6 Statement of Human Resources

	Forecast	Budget	Projections		
	Actual				
	2023/24	2024/25	2025/26	2026/27	2027/28
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Staff expenditure</b>					
Employee costs - operating	21,482	<b>23,778</b>	24,135	24,497	24,864
Employee costs - capital	1,433	<b>1,071</b>	1,087	1,103	1,120
<b>Total staff expenditure</b>	<b>22,915</b>	<b>24,849</b>	<b>25,222</b>	<b>25,600</b>	<b>25,984</b>
	FTE	FTE	FTE	FTE	FTE
<b>Staff numbers</b>					
Employees	211.3	<b>222.5</b>	222.5	222.5	222.5
<b>Total staff numbers</b>	<b>211.3</b>	<b>222.5</b>	<b>222.5</b>	<b>222.5</b>	<b>222.5</b>

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

Department	Budget 2024/25 \$'000	Comprises		
		Permanent		Casual \$'000
		Full Time \$'000	Part time \$'000	
Communities and Place	<b>6,871</b>	3,413	3,262	196
Corporate Services	<b>5,564</b>	3,602	1,962	-
Infrastructure Services	<b>11,343</b>	10,869	474	-
<b>Total permanent staff expenditure</b>	<b>23,778</b>	<b>17,884</b>	<b>5,698</b>	<b>196</b>
Capitalised labour costs	<b>1,071</b>			
<b>Total expenditure</b>	<b>24,849</b>			

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

Department	Budget 2024/25	Comprises		
		Permanent		Casual
		Full Time	Part time	
Communities and Place	<b>55.6</b>	27.0	26.4	2.2
Corporate Services	<b>44.8</b>	29.0	15.8	-
Infrastructure Services	<b>122.1</b>	117.0	5.1	-
<b>Total staff</b>	<b>222.5</b>	<b>173.0</b>	<b>47.3</b>	<b>2.2</b>

Statement of Planned Human Resources Expenditure

	2024/25	2025/26	2026/27	2027/28
	\$'000	\$'000	\$'000	\$'000
<b>Communities and Place</b>				
Permanent - Full time				
Women	2,499	2,536	2,575	2,613
Men	875	888	901	915
Permanent - Part time				
Women	2,538	2,576	2,615	2,654
Men	763	774	786	798
<b>Total Communities and Place</b>	<b>6,675</b>	<b>6,775</b>	<b>6,877</b>	<b>6,980</b>
<b>Corporate Services</b>				
Permanent - Full time				
Women	1,863	1,891	1,919	1,948
Men	1,739	1,765	1,792	1,818
Permanent - Part time				
Women	1,515	1,538	1,561	1,584
Men	447	454	461	467
<b>Total Corporate Services</b>	<b>5,564</b>	<b>5,647</b>	<b>5,732</b>	<b>5,818</b>
<b>Infrastructure Services</b>				
Permanent - Full time				
Women	1,116	1,133	1,150	1,167
Men	9,710	9,856	10,003	10,154
Permanent - Part time				
Women	233	236	240	244
Men	284	288	293	297
<b>Total Infrastructure Services</b>	<b>11,343</b>	<b>11,513</b>	<b>11,686</b>	<b>11,861</b>
<b>Casuals, temporary and other expenditure</b>	<b>196</b>	<b>199</b>	<b>202</b>	<b>205</b>
<b>Capitalised labour costs</b>	<b>1,071</b>	<b>1,087</b>	<b>1,103</b>	<b>1,120</b>
<b>Total staff expenditure</b>	<b>23,778</b>	<b>24,135</b>	<b>24,497</b>	<b>24,864</b>

	2024/25	2025/26	2026/27	2027/28
	FTE	FTE	FTE	FTE
<b>Communities and Place</b>				
Permanent - Full time				
Women	20.0	20.0	20.0	20.0
Men	7.0	7.0	7.0	7.0
Permanent - Part time				
Women	20.3	20.3	20.3	20.3
Men	6.1	6.1	6.1	6.1
<b>Total Communities and Place</b>	<b>53.4</b>	<b>53.4</b>	<b>53.4</b>	<b>53.4</b>
<b>Corporate Services</b>				
Permanent - Full time				
Women	15.0	15.0	15.0	15.0
Men	14.0	14.0	14.0	14.0
Permanent - Part time				
Women	12.2	12.2	12.2	12.2
Men	3.6	3.6	3.6	3.6
<b>Total Corporate Services</b>	<b>44.8</b>	<b>44.8</b>	<b>44.8</b>	<b>44.8</b>
<b>Infrastructure Services</b>				
Permanent - Full time				
Women	11.0	11.0	11.0	11.0
Men	95.7	95.7	95.7	95.7
Permanent - Part time				
Women	2.3	2.3	2.3	2.3
Men	2.8	2.8	2.8	2.8
<b>Total Infrastructure Services</b>	<b>111.8</b>	<b>111.8</b>	<b>111.8</b>	<b>111.8</b>
<b>Casuals and temporary staff</b>	<b>2.2</b>	<b>2.2</b>	<b>2.2</b>	<b>2.2</b>
<b>Capitalised labour</b>	<b>10.3</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Total staff numbers</b>	<b>212.2</b>	<b>212.2</b>	<b>212.2</b>	<b>212.2</b>

4. Notes to the financial statements

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

**4.1 Comprehensive Income Statement**

**4.1.1 Rates and charges**

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

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

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

**4.1.1(a) Reconciliation of Rates**

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

	2023/24 Budget \$'000	2023/24 Forecast \$'000	2024/25 Budget \$'000	Change Budget to Forecast \$'000	Change Budget to Forecast %
General Rates*	25,141	25,351	<b>26,106</b>	754	2.97%
Municipal Charge*	2,292	2,302	<b>2,302</b>	0	0.00%
Service Rates/Charges	4,664	4,669	<b>4,958</b>	289	6.19%
Supplementary rates & Rates Adjustments	220	-	-	0	
Interest on Rates & Charges	40	40	<b>20</b>	(20)	(50.00%)
Revenue in lieu of Rates	280	280	<b>301</b>	21	7.50%
<b>Total Rates and Charges</b>	<b>32,636</b>	<b>32,652</b>	<b>33,687</b>	<b>1,323</b>	<b>3.12%</b>

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

**4.1.1(b) Rate in the dollar**

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

	2023/24 Budget Cents/\$CIV	2024/25 Budget Cents/\$CIV	Change %
General Rate for rateable Residential Properties	0.004058	<b>0.0038040</b>	-6.30%
General Rate for rateable Commercial Properties	0.003855	<b>0.0038040</b>	-1.30%
General Rate for rateable Industrial Properties	0.004058	<b>0.0038040</b>	-6.30%
General Rate for rateable Culture & Recreational Land	0.002029	<b>0.0019020</b>	-6.30%
General Rate for rateable Farm Properties	0.002029	<b>0.0019020</b>	-6.30%

**4.1.1(c) Total Rate Revenue from General Rates**

The estimated total amount to be raised by general rates in relation to each type or class of land, and the estimated total amount to be raised by general rates, compared with the previous financial year:

	2023/24 Budget \$'000	2023/24 Forecast \$'000	2024/25 Budget \$'000	Change Budget to Forecast \$'000	Change Budget to Forecast %
Residential Properties	14,979	15,142	<b>14,551</b>	(591)	(3.90%)
Commercial Properties	1,558	1,570	<b>1,653</b>	83	5.20%
Industrial Properties	1,046	1,081	<b>1,104</b>	23	2.10%
Culture & Recreational Land	16	16	<b>15</b>	(1)	(6.25%)
Farm Properties	7,542	7,542	<b>8,783</b>	1,241	16.45%
<b>Total amount raised by General Rates</b>	<b>25,141</b>	<b>25,351</b>	<b>26,106</b>	<b>755</b>	<b>2.98%</b>

**4.1.1(d) Assessment numbers**

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

	2023/24 Budget Number	2023/24 Forecast Number	2024/25 Budget Number	Change Budget to Budget
Residential Properties	9,590	9,662	<b>9,624</b>	34
Commercial Properties	520	518	<b>518</b>	(2)
Industrial Properties	447	458	<b>458</b>	11
Culture & Recreational Land (50% Rate)	3	3	<b>3</b>	-
Farm Properties	2,196	2,205	<b>2,203</b>	7
<b>Total number of rateable assessments</b>	<b>12,756</b>	<b>12,846</b>	<b>12,806</b>	<b>50</b>
<i>Culture &amp; Recreational Land (0% Rate)</i>	60	58	<b>58</b>	(2)

**4.1.1(e) Basis of valuation**

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

**4.1.1(f) Valuation by Type**

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

	2023/24 Budget \$'000	2023/24 Forecast \$'000	2024/25 Budget \$'000	Change Budget to Budget \$'000	Change Budget to Budget %
Residential Properties	3,691,249	3,731,506	<b>3,825,310</b>	134,601	3.63%
Commercial Properties	404,069	407,308	<b>434,576</b>	30,507	7.55%
Industrial Properties	257,842	266,394	<b>290,149</b>	32,307	12.53%
Culture & Recreational Land (50% Rate)	7,779	7,829	<b>8,143</b>	364	4.68%
Farm Properties	3,717,003	3,717,266	<b>4,607,646</b>	890,643	23.96%
<b>Total value of land</b>	<b>8,104,400</b>	<b>8,130,303</b>	<b>9,165,823</b>	<b>1,061,423</b>	<b>13.10%</b>
<i>Culture &amp; Recreational Land (0% Rate)</i>	26,458	26,339	<b>27,349</b>	891	3.37%

**4.1.1(g) Municipal Charge per assessment**

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

	2023/24 Budget \$	2024/25 Budget \$	Change \$	Change %
Municipal Charge	200	<b>200</b>	0	0.00%

**4.1.1(h) Total revenue from Municipal Charge**

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

	2023/24 Budget \$'000	2023/24 Forecast \$'000	2024/25 Budget \$'000	Change Budget to Budget \$'000	Change Budget to Budget %
Municipal Charge	2,292	2,302	<b>2,302</b>	10	0.44%



**4.1.1(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.

	2023/24 Budget \$	2024/25 Budget \$	Change \$	Change %
Urban Bin Service	497	<b>527</b>	30	6.0%
Rural Bin Service	348	<b>367</b>	19	5.5%
Commercial Bin Service	480	<b>509</b>	29	6.0%

**4.1.1(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.

	2023/24 Budget \$'000	2023/24 Forecast \$'000	2024/25 Budget \$'000	Change Budget to Forecast \$'000	Change Budget to Forecast %
Urban Bin Service	4,021	3,958	<b>4,197</b>	239	6.04%
Rural Bin Service	522	466	<b>491</b>	25	5.36%
Commercial & Additional Bin Services	120	245	<b>268</b>	23	9.39%
<b>Total Service Rates/Charges</b>	<b>4,664</b>	<b>4,669</b>	<b>4,956</b>	<b>287</b>	<b>6.15%</b>

**4.1.1(k) Rates & Charges - Summary**

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

	2023/24 Budget \$'000	2023/24 Forecast \$'000	2024/25 Budget \$'000	Change Budget to Forecast \$'000	Change Budget to Forecast %
General Rates*	25,141	25,352	26,106	754	2.98%
Municipal Charge*	2,292	2,302	2,302	0	0.00%
<b>Total Rates and Municipal Charges*</b>	<b>27,433</b>	<b>27,654</b>	<b>28,408</b>	<b>754</b>	<b>2.73%</b>
Waste Management Charge	4,664	4,669	4,958	<b>289</b>	6.19%
<b>Total Rates and Charges</b>	<b>32,097</b>	<b>32,323</b>	<b>33,366</b>	<b>1,043</b>	<b>3.23%</b>

\*These items are subject to the rate cap established under the FGRS – 2.75% for 2024/25 financial year.

**4.1.1(l) Fair Go Rates System Compliance**

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

	2023/24 Budget \$	2024/25 Budget \$
Total Rates & Municipal Charge	27,432,882	<b>28,408,381</b>
Number of Rateable Properties	12,816	<b>12,806</b>
Base Average Rate	\$2,140.52	<b>\$2,218.36</b>
Maximum Rate Increase (Set by State Government)	3.50%	<b>2.75%</b>
Capped Average Rate	\$2,140.53	<b>\$2,218.84</b>
Maximum General Rates and Municipal Charges Revenue	27,433,014	<b>28,414,142</b>
Budgeted General Rates and Municipal Charges Revenue	27,432,882	<b>28,408,381</b>
Budgeted Supplementary Rates	220,000	<b>0</b>
Budgeted Total Rates and Municipal Charges	27,652,882	<b>28,408,381</b>

**4.1.1(m) Significant changes**

There are no known significant changes which may affect the estimated amounts to be raised by rates and charges. However, the total amount to be raised by rates and charges may be affected by:

- The making of supplementary valuations
- 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.

**4.1.1(n) Differential rates**

*Differential Rates to be levied*

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

- A general rate of 0.38040% (0.003804 cents in the dollar of CIV) for all rateable residential properties.
- A general rate of 0.38040% (0.003804 cents in the dollar of CIV) for all rateable commercial properties.
- A general rate of 0.38040% (0.003804 cents in the dollar of CIV) for all rateable industrial properties.
- A general rate of 0.19020% (0.001902 cents in the dollar of CIV) for all rateable farm properties.
- A general rate of 0.19020% (0.001902 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.

*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.

The money raised by the differential rate will be applied to the items of expenditure described in the Budget by Council.

The level of the rate for land in this category is considered to provide for an appropriate contribution to Council's budgeted expenditure, having regard to the characteristics of the land.

The geographic location of the land within this differential rate is wherever it is located within the municipal district.

The use of the land within this differential rate, in the case of improved land, is any use of land.

#### *Farm Land*

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

- Not less than 2 hectares in area
- That is used primarily for agricultural purposes
- That is used by a business that has significant and substantial commercial purpose or character

The Revenue & Rating Plan update for 2024-25 includes further requirements for these properties to be eligible for the farm differential that includes the following requirements:

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

The objective of this differential rate is to ensure that all rateable land makes an equitable financial contribution to the cost of carrying out the functions of Council, including (but not limited to) the:

- Construction and maintenance of infrastructure assets
- Development and provision of health and community services
- Provision of general support services.

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

The money raised by the differential rate will be applied to the items of expenditure described in the Budget by Council.

The level of the rate for land in this category is considered to provide for an appropriate contribution to Council's budgeted expenditure, having regard to the characteristics of the land.

The geographic location of the land within this differential rate is wherever it is located within the municipal district.

The use of the land within this differential rate, in the case of improved land, is any use of land.

#### *Commercial Land*

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

The objective of this differential rate is to ensure that all rateable land makes an equitable financial contribution to the cost of carrying out the functions of Council, including (but not limited to) the:

- Construction and maintenance of infrastructure assets
- Development and provision of health and community services
- Provision of general support services.

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

The money raised by the differential rate will be applied to the items of expenditure described in the Budget by Council.

The level of the rate for land in this category is considered to provide for an appropriate contribution to Council's budgeted expenditure, having regard to the characteristics of the land.

The geographic location of the land within this differential rate is wherever it is located within the municipal district.

The use of the land within this differential rate, in the case of improved land, is any use of land.

#### *Industrial Land*

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

The objective of this differential rate is to ensure that all rateable land makes an equitable financial contribution to the cost of carrying out the functions of Council, including (but not limited to) the:

- Construction and maintenance of infrastructure assets
- Development and provision of health and community services
- Provision of general support services.

The differential rate is provided in recognition of the changes to relative property values and reliance on the level of economic activity of the farming sector. The types and classes of rateable land within this differential rate are those having the relevant characteristics described above.

The money raised by the differential rate will be applied to the items of expenditure described in the Budget by Council.

The level of the rate for land in this category is considered to provide for an appropriate contribution to Council's budgeted expenditure, having regard to the characteristics of the land.

The geographic location of the land within this differential rate is wherever it is located within the municipal district.

The use of the land within this differential rate, in the case of improved land, is any use of land.

#### *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, a 50% concession for those organisations that have significant revenue raising capacity and a 100% concession for those with limited revenue raising capacity.

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

#### 4.1.2 Statutory fees and fines

	2023/24 Forecast \$'000	2024/25 Budget \$'000	Change \$	Change %
Infringements & Costs	370	299	(71)	(19%)
Issue of Certificates	28	28	-	-
Local Laws – Permits & Licences	348	360	12	3%
Town Planning	191	196	5	3%
Health & Wellbeing Registrations	143	143	-	-
Other	58	10	(48)	(83%)
<b>Total Statutory Fees &amp; Fines</b>	<b>1,138</b>	<b>1,036</b>	<b>(102)</b>	<b>(9%)</b>

Statutory fees remain consistent with the major variance being infringement and associated costs which were higher in 2023/24 than historical levels.

#### 4.1.3 User fees

	2023/24 Forecast \$'000	2024/25 Budget \$'000	Change \$	Change %
Administration Fees	89	65	(24)	(27%)
Animal Control	34	30	(4)	(11%)
Car Parking	173	180	7	4%
Building	125	172	47	38%
Performing Arts	1,256	1,105	(152)	(12%)
Livestock Operations	667	642	(25)	(4%)
Facilities Hire	69	69	-	-
Waste Management Services	3,307	3,406	90	3%
Other User Charges	301	417	115	38%
<b>Total User Fees &amp; Charges</b>	<b>6,031</b>	<b>6,086</b>	<b>55</b>	<b>1%</b>

Council continues to review its fees and charges annually and this year 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.

## 4.1.4 Grants

	2023/24 Forecast \$'000	2024/25 Budget \$'000	Change \$	Change %
<b>Source of Grants:</b>				
Commonwealth Funded Grants	6,035	15,692	9,658	160%
State Funded Grants	11,864	3,162	(8,701)	-73%
<b>Total Grants Received</b>	<b>17,898</b>	<b>18,855</b>	<b>956</b>	<b>5%</b>

	2023/24 Forecast \$'000	2024/25 Budget \$'000	Change \$	Change %
<b>Type of Grants:</b>				
Operating Grants	4,513	10,966	6,453	143%
Capital Grants	13,386	7,889	(5,497)	-41%
<b>Total Grants Received</b>	<b>17,898</b>	<b>18,855</b>	<b>956</b>	<b>5%</b>

Operating Grants	2023/24 Forecast \$'000	2024/25 Budget \$'000	Change \$	Change %
<b>Recurrent Commonwealth Grants:</b>				
Financial Assistance Grants	346	8,045	7,699	2222%
Environmental Health	9	9	0	0%
<b>Recurrent State Grants:</b>				
Community Services & Safety Management	4	30	26	650%
Creative Services	173	170	(3)	-2%
Emergency Management	240	240	0	0%
Immunisation	30	30	0	0%
Library	313	318	6	2%
Maternal & Child Health	748	672	(76)	-10%
School Crossing Supervision	61	62	2	2%
Sustainability	0	85	85	
Youth Services	69	96	28	40%
<b>Total Recurrent Grants</b>	<b>1,993</b>	<b>9,758</b>	<b>7,765</b>	<b>390%</b>
<b>Non-Recurrent State Grants</b>				
Council Transformation	2,112	882	(1,230)	-58%
Creative Services	80	85	5	6%
Early Years Education	1	0	(1)	-100%
Environmental Health	114	8	(107)	-93%
Investment Attraction & Growth Management	0	84	84	
Natural Resource Management	30	90	60	201%
Recreation & Open Space Planning	0	4	4	
Social Infrastructure Support	93	50	(43)	-46%
Waste Management	89	6	(83)	-94%
<b>Total Non-Recurrent Grants</b>	<b>2,519</b>	<b>1,208</b>	<b>(1,311)</b>	<b>-52%</b>
<b>Total Operating Grants</b>	<b>4,513</b>	<b>10,966</b>	<b>6,454</b>	<b>143%</b>

Capital Grants	2023/24 Forecast \$'000	2024/25 Budget \$'000	Change \$	Change %
<b>Recurrent Commonwealth Grants:</b>				
Roads to Recovery	1,428	1,500	72	5%
<b>Total Recurrent Grants</b>	<b>1,428</b>	<b>1,500</b>	<b>72</b>	<b>5%</b>
<b>Non-Recurrent Commonwealth Grants:</b>				
Local Roads & Community Infrastructure	1,673	2,252	579	35%
Heavy Vehicle Safety and Productivity Program	2,283	3,586	1,303	57%
Buildings	295	0	(295)	-100%
<b>Non-Recurrent State Grants</b>				
Bridges	0	157	157	
Buildings	2,271	370	(1,901)	-84%
Footpaths Walking Trails and Paths	11	11	0	0%
Lending Materials	0	12	12	
Parks Open Spaces & Streetscapes	112	0	(112)	-100%
Recreation Leisure & Community Facilities	18	0	(18)	-100%
Roads	4,899	0	(4,899)	-100%
Waste Management	396	0	(396)	-100%
Other Infrastructure	0	0	0	
<b>Total Non-Recurrent Grants</b>	<b>7,707</b>	<b>550</b>	<b>(7,156)</b>	<b>-93%</b>
<b>Total Capital Grants</b>	<b>13,386</b>	<b>7,889</b>	<b>(5,497)</b>	<b>-41%</b>

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 increase by \$6.453M compared to the 2023/24 forecast. This is predominately due the timing of financial assistance grants from the Commonwealth Government who have been prepaying either all or a significant percentage of this revenue in the prior year.

Capital grants include monies from State and Commonwealth government sources which contributes 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 is in the final year of provided capital works under the Local Roads and Community Infrastructure Program.

The Roads to Recovery program has been programmed at similar levels to past years, however the latest funding announcement will see significantly more funds in the following 4 years to Council.

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 2024/25 financial year.

**4.1.5 Contributions**

	2023/24 Forecast \$'000	2024/25 Budget \$'000	Change \$	Change %
Monetary	245	586	341	239%
Non-Monetary	25	25	-	-
<b>Total Contributions</b>	<b>270</b>	<b>611</b>	<b>341</b>	<b>239%</b>

Monetary contributions represent funds received from community groups to contribute toward specific projects. 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.

**4.1.6 Other income**

	2023/24 Forecast \$'000	2024/25 Budget \$'000	Change \$	Change %
Interest	953	900	(53)	(6%)
Rental & Lease Income	615	711	96	16%
Vicroads Maintenance	870	898	28	3%
Insurance Reimbursements	339	1,610	1,271	375%
Other	199	158	(41)	(21%)
<b>Total Other Income</b>	<b>2,976</b>	<b>4,277</b>	<b>1,301</b>	<b>44%</b>

Council maintains significant cash balances to support operations and cash back reserve funds. This allows for substantial interest revenue.

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

Council earns substantial income through rentals and leases. Under Section 115 of the Local Government Act 2020, Council is required to declare any lease in the budget where the lease is for more than a year and has a value of over \$100,000 per year. Council has one such lease for the occupation of the Kalkee Road Children’s and Community Hub, Kalkee Road, Horsham. This lease was not finalised at the time of budget preparation, however discloses the following:

Council intends to enter a lease with a commercial child care operator for part of the above premises on the following terms –

- Term – 3 years commencing on 5 August 2024
- Further terms - 2 further terms of 3 years each
- Rent – Subject to achieving full capacity, a maximum of \$218, 400 per annum plus GST, to be increased annually by 3%
- Outgoings – Tenant to be responsible for rates and outgoings in respect of the premises
- Permitted use – Provision of childcare services including 3-year-old and 4-year-old funded kindergarten programs.

Upon the lease being signed by both parties, Council will issue a media release identifying the tenant and advising the public as to how to apply for access to the service.



#### 4.1.7 Employee costs

	2023/24 Forecast \$'000	2024/25 Budget \$'000	Change \$	Change %
Wages & Salaries	18,296	20,461	2,165	12%
WorkCover	442	476	34	8%
Superannuation	2,310	2,379	69	3%
Other	433	462	28	7%
<b>Total Employee Costs</b>	<b>21,482</b>	<b>23,778</b>	<b>2,296</b>	<b>11%</b>

Employee costs are substantially higher due to the 2023/24 forecast taking consideration of a number of positions which have been vacant during the year. The 2024/25 Budget assumes a fully occupied staffing structure.

#### 4.1.8 Materials and services

	2023/24 Forecast \$'000	2024/25 Budget \$'000	Change \$	Change %
Administration	486	450	(36)	(7%)
Audit & Legal	216	172	(44)	(21%)
Communications & Technology	2,325	2,170	(155)	(7%)
Contract Cleaning	468	394	(74)	(16%)
Consumables	1,446	1,422	(24)	(2%)
Contractors & Service Agreements	5,130	5,447	316	6%
Creative Services	1,086	941	(145)	(13%)
Donations	384	443	58	15%
External Plant Hire	81	199	118	146%
Agency Staff – Temporary	821	527	(294)	(36%)
Insurances	822	991	168	20%
Maintenance & Operations	3,438	4,104	666	19%
Utilities, Rates & Property Taxes	1,239	1,243	5	-
Waste Disposal & Management	3,437	4,090	653	19%
<b>Total Materials &amp; Services</b>	<b>21,380</b>	<b>22,592</b>	<b>1,212</b>	<b>6%</b>

#### 4.1.9 Depreciation

	2023/24 Forecast \$'000	2024/25 Budget \$'000	Change \$	Change %
Property	1,348	1,348	-	0%
Plant & Equipment	1,611	1,611	2	0%
Infrastructure	12,758	12,758	-	0%
<b>Total Depreciation</b>	<b>15,717</b>	<b>15,719</b>	<b>2</b>	<b>0%</b>

#### 4.1.10 Amortisation - Intangible Assets

	2023/24 Forecast \$'000	2024/25 Budget \$'000	Change \$	Change %
Intangible Assets – Landfill	330	330	-	0%
<b>Total Amortisation – Intangible Assets</b>	<b>330</b>	<b>330</b>	<b>-</b>	<b>0%</b>

#### 4.1.11 Amortisation - Right of use Assets

	2023/24 Forecast \$'000	2024/25 Budget \$'000	Change \$	Change %
Right of Use Assets - Landfill	55	55	-	0%
<b>Total Amortisation – Right of Use Assets</b>	<b>55</b>	<b>55</b>	<b>-</b>	<b>0%</b>

#### 4.1.12 Other expenses

	2023/24 Forecast \$'000	2024/25 Budget \$'000	Change \$	Change %
Audit – External	60	55	(5)	(8%)
Audit – Internal	25	25	-	-
Bad & Doubtful Debts	66	41	(25)	(38%)
<b>Councillors Allowances</b>	<b>308</b>	<b>316</b>	<b>8</b>	<b>2%</b>
<b>Total Other Expenses</b>	<b>459</b>	<b>437</b>	<b>(22)</b>	<b>(5%)</b>

## 4.2 Balance Sheet

### 4.2.1 Assets

#### 4.2.1(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.

#### 4.2.1 (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 balance will vary significantly from year to year.

### 4.2.2 Liabilities

#### 4.2.2 (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 predicated to remain steady.

### 4.2.3 Borrowings

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

	Forecast 2023/24	Budget 2024/25	Projection 2025/26	2026/27	2027/28
Amount borrowed as at 30 June of the Prior Year	4,305	4,305	4,305	-	-
Amount proposed to be borrowed	-	-	-	-	1,385
Amount projected to be redeemed	-	-	(4,305)	-	(18)
<b>Amount of borrowings as at 30 June</b>	<b>4,305</b>	<b>4,305</b>	-	-	<b>1,367</b>

Council is not proposing to borrow any funds in 2024/25.

Council also maintains an internal loan reserve which utilises reserve cash holdings and removes the need to seek external funding.

4.2.4 Leases by Category

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

	2023/24 Forecast \$'000	2024/25 Budget \$'000
<b>Right of Use Assets</b>		
Property	219	164
<b>Total Right of Use Assets</b>	<b>219</b>	<b>164</b>
<b>Lease Liabilities</b>		
<b>Current Lease Liabilities</b>		
Land & Buildings	55	55
<b>Total Current Lease Liabilities</b>	<b>55</b>	<b>55</b>
<b>Non Current Lease Liabilities</b>		
Land & Buildings	236	236
<b>Total Non Current Lease Liabilities</b>	<b>236</b>	<b>236</b>
<b>Total Lease Liabilities</b>	<b>291</b>	<b>291</b>

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 5%.

## 4.3 Statement of changes in Equity

### 4.3.1 Discretionary Reserves

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

	2023/24 Estimated Closing Balance \$'000	2024/25 Estimated Closing Balance \$'000
<b>CBD Development Reserve</b>		
For the Development of Horsham CBD and surrounds	1,186	927
<b>Plant Replacement Reserve</b>		
Funds Council's purchases of replacement plant and equipment.	691	227
<b>Waste Management Reserve</b>		
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.	3,189	2,991
<b>Major Capital Projects Reserve</b>		
This reserve is for major strategic projects, including the Livestock Exchange	5,272	3,835
<b>Open Spaces Reserve</b>		
This reserve is mainly used for Developer Contributions	451	456
<b>Small Projects Reserve</b>		
This reserve is for sustainability projects, (such as solar and zero carbon) Information Technology and other initiatives.	1,976	1,378
<b>Industrial Reserve</b>		
The reserve is for industrial land and building development including their associated costs.	3,698	2,117
<b>Loan Fund Reserves</b>		
The reserve is set aside for interest only loans, so the initial loan amount can be paid back on the due date.	3,810	4,405
<b>Internal Loan Borrowings Reserve</b>		
This reserve funds borrowings, by using the cash and cash equivalent's balance available, instead of accessing external loans.	(1,727)	(1,537)
<b>Total Reserve Funds</b>	<b>18,545</b>	<b>14,800</b>

#### 4.4 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 2024-25 year with a cash balance in excess of \$27m with almost \$15m of this set aside in discretionary reserves for future works.

	2023/24 Forecast \$'000	2024/25 Budget \$'000
<b>Cash Flows From Operations</b>		
Income	60,968	64,552
Expenses	(43,321)	(46,807)
<b>Net Cash From Operations</b>	<b>17,647</b>	<b>17,745</b>
<b>Cash Flows from Investing Activities</b>		
Income	1,088	2,864
Expenses	(25,627)	(26,216)
<b>Net Cash from Investing</b>	<b>(24,539)</b>	<b>(23,352)</b>
<b>Cash flows from Financing</b>		
Expenses	(171)	(171)
<b>Net Cash from Financing</b>	<b>(171)</b>	<b>(171)</b>
<b>Total Cash Used Operations</b>	<b>(7,063)</b>	<b>(5,778)</b>
<b>Opening Cash</b>	<b>39,853</b>	<b>32,790</b>
<b>Closing Cash</b>	<b>32,790</b>	<b>27,012</b>

## 4.5 Capital works program

This section presents a listing of the capital works projects that will be undertaken for the 2024-25 year, classified by expenditure type and funding source.

Whilst Council has prepared a detailed capital works program for the 4 years commencing 2024-25 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.

### 4.5.1 Summary

	2023/24 Forecast \$'000	2024/25 Budget \$'000	Change \$	Change %
Property	5,197	10,043	4,846	93%
Plant & Equipment	2,689	2,545	(144)	(5%)
Infrastructure	17,741	13,673	(4,068)	(23%)
<b>Total</b>	<b>25,627</b>	<b>26,261</b>	<b>634</b>	<b>3%</b>

### 4.5.2 Asset Expenditure Type

	Project Cost \$'000	New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000
Property	10,043	7,819	1,655	569	-
Plant & Equipment	2,545	568	1,953	24	-
Infrastructure	13,673	2,043	11,215	416	-
<b>Total</b>	<b>26,261</b>	<b>10,430</b>	<b>14,823</b>	<b>1,008</b>	<b>-</b>

### 4.5.3 Asset Expenditure Funding Sources

	Project Cost \$'000	Grants \$'000	Contributions \$'000	Council Cash \$'000	Borrowing \$'000
Property	10,043	1,799	130	8,115	-
Plant & Equipment	2,545	12	25	2,508	-
Infrastructure	13,673	6,078	377	7,218	-
<b>Total</b>	<b>26,261</b>	<b>7,889</b>	<b>531</b>	<b>17,841</b>	<b>-</b>

4.5.4 Capital Works - Detailed 2024-25 Budget

Project Name	Project Expenditure		Source of Funding					Expenditure Type			Confirmed Funding
	Ongoing Project	New Project	Grants	Contributions	Sales	Reserves	Working Capital	New \$	Renew \$	Upgrade \$	
<b>Property</b>											
<b>Land</b>											
Land Acquisition & Sales - Other	150,000						(150,000)	150,000			
Industrial Estate Land Sales	15,000				(425,000)		410,000	15,000			
Land Acquisition & Sales - Special Purpose		2,000,000			(2,000,000)			2,000,000			
	<b>165,000</b>	<b>2,000,000</b>			<b>(2,425,000)</b>		<b>260,000</b>	<b>2,165,000</b>			
	<b>2,165,000</b>										
<b>Buildings</b>											
City Oval Netball Court Clubrooms	2,700,000		(1,508,396)				(1,191,604)	2,700,000			LRCI
Annual Allocation - Building Renewal Program	588,636						(588,636)		588,636		
Depot Relocation Detailed Planning	492,102					(492,102)		492,102			
Visitor Services Building Works	154,000						(154,000)		154,000		
Telangatuk Public Conveniences Upgrade	50,000						(50,000)		40,000	10,000	
Aquatic Centre Miscellaneous Provision	15,000						(15,000)		15,000		
Solar for The Station	12,000					(12,000)		12,000			
Town Hall - Piano relocation	10,000						(10,000)		8,000	2,000	
Depot Relocation Site Purchase		1,800,000				(1,800,000)		1,800,000			
Depot Relocation Incl Furniture, Demolition etc (excludes Land Purchase)		1,000,000				(100,000)	(900,000)	330,000	340,000	330,000	
WPAC Wesley Major Refurbishment		600,000	(250,000)	(126,000)			(224,000)		480,000	120,000	
City to River Riverfront Container Kiosk		170,000					(85,000)	170,000			
Wimmera Regional Sports Stadium Planning & Design		150,000					(150,000)	150,000			
Aquatic Centre Hearing Loop and PA Upgrade Main Hall		37,000	(37,000)						29,600	7,400	
Quantong Community Centre Flooring Upgrade		31,233	(3,116)				(28,117)			31,233	RDV
Natimuk Hall Upgrade		27,364					(27,364)			27,364	RDV
Laharum Oval Community Facility Kitchen Upgrade		22,727					(22,727)			22,727	RDV
Laharum Hall Upgrade		17,932					(14,346)			17,932	RDV
	<b>4,021,738</b>	<b>3,856,256</b>	<b>(1,798,512)</b>	<b>(129,586)</b>			<b>(2,713,102)</b>	<b>5,654,102</b>	<b>1,655,236</b>	<b>568,656</b>	
	<b>7,877,994</b>										
<b>Total Property</b>	<b>4,186,738</b>	<b>5,856,256</b>	<b>(1,798,512)</b>	<b>(129,586)</b>	<b>(2,425,000)</b>	<b>(2,713,102)</b>	<b>(2,976,794)</b>	<b>7,819,102</b>	<b>1,655,236</b>	<b>568,656</b>	
	<b>10,042,994</b>										



Project Name	Project Expenditure		Source of Funding					Expenditure Type			Confirmed Funding
	Ongoing Project	New Project	Grants	Contributions	Sales	Reserves	Working Capital	New \$	Renew \$	Upgrade \$	
<b>Plant &amp; Equipment</b>											
<b>Artworks &amp; Civic Art</b>											
Art Gallery Trust Purchased Artworks	25,000			(25,000)				25,000			
Public Art	30,000						(30,000)	30,000			
	<b>55,000</b>			<b>(25,000)</b>			<b>(30,000)</b>	<b>55,000</b>			
	<b>55,000</b>										
<b>Plant, Machinery &amp; Equipment</b>											
Purchases from Annual Replacement Program	2,027,296			(438,563)		(1,588,733)		460,703	1,566,593		
	<b>2,027,296</b>			<b>(438,563)</b>		<b>(1,588,733)</b>		<b>460,703</b>	<b>1,566,593</b>		
	<b>2,027,296</b>										
<b>Fixtures, Fittings &amp; Furniture</b>											
Town Hall Renewal of Assets (Lighting, Sound Desk & Equip etc) Excl Build Rds Drain Car Parks		30,000				(30,000)			30,000		
		<b>30,000</b>				<b>(30,000)</b>			<b>30,000</b>		
	<b>30,000</b>										
<b>Computers &amp; Telecommunications</b>											
IT Hardware Replacement - Capital Purchases >\$1000	100,000					(100,000)			100,000		
Council WAN and LAN Infrastructure Upgrade	50,000						(50,000)		50,000		
CCTV Hardware (Public)	50,000					(50,000)		50,000			
Library IT Replacements - Capital Purchases >\$1000	38,000						(38,000)		38,000		
Replacement/Upgrade IT Back Up Infrastructure	30,000						(30,000)		30,000		
Digital Devices Rollout Infra Team	20,000						(20,000)			20,000	
UPS Upgrades - Capital Purchases >\$1000	14,000					(14,000)			14,000		
IT Hardware Upgrades - Capital Purchases >\$1000	10,000					(10,000)			10,000		
Phone System Upgrade		10,000				(10,000)		2,000	4,000	4,000	
	<b>312,000</b>	<b>10,000</b>				<b>(184,000)</b>	<b>(138,000)</b>	<b>52,000</b>	<b>246,000</b>	<b>24,000</b>	
	<b>322,000</b>										
<b>Lending Materials</b>											
Wimmera Libraries Adult Lending Material Collection	98,725				(396)		(98,329)		98,725		
Wimmera Libraries Premiers Reading Challenge		12,000		(12,000)					12,000		
	<b>98,725</b>	<b>12,000</b>		<b>(12,000)</b>			<b>(98,329)</b>		<b>110,725</b>		
	<b>110,725</b>										
<b>Total Plant &amp; Equipment</b>	<b>2,493,021</b>	<b>52,000</b>	<b>(12,000)</b>	<b>(25,000)</b>	<b>(438,959)</b>	<b>(1,802,733)</b>	<b>(266,329)</b>	<b>567,703</b>	<b>1,953,318</b>	<b>24,000</b>	
	<b>2,545,021</b>										

Project Name	Project Expenditure		Source of Funding					Expenditure Type			Confirmed Funding
	Ongoing Project	New Project	Grants	Contributions	Sales	Reserves	Working Capital	New \$	Renew \$	Upgrade \$	
<b>Infrastructure</b>											
<b>Roads</b>											
Noradjuha-Toon East Road ID 1670	891,180		(670,785)				(220,395)		891,180		HVSP-P-A
Nth East Wonwondah Rd From Chge 0.720 - 1.950 Km from Henty Hwy	1,527,050		(660,747)				(866,303)		1,527,050		HVSP-P-A
Dim Minyip Road (Boundary Road) ID 559	992,700		(922,194)	(331,905)			261,399		992,700		HVSP-P-A
Polkemmet Rd from Chge 19.920 - 22.275 from Plowright	455,713		(559,618)				103,905		455,713		HVSP-P-A
Alexander Avenue Reconstruction		376,500	(243,431)				(133,069)		376,500		LRCI
Mathoura Street Reconstruction		351,750	(351,750)						351,750		LRCI
Acacia Street Reconstruction		228,750	(228,750)						228,750		LRCI
Frederick St Hazel St To Edward St		350,000					(350,000)	350,000			
Burnt Creek Industrial Estate Dev Rds and Drainage	180,000						(180,000)	180,000			
Enterprise Estate Stage 1 Rds and Drainage	360,000						(360,000)	360,000			
Annual Allocation - Roads to Recovery Grant Funding 2024-2029 (R2R)			(1,500,000)								
Annual Allocation - Consultancy & Design Urban Road Construction	20,000						(20,000)		20,000		
Annual Allocation - Consultants Rural Roadworks	11,000						(11,000)		11,000		
Annual Allocation - Disabled Car Parking Bay Additions	15,000						(15,000)		15,000		
Annual Allocation - Gravelled Roads Renewal (Resheet)	1,000,000						(1,000,000)		1,000,000		
Annual Allocation - Heavy Patching Rural	505,235						(505,235)		505,235		
Annual Allocation - Rural Local Rds Final Seals	93,000						(93,000)		93,000		
Annual Allocation - Rural Minor Seal Extensions New	10,000						(10,000)		10,000		
Annual Allocation - Rural Renewal Sealed Roads (excluding Shoulder Resheet)	600,000						(600,000)		600,000		
Annual Allocation - Rural Road Shoulder Resheet	310,000						(310,000)		310,000		
Annual Allocation - Rural Roads Vegetation Clearance	30,000						(30,000)		30,000		
Annual Allocation - Traffic Intersection Works Rural	15,000						(15,000)		15,000		
Annual Allocation - Traffic Intersection Works Urban	20,000						(20,000)		20,000		
Annual Allocation - Urban Minor Seal Extensions	10,000						(10,000)		10,000		
Annual Allocation - Urban Rds Donated Infra Project Management (Internal)	70,000						(70,000)		70,000		
Annual Allocation - Urban Rdworks Access Microsurfacing	427,000						(427,000)		427,000		
Annual Allocation - Urban Renewal Sealed Roads	227,000						(227,000)		227,000		
Annual Allocation - Urban Roadworks Final Seals	44,136						(44,136)		44,136		
	<b>7,814,014</b>	<b>1,307,000</b>	<b>(5,137,275)</b>	<b>(331,905)</b>			<b>(540,000)</b>	<b>(3,111,834)</b>	<b>890,000</b>	<b>8,231,014</b>	
	<b>9,121,014</b>										
<b>Bridges</b>											
Riverside Rd Alignment and Safety Upgrades (HVSP Round 8C)	595,000		(452,500)				(142,500)		595,000		HVSP-P-A
Gross Bridge Load Modelling and Retrofitting - Longerenong (HVSP Round 8C)		400,000	(320,000)				(80,000)		400,000		HVSP-P-A
Renewal of Bridge Assets Polkemmet Bridge		214,000	(107,000)				(107,000)		171,200	42,800	BRP
Annual Allocation - Renewal of Bridge Assets		100,000	(50,000)				(50,000)		100,000		
	<b>595,000</b>	<b>714,000</b>	<b>(929,500)</b>				<b>(379,500)</b>		<b>1,266,200</b>	<b>42,800</b>	
	<b>1,309,000</b>										
<b>Footpaths &amp; Cycleways</b>											
Footpath Renewal - Condition 4 Section	130,000						(130,000)		130,000		
Footpath Rehabilitation - Disability Strategy Upgrade Projects	52,500						(52,500)		42,000	10,500	
Bike Paths Sealing Works	50,000						(50,000)			50,000	
New Footpath Creation to Meet LoS		169,260					(169,260)	169,260			
Reactive Capital Works Footpaths Heavy Patching		43,000					(43,000)		43,000		
Analysis for Safety Treatments - Pedestrian/Cycling on Baillie St		22,660	(11,330)				(11,330)		11,330	11,330	
	<b>232,500</b>	<b>234,920</b>	<b>(11,330)</b>				<b>(456,090)</b>	<b>169,260</b>	<b>226,330</b>	<b>71,830</b>	
	<b>467,420</b>										
<b>Drainage</b>											
Headworks Drainage Developer Contributions	40,000			(40,000)			40,000	(40,000)		40,000	
	<b>40,000</b>			<b>(40,000)</b>			<b>40,000</b>	<b>(40,000)</b>		<b>40,000</b>	
	<b>40,000</b>										

Project Name	Project Expenditure		Source of Funding					Expenditure Type			Confirmed Funding
	Ongoing Project	New Project	Grants	Contributions	Sales	Reserves	Working Capital	New \$	Renew \$	Upgrade \$	
<b>Infrastructure</b>											
<b>Recreation, Leisure &amp; Community Facilities</b>											
Aquatic Centre Renewal of Assets (excluding buildings, roads, drainage, car parks)	50,000					(50,000)			50,000		
Sunnyside Precinct Detailed Design	45,000						(45,000)	45,000			
Haven Precinct Detailed Design Plan		53,500						53,500			
Aquatic Centre Water Play and Splash Park Planning/Design		50,000					(50,000)	50,000			
	<b>95,000</b>	<b>103,500</b>				<b>(50,000)</b>	<b>(148,500)</b>	<b>148,500</b>	<b>50,000</b>		
	<b>198,500</b>										
<b>Waste Management</b>											
Various Design Works for Landfill	47,210					(47,210)		47,210			
Transfer Station Upgrade at Kenny Road Including Hard Cover Areas to Facilitate Better Separation of Waste Streams		150,000				(150,000)		60,000		90,000	
Rehabilitation of closed landfills		100,000				(100,000)			100,000		
Dooen Landfill Cell 2 Capping Design and Design Audit		80,000				(80,000)		80,000			
Transfer Station Design and Build Leachate Pond		80,000				(80,000)		80,000			
Dooen Landfill Ladlows Cell 2B West Capping Design Audit		50,000				(50,000)		50,000			
Dooen Landfill Raise Temporary Bunding Cell 3A and Cell 2B		20,000				(20,000)				20,000	
	<b>47,210</b>	<b>480,000</b>				<b>(527,210)</b>		<b>317,210</b>	<b>100,000</b>	<b>110,000</b>	
	<b>527,210</b>										
<b>Parks, Open Space &amp; Streetscapes</b>											
City Oval New Playground	249,045						(249,045)	249,045			
Lukin Court Park Development	191,008					(191,008)				191,008	
Annual Allocation - Renewal Open Space Assets	100,000						(100,000)		100,000		
Wimmera River Pedestrian Footbridge LIGHTS Extension of Hamilton Street	100,000						(100,000)	100,000			
CBD Revitalisation Streetscape Inc Schematics and Drawings (CBD Res)	100,000						(100,000)		100,000		
Annual Allocation - Renewal Rural Open Space Assets	20,000						(20,000)		20,000		
Recreation & Open Space Developer Contributions	5,000			(5,000)	5,000		(5,000)		5,000		
City to River Activation Stge 1 Platforms / Nodes x 3 / Rock Beaching		50,000						50,000			
DDA Compliant Seats throughout CAD and Urban Areas Along Pedestrian Routes		25,000							25,000		
	<b>765,053</b>	<b>75,000</b>				<b>(186,008)</b>	<b>(649,045)</b>	<b>399,045</b>	<b>250,000</b>	<b>191,008</b>	
	<b>840,053</b>										
<b>Aerodromes</b>											
Aerodrome Renewal of Assets (excluding buildings, roads, drainage, car parks)		50,000				(50,000)			50,000		
Aerodrome Stormwater Detention and Retention System		30,000					(30,000)	30,000			
		<b>80,000</b>				<b>(50,000)</b>	<b>(30,000)</b>	<b>30,000</b>	<b>50,000</b>		
	<b>80,000</b>										
<b>Other Infrastructures</b>											
22-23 Council Flood Support Fund	400,000						(400,000)		400,000		
Annual Allocation - Renewal Kerb & Channel	140,960						(140,960)		140,960		
WAL Hub Entrance Landscaping	89,022					(89,022)		89,022			
WIFT Renewal of Assets Excl Build Rds Drain Car Parks	70,000					(70,000)			70,000		
Depot Fuel Tank Remediation		170,000				(170,000)			170,000		
Apex (Adventure) Island Eastern Boardwalk Crossing and Fishing Platform		170,000					(170,000)		170,000		
Livestock Exchange Renewal of Assets Excl Build Rds Drain Car Parks		50,000				(50,000)			50,000		
	<b>699,982</b>	<b>390,000</b>				<b>(379,022)</b>	<b>(710,960)</b>	<b>89,022</b>	<b>1,000,960</b>		
	<b>1,089,982</b>										
<b>Total Infrastructure</b>	<b>10,288,759</b>	<b>3,384,420</b>	<b>(6,078,105)</b>	<b>(376,905)</b>		<b>(1,692,240)</b>	<b>(5,525,929)</b>	<b>2,043,037</b>	<b>11,214,504</b>	<b>415,638</b>	
	<b>13,673,179</b>										

Summary	Project Expenditure		Source of Funding					Expenditure Type			Confirmed Funding
	Ongoing Project	New Project	Grants	Contributions	Sales	Reserves	Working Capital	New \$	Renew \$	Upgrade \$	
<b>Total Property</b>	4,186,738	5,856,256	(1,798,512)	(129,586)	(2,425,000)	(2,713,102)	(2,976,794)	7,819,102	1,655,236	568,656	
	10,042,994										
<b>Total Plant &amp; Equipment</b>	2,493,021	52,000	(12,000)	(25,000)	(438,959)	(1,802,733)	(266,329)	567,703	1,953,318	24,000	
	2,545,021										
<b>Total Infrastructure</b>	8,840,346	4,832,833	(6,078,105)	(376,905)		(1,692,240)	(5,525,929)	2,043,037	11,214,504	415,638	
	13,673,179										
<b>Total Capital Works</b>	15,520,105	10,741,089	(7,888,617)	(531,491)	(2,863,959)	(6,208,075)	(8,769,052)	10,429,842	14,823,058	1,008,294	
	26,261,194				(26,261,194)				26,261,194		

## 4.6 Summary of Planned Capital Works Expenditure

For the years ending 30 June 2026, 2027 & 2028

Row Labels	Expenditure by Year				Total	Sources of Funding - All Years						Expenditure Type		
	2024-25	2025-26	2026-27	2027-28		Sales	Contributions	Grants	Reserves	Loans	Working Capital	New	Renewal	Upgrade
<b>Land</b>														
Land Acquisition & Sales - Special Purpose	2,000,000				2,000,000	-2,000,000						2,000,000		
Land Acquisition & Sales - Other	150,000				150,000						-150,000	150,000		
Industrial Estate Land Sales	15,000				15,000	-5,560,000					5,545,000	15,000		
Railway Corridor - Main Land Purchase		535,000			535,000				-160,000		-375,000	535,000		
Railway Corridor - Palk Street Land Purchase		350,000			350,000						-350,000	350,000		
Sale of former depot site						-2,100,000					2,100,000			
	<b>2,165,000</b>	<b>885,000</b>			<b>3,050,000</b>	<b>-9,660,000</b>			<b>-160,000</b>		<b>6,770,000</b>	<b>3,050,000</b>		
<b>Buildings</b>														
City Oval Netball Court Clubrooms	2,700,000				2,700,000			-1,508,396			-1,191,604	2,700,000		
Depot Relocation Site Purchase	1,800,000				1,800,000				-1,800,000			1,800,000		
Depot Relocation Incl Furniture, Demolition etc (excludes Land Purchase)	1,000,000	2,500,000		1,500,000	5,000,000						-4,800,000	1,650,000	1,700,000	1,650,000
WPAC Wesley Major Refurbishment	600,000	1,400,000			2,000,000		-776,000	-1,000,000	-224,000				1,600,000	400,000
Annual Allocation - Building Renewal Program	588,636	607,526	498,657	639,528	2,334,346						-2,334,346		2,334,346	
Depot Relocation Detailed Planning	492,102				492,102				-492,102			492,102		
City to River Riverfront Container Kiosk	170,000				170,000				-85,000		-85,000	170,000		
Visitor Services Building Works	154,000				154,000						-154,000		154,000	
Wimmera Regional Sports Stadium Planning & Design	150,000		250,000		400,000						-400,000	400,000		
Telangatak Public Conveniences Upgrade	50,000				50,000						-50,000		40,000	10,000
Aquatic Centre Hearing Loop and PA Upgrade Main Hall	37,000				37,000			-37,000					29,600	7,400
Quantong Community Centre Flooring Upgrade	31,233				31,233			-3,116			-28,117			31,233
Natimuk Hall Upgrade	27,364				27,364						-27,364			27,364
Laharum Oval Community Facility Kitchen Upgrade	22,727				22,727						-22,727			22,727
Laharum Hall Upgrade	17,932				17,932		-3,586				-14,346			17,932
Aquatic Centre Miscellaneous Provision	15,000				15,000						-15,000		15,000	
Solar for The Station	12,000				12,000				-12,000			12,000		
Town Hall - Piano relocation	10,000				10,000						-10,000		8,000	2,000
Southbank - Major Mitchell - New public toilet		324,014			324,014						-324,014	324,014		
Town Hall External Doors Salto Locks & security upgrade		170,000			170,000						-170,000		170,000	
Public Toilets between Sunnyside & Sawyer Park		130,000			130,000						-130,000	130,000		
Town Hall Staff Room and Workstations PR 22-476		130,000			130,000						-130,000		104,000	26,000
Horsham Town Hall upgrade (buildings but excl lighting, sound desk and equip etc)		108,005			108,005						-108,005		54,002	54,002
Building External Project Design & Scoping		100,000	100,000	100,000	300,000						-300,000		300,000	
Sustainability Project Energy Saving Measures Zero Carbon		54,002	221,625	227,388	503,015			-12,500	-37,500		-453,015	503,015		
Horsham CAD - post depot relocation		50,000	450,000		500,000			-380,000			-120,000	150,000	150,000	200,000
Firebrace St Commercial Buildings Toilets upgrade		34,750			34,750						-34,750		17,375	17,375
Police Paddock Public Toilets Upgrade		18,955			18,955						-18,955		9,477	9,477
Hamilton/Menadue/Helipad Public Convenience Design		16,650			16,650						-16,650	16,650		
Green lake toilet block-top of boat ramp upgrade		4,212			4,212						-4,212		2,106	2,106
Quantong Toilets			175,000		175,000			-87,500			-87,500		140,000	35,000
Basketball Stadium Solar Panels			41,732		41,732						-41,732	41,732		
Horsham Cinema restoration works (internal)			22,163		22,163			-11,081			-11,081		22,163	

Row Labels	Expenditure by Year					Total	Sources of Funding - All Years						Expenditure Type						
	2024-25	2025-26	2026-27	2027-28	Sales		Contributions	Grants	Reserves	Loans	Working Capital	New	Renewal	Upgrade					
Cherrypool Public Toilets Upgrade				18,106	18,106														
Jubilee Hall Upgrade				35,472	35,472														
Bennett Road Kindergarten Upgrade				40,646	40,646														
Green Park Kindergarten Upgrade				40,646	40,646														
Natimuk Road Kindergarten Upgrade				40,646	40,646														
Tolondo Public Toilets Upgrade				102,324	102,324														
Jardwa Park - Arnott St upgrade				156,897	156,897														
Racecourse Reserve Pavillion - Bennett Road - Racecourse Reserve Pavillion Upgrade				161,843	161,843														
Taylor's Lake Hall Upgrade				186,969	186,969														
Basketball Stadium upgrade				295,604	295,604														
Apex Island - Regional playground - New public toilet				306,973	306,973														
Sunnyside - long term - access all times - New public toilet				397,928	397,928														
	<b>7,877,994</b>	<b>5,648,114</b>	<b>1,759,177</b>	<b>4,250,970</b>	<b>19,536,255</b>														
<b>Artworks and Civic Art</b>																			
Public Art	30,000	32,401	33,244	34,108	129,753														
Art Gallery Trust Purchased Artworks	25,000	25,000	25,000	25,000	100,000														
	<b>55,000</b>	<b>57,401</b>	<b>58,244</b>	<b>59,108</b>	<b>229,753</b>														
<b>Plant &amp; Equipment</b>																			
Plant Purchase & Sales General Admin	2,027,296	895,398	886,775	868,542	4,678,011														
	<b>2,027,296</b>	<b>895,398</b>	<b>886,775</b>	<b>868,542</b>	<b>4,678,011</b>														
<b>Fixtures, Fittings and Furniture</b>																			
Town Hall Renewal of Assets (Lighting, Sound Desk & Equip etc)	30,000	32,401	33,244	34,108	129,753														
	<b>30,000</b>	<b>32,401</b>	<b>33,244</b>	<b>34,108</b>	<b>129,753</b>														
<b>Computers and Telecommunications</b>																			
IT Hardware Replacement - Capital Purchases >\$1000	100,000	86,404	160,678	90,955	438,037														
CCTV Hardware (Public)	50,000	50,000			100,000														
Council WAN and LAN Infrastructure Upgrade	50,000				50,000														
Library IT Replacements - Capital Purchases >\$1000	38,000				38,000														
Replacement/Upgrade IT Back Up Infrastructure	30,000				30,000														
Digital Devices Rollout Infra Team	20,000				20,000														
UPS Upgrades - Capital Purchases >\$1000	14,000				14,000														
IT Hardware Upgrades - Capital Purchases >\$1000	10,000				10,000														
Phone System Upgrade	10,000				10,000														
	<b>322,000</b>	<b>136,404</b>	<b>160,678</b>	<b>90,955</b>	<b>710,037</b>														
<b>Lending Materials</b>																			
Wimmera Libraries Adult Lending Material Collection	98,725	100,000	100,000	100,000	398,725														
Wimmera Libraries Premiers Reading Challenge	12,000	12,000	12,000	12,000	48,000														
	<b>110,725</b>	<b>112,000</b>	<b>112,000</b>	<b>112,000</b>	<b>446,725</b>														

Row Labels	Expenditure by Year				Total	Sources of Funding - All Years						Expenditure Type		
	2024-25	2025-26	2026-27	2027-28		Sales	Contributions	Grants	Reserves	Loans	Working Capital	New	Renewal	Upgrade
<b>Roads</b>														
Annual Allocation - Roads to Recovery Grant Funding 2024-2029 (R2R)								-11,100,000			11,100,000			
Annual Allocation - Gravelled Roads Renewal (Resheet)	1,000,000	1,000,000	1,000,000	1,000,000	4,000,000						-4,000,000		4,000,000	
Annual Allocation - Rural Renewal Sealed Roads (excluding Shoulder Resheet)	600,000	1,180,732	1,211,431	1,242,928	4,235,090						-4,235,090		4,235,090	
Annual Allocation - Heavy Patching Rural	505,235	648,027	332,438	454,775	1,940,476						-1,940,476		1,940,476	
Annual Allocation - Urban Rdworks Access Microsurfacing	427,000				427,000						-427,000		427,000	
Annual Allocation - Rural Road Shoulder Resheet	310,000				310,000						-310,000		310,000	
Annual Allocation - Urban Renewal Sealed Roads	227,000				227,000						-227,000		227,000	
Annual Allocation - Rural Local Rds Final Seals	93,000	216,009	221,625	227,388	758,022						-758,022		758,022	
Annual Allocation - Urban Rds Donated Infra Project Management (Internal)	70,000				70,000						-70,000		70,000	
Annual Allocation - Urban Roadworks Final Seals	44,136	108,005	66,488	68,216	286,844						-286,844		286,844	
Annual Allocation - Rural Roads Vegetation Clearance	30,000				30,000						-30,000		30,000	
Annual Allocation - Consultancy & Design Urban Road Construction	20,000				20,000						-20,000		20,000	
Annual Allocation - Traffic Intersection Works Urban	20,000				20,000						-20,000		20,000	
Annual Allocation - Disabled Car Parking Bay Additions	15,000				15,000						-15,000		15,000	
Annual Allocation - Traffic Intersection Works Rural	15,000				15,000						-15,000		15,000	
Annual Allocation - Consultants Rural Roadworks	11,000				11,000						-11,000		11,000	
Annual Allocation - Rural Minor Seal Extensions New	10,000				10,000						-10,000		10,000	
Annual Allocation - Urban Minor Seal Extensions	10,000				10,000						-10,000		10,000	
Annual Allocation - Renewal Sealed Roads Rural (Excludes shoulder resheet and heavy patching)		787,154	807,621	828,619	2,423,394						-2,423,394		2,423,394	
Annual Allocation - Rural Sealed Roads		395,494	405,777	416,327	1,217,597						-1,217,597		1,217,597	
Annual Allocation - Urban Sealed Roads		593,241	608,665	624,490	1,826,395						-1,826,395		1,826,395	
Dim Minyip Road (Boundary Road) ID 559	992,700				992,700		-331,905	-922,194			261,399		992,700	
Noradjuha-Tooan East Road ID 1670	891,180				891,180			-670,785			-220,395		891,180	
Nth East Wonwondah Rd From Chge 0.720 - 1.950 Km from Henty Hwy	1,527,050				1,527,050			-660,747			-866,303		1,527,050	
Polkemmet Rd from Chge 19.920 - 22.275 from Plowright	455,713				455,713			-559,618			103,905		455,713	
Heavy Vehicles - Future Program		3,277,273	3,277,273	3,277,273	9,831,819			-6,873,273			-2,958,546		9,831,819	
Acacia Street Reconstruction	228,750				228,750			-228,750					228,750	
Alexander Avenue Reconstruction	376,500				376,500			-243,431			-133,069		376,500	
Mathoura Street Reconstruction	351,750				351,750			-351,750					351,750	
Apex Park - Bennett Road Upgrade				111,136	111,136						-111,136			111,136
Burnt Creek Industrial Estate Dev Rds and Drainage	180,000	420,000			600,000				-600,000			600,000		
Enterprise Estate Stage 1 Rds and Drainage	360,000	840,000			1,200,000				-1,200,000			1,200,000		
Frederick St Hazel St To Edward St Infra Gap	350,000				350,000						-350,000	350,000		
Winfields / Olive Plantation Rd Upgrade			110,813		110,813			-55,406			-55,407		33,244	77,569
Mt Zero Road Otta Seal				108,009	108,009						-108,009			108,009
Seal Police Paddock road/parking area				102,324	102,324						-102,324		61,395	40,930
Telangatuk East - Rocklands Rd - widening on bends				454,775	454,775			-227,388			-227,388		272,865	181,910
	<b>9,121,014</b>	<b>9,465,934</b>	<b>8,042,129</b>	<b>8,916,260</b>	<b>35,545,338</b>		<b>-331,905</b>	<b>-21,893,342</b>	<b>-1,800,000</b>		<b>-11,520,091</b>	<b>2,150,000</b>	<b>32,875,784</b>	<b>519,554</b>

Row Labels	Expenditure by Year					Total	Sources of Funding - All Years						Expenditure Type		
	2024-25	2025-26	2026-27	2027-28	Sales		Contributions	Grants	Reserves	Loans	Working Capital	New	Renewal	Upgrade	
<b>Bridges</b>															
Riverside Rd Alignment and Safety Upgrades (HVSP Round 8C)	595,000					595,000			-452,500			-142,500		595,000	
Gross Bridge Load Modelling and Retrofitting - Longerenong (HVSP Round 8C)	400,000					400,000			-320,000			-80,000		400,000	
Renewal of Bridge Assets Polkemmet Bridge	214,000					214,000			-107,000			-107,000		171,200	42,800
Annual Allocation - Renewal of Bridge Assets	100,000	108,005	110,813	113,694		432,511			-210,000			-222,511		432,511	
Noradjuha Toon East Rd Bridge Guard Rails		320,000				320,000			-320,000				320,000		
Various retrofitting works on Bridges				761,748		761,748			-350,000			-411,748		152,350	609,399
	<b>1,309,000</b>	<b>428,005</b>	<b>110,813</b>	<b>875,442</b>		<b>2,723,260</b>			<b>-1,759,500</b>			<b>-963,760</b>	<b>320,000</b>	<b>1,751,061</b>	<b>652,199</b>
<b>Footpaths &amp; Cycleways</b>															
New Footpath Creation to Meet LoS	169,260	168,000	168,000	168,000		673,260						-673,260	673,260		
Footpath Renewal - Condition 4 Section	130,000	162,007	166,219	170,541		628,767						-628,767		628,767	
Footpath Rehabilitation - Disability Strategy Upgrade Projects	52,500					52,500						-52,500		42,000	10,500
Bike Paths Sealing Works	50,000					50,000						-50,000			50,000
Reactive Capital Works Footpaths Heavy Patching	43,000					43,000						-43,000		43,000	
Analysis for Safety Treatments - Pedestrian/Cycling on Baillie St	22,660					22,660			-11,330			-11,330		11,330	11,330
Extend Bike Tracks From Bike Plan		108,005	88,650	113,694		310,349			-153,000			-157,349	155,174		155,174
Horsham Natimuk Cycle Path		108,005				108,005			-50,000			-58,005	108,005		
Provide crossing facilities at all shared path and road intersections				28,423		28,423			-14,000			-14,423		28,423	
	<b>467,420</b>	<b>546,016</b>	<b>422,869</b>	<b>480,658</b>		<b>1,916,963</b>			<b>-228,330</b>			<b>-1,688,633</b>	<b>964,862</b>	<b>725,097</b>	<b>227,004</b>
<b>Drainage</b>															
Annual Allocation - Renewal Drainage Assets		135,000	135,000	135,000		405,000						-405,000		405,000	
Headworks Drainage Developer Contributions	40,000					40,000			-40,000	40,000		-40,000		40,000	
	<b>40,000</b>	<b>135,000</b>	<b>135,000</b>	<b>135,000</b>		<b>445,000</b>			<b>-40,000</b>	<b>40,000</b>		<b>-445,000</b>		<b>445,000</b>	
<b>Recreation Leisure &amp; Community Facilities</b>															
Haven Precinct Detailed Design Plan	53,500					53,500						-53,500	53,500		
Aquatic Centre Renewal of Assets (excluding buildings, roads, drainage, car parks)	50,000	52,922	54,298	55,710		212,930			-212,930			-0		212,930	
Aquatic Centre Water Play and Splash Park Planning/Design	50,000					50,000						-50,000	50,000		
Sunnyside Precinct Detailed Design	45,000					45,000						-45,000	45,000		
City Oval & Sawyer Park Redevelopment Stage 1 - Community Facility			4,405,000	5,206,110		9,611,110			-4,805,000	-1,000,000		-3,806,110		4,805,555	4,805,555
Horsham Skate Park Precinct Plan Implementation			1,250,000			1,250,000			-1,000,000			-250,000	1,250,000		
Horsham North Local Area Plan - Theme 3			15,000			15,000						-15,000	3,000	1,500	10,500
Aquatic Centre Water Play and Splash Park - Construction				1,136,938		1,136,938			-500,000			-636,938	1,136,938		
	<b>198,500</b>	<b>52,922</b>	<b>5,724,298</b>	<b>6,398,758</b>		<b>12,374,478</b>			<b>-6,305,000</b>	<b>-212,930</b>	<b>-1,000,000</b>	<b>-4,856,548</b>	<b>2,538,438</b>	<b>5,019,985</b>	<b>4,816,055</b>



Row Labels	Expenditure by Year					Total	Sources of Funding - All Years					Expenditure Type					
	2024-25	2025-26	2026-27	2027-28			Sales	Contributions	Grants	Reserves	Loans	Working Capital	New	Renewal	Upgrade		
<b>Waste Management</b>																	
Transfer Station Upgrade at Kenny Road Including Hard Cover Areas to Facilitate Better Separation of Waste Streams	150,000	432,018				582,018						-582,018		-0	232,807		349,211
Rehabilitation of closed landfills	100,000					100,000						-100,000				100,000	
Dooen Landfill Cell 2 Capping Design and Design Audit	80,000					80,000						-80,000			80,000		
Transfer Station Design and Build Leachate Pond	80,000					80,000						-80,000			80,000		
Dooen Landfill Ladlows Cell 2B West Capping Design Audit	50,000					50,000						-50,000			50,000		
Various Design Works for Landfill	47,210					47,210						-47,210			47,210		
Dooen Landfill Raise Temporary Bunding Cell 3A and Cell 2B	20,000					20,000						-20,000					20,000
Landfill cell construction			3,362,057			3,362,057						-3,362,057		0		3,362,057	
	<b>527,210</b>	<b>432,018</b>	<b>3,362,057</b>			<b>4,321,285</b>						<b>-4,321,285</b>		<b>0</b>	<b>490,017</b>	<b>3,462,057</b>	<b>369,211</b>
<b>Parks Open Spaces &amp; Streetscapes</b>																	
City Oval New Playground	249,045					249,045								-249,045	249,045		
Lukin Court Park Development	191,008					191,008						-191,008					191,008
Annual Allocation - Renewal Open Space Assets	100,000	194,408	155,138	204,649		654,195								-654,195		654,195	
Wimmera River Pedestrian Footbridge LIGHTS Extension of Hamilton Street	100,000					100,000								-100,000	100,000		
CBD Revitalisation Streetscape Inc Schematics and Drawings (CBD Res)	100,000					100,000								-100,000		100,000	
City to River Activation Stge 1 Platforms / Nodes x 3 / Rock Beaching	50,000					50,000								-50,000	50,000		
DDA Compliant Seats throughout CAD and Urban Areas Along Pedestrian Routes	25,000					25,000								-25,000		25,000	
Annual Allocation - Renewal Rural Open Space Assets	20,000	21,601	22,163	22,739		86,502								-86,502		86,502	
Recreation & Open Space Developer Contributions	5,000					5,000		-5,000		5,000				-5,000		5,000	
City to River OCallaghans and Firebrace St Streetscapes		900,000	400,000			1,300,000			-800,000	-500,000							1,300,000
Roberts Ave Old Kindergarten Site conversion to Open Space		680,000				680,000			-340,000	-238,000						680,000	
Victrack Land development South of Mill Street		500,000	540,023	886,501		1,926,524			-520,000		-385,305				-1,021,219	1,926,524	
ROSP Precinct planning and capital works		324,014		341,081		665,095									-665,095	532,076	133,019
Jenkinson Estate Landscaping Works & Infrastructure		275,000				275,000									-275,000	275,000	
Jenkinson Estate Reclaimed Water Irrigation		260,000				260,000									-260,000	260,000	
Horsham North Local Area Plan - Theme 2		15,000				15,000									-15,000	3,000	1,500
Install raised priority crossings at intersecting side roads to slow vehicle turning speeds and to provide a continuous path of travel for pedestrians			33,244	33,244		66,488			-30,000						-36,488	66,488	
Horsham Botanic Gardens playgrounds upgrade				287,645		287,645			-115,058						-172,587		287,645
Oatlands Park - Wavell St upgrade				189,584		189,584			-94,792						-94,792		189,584
NEW Local Playground-Horsham South East				163,435		163,435									-163,435	163,435	
Horsham River Playground (Major Mitchell Drive River frontage) upgrade				156,897		156,897									-156,897		156,897
	<b>840,053</b>	<b>3,170,023</b>	<b>1,150,567</b>	<b>2,285,776</b>		<b>7,446,419</b>		<b>-5,000</b>	<b>-1,899,850</b>	<b>-924,008</b>	<b>-385,305</b>		<b>-4,232,256</b>		<b>3,625,568</b>	<b>1,552,197</b>	<b>2,268,654</b>

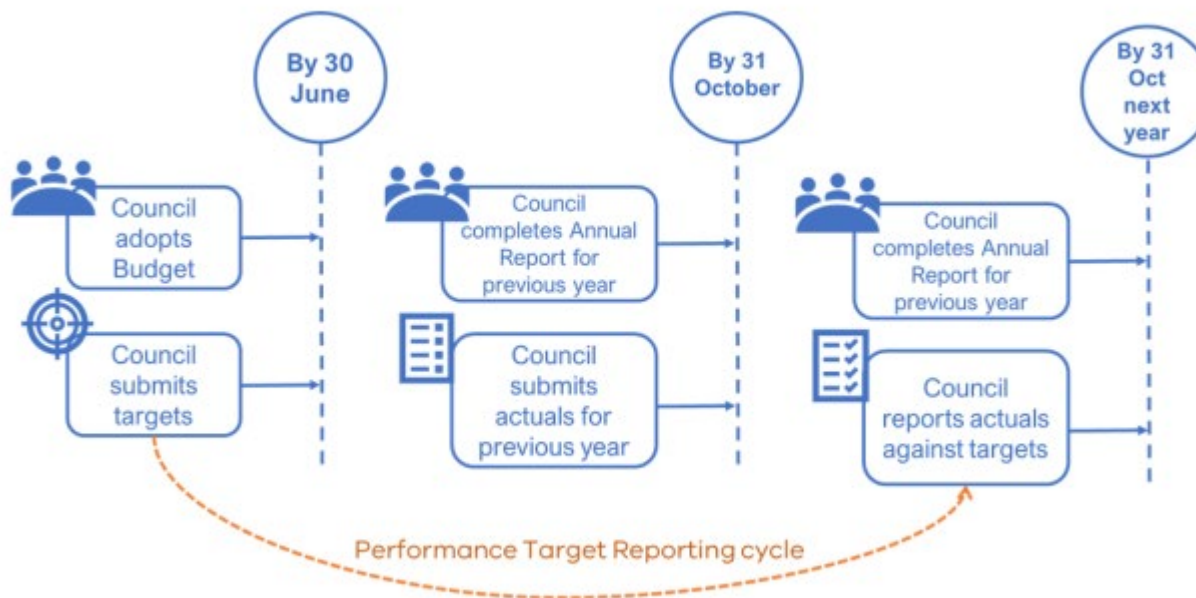
Row Labels	Expenditure by Year					Total	Sources of Funding - All Years						Expenditure Type		
	2024-25	2025-26	2026-27	2027-28	Sales		Contributions	Grants	Reserves	Loans	Working Capital	New	Renewal	Upgrade	
<b>Aerodrome</b>															
Aerodrome Renewal of Assets (excluding buildings, roads, drainage, car parks)	50,000	54,002	55,406	56,847	216,256				-216,256				216,256		
Aerodrome Stormwater Detention and Retention System	30,000				30,000						-30,000	30,000			
Aerodrome Runway 08-26 Extension				392,244	392,244			-392,244					57,327	334,917	
Aerodrome Main Apron Reconstruction				682,163	682,163			-409,298			-272,865		409,298	272,865	
	<b>80,000</b>	<b>54,002</b>	<b>55,406</b>	<b>1,131,254</b>	<b>1,320,662</b>			<b>-801,542</b>	<b>-216,256</b>		<b>-302,865</b>	<b>30,000</b>	<b>682,880</b>	<b>607,782</b>	
<b>Other Infrastructure</b>															
22-23 Council Flood Support Fund	400,000				400,000						-400,000		400,000		
Depot Fuel Tank Remediation	170,000	100,000			270,000				-270,000				270,000		
Apex (Adventure) Island Eastern Boardwalk Crossing and Fishing Platform	170,000				170,000						-170,000		170,000		
Annual Allocation - Renewal Kerb & Channel	140,960	156,607	160,678	164,856	623,101						-623,101		623,101		
WAL Hub Entrance Landscaping	89,022				89,022				-89,022			89,022			
WIFT Renewal of Assets Excl Build Rds Drain Car Parks	70,000	75,603	77,569	79,586	302,758				-302,758				302,758		
Livestock Exchange Renewal of Assets Excl Build Rds Drain Car Parks	50,000	50,000	50,000	50,000	200,000				-200,000				200,000		
Industrial estate development Enterprise Estate Stage 2, rds, water, power, trees, xovers		1,236,400			1,236,400				-1,236,400			1,236,400			
	<b>1,089,982</b>	<b>1,618,610</b>	<b>288,247</b>	<b>294,442</b>	<b>3,291,281</b>				<b>-2,098,180</b>		<b>-1,193,101</b>	<b>1,325,422</b>	<b>1,965,859</b>		
<b>Total Capital Expenditure</b>	<b>26,261,194</b>	<b>23,669,248</b>	<b>22,301,504</b>	<b>25,933,273</b>	<b>98,165,220</b>	<b>-10,649,674</b>	<b>-1,256,491</b>	<b>-36,149,563</b>	<b>-16,933,784</b>	<b>-1,385,305</b>	<b>-31,790,403</b>	<b>24,681,216</b>	<b>61,018,921</b>	<b>12,465,082</b>	

## 5. Performance indicators

### 5.1 Targeted Performance Indicators

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

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



## Targeted performance indicators – Service

Indicator	Measure	Notes	Actual	Forecast	Target	Target Projections			Trend
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	+/o/-
<b>Governance</b>									
<b>Consultation and engagement</b> (Council decisions made and implemented with community input)	<b>Satisfaction with community consultation and engagement</b> Community satisfaction rating out of 100 with the consultation and engagement efforts of Council	1	43%	43%	44%	44.88%	45.78%	46.69%	+
<b>Roads</b>									
<b>Condition</b> (sealed local roads are maintained at the adopted condition standard)	<b>Sealed local roads below the intervention level</b> Number of kms of sealed local roads below the renewal intervention level set by Council and not requiring renewal / Kms of sealed local roads	2	100.00%	89.40%	90.29%	91.19%	92.10%	93.03%	+
<b>Statutory planning</b>									
<b>Service standard</b> (planning application processing and decisions are in accordance with legislative requirements)	<b>Planning applications decided within the relevant required time</b> Number of planning application decisions made within the relevant required time / Number of planning application decisions made	3	100.00%	93.00%	100.00%	100.00%	100.00%	100.00%	o
<b>Waste management</b>									
<b>Waste diversion</b> (amount of waste diverted from landfill is maximised)	<b>Kerbside collection waste diverted from landfill</b> Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins	4	25.90%	50.00%	50.00%	51.00%	52.02%	53.06%	+

Targeted performance indicators – Financial

Indicator	Measure	Notes	Actual	Forecast	Target	Target Projections			Trend
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	+ / o / -
<b>Liquidity</b>									
<b>Working Capital</b> (sufficient working capital is available to pay bills as and when they fall due)	<b>Current assets compared to current liabilities</b> Current assets / current liabilities	5	271%	225%	150%	153%	150%	121%	-
<b>Obligations</b>									
<b>Asset renewal</b> (assets are renewed as planned)	<b>Asset renewal compared to depreciation</b> Asset renewal and upgrade expense / Asset depreciation	6	71%	163%	101%	106%	124%	136%	+
<b>Stability</b>									
<b>Rates concentration</b> (revenue is generated from a range of sources)	<b>Rates compared to adjusted underlying revenue</b> Rate revenue / adjusted underlying revenue	7	55%	66%	58%	55%	55%	57%	o
<b>Efficiency</b>									
<b>Expenditure level</b> (resources are used efficiently in the delivery of services)	<b>Expenses per property assessment</b> Total expenses / no. of property assessments	8	\$4,615	\$4,654	\$4,908	\$4,983	\$5,035	\$5,156	+

Notes

1. Council has engaged on a number of matters which have had diverse views from the community. Council consistently sets itself a high standard for engagement regardless of the expected outcome of the engagement.
2. Council reviewed its renewal intervention levels and measures during the past period, which has seen some roads now needing intervention works. Council will prioritise roads which do not meet the renewal intervention level above others.
3. Council aims to process all applications within timeframes.
4. Since implementation of the new 4 bin system in mid 2023, Council's diversion rate has increased considerably.
5. Council is reducing its working capital to enable delivery of the maximum possible spend, whilst maintaining enough to enable the flexibility to bring forward delivery of key projects if funded outside the normal budget cycle.
6. Council continually seeks to obtain grant funding to subsidise the cost of renewing and upgrading its asset base for the delivery of services
7. Council seeks to expand its revenue generation opportunities so as not to increase the pressure on rates as the predominant source of revenue.
8. Council expenditure is increasing at a higher rate than the revenue obtained from new properties and their attributable rate revenue.

## 5.2 Financial Performance Indicators

The following table highlights Council's current and projected performance across a range of key financial performance indicators. These indicators provide a useful analysis of Council's financial position and performance and should be interpreted in the context of the organisation's objectives. The financial performance indicators below are the prescribed financial performance indicators contained in Part 3 of Schedule 3 of the *Local Government (Planning and Reporting) Regulations 2020*. Results against these indicators will be reported in Council's Performance Statement included in the Annual Report.

Indicator	Measure	Notes	Actual	Forecast	Budget	Projections			Trend
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	+/-
<b>Operating position</b>									
Adjusted underlying result	Adjusted underlying surplus (deficit) / Adjusted underlying revenue		-5.1%	-20.1%	-7.8%	-2.8%	-0.4%	-2.8%	+
<b>Liquidity</b>									
Working capital	Current assets / Current liabilities		271%	225%	150%	153%	150%	121%	-
Unrestricted cash	Unrestricted cash /Current liabilities		243%	83%	56%	12%	8%	-19%	-
<b>Obligations</b>									
Loans borrowings	Interest bearing loans and borrowings / Rate revenue		14%	13%	13%	0%	0%	4%	-
Loans borrowings	Interest and principal repayments on interest bearing loans and borrowings / Rate revenue		1%	1%	1%	13%	0%	0%	-
Indebtedness	Non-current liabilities / Own source revenue		23%	21%	11%	13%	13%	15%	-
Asset renewal	Asset renewal and upgrade / Depreciation		71%	163%	101%	106%	124%	136%	+
<b>Stability</b>									
Rates concentration	Rate revenue / Adjusted underlying revenue		55%	66%	58%	55%	55%	57%	o
Rates effort	Rate revenue / CIV of rateable properties in the municipality		0.42%	0.36%	0.37%	0.38%	0.39%	0.40%	+
<b>Efficiency</b>									
Expenditure level	Total expenditure / No. of property assessments		\$4,580	\$4,654	\$4,926	\$5,020	\$5,092	\$5,187	+
Revenue level	Total rate revenue /No. of property assessments		\$2,032	\$2,550	\$2,631	\$2,708	\$2,787	\$2,869	+

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# Revenue and Rating Plan

2021-2024





Horsham Rural City Council

Revenue and Rating Plan 2021-2024

Updated June 2024

Amendment Register

Issue	Date	Details	By
1	26 April 2021	First draft out for community consultation	Council
2	28 June 2021	Final adopted version	Council
3	27 June 2022	2022 Revision	Council
4	26 June 2023	2023 Revision	Council
5	22 July 2024	2024 Revision	Council





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## 1.1 PURPOSE

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

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

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

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



## Rating & Revenue Plan 2021-2024

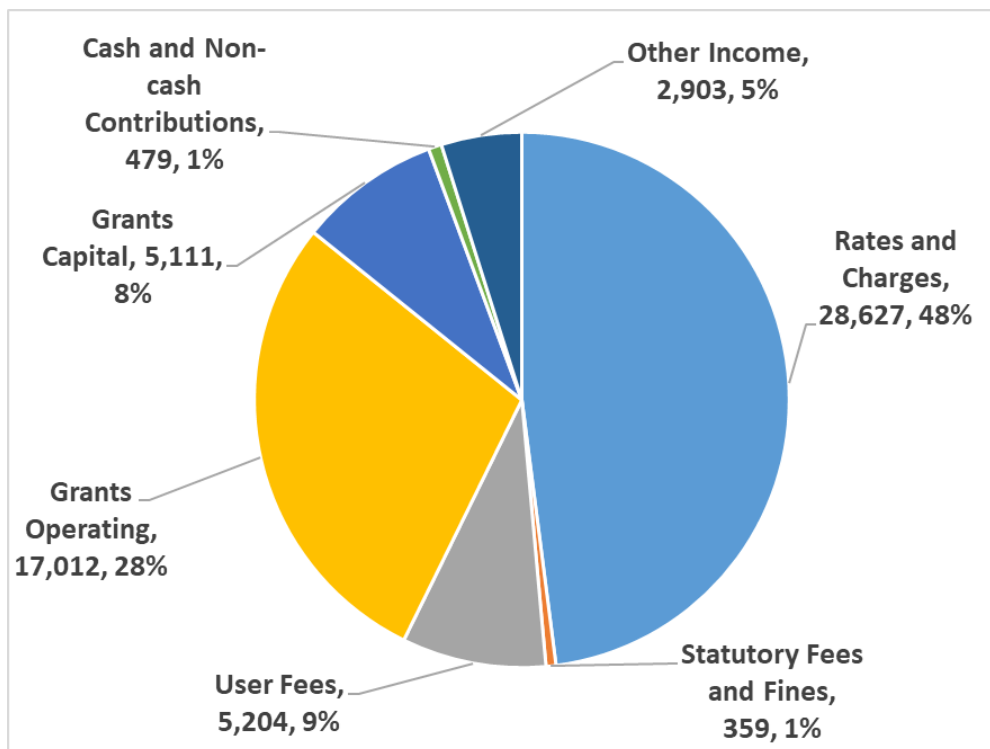
This plan explains how Council calculates the revenue needed to fund its activities, and how the funding contributions will be apportioned between ratepayers and other users of Council facilities and services.

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

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

### 1.2 INTRODUCTION

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



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

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

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



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

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

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

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

## **HISTORY**

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

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

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

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

## Rating & Revenue Plan 2021-2024

### 1.3 EXECUTIVE SUMMARY AND CHANGES

Changes for the 2024-25 Year are summarised as follows:

1. As the Policy trigger of +3.5% for all valuation categories was met, Council reviewed all rating differentials with the only change being the commercial differential (previously 95%) being removed.

The 2023-24 Year can be summarised as follows:

1. Council has increased its additional “Council funded” rebate to pensioners from \$30 to \$50. This is over and above the state government rebate.
2. As the policy trigger of +3.5% of the Farm General Valuation has been met, the Differential has been reviewed but will remain at 50% of the residential rate.  
Some of the reasoning behind this decision was that currently residential properties share the same % of the total CIV Value, (approx. 46% of the total value of all properties respectively) but residential properties are now responsible for nearly double the rates revenue than Farm. This would indicate that both vertical and horizontal equity, benefits as well as residential “capacity to pay” have reached their limit concerning altering the differential in the 2023-24 budget.
3. As the policy trigger of -3.5% of the Commercial General Valuation has been met, the Differential has been reviewed but no change is recommended, and it remains at 95%.
4. As the policy trigger of -3.5% of the Industrial General Valuation has been met the Differential has been reviewed but no change is recommended, and it remains at 100%.
5. Municipal Charge – The charge has been reviewed and will remain constant at \$200. Some of the reasoning for leaving the Municipal charge steady in the 2023-24 year is it will further disadvantage higher valued Farm and Residential properties if the charge were to drop, as a higher differential would have to be calculated. A flat fee provides horizontal equity to evenly spread the cost of services over the municipality.

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

Differentials:

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

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

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

## 1.4 COMMUNITY ENGAGEMENT

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

Revenue and Rating Plan community engagement process:

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

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

## 1.5 RATES AND CHARGES

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

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

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

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

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

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

## Rating & Revenue Plan 2021-2024

The differential rates are currently set as follows:

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

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

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

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

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

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

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

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

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

Council currently utilises a service charge to fully recover the cost of Council's waste services and provide for future landfill rehabilitation costs. The waste service charge is not capped under the Fair Go Rates System, and Council will continue to allocate surplus funds from this charge towards the provision of waste services for the 2023-24 year. The service is based on the type and size of the services provided. A recycling service is also included for residential waste service recipients and some outer urban areas. During 2020 the State Government announced a "4 Bins" policy which requires all councils across the state to provide four waste stream services as far as practicable across the community, being for general waste, commingled recycling (excluding glass), glass & organic waste. Council commenced this new service during 2022-23.

A rebate of \$30 in addition to the State funded Pensioner Rebate Scheme is paid to eligible pensioners. In 2023-24 this was increased to \$50.

Rates and Charges Overall Principles to be applied are that:

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

## 1.5.1 RATING LEGISLATION

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

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

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

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

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

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

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

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

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

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

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

In 2019 the Victorian State Government conducted a Local Government Rating System Review. The Local Government Rating System Review Panel presented their final report and list of recommendations to the Victorian Government in March 2020. The Victorian Government subsequently published a response to the recommendations of the Panel's report. However, at the time of publication the recommended changes have not yet been implemented, and timelines to make these changes have not been announced. Council wrote to the Minister for Local Government in early 2021 to express concern that the State has not implemented all of the recommendations from the Rate Review Panel and has therefore not addressed the underlying problems in the system.

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The response back from the Minister was “I am committed to developing a Bill in 2021 that will introduce reforms to the local government rating system to increase transparency and available support to vulnerable ratepayers. This Bill will also be informed by the Ombudsman’s investigations into how local councils respond to ratepayers in financial hardship”, no Bill has been introduced as at June 2024.

### 1.5.2 RATING PRINCIPLES

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

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

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

#### a) Wealth Tax

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

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

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

#### b) Equity (Horizontal)

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

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

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

#### c) Equity (Vertical)

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

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

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



## **d) Efficiency**

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

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

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

## **e) Simplicity**

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

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

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

## **f) Benefit**

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

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

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

*Policy: Council will consider user pays opportunities wherever practicable.*

## **g) Capacity to Pay**

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

Issues: Council does not have access to income information for ratepayers. This would be necessary to assess this aspect of rating equity. Individuals may apply on hardship grounds to have their rates

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waived, deferred or interest waived and in doing so need to provide Council with some of this information.

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

### h) Diversity

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

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

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

### 1.5.3 DETERMINING WHICH VALUATION BASE TO USE

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

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

#### a) Capital Improved Value (CIV)

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

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

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

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

Advantages of using Capital Improved Value (CIV)

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



#### Disadvantages of using CIV

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

### **b) Site Value (SV)**

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

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

#### Advantages of Site Value

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

#### Disadvantages of using Site Value

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

### **c) Net annual value (NAV)**

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

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

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

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

### d) Recommended valuation base

Of the 79 Councils in the state, 75 use CIV as the valuation method (2021 information). Use of CIV allows the use of differential rates.

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

### e) Property Valuations

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

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

### f) Supplementary Valuations

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

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

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

### g) Objections to property valuations

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

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

## 1.5.4 RATING DIFFERENTIALS

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

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

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

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

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

- Farm land
- Retirement villages

“Appropriate” for differential rates

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

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

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

“Would not be appropriate” to declare a differential

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

Until the year 2000-2001, Council levied a uniform rate in the dollar on all properties, whether they were residential, commercial, industrial or farm. It then resolved that the equity of the rating system would be enhanced if the different characteristics of the farming sector were recognised by applying a differential rate at 95% of the general rate applied to all other non-concessional rateable properties.

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- Taking the above into account the farm rate was determined in the year 2000-01 after noting the relative changes in valuations between the farming and residential sectors in particular following the 2000 revaluation, and the lower accessibility of the farming sector to some of the services provided in the municipality generally. In doing so Council was mindful that a concession granted to one sector has to be paid for by all others but it believes that the equity principle is furthered by the application of this differential.
- In 2010-11, Council further reduced its differential rate to benefit the farming sector from 95% to 90% (of the general rate) having considered the outcomes of its biennial revaluation, the impact of low commodity prices on farming incomes and uncertainty about the continuation of the Exceptional Circumstances financial support (which was subsequently withdrawn). In doing so, it considered the issue of geographical distance from standard Council services and the ability of farmers to use and access those services.
- In 2014-15, Council reduced its farm differential rate by a further 10% to 80% of the general rate, in recognition of the changes to relative property values, the high value of land as an input to farm operations, and in recognition of some lesser access to services associated with the rural isolation of the majority of the farming sector.
- In 2019-20, Council reduced the farm differential rate by a further 13% to 67% of the general rate to recognise the changes to relative property values (in 2018), the high value of land as an input to farm operations, and in recognition of some lesser access to services associated with the rural isolation of the majority of the farming sector. Council also introduced a commercial differential rate of 95% of the general rate and an industrial differential rate of 95% of the general rate in recognition of the changes to relative property values following the 2018 general revaluation of properties and reliance on the level of economic activity of the farming sector.
- In 2021-22, Council reduced the farm differential rate by a further 8% to 59% of the general rate to recognise the changes to relative property values, the high value of land as an input to farm operations, and in recognition of some lesser access to services associated with the rural isolation of the majority of the farming sector.
- In 2022-23, Council reduced the farm differential rate by a further 9% to 50% of the general rate to recognise the changes to relative property values. It has also removed the 95% differential for the Industrial sector as a result of the movement in relative property values and has left the Commercial Sector differential at 95% in recognition of the impact that Covid 19 has had particularly on this sector, despite the impact of relative property values.
- In 2024-25, Council will remove the Commercial sector differential. This will see Residential, Commercial and Industrial all on the same rating base with Farming remaining at a 50% differential.

Council believes each differential rate will contribute to the equitable and efficient carrying out of council functions.

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

### **a) Differential Residential Land**

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

Council considerations when looking at a differential for residential land will include the following: Rates are an allowable deduction for tax purposes for residential properties held for investment purposes and homebased businesses in relation to the portion of the home that is used for business purposes, properties within the township of Horsham generally have higher access to council

services, residential properties tend to be lower in value and therefore are adversely impacted by the regressive nature of the municipal charge and any other factors as may be deemed relevant from time to time.

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

## **b) Differential Commercial Land**

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

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

*Policy: Council does not consider it appropriate to have a differential for commercial land and will rate the same as residential and industrial land from the 2024-2025 year.*

## **c) Differential Industrial Land**

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

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

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

## **d) Differential Farm Land**

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

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

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

- Not less than 2 hectares in area

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- That is used primarily for agricultural purposes
- That is used by a business that has significant and substantial commercial purpose or character, seeks to make a profit on a continuous or repetitive basis and is either making a profit or has reasonable prospect of making a profit from its activities

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

The increasing differential for farm land is creating a significant discount to farm properties and hence is increasing the incentive for land owners to be rated as farm land instead of residential land. As a result, Council is introducing some further processes to ensure that all properties below the 60 hectare minimum lot size in the farm zone, that are not part of a larger farming enterprise, are in fact meeting the requirement of “a business that has significant and substantial commercial purpose”.

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

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

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

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

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

### **e) Differential Retirement Villages**

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

Council considerations when looking at a differential for Retirement Villages will include the following: A lower differential for this class of properties may be considered appropriate, based on the reduced number of services accessed by residents of retirement villages, savings in capital investment and maintenance to council for roads, footpaths, drainage, street lighting, car parking and landscaping,



council benefits from increased rate revenue because of the density of retirement village housing and any other factors as may be deemed relevant from time to time.

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

## **f) Differential Other Classes of Land Use**

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

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

## **g) Differential for Geographic Reasons**

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

Council considerations when looking at a differential for geographic reasons will include the following:

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

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

## **h) Cultural and Recreational Land**

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

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

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

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

### **i) Trigger for Review of Differentials**

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

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

## **1.5.5 DISCOUNTS AND WAIVERS**

### **a) Rate Exemptions for Charitable and Other Properties**

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

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

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

### **b) Rating of Retail Premises of Charitable Organisations**

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

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

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



### c) Rebates and Concessions

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

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

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

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

- Council provides for the state funded pensioner rebate scheme.
- A specific rebate has been granted under an historical agreement, to provide 50% general rate concession (excluding the municipal charge) on the low value rental units owned by the Department of Families, Fairness & Housing.
- An additional rebate of \$30 is offered to eligible pensioners from 2019-20 onwards to recognise the impact of rates on this section of the community. This rebate is being increased in 2023-24 to \$50.

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

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

***Policy:** Council administers the state government funded pensioner rebate scheme. Council will offer an additional rebate to pensioners over and above the state government value. Council will not grant a concession or rebate to properties on which a conservation covenant has been executed. Such covenants would be incorporated into the attributes considered by the Valuer when determining the Capital Improved Value of the land and rated according to the Australian Valuation Property Classification Code (AVPCC). The Council funded rebate was \$30 in 2022-23. This has been increased in 2023-24 to \$50.*

### d) Rating of Granny Flats

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

## Rating & Revenue Plan 2021-2024

### 1.5.6 MUNICIPAL CHARGE

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

A person may apply to Council for an exemption from the payment of a municipal charge on rateable land if the rateable land is farm land, the rateable land forms part of a single farm enterprise and an exemption is not claimed in respect of at least one other rateable property which forms part of the single farm enterprise. In the case of a single farm enterprise which is occupied by more than one person, an exemption cannot be claimed in respect of more than one principal place of residence.

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

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

*Policy: Council recognises the regressive nature of this charge and will seek to reduce it over time but will continue to levy a municipal charge on the grounds that all properties should contribute to its administrative costs. It remains at \$200.*

### 1.5.7 SPECIAL CHARGE SCHEMES

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

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

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

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

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

### 1.5.8 SERVICE RATES AND CHARGES

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

- Waste, recycling or resource recovery services,
- Any other prescribed service

In December 2023 the Minister for Local Government released a Good Practice Guidelines in relation to Service Rates and Charges. Councils are expected to comply with this guidance.

Waste services are compulsory for Natimuk and Horsham and are charged on a user pays principle. Recycling services are included as part of the waste services to urban and some outer urban areas but are not provided in rural areas. It is appropriate to have a user charge as the service can be clearly tagged to those that use it. The calculation is done on a cost recovery basis. Recycling is included to encourage recycling which helps reduce landfill costs. To charge separately may result in some people cancelling the service.

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

***Policy:** Council will levy a charge for waste and recycling services combined on a cost recovery basis, working towards full compliance with Ministerial Guidelines.*

## 1.5.9 COLLECTION AND ADMINISTRATION OF RATES AND CHARGES

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

### I. Payment Options and Incentives

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

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

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

Council offers a range of payment options including:

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

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

Issues: Farming has changed in recent years and farm incomes are now often spread differently across the year, compulsory quarterly payments would offer opportunities for improved efficiencies in how the rates department operates and better debt management and cash-flow management for Council and potentially ratepayers alike. Quarterly payments have been modelled to show there

## Rating & Revenue Plan 2021-2024

would be minimal extra costs to annual payers and can still be paid in full at the time of the first instalment on 30 September.

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

### II. Interest on arrears and overdue rates

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

During the COVID-19 pandemic Council has adopted a soft approach on debt collection and will continue to do this. Council will not charge interest on overdue amounts incurred as long as the ratepayer adheres to the payment arrangement that they had agreed to, or if they are unable to continue the arrangement, makes contact with Council to discuss their payments.

### III. Early Payment Incentives

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

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

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

### IV. Financial Hardship

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

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

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

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

*Policy: Council has a separate and specific policy, "Rates and Charges Financial Hardship Policy" for the handling of hardship cases which allows waivers or deferment of all or part of rates for varying times depending on circumstances, interest may also be waived in hardship cases. Applicants are*

*required to specify the hardship grounds, on consideration of which Council may grant a deferment. This deferment would generally continue until circumstances change, the land is sold, or the person dies, and at such time the rates and interest deferred would be taken from the sale proceeds.*

## **V. Debt recovery**

Council has in place a “Debt Collection Policy” that guides the decision making around the pursuit of overdue debts. Council makes every effort to contact ratepayers at their correct address and with the contact details previously supplied, but it is the ratepayers’ responsibility to properly advise Council of any changes to their contact details. The *Local Government Act 1989* Section 230 and 231 requires both the vendor and purchaser of property, or their agents (e.g. solicitors and or conveyancers), to notify Council by way of notice of disposition or acquisition of an interest in land.

In the event that an account becomes overdue, Council will issue an overdue reminder notice which will include any accrued penalty interest. In the event that the account remains unpaid, Council staff will attempt to contact the ratepayer via phone, email and text messages. If no contact can be established, and no effort has been made by the ratepayer to contact Council, the account may be referred to a credit management company without further notice to recover the overdue amount. Any fees and court costs incurred will be recoverable from the ratepayer.

Ratepayers who have a documented hardship case will not be referred to the credit management company.

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

## **VI. Communications**

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

## **VII. Fire Services Property Levy**

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

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

## Rating & Revenue Plan 2021-2024

### 1.6 OTHER REVENUE ITEMS

#### 1.6.1 USER FEES AND CHARGES

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

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

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

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

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

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

#### I. Market Price

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

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

#### II. Full Cost Recovery Price

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

#### III. Subsidised Price

Subsidised pricing is where Council subsidises a service by not passing the full cost of that service onto the customer. Subsidies may range from full subsidies (i.e. Council provides the service free of charge) to partial subsidies, where Council provides the service to the user with a discount. The subsidy can be funded from Council's rate revenue or other sources



such as Commonwealth and state funding programs. Full council subsidy pricing and partial cost pricing should always be based on knowledge of the full cost of providing a service.

Council maintains a Pricing register of all fees and charges. This register is presented to Council for adoption in line with the annual budget. Any changes to fees and charges required during the year are presented to Council for adoption accompanied by the relevant section of the register.

## 1.6.2 STATUTORY FEES AND CHARGES

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

Examples of statutory fees and fines include:

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

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

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

## 1.6.3 GRANTS

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

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

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

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

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

## Rating & Revenue Plan 2021-2024

### 1.6.4 CONTRIBUTIONS

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

Examples of contributions include:

- Monies collected from developers under planning and development agreements.
- Monies collected under developer contribution plans and infrastructure contribution plans.
- Contributions from user groups towards upgrade of facilities
- Assets handed over to Council from developers at the completion of a subdivision, such as roads, drainage, and streetlights.

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

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

### 1.6.5 INTEREST ON INVESTMENTS

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



# **2024 Local Government Community Satisfaction Survey**

## **Horsham Rural City Council**

Coordinated by the Department of  
Government Services on behalf of  
Victorian councils



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## Background and objectives

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**The Victorian Community Satisfaction Survey (CSS) creates a vital interface between the council and their community.**

**Held annually, the CSS asks the opinions of local people about the place they live, work and play and provides confidence for councils in their efforts and abilities.**

Now in its twenty-fifth year, this survey provides insight into the community's views on:

- councils' overall performance, with benchmarking against State-wide and council group results
- value for money in services and infrastructure
- community consultation and engagement
- decisions made in the interest of the community
- customer service, local infrastructure, facilities, services and
- overall council direction.

When coupled with previous data, the survey provides a reliable historical source of the community's views since 1998. A selection of results from the last ten years shows that councils in Victoria continue to provide services that meet the public's expectations.

### Serving Victoria for 25 years

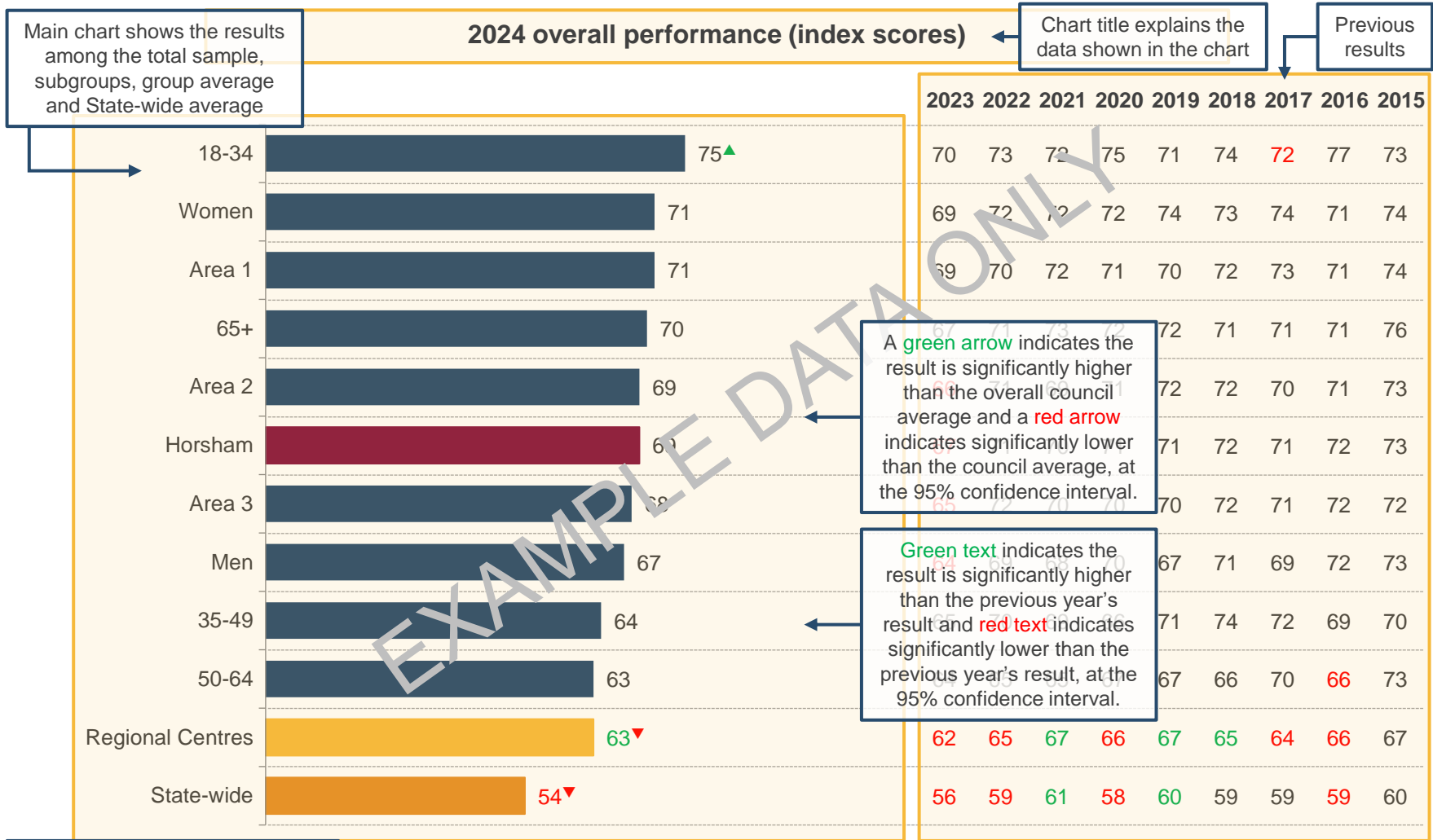
Each year the CSS data is used to develop this State-wide report which contains all of the aggregated results, analysis and data. Moreover, with 25 years of results, the CSS offers councils a long-term measure of how they are performing – essential for councils that work over the long term to provide valuable services and infrastructure to their communities.

Participation in the State-wide Local Government Community Satisfaction Survey is optional.

Participating councils have various choices as to the content of the questionnaire and the sample size to be surveyed, depending on their individual strategic, financial and other considerations.



# How to read index score charts in this report

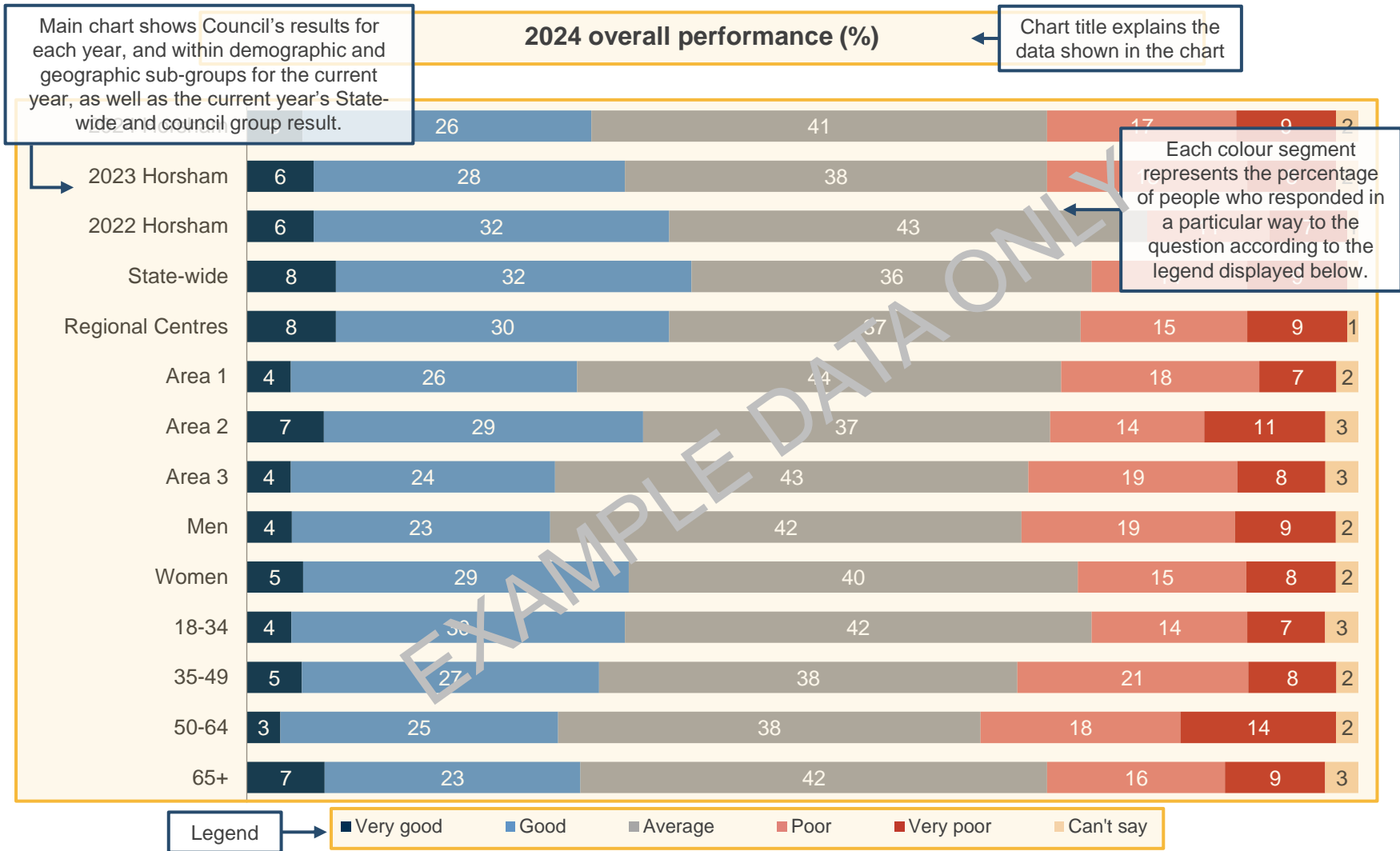


Question asked and base size(s)

Q3. ON BALANCE, for the last twelve months, how do you feel about the performance of Horsham Rural City Council, not just on one or two issues, BUT OVERALL across all responsibility areas? Has it been very good, good, average, poor or very poor?  
 Base: All respondents. Councils asked State-wide: 62 Councils asked group: 9  
 Note: Please see Appendix A for explanation of significant differences.



# How to read stacked bar charts in this report



Q3. ON BALANCE, for the last twelve months, how do you feel about the performance of Horsham Rural City Council, not just on one or two issues, BUT OVERALL across all responsibility areas? Has it been very good, good, average, poor or very poor?  
 Base: All respondents. Councils asked State-wide: 62 Councils asked group: 9

A large, dark blue, stylized letter 'W' graphic that spans the right side of the page. The 'W' is filled with a glowing, light blue network pattern of interconnected lines and nodes, resembling a data or communication network. The background of the 'W' is a dark blue gradient.

# Key findings and recommendations



# Horsham Rural City Council – at a glance

## Overall council performance

Results shown are index scores out of 100.



Horsham 43



Regional Centres 54



State-wide 54

## Council performance compared to group average

Top performing areas		
	Waste management	▼ lower
	Consultation & engagement	▼ lower
Lowest performing areas		
	Unsealed roads	▼ lower
	Sealed local roads	▼ lower
	Customer service	▼ lower



# Summary of core measures

## Index scores

**Overall Performance**

**Value for money**

**Community Consultation**

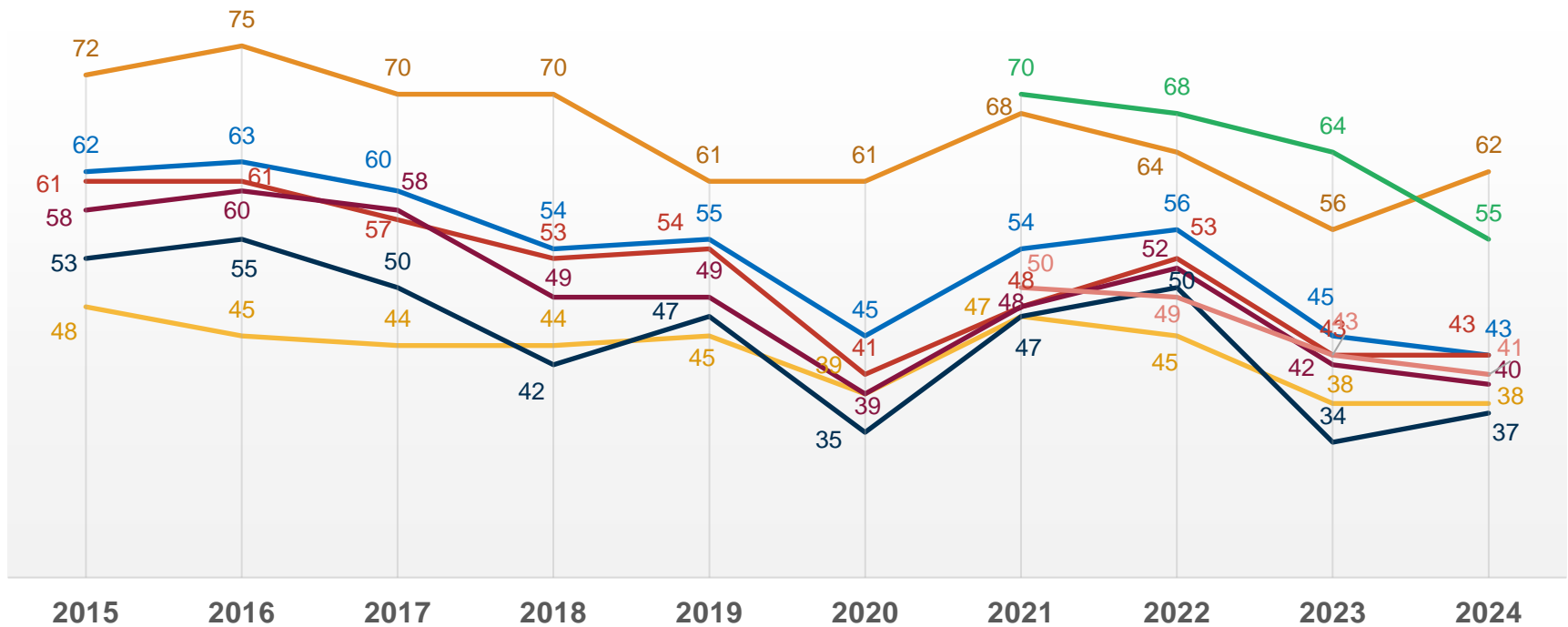
**Making Community Decisions**

**Sealed Local Roads**

**Waste management**

**Customer Service**

**Overall Council Direction**

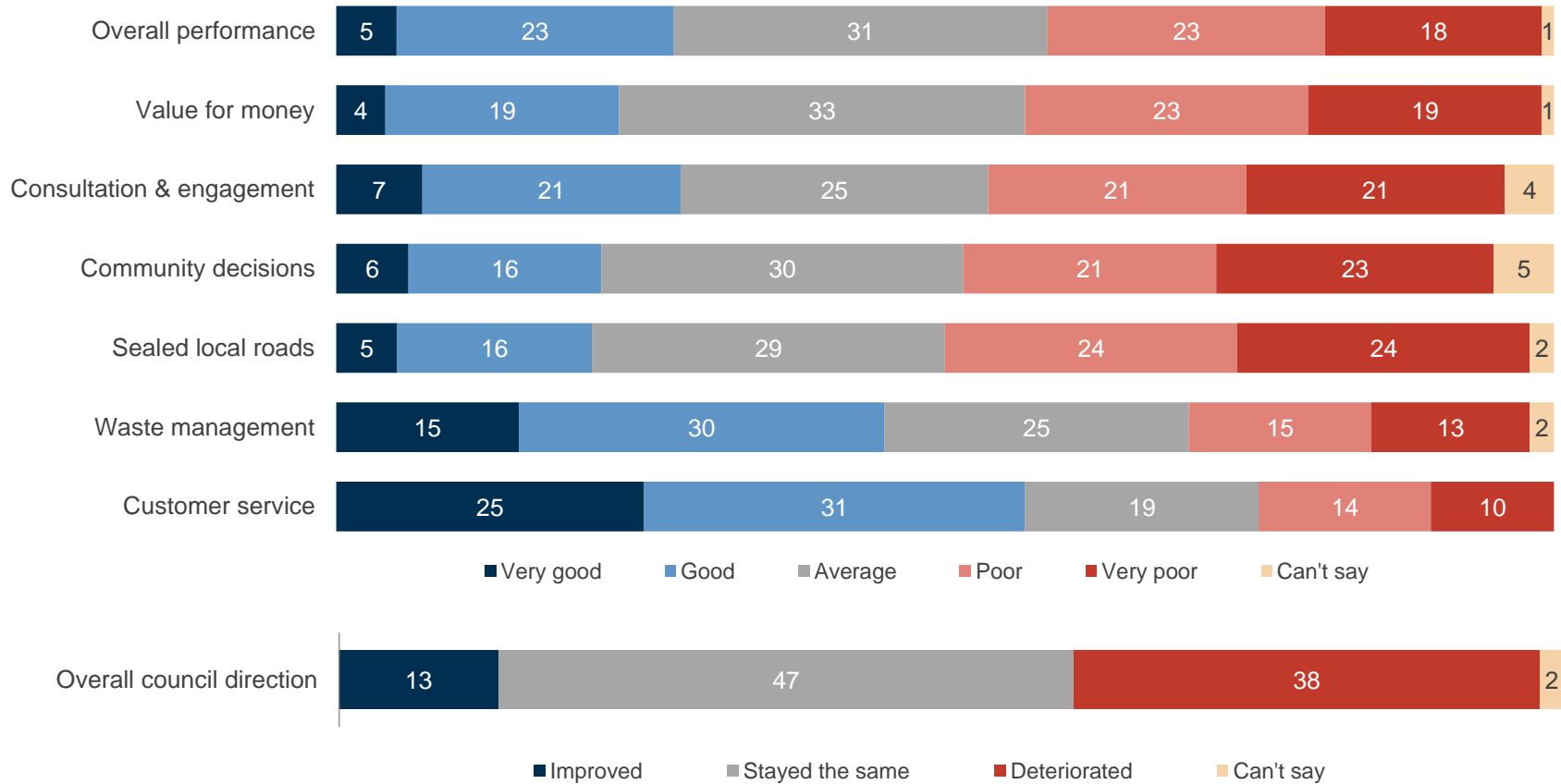















# Summary of core measures

Core measures summary results (%)





## Summary of Horsham Rural City Council performance

Services		Horsham 2024	Horsham 2023	Regional Centres 2024	State-wide 2024	Highest score	Lowest Score
	Overall performance	43	45	54	54	18-34 years	Rural Area residents
	Value for money	41	43	48	48	18-34 years	35-49 years
	Overall council direction	37	34	45	45	18-34 years	Rural Area residents
	Customer service	62	56	68	67	18-34 years	Rural Area residents
	Waste management	55	64	66	67	18-34 years, 65+ years	Rural Area residents
	Consultation & engagement	43	43	49	51	18-34 years	Rural Area residents
	Community decisions	40	42	48	50	18-34 years	Rural Area residents
	Sealed local roads	38	38	46	45	65+ years, Horsham Area residents	Rural Area residents
	Unsealed roads	33	-	40	36	Horsham Area residents	Rural Area residents



## Focus areas for the next 12 months

### Overview

Council continues to see some slippage in results, but not nearly to the same extent as in 2023. Perceptions of Council’s overall performance stabilised, declining by a slight two index points in the past year after experiencing a much more precipitous decline in 2023. Waning overall performance reflects a pattern of decline across the Regional Centres group and State-wide. Performance in three of five service areas also stabilised, excepting a significant decline in the area of waste management.

### Focus areas

Council succeeded in stemming further declines in most areas (with the exception of waste management) this past year. Nonetheless, the condition of sealed and unsealed roads warrant extra attention in the coming 12 months, with performance in the area of sealed local roads specifically remaining at their lowest level recorded. Residents of the Rural Area rate Council performance lowest across service areas, including road conditions, and attention should be paid to this region in particular over the coming year.

### Comparison to state and area grouping

Council performs significantly lower than the Regional Centres group and State-wide averages on almost all service areas evaluated, the exception being unsealed roads where Council performs in-line with the State-wide average but significantly below the Regional Centres group average.

### A need to rebuild higher performing areas

While Council performs best in the areas of waste management and its provision of customer service, ratings in both areas are lower than previously achieved higher levels. Council should work to strengthen service provision in both areas given its track record of stronger performance. Perceptions of waste management are significantly lower than average in the Rural Area, suggesting a need to focus attention for improvements in this location as the first priority.

# DETAILED FINDINGS

# Overall performance



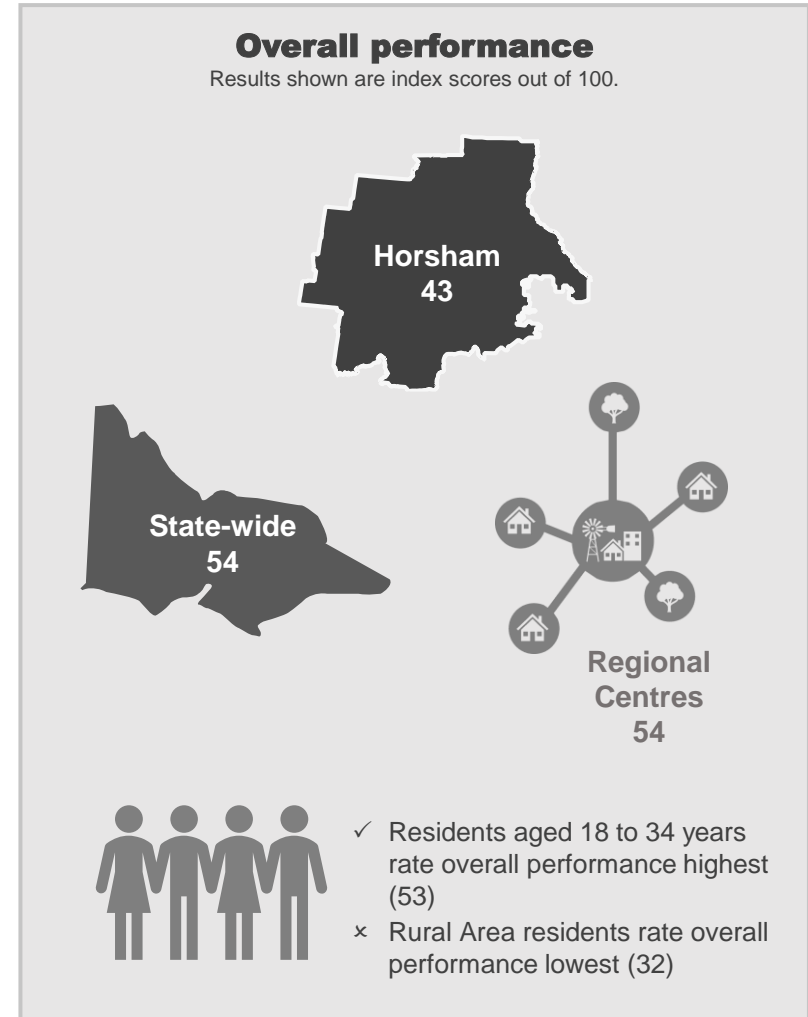
## Overall performance

The overall performance index score of 43 for Horsham Rural City Council is a slight (not significant) two index points lower than the 2023 result. Council’s overall performance rating stabilised after experiencing a significant 11 point decline in 2023. Declines follow significant growth and then stability in perceptions of overall performance in the few years prior.

Council’s overall performance is rated statistically significantly lower (at the 95% confidence interval) than both the Regional Centres group and State-wide averages (both with an index score of 54).

- Residents of the Rural Area (index score of 32, down a significant eight index points) rate overall performance significantly lower than the average. Residents of the Horsham Area rate overall performance 15 index points higher than their Rural counterparts.
- Perceptions of overall performance also declined significantly among residents aged 35 to 49 years (index score of 37, down nine points). Ratings stabilised from 2023 among all other sub-groups.

One in four residents (23%) rate the value for money they receive from Council in infrastructure and services as ‘very good’ or ‘good’. In comparison, 42% rate Council as ‘very poor’ or ‘poor’.





# Overall performance

2024 overall performance (index scores)

		2023	2022	2021	2020	2019	2018	2017	2016	2015
State-wide	54▲	56	59	61	58	60	59	59	59	60
Regional Centres	54▲	56	59	60	56	58	58	57	n/a	n/a
Other	53*▲	51	50	48	51	52	54	52	62	53
18-34	50▲	48	50	63	48	57	58	66	62	63
Horsham Area	47	46	58	56	46	58	55	61	65	64
Women	44	47	58	57	50	60	57	63	64	64
65+	44	45	60	50	46	58	57	61	64	65
Horsham	43	45	56	54	45	55	54	60	63	62
Men	42	43	53	50	40	49	51	56	62	59
50-64	40	36	54	48	45	50	48	58	64	60
35-49	37	46	58	52	42	53	53	53	61	57
Rural Area	32▼	40	49	47	41	46	52	56	56	56

Q3. ON BALANCE, for the last twelve months, how do you feel about the performance of Horsham Rural City Council, not just on one or two issues, BUT OVERALL across all responsibility areas? Has it been very good, good, average, poor or very poor?

Base: All respondents. Councils asked State-wide: 62 Councils asked group: 9

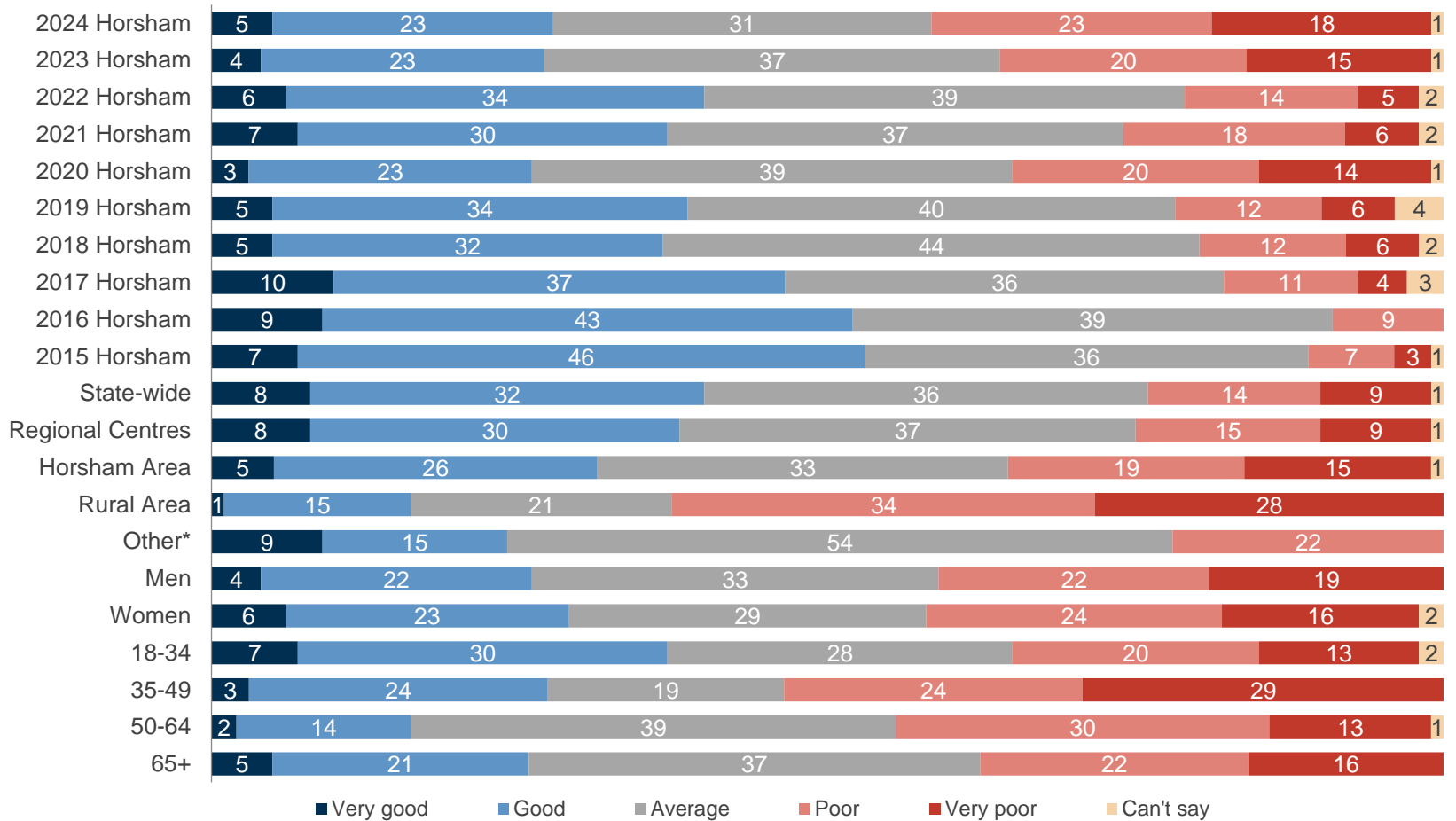
Note: Please see Appendix A for explanation of significant differences.

\*Caution: small sample size < n=30



# Overall performance

2024 overall performance (%)



Q3. ON BALANCE, for the last twelve months, how do you feel about the performance of Horsham Rural City Council, not just on one or two issues, BUT OVERALL across all responsibility areas? Has it been very good, good, average, poor or very poor?

Base: All respondents. Councils asked State-wide: 62 Councils asked group: 9

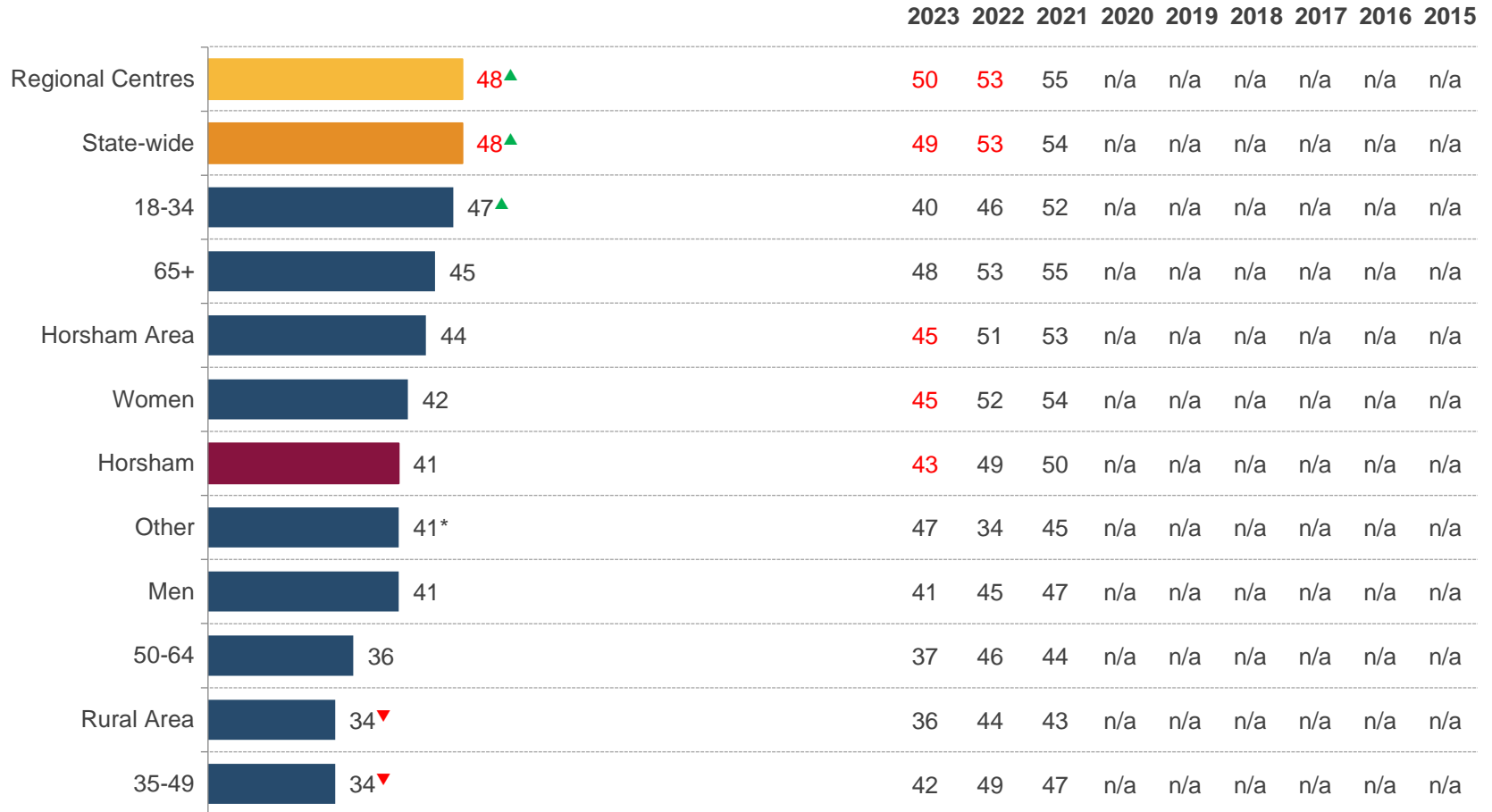
\*Caution: small sample size < n=30





# Value for money in services and infrastructure

2024 value for money (index scores)



Q3b. How would you rate Horsham Rural City Council at providing good value for money in infrastructure and services provided to your community?

Base: All respondents. Councils asked State-wide: 61 Councils asked group: 9

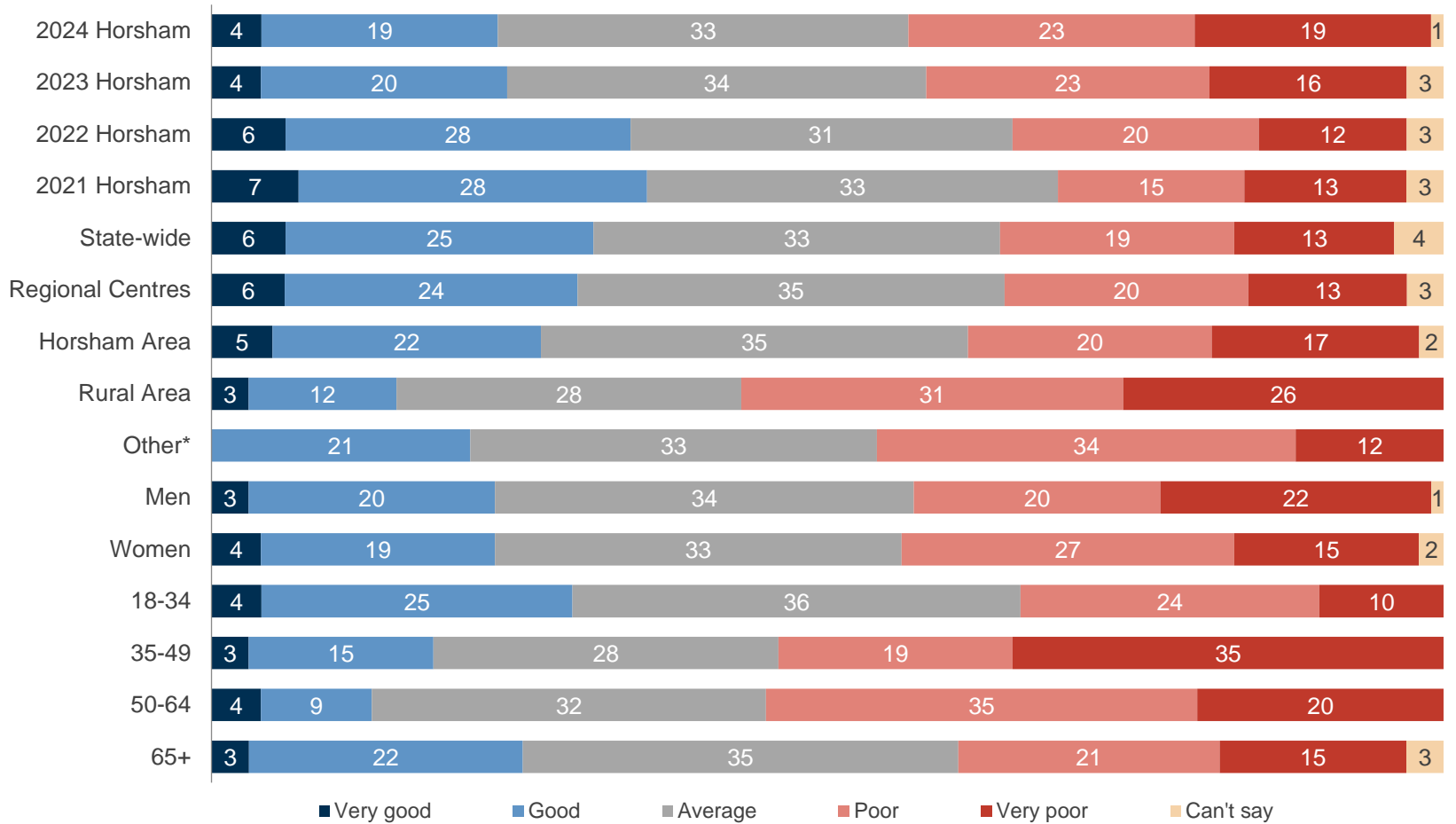
Note: Please see Appendix A for explanation of significant differences.

\*Caution: small sample size < n=30



# Value for money in services and infrastructure

2024 value for money (%)



Q3b. How would you rate Horsham Rural City Council at providing good value for money in infrastructure and services provided to your community?

Base: All respondents. Councils asked State-wide: 61 Councils asked group: 9

\*Caution: small sample size < n=30



## Top performing service areas

Horsham Rural City Council performs best in the service area of waste management (index score of 55), though ratings declined significantly in this area from 2023 (index score of 64). Ratings for waste management have declined by a total of 15 index points since 2021 (from an index score of 70), with most of the deterioration occurring in the past two years.

Council performs significantly lower than the Regional Centres group and State-wide averages on this service area (index scores of 66 and 67 respectively).

- All groups declined significantly in their impressions of waste management with the exception of residents aged 18 to 34 years.
- Council should look to restore positive service perceptions among Rural Area residents and those aged 35 to 64 years – it is among these cohorts where perceptions have declined most since last year and are the cohorts most critical of Council's performance in this service area.
- While caution should be exercised due to a small sample size, it is worth noting that residents of the 'Other' area continue to provide significantly higher than average ratings for waste management.



**Waste management (index score of 55) is the area where Council performs best in 2024.**



## Low performing service areas



**Council rates lowest in the areas of unsealed roads (index score of 33) and sealed local roads (index score of 38).**

Council continues to rate lowest for perceptions of the condition of sealed local roads (index score of 38), in addition to unsealed roads (index score of 33). Council's rating for the condition of sealed local roads is consistent with its 2023 rating, after having declined significantly in 2023 – meaning further decline has been stemmed. There are no prior ratings for the maintenance of unsealed roads, which was added as a survey measure this year.

Council rates significantly lower than the Regional Centres group in each of these service areas.

On both service areas, Rural Area residents rate Council significantly lower than the average providing a rating of 30 index points for sealed roads and 24 points for the maintenance of unsealed roads.

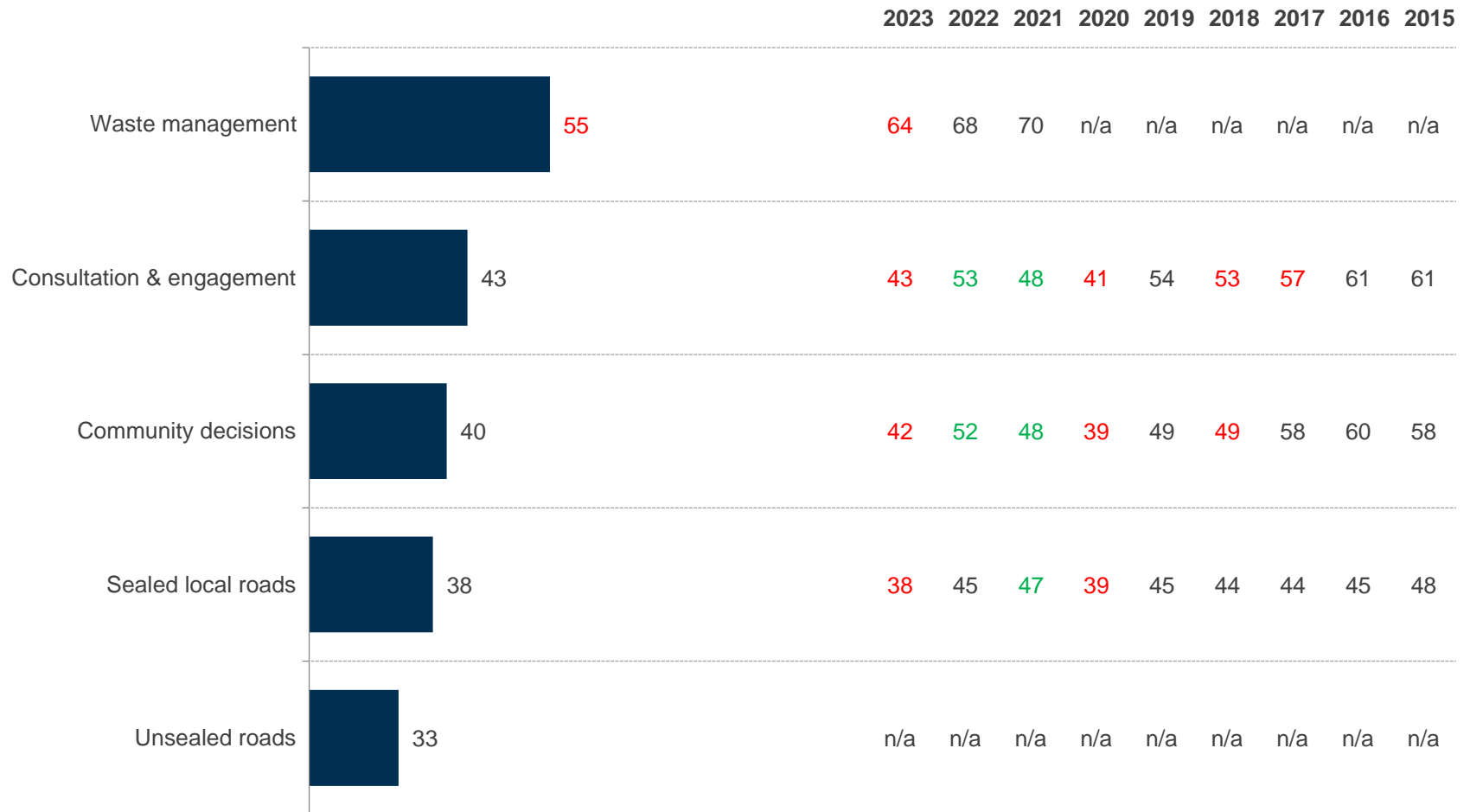
- Indeed, Rural Area residents rate Council lower than all other demographic and geographic groups on almost all measures evaluated.

In terms of things Council most needs to do to improve its performance, the top mentioned areas include community consultation (28%), sealed road maintenance (16%) and financial management (13%).



# Individual service area performance

2024 individual service area performance (index scores)



Q2. How has Council performed on [RESPONSIBILITY AREA] over the last 12 months?

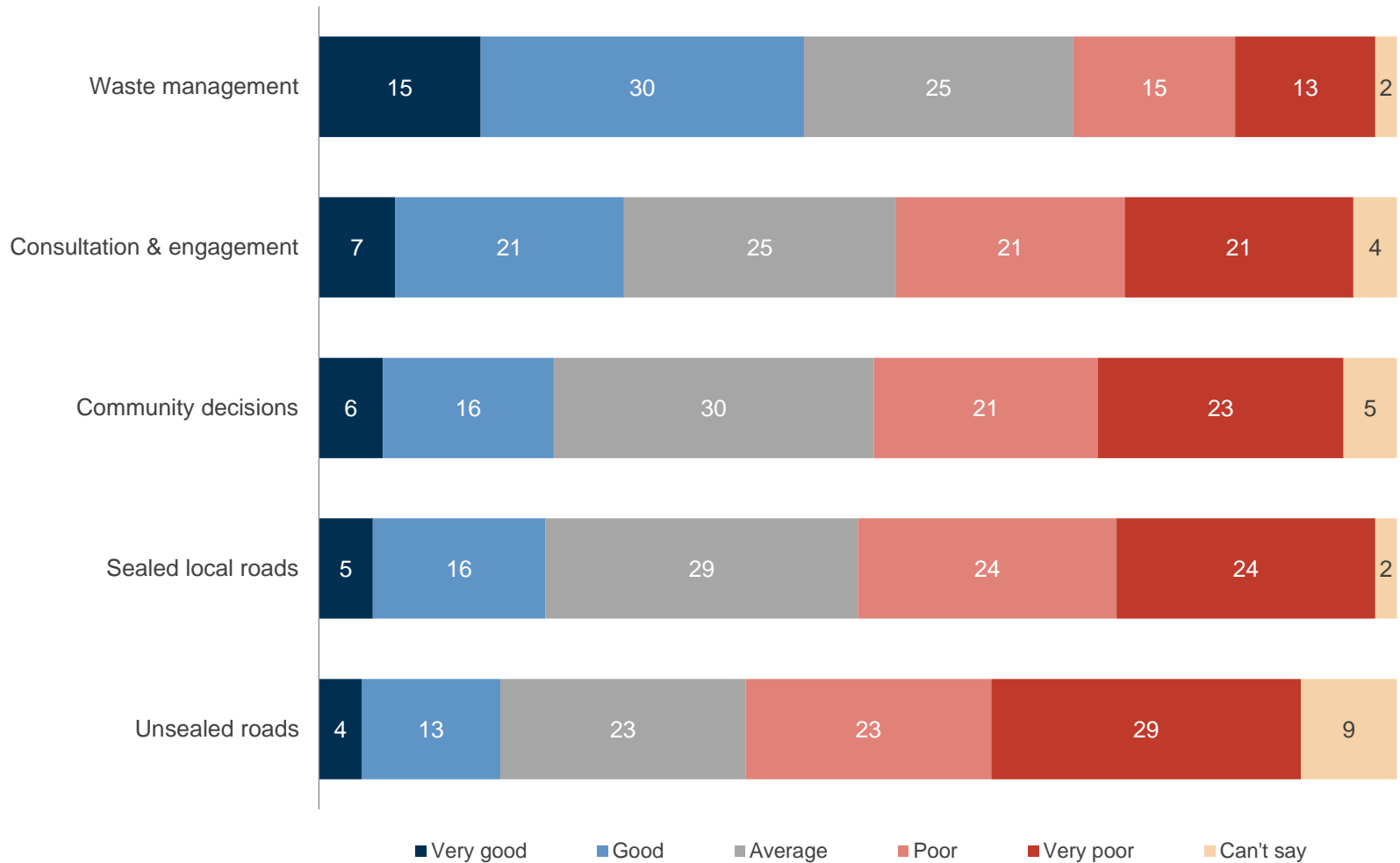
Base: All respondents. Councils asked State-wide: 62 Councils asked group: 9

Note: Please see Appendix A for explanation of significant differences.



# Individual service area performance

2024 individual service area performance (%)

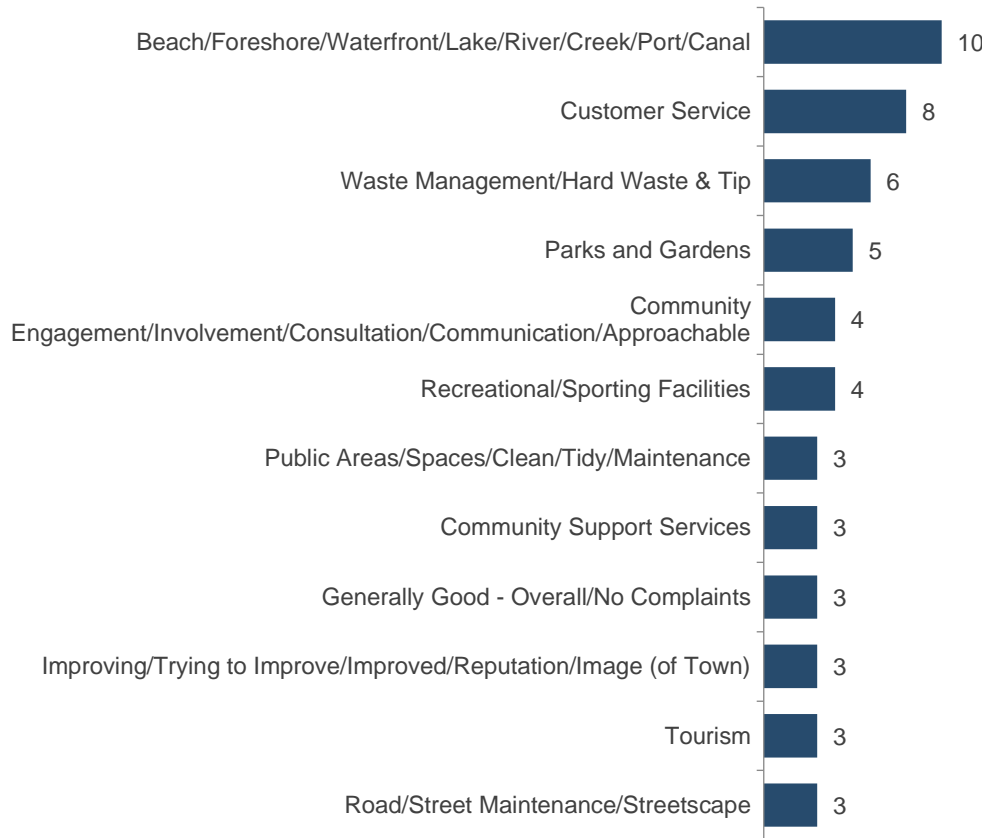


Q2. How has Council performed on [RESPONSIBILITY AREA] over the last 12 months?  
 Base: All respondents. Councils asked State-wide: 62 Councils asked group: 9



# Best things about Council and areas for improvement

**2024 best things about Council (%)**  
- Top mentions only -



**2024 areas for improvement (%)**  
- Top mentions only -



Q16. Please tell me what is the ONE BEST thing about Horsham Rural City Council? It could be about any of the issues or services we have covered in this survey or it could be about something else altogether?

Base: All respondents. Councils asked State-wide: 31 Councils asked group: 4

Q17. What does Horsham Rural City Council MOST need to do to improve its performance?

Base: All respondents. Councils asked State-wide: 49 Councils asked group: 8

A verbatim listing of responses to these questions can be found in the accompanying dashboard.



# Customer service





# Contact with council and customer service

## Contact with council

Fewer than three in five Council residents (58%) had contact with Council in the previous 12 months. Rate of contact has been relatively stable over time.

Rural Area residents (64%) and residents aged 35 to 64 years (68% among residents aged 35 to 49 years and 65% among residents aged 50 to 64 years) had higher rates of contact with Council than other groups, though rates are not significantly different from the average.



**Among those residents who had contact with Council, 56% provide a positive customer service rating of ‘very good’ or ‘good’, including 25% of residents who rate Council’s customer service as ‘very good’.**

## Customer service

Council’s customer service index of 62 is significantly higher than in 2023, having increased by six index points in the past year. Impressions of customer service interactions rebounded after experiencing a significant decline in 2023. This is a positive result for Council. Nonetheless, Council has achieved higher ratings in this area in years past, including a peak index score of 75 in 2016.

Customer service is rated significantly lower than the State-wide and Regional Centres group averages (index scores of 67 and 68 respectively).

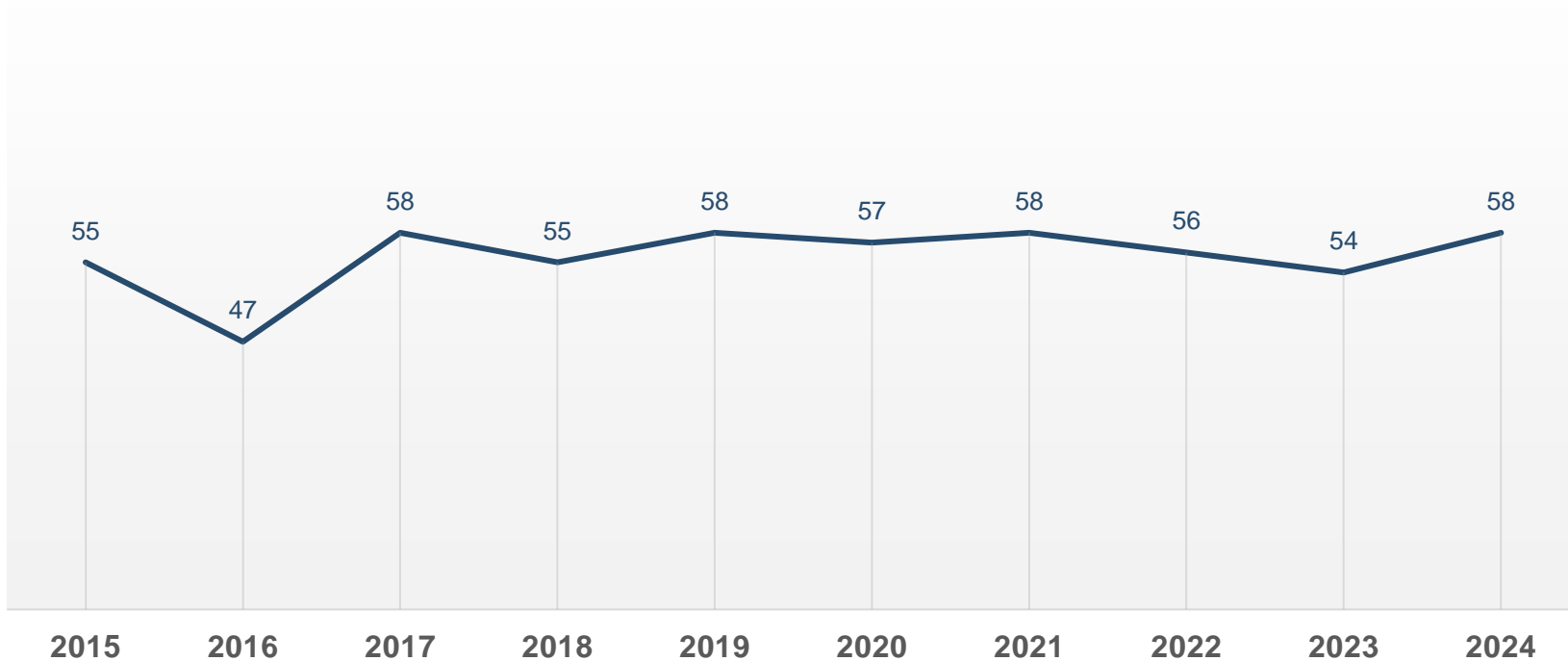
More than half of residents who had contact with Council (56%) provide a positive customer service rating of ‘very good’ or ‘good’.

- Perceptions of customer service are lowest in the Rural Area and among residents aged 35 to 49 years – noting these are the groups with higher rates of contact.



# Contact with council

2024 contact with council (%)  
Have had contact



Q5. Over the last 12 months, have you or any member of your household had any contact with Horsham Rural City Council? This may have been in person, in writing, by telephone conversation, by text message, by email or via their website or social media such as Facebook or Twitter?

Base: All respondents. Councils asked State-wide: 36 Councils asked group: 5



# Contact with council

2024 contact with council (%)

	2023	2022	2021	2020	2019	2018	2017	2016	2015	
35-49	68	61	67	69	66	62	59	69	58	66
50-64	65	61	67	60	60	67	61	61	50	62
Rural Area	64	64	61	62	55	64	60	65	51	72
State-wide	62	62	60	61	63	61	58	58	60	60
Men	59	55	56	56	53	59	57	56	45	62
Horsham	58	54	56	58	57	58	55	58	47	55
Regional Centres	58	58	56	56	59	58	56	56	n/a	n/a
Horsham Area	57	52	54	56	58	56	52	56	45	49
Women	57	53	56	59	60	56	53	60	48	49
18-34	56	47	51	55	60	63	54	55	32	51
65+	50	53	44	52	46	46	48	48	46	47
Other	40*	44	66	58	46	58	68	54	49	79

Q5. Over the last 12 months, have you or any member of your household had any contact with Horsham Rural City Council?  
This may have been in person, in writing, by telephone conversation, by text message, by email or via their website or social media such as Facebook or Twitter?

Base: All respondents. Councils asked State-wide: 36 Councils asked group: 5  
Note: Please see Appendix A for explanation of significant differences.

\*Caution: small sample size < n=30



# Customer service rating

2024 customer service rating (index scores)

		2023	2022	2021	2020	2019	2018	2017	2016	2015
Other	77*	60	53	60	79	63	73	81	73	59
18-34	69	54	65	72	59	57	78	76	75	69
Regional Centres	68▲	68	69	71	70	72	72	72	n/a	n/a
State-wide	67▲	67	68	70	70	71	70	69	69	70
Women	66	58	66	76	63	65	72	76	78	74
Horsham Area	64	55	66	71	61	64	70	71	78	74
65+	64	55	65	67	63	64	67	73	76	80
Horsham	62	56	64	68	61	61	70	70	75	72
50-64	58	60	59	68	59	65	66	67	73	67
Men	57	54	62	58	59	57	67	64	72	71
35-49	54	58	66	65	63	60	67	67	75	71
Rural Area	54	58	61	60	59	52	67	66	67	72

Q5c. Thinking of the most recent contact, how would you rate Horsham Rural City Council for customer service?

Please keep in mind we do not mean the actual outcome but rather the actual service that was received.

Base: All respondents who have had contact with Council in the last 12 months.

Councils asked State-wide: 62 Councils asked group: 9

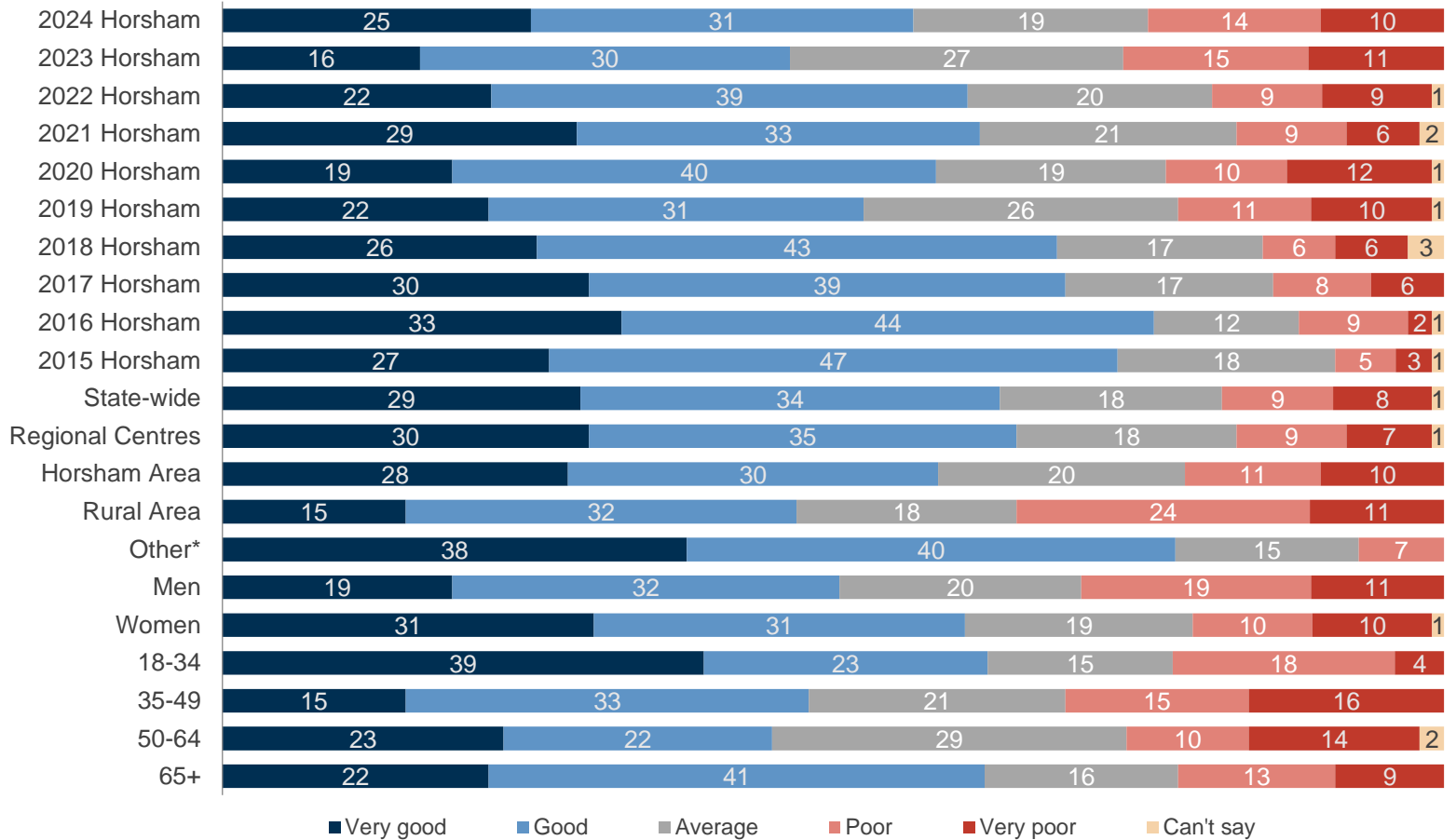
Note: Please see Appendix A for explanation of significant differences.

\*Caution: small sample size < n=30



# Customer service rating

2024 customer service rating (%)



Q5c. Thinking of the most recent contact, how would you rate Horsham Rural City Council for customer service? Please keep in mind we do not mean the actual outcome but rather the actual service that was received.

Base: All respondents who have had contact with Council in the last 12 months.

Councils asked State-wide: 62 Councils asked group: 9

\*Caution: small sample size < n=30



# Communication



## Communication

Residents prefer to learn about Council news and information and upcoming events from a Council newsletter sent via email (27%) or mail (21%). Advertising in a local newspaper (16%) and social media updates (14%) comprise the next most popular forms of communication.

Preferences differ markedly by generation.

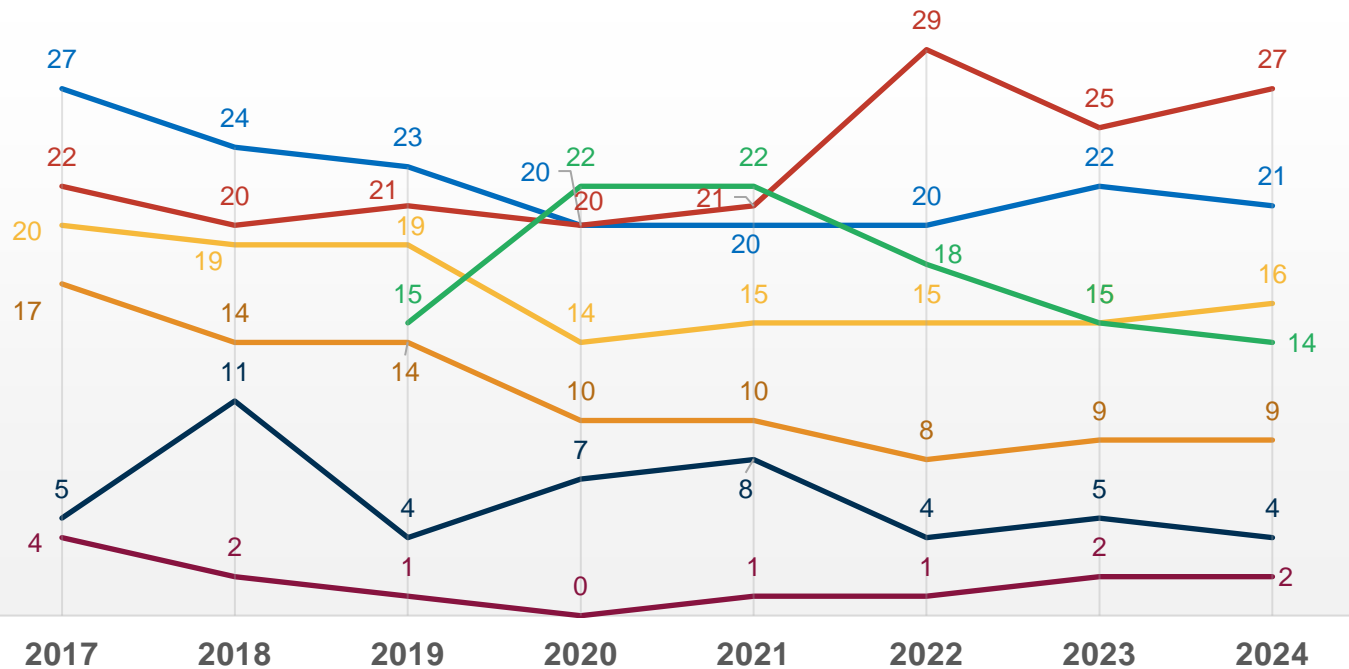
- Residents under 50 years of age (21%) are three times as likely to prefer social media updates as residents aged 50 years and over (7%).
- A Council newsletter sent via email (28%) and social media (21%) comprise the preferred forms of communication among residents under 50 years of age. Social media preferences have waned over the years even among this age group, falling from a high of 40% in 2021.
- Among residents aged 50 years and over, Council newsletters sent via email (26%) or mail (23%), as well as advertising in a local newspaper (20%) are the preferred methods of communication.





# Best form of communication

2024 best form of communication (%)



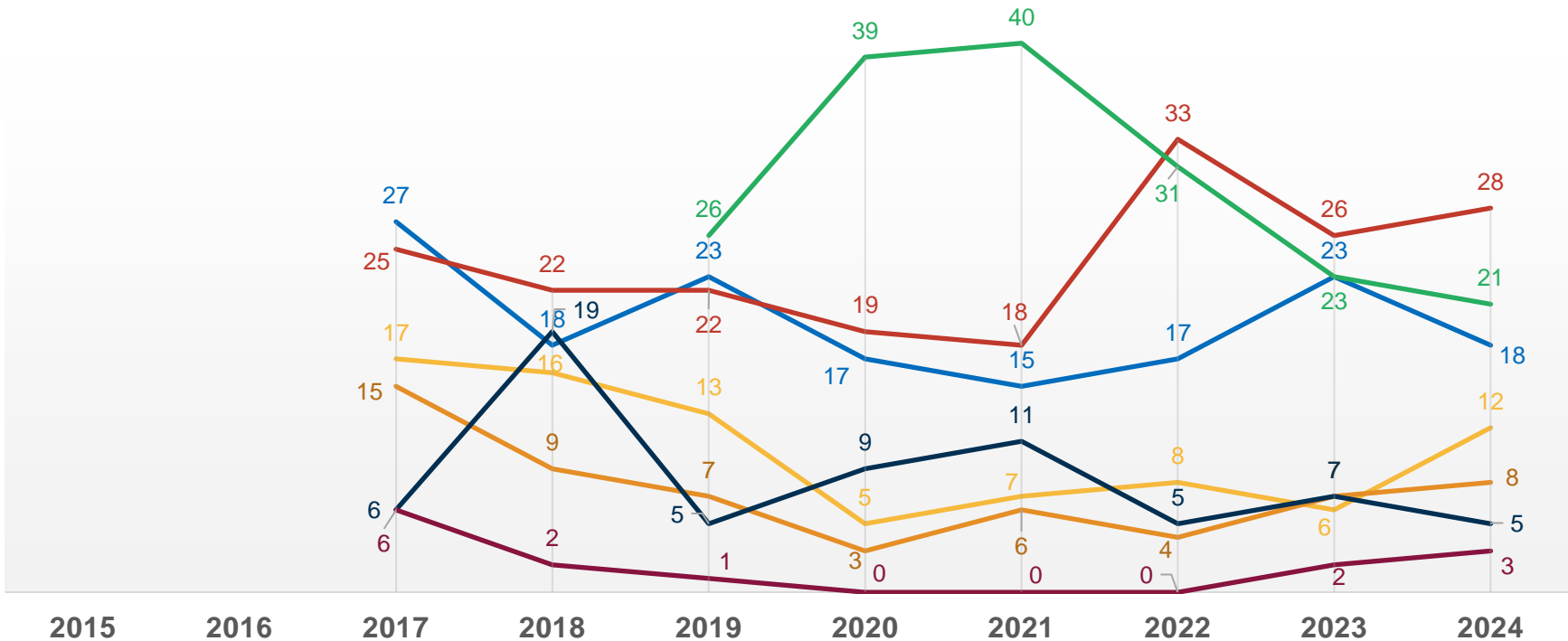
Q13. If Horsham Rural City Council was going to get in touch with you to inform you about Council news and information and upcoming events, which ONE of the following is the BEST way to communicate with you?  
 Base: All respondents. Councils asked State-wide: 38 Councils asked group: 6  
 Note: 'Social Media' was included in 2019.





# Best form of communication: under 50s

2024 under 50s best form of communication (%)

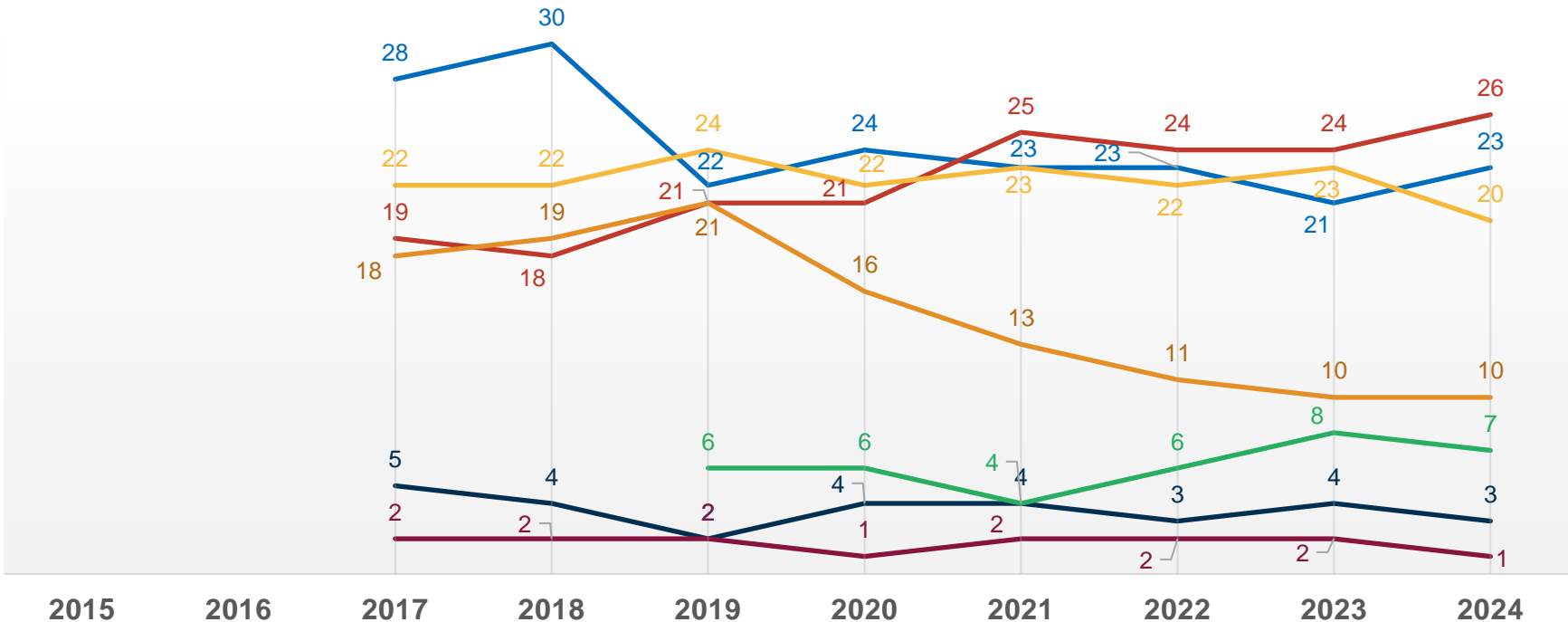


Q13. If Horsham Rural City Council was going to get in touch with you to inform you about Council news and information and upcoming events, which ONE of the following is the BEST way to communicate with you?  
 Base: All respondents aged under 50. Councils asked State-wide: 38 Councils asked group: 6  
 Note: 'Social Media' was included in 2019.



# Best form of communication: 50+ years

2024 50+ years best form of communication (%)



Q13. If Horsham Rural City Council was going to get in touch with you to inform you about Council news and information and upcoming events, which ONE of the following is the BEST way to communicate with you?  
 Base: All respondents aged 50+ years. Councils asked State-wide: 38 Councils asked group: 6  
 Note: 'Social Media' was included in 2019.



# Council direction



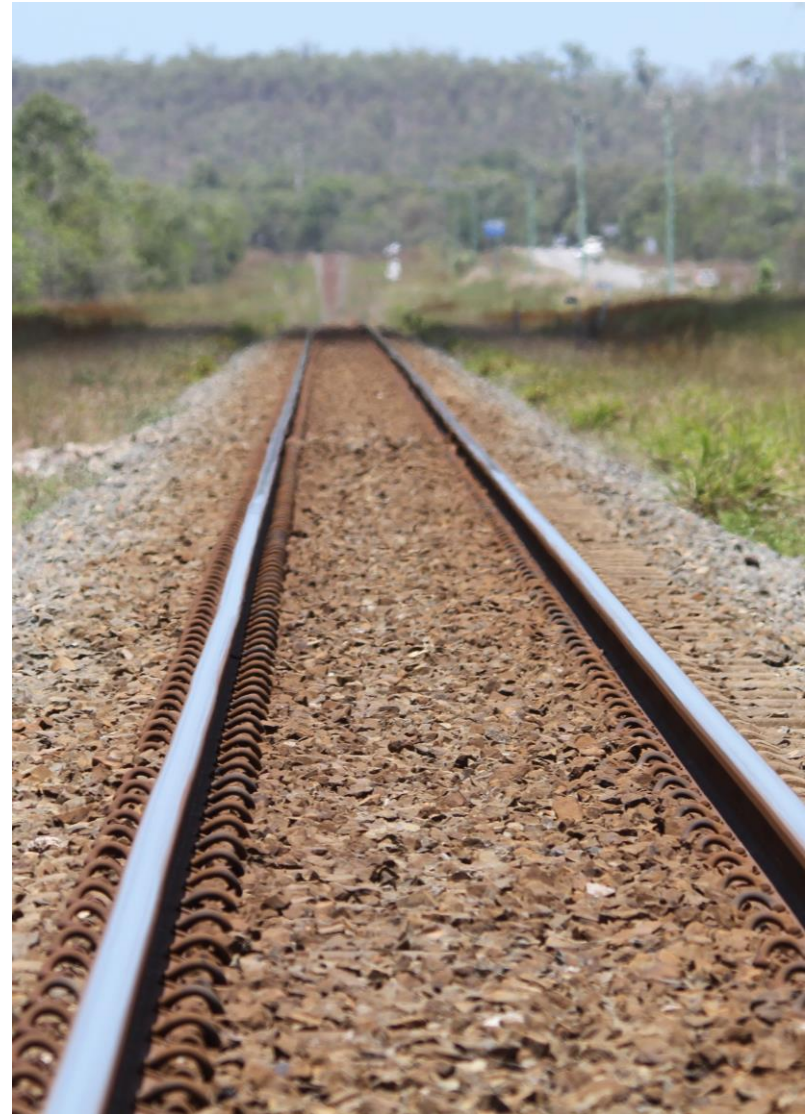
## Council direction

As with other measures, Council managed to stem declining views of the direction of its overall performance this past year. Horsham Rural City Council's current index score of 37 for council direction is slightly improved from the 2023 result (index score of 34). Perceptions of council direction however are still significantly lower than they were just two years ago when council direction garnered a score of 50 index points.

The direction of Council's overall performance is rated significantly lower than both the Regional Centres group and State-wide averages (index scores of 45 each). Average ratings for councils in the Regional Centres group and State-wide have also declined the past two years though not to the same extent as declines that have occurred in Horsham Rural City Council.

Over the last 12 months, 13% of residents believe the direction of Council's overall performance has improved. Close to half of residents (47%) believe it has stayed the same, and 38% think it has deteriorated.

- Residents in the Rural Area are significantly less satisfied than average with the direction of Council's overall performance in the past 12 months.





# Overall council direction last 12 months

2024 overall council direction (index scores)

		2023	2022	2021	2020	2019	2018	2017	2016	2015
18-34	46▲	40	47	48	41	53	44	56	55	55
Regional Centres	45▲	47	52	54	50	52	53	55	n/a	n/a
State-wide	45▲	46	50	53	51	53	52	53	51	53
Other	44*	44	37	41	46	56	52	45	45	42
Horsham Area	40	36	51	49	36	49	43	52	56	55
Women	39	37	53	50	39	51	44	54	58	56
65+	38	37	53	48	31	48	43	51	58	56
Horsham	37	34	50	47	35	47	42	50	55	53
Men	35	31	46	44	31	42	39	46	51	50
35-49	33	32	53	46	35	42	42	45	50	47
50-64	29	19	44	44	35	40	36	47	55	51
Rural Area	28▼	27	50	41	28	36	37	45	52	47

Q6. Over the last 12 months, what is your view of the direction of Horsham Rural City Council's overall performance?

Base: All respondents. Councils asked State-wide: 62 Councils asked group: 9

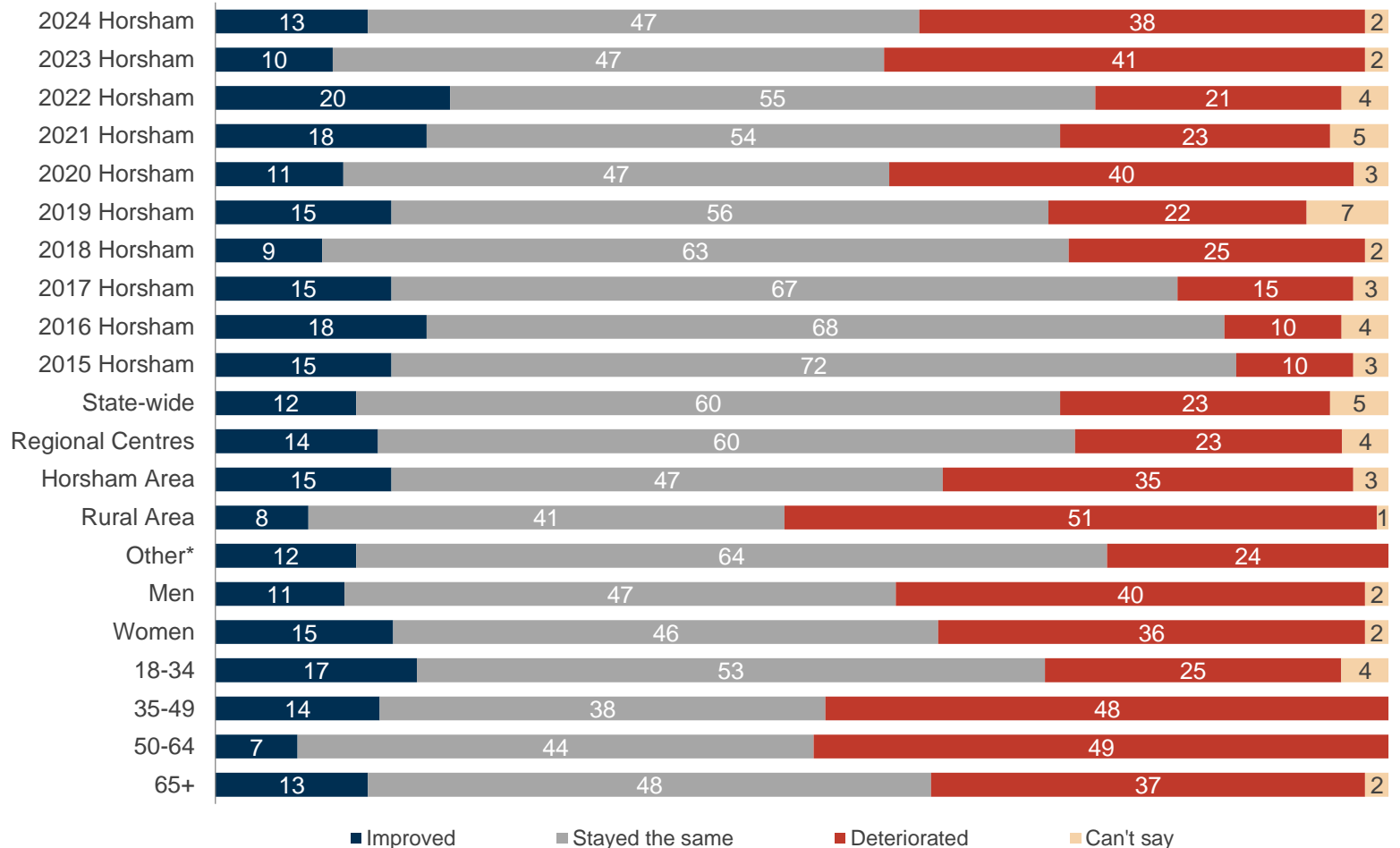
Note: Please see Appendix A for explanation of significant differences.

\*Caution: small sample size < n=30



# Overall council direction last 12 months

2024 overall council direction (%)



Q6. Over the last 12 months, what is your view of the direction of Horsham Rural City Council's overall performance?  
 Base: All respondents. Councils asked State-wide: 62 Councils asked group: 9  
 \*Caution: small sample size < n=30



A large, dark blue, stylized letter 'W' graphic that spans the right side of the page. The 'W' is filled with a glowing, light blue network pattern of interconnected lines and nodes, resembling a data or communication network. The background of the 'W' is a dark blue gradient.

# Individual service areas



# Community consultation and engagement performance



2024 consultation and engagement performance (index scores)

	2023	2022	2021	2020	2019	2018	2017	2016	2015
18-34	46	50	50	44	58	59	62	61	63
State-wide	52	54	56	55	56	55	55	54	56
Regional Centres	50	54	54	51	54	55	54	n/a	n/a
Horsham Area	44	55	50	42	56	54	57	61	62
Other	52	40	38	52	47	46	58	73	58
Women	46	55	52	44	56	55	59	63	63
Horsham	43	53	48	41	54	53	57	61	61
Men	41	50	44	37	51	51	55	58	58
65+	44	55	46	38	56	53	59	63	64
35-49	44	56	52	43	50	49	53	56	58
50-64	35	50	44	38	47	49	54	62	57
Rural Area	38	49	44	35	47	51	57	58	58

Q2. How has Council performed on 'Community consultation and engagement' over the last 12 months?

Base: All respondents. Councils asked State-wide: 62 Councils asked group: 9

Note: Please see Appendix A for explanation of significant differences.

\*Caution: small sample size < n=30

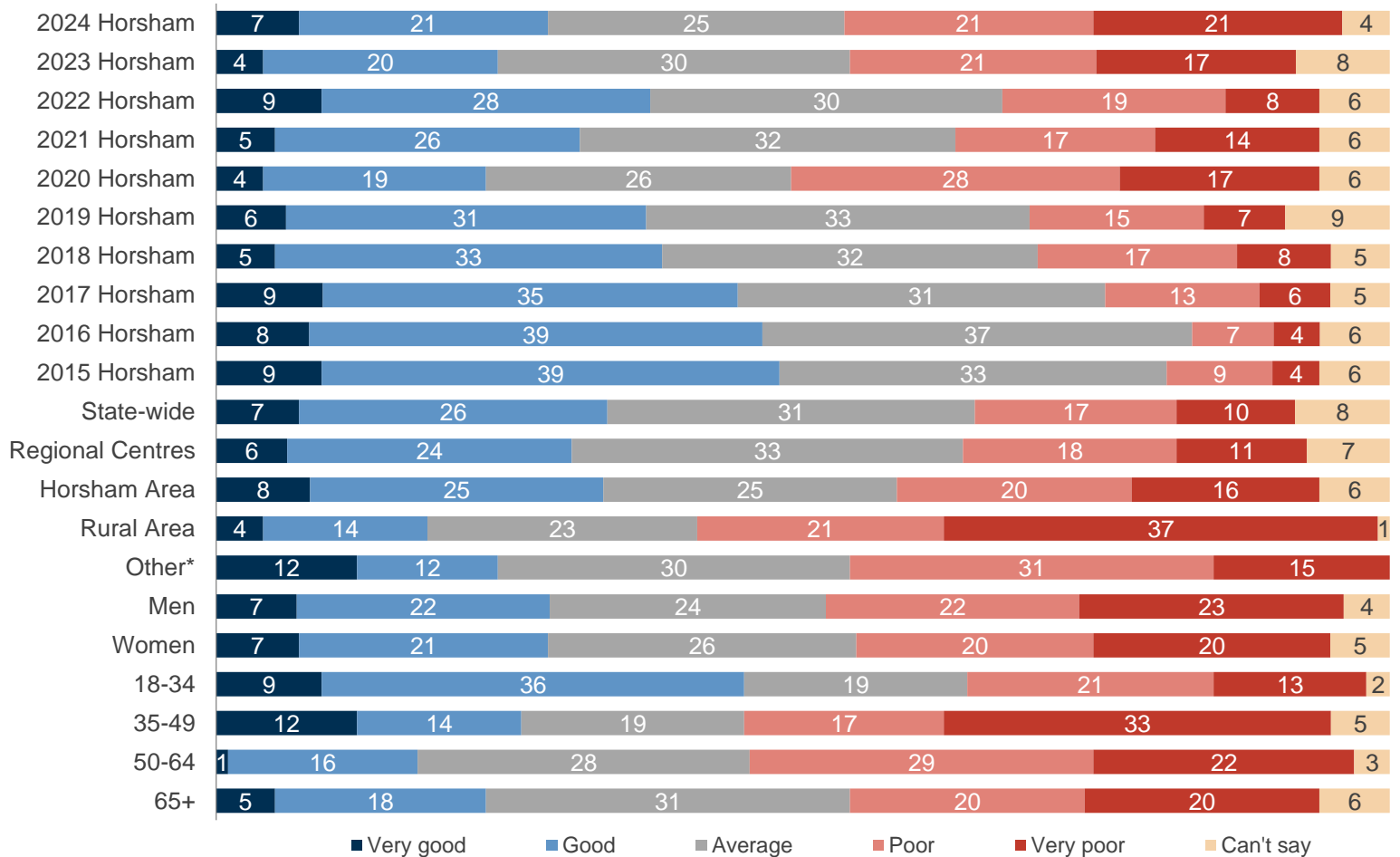




# Community consultation and engagement performance



2024 consultation and engagement performance (%)



Q2. How has Council performed on 'Community consultation and engagement' over the last 12 months?  
 Base: All respondents. Councils asked State-wide: 62 Councils asked group: 9  
 \*Caution: small sample size < n=30



# Decisions made in the interest of the community performance



2024 community decisions made performance (index scores)

	2023	2022	2021	2020	2019	2018	2017	2016	2015
State-wide	50▲	54	56	53	55	54	54	54	55
Regional Centres	48▲	54	54	50	52	52	52	n/a	n/a
18-34	45	52	55	43	51	48	64	62	60
Other	44*	46	39	48	48	54	54	55	54
Horsham Area	43	54	52	40	52	51	59	62	60
65+	42	54	47	41	51	52	59	63	59
Women	42	54	54	43	53	50	62	64	60
Horsham	40	52	48	39	49	49	58	60	58
Men	38	50	43	35	45	48	54	57	56
50-64	35	48	43	38	46	47	55	59	56
35-49	33	54	47	34	48	51	53	56	56
Rural Area	32▼	47	41	36	40	44	55	54	54

Q2. How has Council performed on 'Decisions made in the interest of the community' over the last 12 months?

Base: All respondents. Councils asked State-wide: 62 Councils asked group: 9

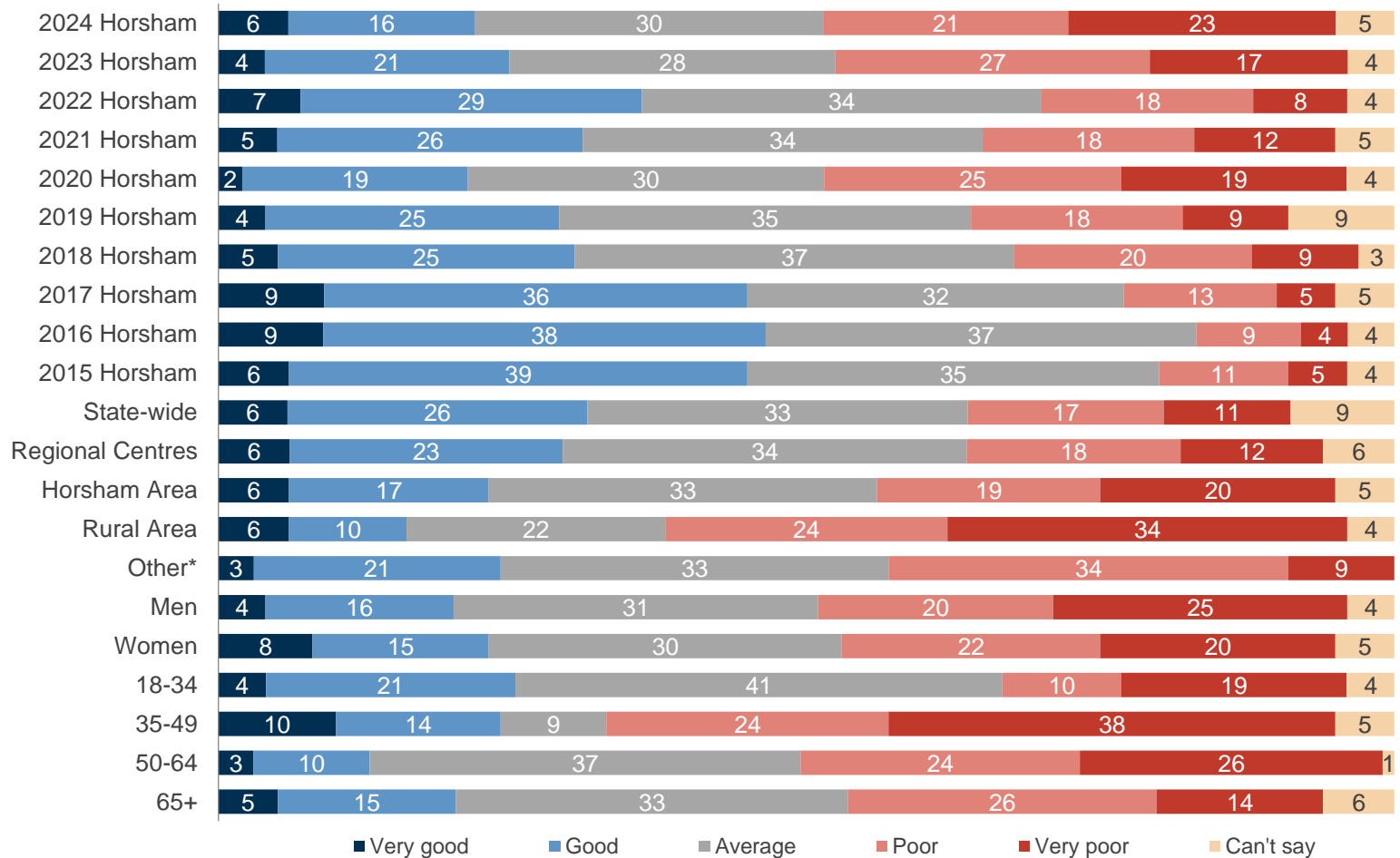
Note: Please see Appendix A for explanation of significant differences.

\*Caution: small sample size < n=30

# Decisions made in the interest of the community performance



2024 community decisions made performance (%)



Q2. How has Council performed on 'Decisions made in the interest of the community' over the last 12 months?

Base: All respondents. Councils asked State-wide: 62 Councils asked group: 9

\*Caution: small sample size < n=30

# The condition of sealed local roads in your area performance



2024 sealed local roads performance (index scores)

	2023	2022	2021	2020	2019	2018	2017	2016	2015	
Regional Centres	46▲	49	54	60	55	57	54	53	n/a	n/a
State-wide	45▲	48	53	57	54	56	53	53	54	55
65+	42	44	53	53	48	50	47	46	53	55
Horsham Area	42	40	48	51	40	48	47	46	49	51
50-64	41	30	45	43	36	45	39	44	42	45
Women	41	40	48	51	43	48	45	46	47	52
Horsham	38	38	45	47	39	45	44	44	45	48
Other	38*	45	28	27	40	42	34	42	25	43
Men	35	36	42	42	35	41	42	41	44	44
18-34	35	33	40	44	34	43	46	43	44	48
35-49	34	39	42	41	35	39	41	40	41	42
Rural Area	30▼	30	40	36	33	35	36	36	40	41

Q2. How has Council performed on 'The condition of sealed local roads in your area' over the last 12 months?

Base: All respondents. Councils asked State-wide: 62 Councils asked group: 9

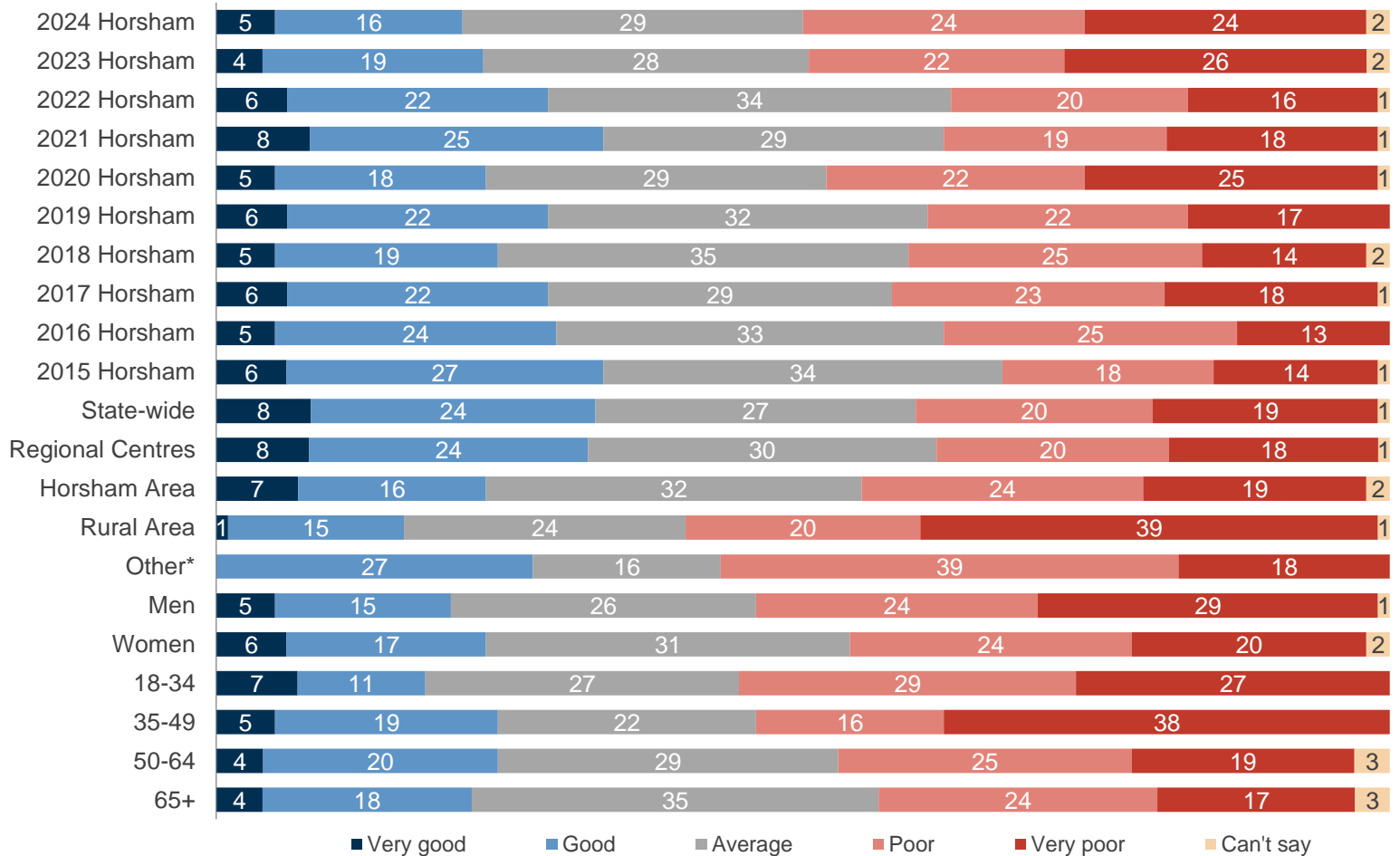
Note: Please see Appendix A for explanation of significant differences.

\*Caution: small sample size < n=30

# The condition of sealed local roads in your area performance



2024 sealed local roads performance (%)



Q2. How has Council performed on 'The condition of sealed local roads in your area' over the last 12 months?  
 Base: All respondents. Councils asked State-wide: 62 Councils asked group: 9  
 \*Caution: small sample size < n=30



# Waste management performance



2024 waste management performance (index scores)

	2023	2022	2021	2020	2019	2018	2017	2016	2015
Other	73	59	50	n/a	n/a	n/a	n/a	n/a	n/a
State-wide	66	68	69	65	68	70	71	70	72
Regional Centres	67	68	69	66	68	70	69	n/a	n/a
18-34	63	63	72	n/a	n/a	n/a	n/a	n/a	n/a
65+	68	74	73	n/a	n/a	n/a	n/a	n/a	n/a
Horsham Area	65	69	73	n/a	n/a	n/a	n/a	n/a	n/a
Women	64	69	73	n/a	n/a	n/a	n/a	n/a	n/a
Horsham	64	68	70	n/a	n/a	n/a	n/a	n/a	n/a
Men	65	67	66	n/a	n/a	n/a	n/a	n/a	n/a
50-64	58	70	60	n/a	n/a	n/a	n/a	n/a	n/a
35-49	62	65	68	n/a	n/a	n/a	n/a	n/a	n/a
Rural Area	60	66	65	n/a	n/a	n/a	n/a	n/a	n/a

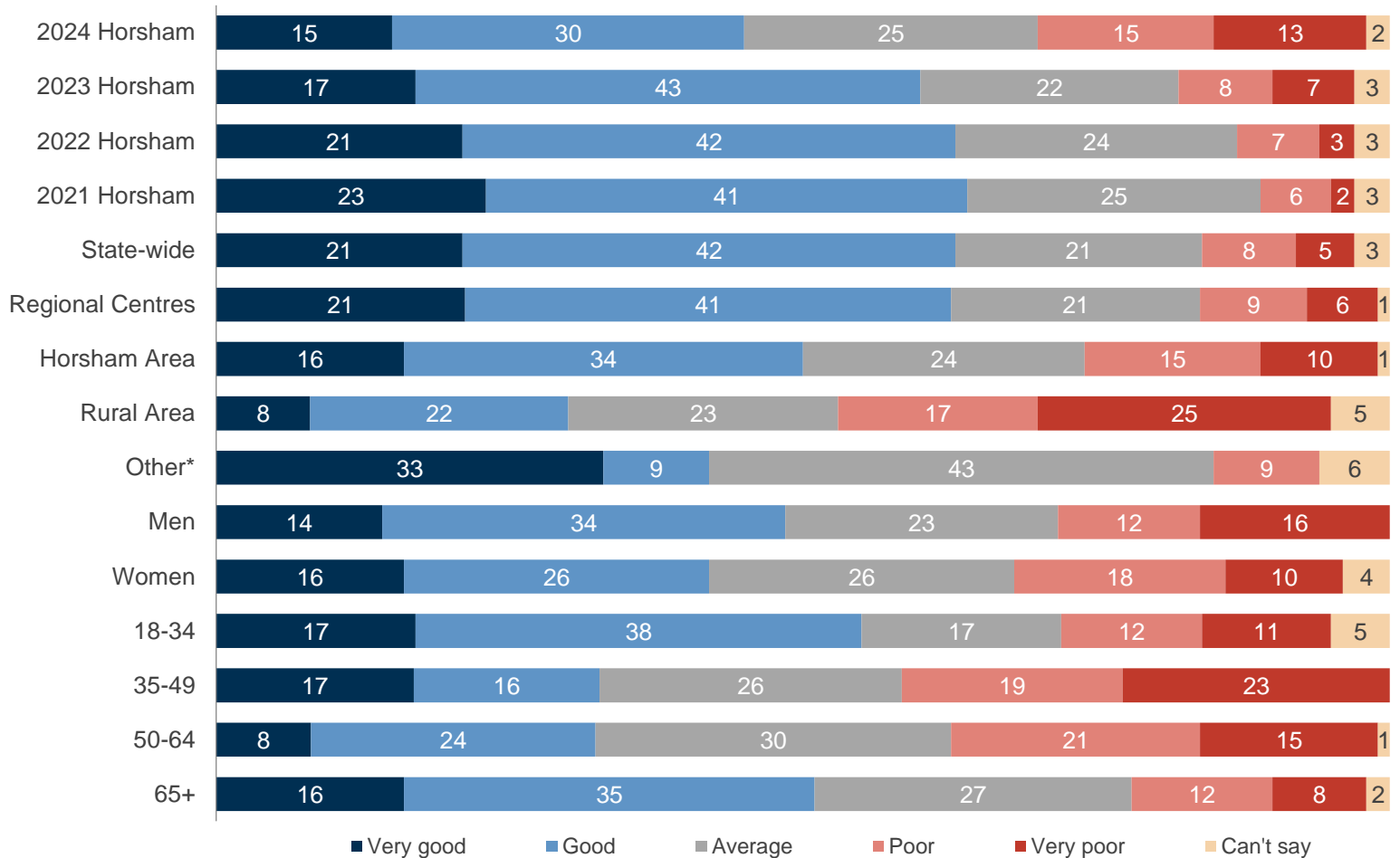
Q2. How has Council performed on 'Waste management' over the last 12 months?  
 Base: All respondents. Councils asked State-wide: 62 Councils asked group: 9  
 Note: Please see Appendix A for explanation of significant differences.  
 \*Caution: small sample size < n=30



# Waste management performance



2024 waste management performance (%)



Q2. How has Council performed on 'Waste management' over the last 12 months?  
 Base: All respondents. Councils asked State-wide: 62 Councils asked group: 9  
 \*Caution: small sample size < n=30



# Maintenance of unsealed roads in your area performance



2024 unsealed roads performance (index scores)

	2023	2022	2021	2020	2019	2018	2017	2016	2015
Regional Centres	45	46▲	53	55	52	52	52	n/a	n/a
Horsham Area	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
65+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
State-wide	37	41	45	44	44	43	44	43	45
Women	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Horsham	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
18-34	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
50-64	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Men	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
35-49	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Rural Area	24▼								
Other	21*								

Q2. How has Council performed on 'Maintenance of unsealed roads in your area' over the last 12 months?

Base: All respondents. Councils asked State-wide: 27 Councils asked group: 5

Note: Please see Appendix A for explanation of significant differences.

\*Caution: small sample size < n=30

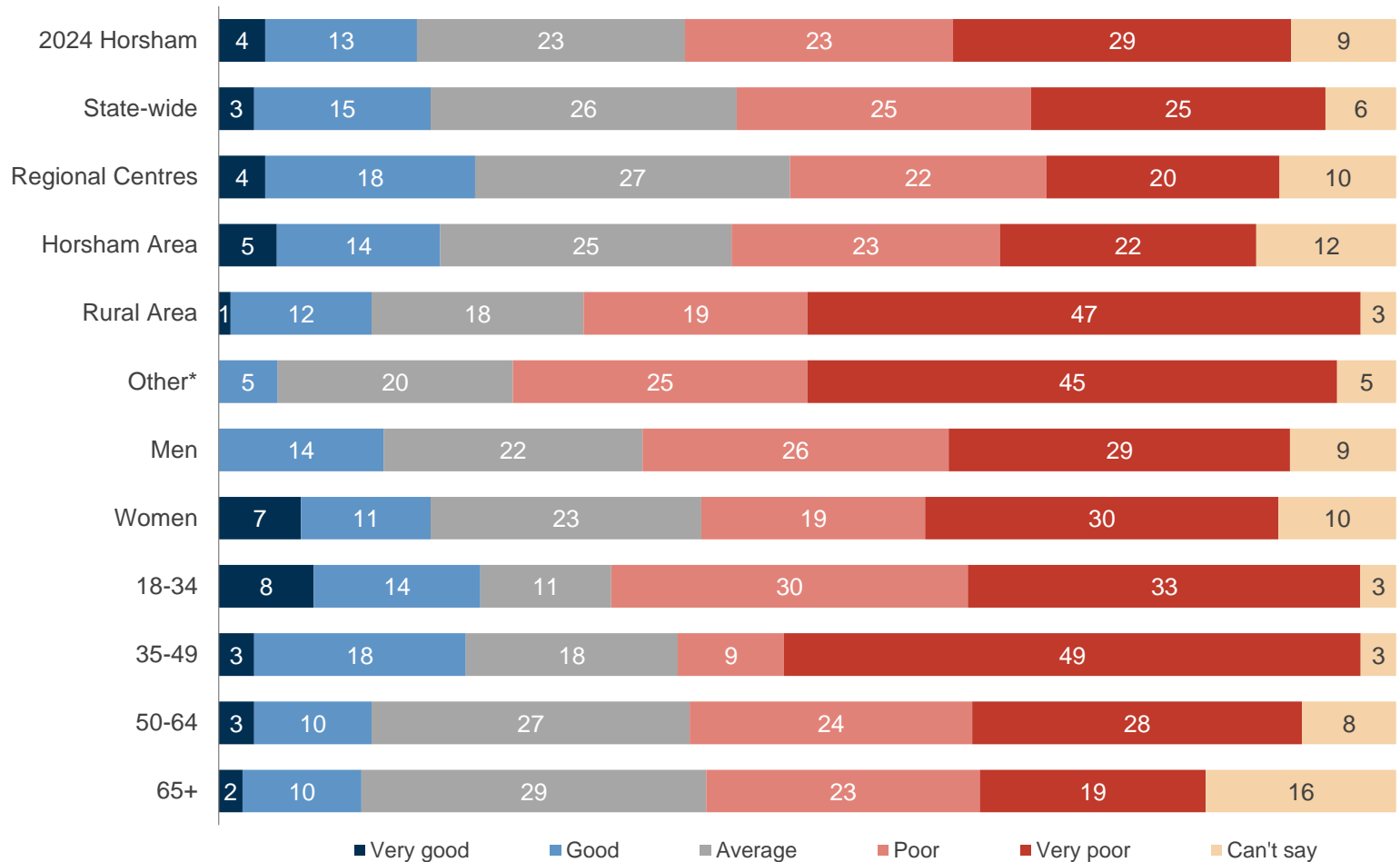




# Maintenance of unsealed roads in your area performance



2024 unsealed roads performance (%)



Q2. How has Council performed on 'Maintenance of unsealed roads in your area' over the last 12 months?  
 Base: All respondents. Councils asked State-wide: 27 Councils asked group: 5  
 \*Caution: small sample size < n=30

A large, stylized graphic of the letters 'N' and 'W' in a dark blue color. The letters are filled with a blurred image of a crowd of people, likely at a sporting event or festival, wearing various hats and clothing. The 'N' is on the left and the 'W' is on the right, both slanted slightly to the right.

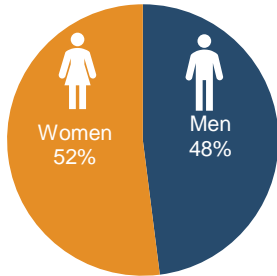
# Detailed demographics



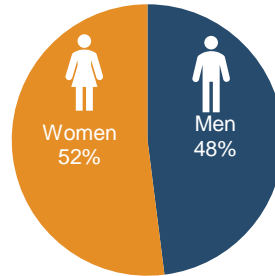
# Gender and age profile

## 2024 gender

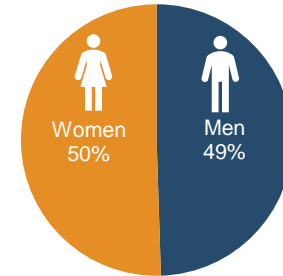
Horsham



Regional Centres

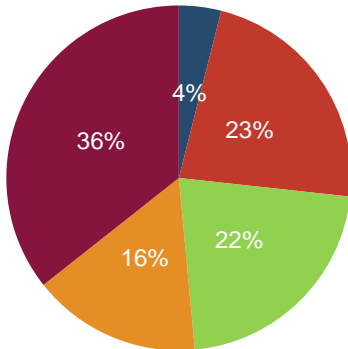


State-wide

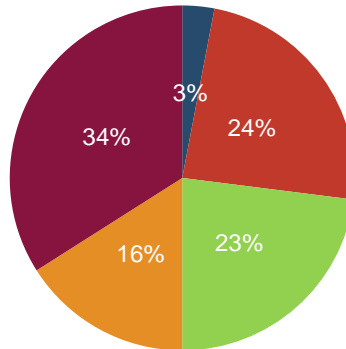


## 2024 age

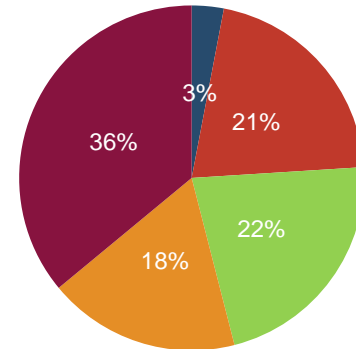
Horsham



Regional Centres



State-wide



■ 18-24 ■ 25-34 ■ 35-49 ■ 50-64 ■ 65+

■ 18-24 ■ 25-34 ■ 35-49 ■ 50-64 ■ 65+

■ 18-24 ■ 25-34 ■ 35-49 ■ 50-64 ■ 65+

S3. [Record gender] / S4. To which of the following age groups do you belong?  
 Base: All respondents. Councils asked State-wide: 62 Councils asked group: 9  
 Please note that for the reason of simplifying reporting, interlocking age and gender reporting has not been included in this report. Interlocking age and gender analysis is still available in the dashboard and data tables provided alongside this report. Councils interviewing residents on an annual basis included an "Other" option for gender, hence the State-wide and Regional Centres gender results may not add to 100%.

# **Appendix A: Index scores, margins of error and significant differences**



# Appendix A: Index Scores

## Index Scores

Many questions ask respondents to rate council performance on a five-point scale, for example, from ‘very good’ to ‘very poor’, with ‘can’t say’ also a possible response category. To facilitate ease of reporting and comparison of results over time, starting from the 2012 survey and measured against the state-wide result and the council group, an ‘Index Score’ has been calculated for such measures.

The Index Score is calculated and represented as a score out of 100 (on a 0 to 100 scale), with ‘can’t say’ responses excluded from the analysis. The ‘% RESULT’ for each scale category is multiplied by the ‘INDEX FACTOR’. This produces an ‘INDEX VALUE’ for each category, which are then summed to produce the ‘INDEX SCORE’, equating to ‘60’ in the following example.

Similarly, an Index Score has been calculated for the Core question ‘Performance direction in the last 12 months’, based on the following scale for each performance measure category, with ‘Can’t say’ responses excluded from the calculation.

SCALE CATEGORIES	% RESULT	INDEX FACTOR	INDEX VALUE
Very good	9%	100	9
Good	40%	75	30
Average	37%	50	19
Poor	9%	25	2
Very poor	4%	0	0
Can’t say	1%	--	<b>INDEX SCORE 60</b>

SCALE CATEGORIES	% RESULT	INDEX FACTOR	INDEX VALUE
Improved	36%	100	36
Stayed the same	40%	50	20
Deteriorated	23%	0	0
Can’t say	1%	--	<b>INDEX SCORE 56</b>

*Please note that the horizontal (x) axis of the index score bar charts in this report is displayed on a scale from 20 to 100.*



## Appendix A: Margins of error

The sample size for the 2024 State-wide Local Government Community Satisfaction Survey for Horsham Rural City Council was n=400. Unless otherwise noted, this is the total sample base for all reported charts and tables.

The maximum margin of error on a sample of approximately n=400 interviews is +/-4.8% at the 95% confidence level for results around 50%. Margins of error will be larger for any sub-samples. As an example, a result of 50% can be read confidently as falling midway in the range 45.2% - 54.8%.

Maximum margins of error are listed in the table below, based on a population of 15,800 people aged 18 years or over for Horsham Rural City Council, according to ABS estimates.

Demographic	Actual survey sample size	Weighted base	Maximum margin of error at 95% confidence interval
Horsham Rural City Council	400	400	+/-4.8
Men	198	194	+/-6.9
Women	202	206	+/-6.9
Horsham Area	274	276	+/-5.9
Rural Area	102	101	+/-9.7
Other	24	23	+/-20.4
18-34 years	47	106	+/-14.4
35-49 years	58	87	+/-13.0
50-64 years	90	63	+/-10.4
65+ years	205	144	+/-6.8



## Appendix A: Index score significant difference calculation

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The test applied to the Indexes was an Independent Mean Test, as follows:

$$Z \text{ Score} = (\$1 - \$2) / \text{Sqrt} ((\$5^2 / \$3) + (\$6^2 / \$4))$$

Where:

- \$1 = Index Score 1
- \$2 = Index Score 2
- \$3 = unweighted sample count 1
- \$4 = unweighted sample count 2
- \$5 = standard deviation 1
- \$6 = standard deviation 2

All figures can be sourced from the detailed cross tabulations.

The test was applied at the 95% confidence interval, so if the Z Score was greater than +/- 1.954 the scores are significantly different.



# Appendix B: Further project information





## Appendix B: Further information

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Further information about the report and explanations about the State-wide Local Government Community Satisfaction Survey can be found in this section including:

- Background and objectives
- Analysis and reporting
- Glossary of terms

### Detailed survey tabulations

Detailed survey tabulations are available in supplied Excel file.

### Contacts

For further queries about the conduct and reporting of the 2024 State-wide Local Government Community Satisfaction Survey, please contact JWS Research on

**(03) 8685 8555** or via email:

**[admin@jwsresearch.com](mailto:admin@jwsresearch.com)**



## Appendix B: Survey methodology and sampling

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The 2024 results are compared with previous years, as detailed below:

- 2023, n=400 completed interviews, conducted in the period of 27<sup>th</sup> January – 19<sup>th</sup> March.
- 2022, n=400 completed interviews, conducted in the period of 27<sup>th</sup> January – 24<sup>th</sup> March.
- 2021, n=400 completed interviews, conducted in the period of 28<sup>th</sup> January – 18<sup>th</sup> March.
- 2020, n=401 completed interviews, conducted in the period of 30<sup>th</sup> January – 22<sup>nd</sup> March.
- 2019, n=400 completed interviews, conducted in the period of 1<sup>st</sup> February – 30<sup>th</sup> March.
- 2018, n=400 completed interviews, conducted in the period of 1<sup>st</sup> February – 30<sup>th</sup> March.
- 2017, n=400 completed interviews, conducted in the period of 1<sup>st</sup> February – 30<sup>th</sup> March.
- 2016, n=400 completed interviews, conducted in the period of 1<sup>st</sup> February – 30<sup>th</sup> March.
- 2015, n=400 completed interviews, conducted in the period of 1<sup>st</sup> February – 30<sup>th</sup> March.

Minimum quotas of gender within age groups were applied during the fieldwork phase. Post-survey weighting was then conducted to ensure accurate representation of the age and gender profile of the Horsham Rural City Council area.

Any variation of +/-1% between individual results and net scores in this report or the detailed survey tabulations is due to rounding. In reporting, ‘—’ denotes not mentioned and ‘0%’ denotes mentioned by less than 1% of respondents. ‘Net’ scores refer to two or more response categories being combined into one category for simplicity of reporting.

This survey was conducted by Computer Assisted Telephone Interviewing (CATI) as a representative random probability survey of residents aged 18+ years in Horsham Rural City Council.

Survey sample matched to the demographic profile of Horsham Rural City Council as determined by the most recent ABS population estimates was purchased from an accredited supplier of publicly available phone records, including up to 60% mobile phone numbers to cater to the diversity of residents within Horsham Rural City Council, particularly younger people.

A total of n=400 completed interviews were achieved in Horsham Rural City Council. Survey fieldwork was conducted across four quarters from 1<sup>st</sup> June 2023 – 18<sup>th</sup> March 2024.



## Appendix B: Analysis and reporting

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All participating councils are listed in the State-wide report published on the DGS website. In 2024, 62 of the 79 Councils throughout Victoria participated in this survey. For consistency of analysis and reporting across all projects, Local Government Victoria has aligned its presentation of data to use standard council groupings. Accordingly, the council reports for the community satisfaction survey provide analysis using these standard council groupings. Please note that councils participating across 2012-2024 vary slightly.

### Council Groups

Horsham Rural City Council is classified as a Regional Centres council according to the following classification list:

- Metropolitan, Interface, Regional Centres, Large Rural & Small Rural.

Councils participating in the Regional Centres group are:

- Ballarat, Greater Bendigo, Greater Geelong, Horsham, Latrobe, Mildura, Wangaratta, Warrnambool and Wodonga.

Wherever appropriate, results for Horsham Rural City Council for this 2024 State-wide Local Government Community Satisfaction Survey have been compared against other participating councils in the Regional Centres group and on a state-wide basis. Please note that council groupings changed for 2015, and as such comparisons to council group results before that time cannot be made within the reported charts.



## Appendix B: Core, optional and tailored questions

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### Core, optional and tailored questions

Over and above necessary geographic and demographic questions required to ensure sample representativeness, a base set of questions for the 2024 State-wide Local Government Community Satisfaction Survey was designated as 'Core' and therefore compulsory inclusions for all participating Councils.

These core questions comprised:

- Overall performance last 12 months (Overall performance)
- Value for money in services and infrastructure (Value for money)
- Contact in last 12 months (Contact)
- Rating of contact (Customer service)
- Overall council direction last 12 months (Council direction)
- Community consultation and engagement (Consultation)
- Decisions made in the interest of the community (Making community decisions)
- Condition of sealed local roads (Sealed local roads)
- Waste management

Reporting of results for these core questions can always be compared against other participating councils in the council group and against all participating councils state-wide. Alternatively, some questions in the 2024 State-wide Local Government Community Satisfaction Survey were optional. Councils also had the ability to ask tailored questions specific only to their council.



## Appendix B: Analysis and reporting

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### Reporting

Every council that participated in the 2024 State-wide Local Government Community Satisfaction Survey receives a customised report. In addition, the State government is supplied with this State-wide summary report of the aggregate results of 'Core' and 'Optional' questions asked across all council areas surveyed, which is available at:

<https://www.localgovernment.vic.gov.au/our-programs/council-community-satisfaction-survey>

Tailored questions commissioned by individual councils are reported only to the commissioning council and not otherwise shared unless by express written approval of the commissioning council.



## Appendix B: Glossary of terms

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**Core questions:** Compulsory inclusion questions for all councils participating in the CSS.

**CSS:** 2024 Victorian Local Government Community Satisfaction Survey.

**Council group:** One of five classified groups, comprising: metropolitan, interface, regional centres, large rural and small rural.

**Council group average:** The average result for all participating councils in the council group.

**Highest / lowest:** The result described is the highest or lowest result across a particular demographic sub-group e.g. men, for the specific question being reported. Reference to the result for a demographic sub-group being the highest or lowest does not imply that it is significantly higher or lower, unless this is specifically mentioned.

**Index score:** A score calculated and represented as a score out of 100 (on a 0 to 100 scale). This score is sometimes reported as a figure in brackets next to the category being described, e.g. men 50+ (60).

**Optional questions:** Questions which councils had an option to include or not.

**Percentages:** Also referred to as ‘detailed results’, meaning the proportion of responses, expressed as a percentage.

**Sample:** The number of completed interviews, e.g. for a council or within a demographic sub-group.

**Significantly higher / lower:** The result described is significantly higher or lower than the comparison result based on a statistical significance test at the 95% confidence limit. If the result referenced is statistically higher or lower then this will be specifically mentioned, however not all significantly higher or lower results are referenced in summary reporting.

**State-wide average:** The average result for all participating councils in the State.

**Tailored questions:** Individual questions tailored by and only reported to the commissioning council.

**Weighting:** Weighting factors are applied to the sample for each council based on available age and gender proportions from ABS census information to ensure reported results are proportionate to the actual population of the council, rather than the achieved survey sample.

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**John Scales**  
Founder  
[jcales@jwsresearch.com](mailto:jcales@jwsresearch.com)

**Mark Zuker**  
Managing Director  
[mzucker@jwsresearch.com](mailto:mzucker@jwsresearch.com)

**Katrina Cox**  
Director of Client Services  
[kcox@jwsresearch.com](mailto:kcox@jwsresearch.com)





# **Local Government Community Satisfaction Survey**

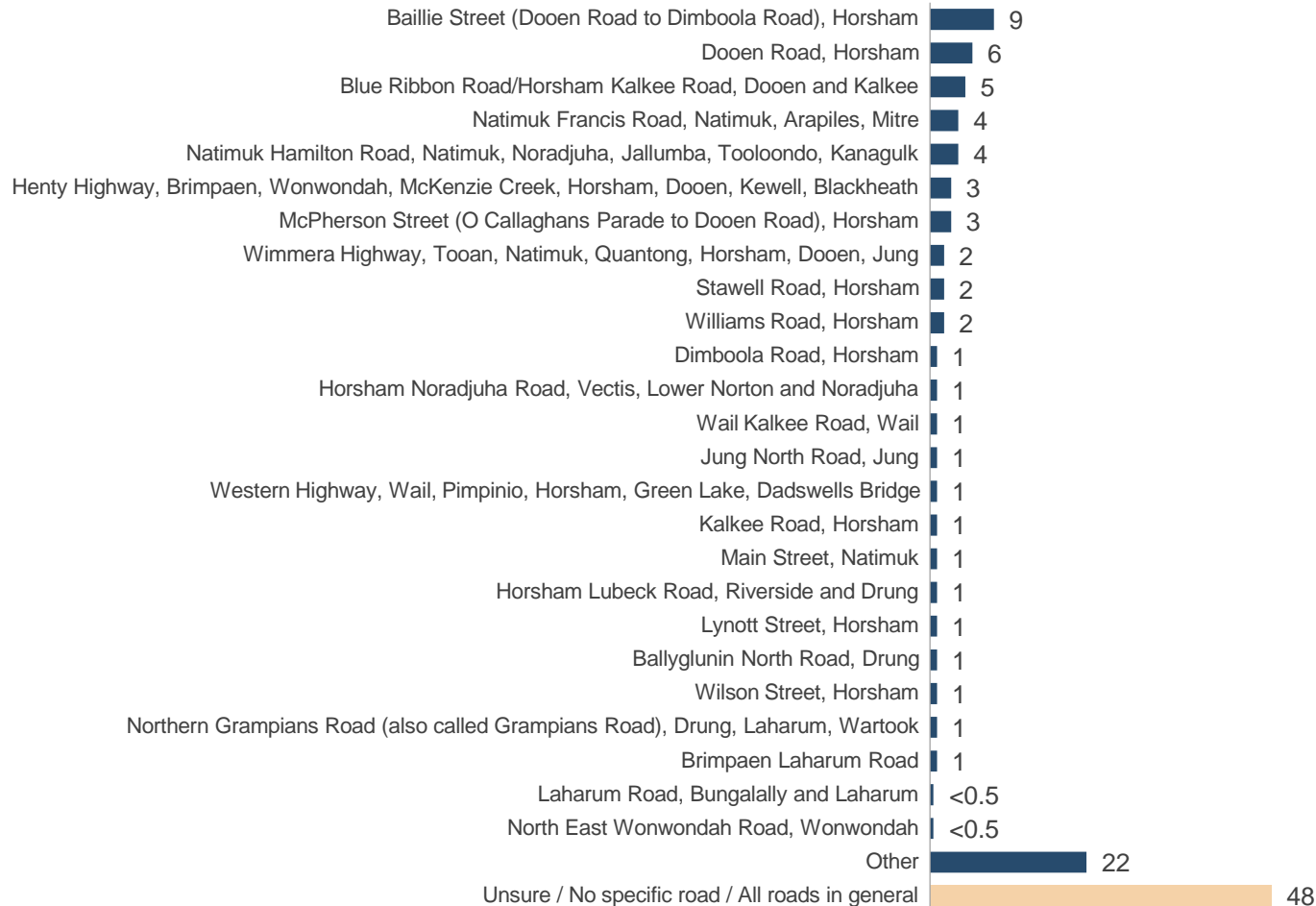
## **Horsham Rural City Council 2024 Tailored Question**

Coordinated by the Department of  
Government Services on behalf of  
Victorian councils



# Sealed local roads of concern

**2024 sealed roads of concern (%)**  
*Multiple responses allowed*  
 (among those that gave a 'poor' or 'very poor' rating)



HO2. You earlier rated the performance of sealed local roads as [INSERT RESPONSE FROM Q2(Y): poor / very poor], can you specify which particular road or roads are of concern?

Base: Respondents who rate the condition of sealed local roads as 'poor' or 'very poor' (n=180).

To further investigate the 22% 'Other' responses, please refer to verbatim responses in additional data file.

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[jcales@jwsresearch.com](mailto:jcales@jwsresearch.com)

**Mark Zuker**  
Managing Director  
[mzucker@jwsresearch.com](mailto:mzucker@jwsresearch.com)

**Katrina Cox**  
Director of Client Services  
[kcox@jwsresearch.com](mailto:kcox@jwsresearch.com)



### Appendix A: Progress against the 2023 Community Satisfaction Survey Action Plan

Topic	Actions	Status	Comments
Council functions	<ul style="list-style-type: none"> <li>Series of 'Did you know' in social media and Public Notices highlighting the day-to-day functions of Council</li> </ul>	Implemented and ongoing	Series have largely occurred on social media or via the HRCC e-newsletter noting space on the public notices page is at a premium on and statutory advertising takes priority
	<ul style="list-style-type: none"> <li>Continue the Community Conversations</li> </ul>	Implemented and ongoing	Community Conversations to date: <ul style="list-style-type: none"> <li>Dooen – held May 2023</li> <li>Taylor's Lake – held July 2023</li> <li>Quantong – held September 2023</li> <li>Haven – held November 2023</li> <li>Dadswells Bridge – held May 2024</li> <li>Clear Lake – scheduled for August 2024</li> <li>Telangatuk – scheduled for September 2024</li> </ul>
Infrastructure	<ul style="list-style-type: none"> <li>Implement capital works dashboard for community view similar to those provided by other Councils</li> </ul>	Complete / ongoing	Community maps have been developed with an increasing number of projects and information available to the community.
	<ul style="list-style-type: none"> <li>Grading program –where is it up to, and future progress</li> </ul>	In progress	The grading program has been developed and included in the council's community map; however, it is still in the testing phase and not yet available to the community.
	<ul style="list-style-type: none"> <li>Footpath inspection program               <ol style="list-style-type: none"> <li>Follow up of major work in past 4 years</li> </ol> </li> </ul>	Complete	The footpath inspection program is up to date according to the Road Management Plan requirements. Several missing footpaths were identified,
	<ul style="list-style-type: none"> <li> <ol style="list-style-type: none"> <li>Ongoing program to monitor</li> </ol> </li> </ul>	Ongoing	\$840k has been allocated over the next 5 years to address all footpath backlogs.
Roads	<ul style="list-style-type: none"> <li>Use the data from the survey to inform Rural Roads Victoria of identified problem roads and advocate for their improvement on behalf of community</li> </ul>	Complete	Information about the state of class C roads and associated community feedback has been communicated to RRV through the Wimmera and Southern Mallee Regional Transport Group meeting forum.

	<ul style="list-style-type: none"> <li>Ongoing targeted campaigns around roads education (maintenance versus renewal, potholes, cost etc.)</li> </ul>	Ongoing	Updates presented to the community at Taylors Lake, Horsham Town Hall, and other rural community forums. This program will continue.
	<ul style="list-style-type: none"> <li>Online presentation about road management processes –including raising community awareness about options for reporting roads that have been subject to adverse events</li> </ul>	Complete / ongoing	A YouTube video has been developed to raise community awareness about the council’s decision-making process on road maintenance, renewal, and upgrades. Promotion of the video will be ongoing.
	<ul style="list-style-type: none"> <li>Update on flood recovery progress</li> </ul>	Complete	All flood impact locations were marked and presented through community maps, including all locations where work has been completed.
	<ul style="list-style-type: none"> <li>Live presentations of the online presentation at key opportunities</li> </ul>	In progress	A "Facebook Live or similar program" is being designed to allow customers to communicate directly with Council officers.
	<ul style="list-style-type: none"> <li>Develop and implement an action plan to address community satisfaction concerns with gravel and formed roads</li> </ul>	Complete / ongoing	Gravel depth is measured at 500-meter intervals on all gravel road networks, and a resheet program has been developed based on the collected road condition data. This information is available to the community through the community map. A gravel specification has also been developed noting concerns about gravel quality.
Customer Service	<ul style="list-style-type: none"> <li>Review Customer Service Charter</li> </ul>	Complete	The Charter has been reviewed. At this stage, no changes as such have been made to the document however both the Council Support and CRM response have been aligned to ensure consistent responses are provided to customers as we undertake full implementation of the new CRM. Further work will be undertaken as CRM is more fully implemented with timeframe reminders provided to Responsible Task Officers during CRM training
	<ul style="list-style-type: none"> <li>Review service level agreements to ensure all customers receive a response within an agreed period of time and actions occur within agreed</li> </ul>	Complete	An extensive review of service level agreements was undertaken with EMT signing off on the review. The service level agreements were updated on implementation of the new CRM.

	timeframes and report on delivery against those timeframes		
	<ul style="list-style-type: none"> <li>Consider additional options such as Snap, Send, Solve</li> </ul>	In progress	Council has a number of e-Services it will implement as part of the benefits realisation for the RCCC Project. These will determine what, if any, additional options need to be considered.
	<ul style="list-style-type: none"> <li>Revisit the Council's Complaint Management Policy if/as required by the update to the Charter</li> </ul>	In progress	Staff attended training provided by the Victorian Ombudsman in relation to complaints policies. The focus has been on the implementation of the new CRM to include further reporting options for capturing the nature of complaints (e.g. Dissatisfied with Council Decision or Communication etc). Complaints policy review will be formally reviewed in line with the new processes implemented through the new software.
	<ul style="list-style-type: none"> <li>Continue to review the after-hours phone service</li> </ul>	Ongoing	A continuous review process is in place which includes collaboration with various Council Departments to ensure review of processes and procedures align to optimise efficiency of the after-hours service. Council is limited in options for after-hours service until the telephony system is upgraded.
	<ul style="list-style-type: none"> <li>Explore options for e-servicing to enable customers to access self-service options 24/7</li> </ul>	Ongoing	E-Services functionality has been tested as part of the migration to Civica Altitude. The company are undergoing a major transformation so Council will implement e-servicing once the community portal and other upgrades have occurred given the significant benefits that upgrade will enable from a customer experience perspective – including more functionality and greater options for 24/7 and online servicing.
Waste management	<ul style="list-style-type: none"> <li>Bin review due in November to be informed by customer feedback through MERITS</li> </ul>	In progress	An audit has been conducted to ascertain contamination levels and level of compliance. Final report received
	<ul style="list-style-type: none"> <li>Opportunity to engage community for additional feedback on any options</li> </ul>	In progress	Correspondence has been prepared for Haven residents. It will provide another vote on the provision of a 4-bin system

	developed for change of system in place		in the area noting the previous 50/50 vote. Proposed area has been extended to include more residential house in Haven.
	<ul style="list-style-type: none"> <li>Provide details of benefits of scheme to community (e.g. reduction in landfill etc.)</li> </ul>	In progress	Data collection in progress but nil report to community at this stage
	<ul style="list-style-type: none"> <li>App development for waste in progress that may be incorporated into a HRCC app overtime/as required</li> </ul>	In progress	Contractor has been appointed for development of the waste app. Pre-planning information gathering underway to inform app development
Parking meters	<ul style="list-style-type: none"> <li>Review underway with options presented for community feedback</li> </ul>	Complete	Parking Management Review undertaken
	<ul style="list-style-type: none"> <li>Report back to community once review complete</li> </ul>	Complete	Results from review presented as per Council Resolution 25 September 2023 Council Meeting
Reporting	<ul style="list-style-type: none"> <li>Council to consider alternatives or additions to current reporting e.g. Council Performance Dashboard used by some other Councils</li> </ul>	In progress	Options for greater reporting options, including dashboard reporting, are being explored as part of the continuous improvement process and benefits realisation from the RCCC Project.
Community engagement	<ul style="list-style-type: none"> <li>Council to develop a review and approval mechanism to ensure community engagement plans are appropriate to the level of engagement required</li> </ul>	In progress	<ul style="list-style-type: none"> <li>An updated Community Engagement Policy was adopted by Council on 27 April 2024 following a 4-week period of community consultation at the Consult and Involve level of the IAP2 spectrum level.</li> <li>The adoption and implementation of the Community Engagement Procedure to support the Policy will ensure the review and approval of all engagement plans to determine effectiveness and appropriateness of all plans.</li> </ul>
	<ul style="list-style-type: none"> <li>Community engagement training to be provided in-house to all relevant officers –including training in any/all improved processes</li> </ul>	In progress	<ul style="list-style-type: none"> <li>The Policy is supported by comprehensive documentation with major updates in progress now policy adopted.</li> <li>The updates include the establishment of a Community of Practice to support staff delivering engagement by providing a forum for training,</li> </ul>

			discussion and reflection on community engagement.
	<ul style="list-style-type: none"> <li>Council to explore options for automated systems in relation to community engagement practices to ensure greater consistency within and across the organisation to enhance the engagement experience for community</li> </ul>	in progress	<ul style="list-style-type: none"> <li>The intention is to integrate the process for approvals for engagement planning into the project management software once implemented. In the interim, the following process applies to manage the submission, review and approval of engagement plans. Staff planning to conduct engagement will schedule a meeting with the Community Facilitator and Coordinator of CRAT. The meeting will include a "loop progress tracker" to manage the submission, review and approval of engagement templates for that project.</li> <li>Open Forms implemented to streamline the online process for submissions from the community in relation to community engagement activity</li> </ul>
	<ul style="list-style-type: none"> <li>Council to raise awareness within the community about the respective levels of engagement and process that determines level of engagement adopted</li> </ul>	in progress	<ul style="list-style-type: none"> <li>A presentation on the IAP was provided to Councillors on 3 August 2023</li> <li>More information included in Council reports to confirm level of engagement adopted and rationale for same where relevant</li> <li>Program of community engagement included in quarterly reporting.</li> <li>Have Your Say portal on Council's website outlines details of level of engagement</li> <li>Improved reporting adopted to capture feedback from community submissions.</li> <li>The revised procedure will also include elements designed to raise community awareness of the processes used in developing engagement plans.</li> </ul>
Municipal Monitor	<ul style="list-style-type: none"> <li>Communication to the community about HRCC responses to the recommendations and issues raised in</li> </ul>	Complete	<ul style="list-style-type: none"> <li>Review of and revisions to the Governance Rules completed in 2023</li> </ul>

	the Monitors report		<ul style="list-style-type: none"><li>• Review of Councillor Code of Conduct completed in 2023</li><li>• Quarterly reporting to Minister complete</li><li>• Extensive promotion of Community Leadership Program and information for potential candidates ahead of the 2024 elections</li><li>• Community Leadership Program due to complete in July 2024</li></ul>
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# AUDIT AND RISK COMMITTEE

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## BIANNUAL REPORT

For the Period 1 January 2024 to 30 June 2024

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## PURPOSE OF THIS REPORT

The purpose of this report is to provide to Council a biannual report on the activities of Council's Audit and Risk Committee in accordance with the *Local Government Act 2020*.

## BACKGROUND

Section 53(1) of the *Local Government Act 2020* (the Act) states that "a Council must establish an Audit and Risk Committee (ARC)". Section 54(1) of the Act states "a Council must prepare and approve an Audit and Risk Committee Charter." A Charter has been developed in response to the Act requirements and outlines the roles and responsibilities. An annual work plan is developed to ensure these responsibilities are met throughout the year.

Section 54(5) of the *Local Government Act 2020* (the Act) requires Council's Audit and Risk Committee to:

"Prepare a Biannual Audit and Risk Report that describes the activities of the Audit and Risk Committee and includes its findings and recommendations". Council's Audit and Risk Committee was established pre-December 2004 and was reviewed on 24 August 2020 when Council resolved to adopt the Audit and Risk Committee Charter 2020 in accordance with the Act.

This report covers the Audit and Risk committee meetings held on 21 March 2024 and 20 June 2024 and meets the Committee's requirements under the Act to report to Council twice each year.

## MEMBERSHIP

The Audit and Risk Committee comprises two appointed Councillors (one of whom is the Mayor) and three independent members with technical expertise and industry experience.

Members over the previous six months were:

- Mark Knights – Chair
- Richard Trigg – Independent member
- Marilyn Kearney – Independent member
- Cr Robyn Gulline – Councillor representative/Mayor
- Cr Penny Flynn – Councillor representative

Ex-Officio Members:

- Internal Auditor – RSD Audit
- External Auditor - Crowe Australasia (Victorian Auditor General's agent)
- Horsham Rural City Council:
  - CEO - Sunil Bhalla;
  - Director Corporate Services – Kim Hargreaves;

## Attendance Report Table

Two meetings were held between 1 January 2024 and 30 June 2024 with member attendance as follows:

Name	21 March 2024 Meeting		20 June 2024 Meeting	
	In Attendance	Online / In Person	In Attendance	Online / In Person
Mark Knights (Chair)	Yes	In person (Chair)	No	Apology
Richard Trigg	Yes	In person	Yes	In person (Acting Chair)
Marilyn Kearney	Yes	Online	Yes	Online
Cr Robyn Gulline	Yes	In person	Yes	In person
Cr Penny Flynn	Yes	In person	Yes	In person

## KEY ACTIVITIES

The Annual Work Plan controls timely completion of all tasks required under legislation and good governance for the reporting period.

Work undertaken by the Committee during the reporting period included consideration of a wide range of reports demonstrating Council's continued improvements and monitoring of developments.

In summary the Committee has:

1. Followed a schedule of work activity that reflects requirements of Council as outlined in the Audit and Risk Charter
2. Continued close oversight of Council's risk management, controls, compliance and processes
3. Monitored Council's implementation of responses to audits
4. Addressed specific risks identified in the strategic risk register

The Committee was pleased to note Council's overall progress in respect of a wide number of matters and considers these to be an indication of significant progress, improvement and achievement. Three notable areas include:

1. *Risk Management Policy and Framework:*  
This has undergone a major review with evidence of considerable focus being applied in this area. There appear to be some positive indicators regarding Council's focused attention to matters of risk as evidenced by the comprehensive Risk Management Framework and the impending implementation of a risk management software solution to improve risk monitoring and reporting.
2. *RiskWare – risk management software:*  
Council have received an updated proposal from RiskWare in relation to the program's implementation, noting there has been a delay in the project timeline due to the inclusion of additional OHS functionality into the RiskWare program. Now both the OHS and Risk components of the software will be the most up-to-date version of the software noting this represents an increase in the functionality of the risk component of the software. The anticipated implementation date for both the Risk and OHS components is now 12 August 2024 with post implementation planning in progress for a Go Live date later in the year.
3. *Outstanding audit actions:*  
The Committee is pleased to note the significant progress made in addressing the backlog of outstanding audit recommendations, noting the lack of progress had been an area of concern for the Committee for a number of years given some outstanding actions had remained unresolved since 2019. The Committee is pleased to note Council is now making good progress, with implementation of audit recommendations noted within agreed timeframes such as those recently addressed following the Councillor Expenses Internal Audit.
4. *Policies and Procedures:*  
Another area of concern for the Committee has been the review of Policies and Procedures. The Committee have noted the focus applied in this area which has resulted in a more timely and orderly review of policies and procedures than was previously the case. In particular the Committee were pleased to see the updated finance documents in the Accounting for Assets Policy and the Investment Policy and Procedure recently considered and endorsed for adoption by the relevant authorising entity.

## KEY ITEMS OF INTEREST

### INTERNAL AUDIT

#### RSD Reports

- Internal Audit Status Reports
- Recent reports and publications of interest updates

#### *Horsham Rural City Council, Asset Management (final)*

This report represents the findings of the Asset Management Internal Audit. The overall objective of the audit was to assess and evaluate the effectiveness and efficiency of internal controls embedded within Horsham Rural City Council's asset management processes, to determine whether audit objectives

were being addressed.

- There are nine recommendations which management have accepted, one (1) with a medium risk rating, five (5) with a low risk rating and three (3) identified an opportunity rating.

EXTERNAL AUDIT

- VAGO Audit Strategy Memorandum for the financial year ending 30 June 2024

**COMPLIANCE and LEGISLATION**

- Public Interest Disclosure Procedure
- Council Expenses Policy

**REPORTING**

- Quarterly Finance and Performance Report October 2023 – December 2023
- Quarterly Finance and Performance Report January 2024 – March 2024

**GOVERNANCE**

- Annual Work Program updates
- 2023 Gifts, Benefits and Hospitality report

**RISK MANAGEMENT, FRAUD MANAGEMENT & OTHER**

- Insurance Report 1 July 2022 to 31 May 2024
- Risk Management Committee updates
- Strategic Risk Register report
- Risk Management Policy and Framework
- Insurance Reports
- IT Biannual Report

**POLICIES REPORTING**

- Three policies and procedures adopted or reviewed, including Public Interest Disclosure Procedure, Council Expenses Policy, and Risk Management Policy and Framework (21 Mar 2024)
- Three policies and procedures adopted or reviewed including Investment Policy and Procedure, and Accounting for Assets Policy (30 June 2024)

**CEO BRIEFING**

- Dadswell Bridge bushfires
- Catastrophic Fire Danger Day Procedure
- Implementation of Monitor's recommendations
- Community leadership program
- Waster service charge guidelines
- OH&S Audit
- RCCC
  - Go live complete.
  - Shared services.
- Budget
- Roads to Recovery

**MINUTES OF THE AUDIT AND RISK COMMITTEE**

In accordance with Section 54(6) of the *Local Government Act 2020* the Chief Executive Officer must ensure the preparation and maintenance of agendas, minutes and reports of the Audit and Risk Committee. The Chief Executive Officer must also table reports and annual assessments of the Audit and Risk Committee at Council meetings when required and when requested by the Chairperson of the Audit and Risk Committee. Accordingly, all minutes of the Audit and Risk Committee are presented to the next available Council meeting.

**CONCLUSION**

This report provides the eighth biannual update on the activities and recommendations from Council's Audit and Risk Committee and represents reporting for the six-month period from 1 January 2024 to 30 June 2024. It is prepared in accordance with the requirements of Section 54(5) of the Act.

It is the view of the Audit and Risk Committee that it has discharged its responsibilities under the Audit and Risk Committee Charter.

The Committee looks forward to continuing to fulfil its role and working with Council and its auditors during the 2024-25 financial year and will provide its next Biannual report following the December 2024 Audit and Risk Committee meeting.

This report has been reviewed and approved by all members of the Committee.

Mark Knights  
Chair  
Horsham Rural City Council  
Audit and Risk Committee





# ADVOCACY PRIORITIES

Horsham Rural City Council priority capital works projects for government and private sector investment









# Welcome to Horsham Rural City

**A vibrant, inclusive community to live, work, play and invest.**

Horsham Rural City Council (HRCC) is pleased to present this investment prospectus.

We welcome the opportunity to partner with the public sector and private industry to help achieve our vision for a vibrant, inclusive community.

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

This prospectus highlights a range of projects, from 'shovel ready' through to those in early stages of planning. These projects represent Council's long-term planning in action, recognising what Horsham Rural City needs now and into the future.

Help us change 'what is' into 'what could be'.

## Acknowledgement of Country

Horsham Rural City Council acknowledges the five Traditional Owner groups of this land; the Wotjobaluk, Jaadwa, Jadawadjali, Wergaia and Jupagulk 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.



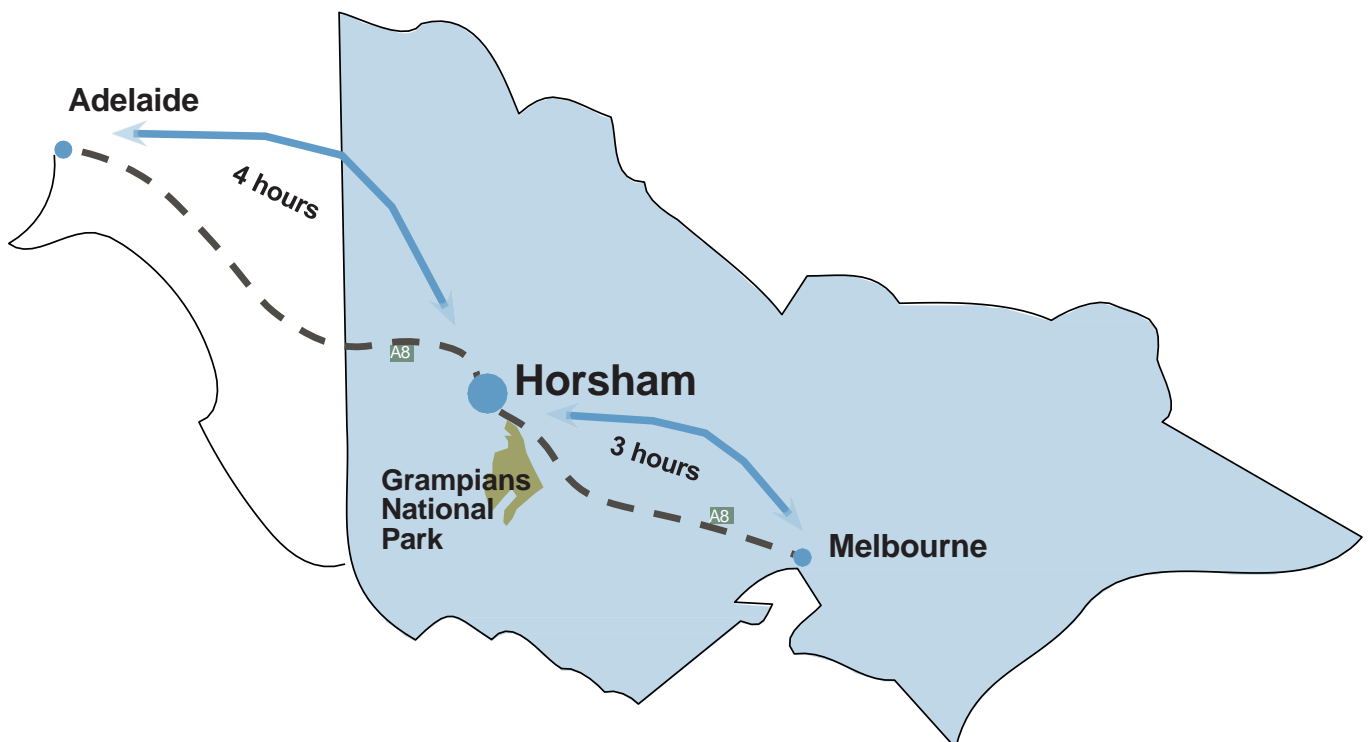


## Who are we?

Horsham Rural City is a vibrant, diverse community situated approximately 300 kilometres north-west of Melbourne and north-west of the Grampians National Park, in the heart of the Wimmera region of Victoria. Horsham Rural City Council has a population of 20,429 (2021) and covers an area of 4,267 square kilometres. Almost three-quarters of residents live in the urban area of Horsham.

Horsham is the major provider of retail, community and government services in

the Wimmera, with dryland and broadacre agriculture being our major industry. The Grains Innovation Park, a nationally acclaimed agricultural research centre, is based in Horsham. There are a range of quality educational and health care facilities including secondary colleges, a university and an agricultural college. We also have a diverse array of natural assets including recreational lakes, wetlands, the Wimmera River, Mount Arapiles, Wartook Valley and the Grampians National Park is nearby.







## Our vision

We want to make Horsham Rural City a vibrant, inclusive community to live, work, play and invest.

We aim to do this by developing responsive services and quality infrastructure that enhance our economy, liveability and natural environment.

Horsham is the heart of the Wimmera and supports the region's economy and communities. A strong and vibrant regional

city will support a strong and vibrant Wimmera region. The success of the City is linked to its rich history, strong community and resilient economy.

The major projects outlined in this strategy focus on improvements which support liveability and economic resilience. Each project will promote the attraction and retention of population and investment preserving the City's critical role for Horsham and the Wimmera region.

## Key project themes

Future Horsham

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Activating our natural assets

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Making connections

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Active Horsham

---

Supporting industry

---

Making Places

---

Visit Horsham

---



# Future Horsham

## Objective

To improve the amenity of the Central Activity District and the diversity of land uses to strengthen the existing business environment, attract more visitors and accommodate greater housing, hospitality, open space and events.

The City to River Masterplan (2019) provides a vision for the centre of Horsham as a thriving commercial, cultural, civic and recreation hub that will continue to evolve over time to meet the needs of the community, support and grow business activity and visitors to the region. The Central Activity District will be better connected to highly accessible and quality open spaces, will incorporate substantially more shade and active transport opportunities and will accommodate more housing.





## Central Activity District Revitalisation

Improving streetscapes and pedestrian/cycling connections in central Horsham with attractive linkages to the riverfront precinct. Establish a series of meeting places in the Central Activity District (CAD), which link with other key public spaces including the Town Hall, May Park and the riverfront

### Benefit

Will provide an attractive, modern Central Activity District with facilities and public amenities that encourage people to visit, shop, attend events, stay longer and enjoy central Horsham

### Master Plan

CAD Revitalisation Streetscape Plan completed August 2022

### Project Value

To be determined following detailed design

### Key Projects

1. **O'Callaghans Parade arrival corridor**  
Status – Designs complete
2. **Town Square**  
Status – Planning
3. **Children's Park**  
Status - Planning





## Horsham Urban Shade

Project to enhance Horsham streetscapes with increase from 11 percent to 40 percent tree canopy cover by 2040. This project involves the planting and ongoing maintenance of 5000 trees

### **Status**

Progressive implementation

### **Project Value**

\$2 million

### **Benefit**

Increasing the shade cover in Horsham will help to cool our streetscapes and open spaces, offering protection from the sun as tree canopy reflects, rather than absorbs the heat of the sun. An increased canopy cover will reduce energy usage in Horsham and also provide health benefits for the community with greater connection to nature through the increased presence of trees, now and for future generations





## Government Facilities Renewal

At present there are a range of ageing, non-compliant buildings that support the operations of government agencies co-located within the Central Activity District. These include the municipal offices, State Government Departments, GWM Water, Horsham Police Station and the Horsham Magistrates Court. Council and project partners seek funding from State Government to investigate a new Gov Hub for Horsham, along the lines of the Ballarat Gov Hub

## Benefit

A regional Government Hub will secure long term economic and service provision benefits to the Wimmera region; increase the quality of public service provision; support the attraction and retention of professional staff, and provide cost efficiencies for all agencies

## Status

Investigation

## Project Value

To be determined following detailed design

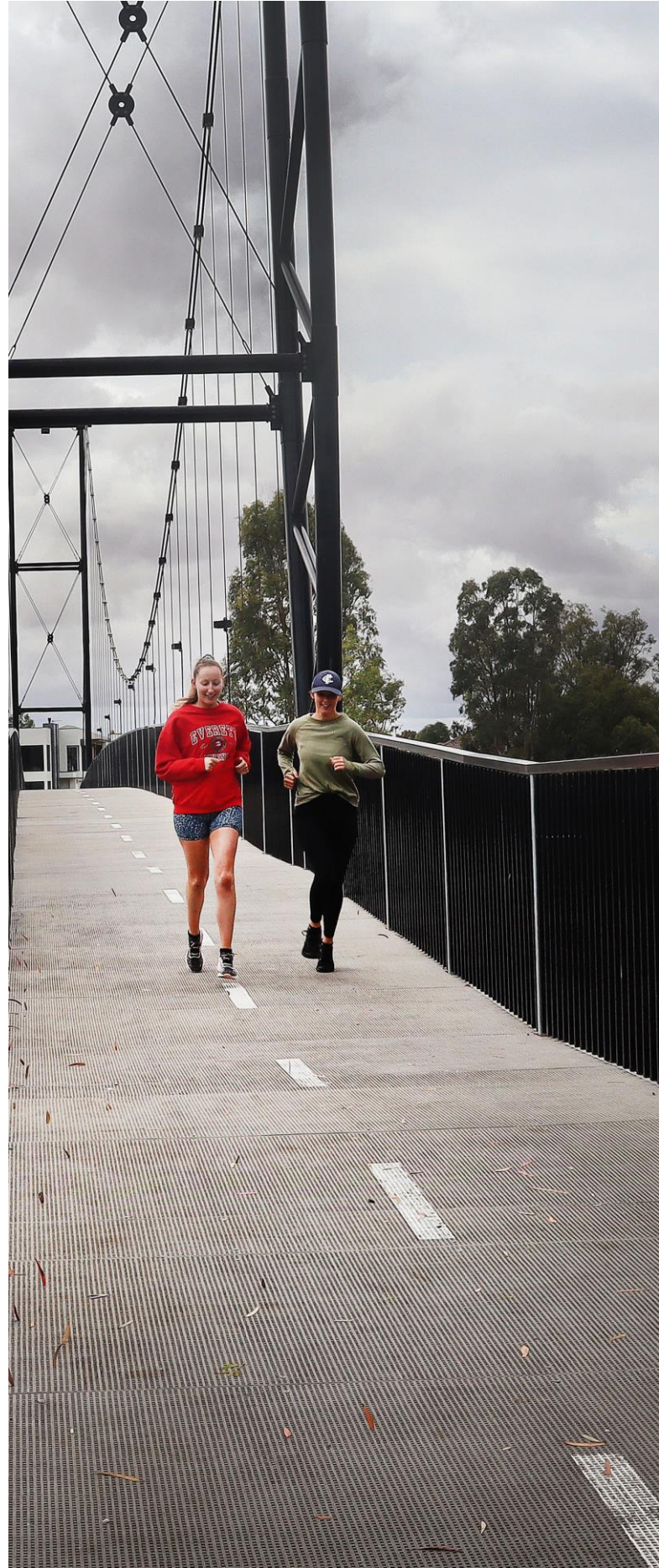




# Activating our natural assets

## Objective

To activate, connect and add value to the Riverfront Precinct to establish an iconic community, recreation and tourist destination.



# Making connections

## Objective

To better integrate and improve connectivity for pedestrians, cyclists and vehicles in urban areas of Horsham; leading to positive transport outcomes across the wider region.

Horsham lies at a junction point of three regional highways including the Western Highway (A8). Over 6,000 vehicles per day travel through the city, including heavy vehicles.





## Alternative truck route

Detailed route alignment planning to take trucks traveling through Horsham on the Western Highway, Wimmera Highway and Henty Highway out of Horsham's Central Activity District. A feasibility study is being undertaken to investigate possible alternative truck routes using the existing arterial road network around Horsham

### **Status**

Planning

### **Project Value**

\$250,000

### **Council commitment**

\$100,000

### **Benefit**

Safety and amenity benefits within the Horsham urban area for residents and businesses, providing safer access to the retail/entertainment precinct

Freight efficiency for heavy vehicles currently negotiating multiple traffic lights through central Horsham



## Western Highway Duplication

The Western Highway is the major road link between Melbourne and Adelaide. Farming, grain production, manufacturing services, regional tourism, and access to specialist medical services and education rely heavily on this highway

More than 6,000 vehicles per day travel the Western highway west of Ballarat, including 1500 trucks

Duplication of the highway west of Ararat is a high priority of Council

### **Benefit**

Over the 10 years to August 2022 there were 163 crashes on the Western Highway between Ballarat and Stawell. The duplication of the Western Highway will vastly improve safety for people in Victoria's west, and those that travel through our region

### **Status**

Planning  
(part of Victoria's Big Build)

### **Project Value**

To be funded by State and Federal Governments





## Passenger rail to Horsham

Horsham currently connects to passenger rail services in Ararat and Ballarat via daily bus services. This does not support fair and accessible public transport for the Wimmera region

Horsham Rural City Council is seeking updated cost estimates for the provision of shuttle train services to replace buses and run on standard gauge track between Horsham and Ararat. The new passenger train service will ultimately connect the towns of Horsham, Murtoa and Stawell with Ararat to Melbourne broad gauge V/Line services

### **Status**

Planning

### **Benefit**

Our community has consistently told us that the return of passenger rail is the highest priority for public transport in the Wimmera region

A passenger rail service will provide fair and equitable access to specialist health services in Ballarat and Melbourne. We are seeking what is already available in other regional and rural parts of Victoria

### **Project Value**

To be funded by State and Federal Governments





## Upgrade of key freight routes

Horsham is an agriculture and grain producing hub. As a result, many large trucks, B Doubles and other specialised heavy vehicles travel on key freight routes identified in Council's local road network.

Planned upgrades to key link roads are identified in Council's capital expenditure budget each year

Leveraged funding from State and Federal Governments is a critical funding component

### **Benefit**

Heavily used local link roads upgraded 6m wide seals means B Double trucks can pass each other without moving on to gravel shoulders. This improves safety for all road users and reduces maintenance costs for vehicles and roads

### **Status**

Shovel ready

### **Project Value**

\$2.5million per year



# Active Horsham

## Objective

To adopt a strategic approach to developing sporting infrastructure that meets contemporary standards, promotes participation, accommodates regional events, makes efficient use of public land and integrates with urban and river areas.





## Upgrade Horsham City Oval

The upgrade of facilities at Horsham's premier sporting precinct has commenced following the completion of the Precinct Plan in 2021

Stage One includes the following components:

1. New netball facilities including a second netball court and compliant netball pavilion  
**\$3million – fully funded**  
To be completed 2024
2. Outdoor events stage to provide for large scale, regional events  
**\$3million – fully funded**  
To be completed 2024
3. New multi-purpose community pavilion and AFL compliant change rooms, food kiosk, ticket boxes and landscaping of main precinct entrance  
**\$9.6million – requires funding**

### **Benefit**

The redevelopment of City Oval to a regional standard will enable regional AFL and cricket sporting events and other non-sporting events to be hosted. Upgrades will support growth in male and female sports including football, cricket and netball

### **Status**

Tender documentation complete  
Shovel ready

### **Project Value**

\$9.6million

### **Council Commitment**

\$4.8million



## Regional Sports Stadium – Dimboola Road

Development of a regional level indoor/outdoor sports precinct to be used for a range of sports, including netball, basketball, volleyball and hockey

### Benefit

Create a modern, compliant, accessible sporting precinct to support increased participation in a range of sports and to attract regional and state level sporting events

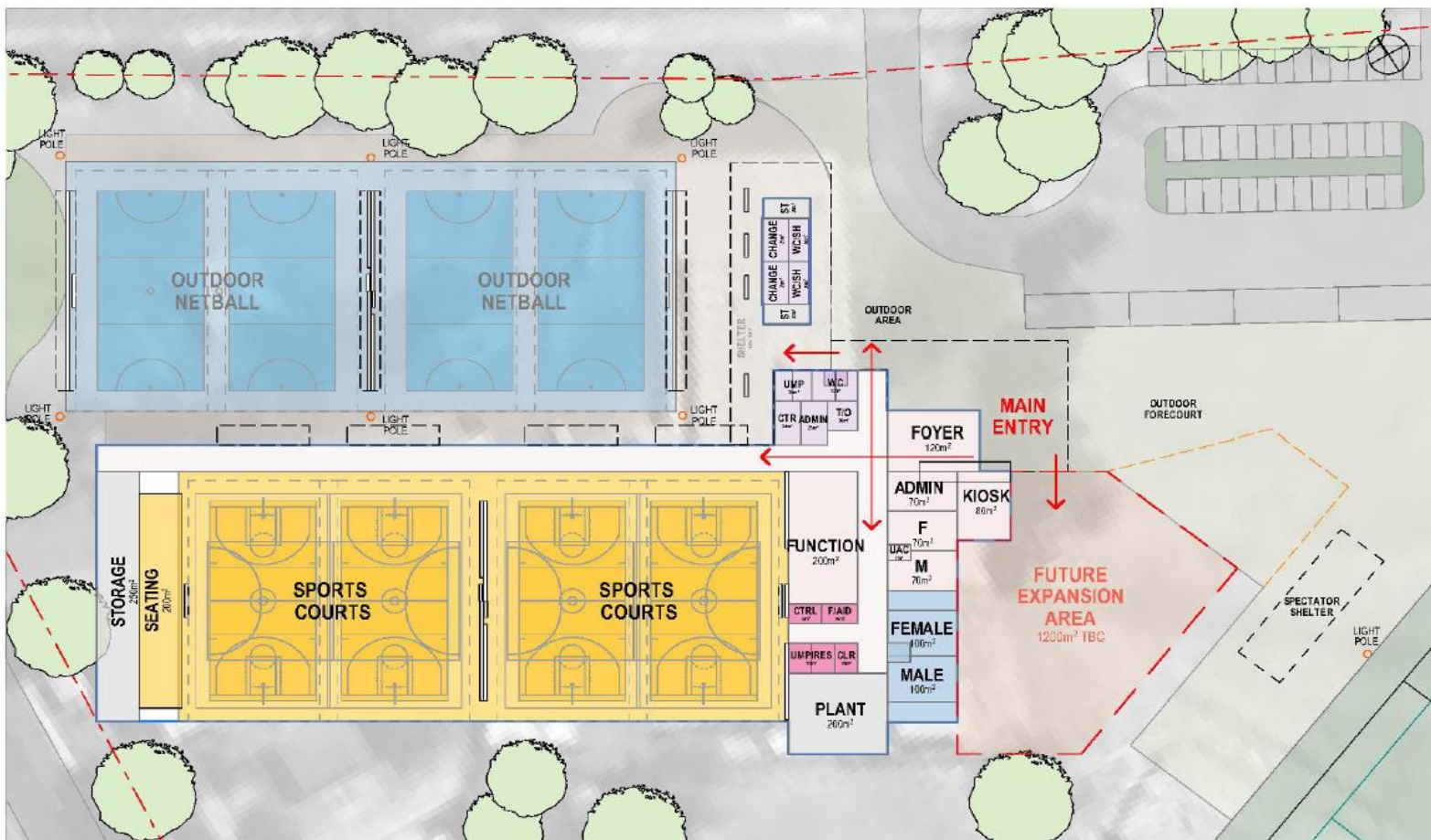
### Status

Feasibility Study complete  
Design stage

### Project Value

\$36.6million

Preliminary site plan (Feasibility Study 2023)





## Horsham Aquatic Centre

Progression of the Aquatic Centre Masterplan to ensure the continued development of Horsham's regional indoor/outdoor aquatic facility

The next stage of the Masterplan to be delivered:

### **Water Play/Splash Park**

To construct a water play and splash park with covered canopy

### **Status**

Design Phase

### **Benefit**

A water play/splash park will provide another water-based option at the Aquatic Centre. This water play area will be particularly suited to younger and more inexperienced water users

### **Project Value**

\$1.75M



## Central Park Community Play Space

Following the completion of a Precinct Plan in 2023, this project will redevelop the Horsham Skate Park as a multi-use, multi-generational and inclusive play space in central Horsham

### Features

Focus on family friendly, safe and accessible play areas:

- roll-in skate and scoot bowl for learners
- all weather pump track
- multi-purpose hard court
- accessible play equipment for all ages and abilities
- shade structures
- accessible pathways
- landscaping and lighting

### Status

Design complete

Seeking Federal and State Funding

### Benefit

Transformation of an existing public realm utilised by experienced skaters into a safe, inclusive, multi-purpose play space. The new play area will encourage more participation in active recreation by women, girls, younger children and people living with a disability

### Project Value

\$2.5million

### Council commitment

\$250,000

Seeking Federal and State co-funding





# Supporting industry

## Objective

To build on Horsham's strong economic base, whilst diversifying the economy through facilitating investment and business attraction in existing and emerging industry sectors.



## Expansion of the Wimmera Intermodal Freight Terminal (WIFT)

Construction of 2 x 200 m pad extensions to increase the capacity of the WIFT hardstand area, extensions to rail and road capacity on-site, weighbridge, security upgrades, lighting, internal roads, and drainage

### **Benefit**

Increased through-put. The WIFT is currently constrained during peak periods which results in reduced efficiency

### **Status**

Shovel ready

### **Project Value**

> \$8 million





## Industrial Estate Development

The Horsham region has emerging agricultural innovation, education and technology opportunities. Affordable and available commercial and industrial land is the key to leveraging a strong agricultural base and significant freight and logistics terminal to grow our regional economy

### Benefit

Increased economic output for the Wimmera region. Horsham has three sites ready for industrial development

### 1. WAL HUB

55 hectare, three stage multi-lot subdivision that has been zoned to support and align with the Wimmera Intermodal Terminal at Dooen.

#### Status

Investment ready

#### Project Value

\$8million

### 2. Enterprise Estate

This estate is located 2.5km south-west of the city centre with 50 hectares of land zoned Industrial 1

#### Status

Investment ready

#### Project Value

\$5.3million

Council commitment \$1.2million

### 3. Burnt Creek

The Burnt Creek estate plans to become one of the greenest industrial estates in Victoria and has 182 hectares of Council owned land zoned Industrial 1 available for development

#### Status

Investment ready

#### Project Value

\$2.4million



# Making Places

## Objective

To support our diverse community by developing an environment that aims to cater to the shifting needs of our residents. Our projects support 'place-making' that encourage people to connect and develop our municipality as a great place to live.





## The Wesley

The historic Wesley centre was a much loved regional performing arts venue until it closed in 2017 due to non-compliance with fire safety standards

This project will redevelop, re-open and re-imagine The Wesley, providing a vibrant, modern, multi-purpose venue that meets all contemporary standards of safety, accessibility and inclusion

### Benefit

- The re-opened Wesley facility will welcome at least 8,000 patrons annually
- Add an extra \$1.5million to the regional economy and boost annual visitor numbers by 2000+ people
- Enhances the liveability, health and well-being of our community

### Status

Detailed design complete.  
Tender ready when funding is confirmed

### Project Value

\$2million

### Council and Community Commitment

\$1million



## Laharum Oval: New community Facility

Replacement of ageing community infrastructure at the Laharum sporting precinct to support local AFL football, cricket, tennis, school and general community use. New 350 sqm multi-purpose facility (AFL compliant) with solar panels

### Status

Shovel ready

### Project Value

\$1.2million

### Benefit

- Enhances community social cohesion, supports a disadvantaged rural community increasingly impacted by bushfires and flood events
- Supports social inclusion for the growing Karen refugee community
- Encourages gender equity and female participation
- Strengthens community volunteering
- Incorporates universal design for greater accessibility
- Provides improved emergency management capability (response and recovery)





## Horsham Railway Corridor

The revitalisation of this unattractive parcel of open space in central Horsham is a high priority of Council and our community

The project includes the following elements:

- Rehabilitation of previously contaminated land along the rail corridor
- Landscaping, recreation and open space improvements
- Construction of a new fully compliant and accessible underpass
- Provision of further public parking and access to the Silo Art project



### **Benefit**

Improve perception of Horsham North.  
Re-integration of Horsham North into the wider Horsham community through improved pedestrian and bicycle links

### **Status**

Landscape design completed

### **Project Value**

To be determined following detailed design

# Visit Horsham

## Objective

Our vision is to increase visitation, economic growth and sustainability through the provision of quality tourism products and event support, regional marketing and customer service to visitors, businesses and community. Horsham Rural City is a fantastic base for regional tourism and exploring the Wimmera Southern Mallee. Our region provides a wide tourism offering including arts and cultural experiences and nature based tourism that attracts intrastate, interstate and overseas visitors.

## Horsham Rural City Tourism Destination Local Area Action Plan

The Horsham Rural City Tourism Destination Local Area Action Plan was developed to assist Horsham Rural City Council, industry and community to strengthen our visitor economy, further developing visitor offering and, as a result, assist in building the resilience needed to mitigate economic vulnerability

Identified as priority projects for advocacy within the Horsham Rural City are

- Horsham Golf Club Resort
- Wimmera River Discovery Trail – Stage 2
- Horsham Aerodrome Redevelopment





## Wimmera River Discovery Trail

The Wimmera River Discovery Trail is a two-stage bike trail that follows the Wimmera River, travelling from Horsham to Lake Hindmarsh

Stage 1 – Dimboola to Lake Hindmarsh (being delivered by Hindmarsh Council)

Stage 2 – Horsham to Dimboola (being delivered by Horsham Rural City Council)

Horsham Rural City Council will

- Continue to advocate for the development of Stage 2 of the Wimmera River Discovery Trail
- Identify any grant funding sources that could supply its development.

### **Benefit**

Increased visitation through provision of a safe, accessible and well maintained trail.

Improved health and wellbeing through use of the trail for active recreation

### **Status**

Planning

Concept and feasibility studies to identify route options and design of trail

### **Project Value**

\$100,000 for feasibility study





## Horsham Golf Club Resort

This project will create a true destination resort for Horsham located at the superb Horsham Golf Club

Horsham Rural City Council will:

- Continue to support the development at the Horsham Golf Club
- Advocate for the funding of the development

Supporting family friendly recreation facilities to be provided including a high rope course, mini-pump track, swimming/splash pad facility, and mini-golf

### **Benefit**

A new destination resort will offer the potential for new visitors to Horsham and for these visitors to stay longer using the resort as a base from which to explore the tourism offerings of the wider region

### **Status**

Concept design

### **Project Value**

\$45million



## Horsham Aerodrome Redevelopment

Horsham Rural City Council is keen to further activate the Horsham Aerodrome to support several longer-term uses including air access for visitor markets to the region and various aviation-based business enterprises.

Horsham Rural City Council will:

- Continue to progress the development of the Aerodrome via the master plan that is currently being developed for this site

### **Benefit**

With the heightened need for air services between Horsham and Melbourne, the Master Plan supports the potential for air service development. The Master Plan also provides for expansion of the site to allow existing businesses to grow.

### **Status**

Awaiting community feedback on the Horsham Airport Master Plan

### **Project Value**

\$15million





## Want to learn more?

Speak to the following people

**Sunil Bhalla**

**Chief Executive Officer**

[sunil.bhalla@hrcc.vic.gov.au](mailto:sunil.bhalla@hrcc.vic.gov.au) | 03 5382 9777

**Susan SurrIDGE**

**Co-ordinator Advocacy**

[susan.surrIDGE@hrcc.vic.gov.au](mailto:susan.surrIDGE@hrcc.vic.gov.au) | 03 5382 9777











# INVESTMENT READY PRIORITIES

Horsham Rural City Council priority capital works projects for government and private sector investment



## Upgrade of key freight routes

Horsham is an agriculture and grain producing hub. As a result, many large trucks, B Doubles and other specialised heavy vehicles travel on key freight routes identified in Council's local road network.

Planned upgrades to key link roads are identified in Council's capital expenditure budget each year

Leveraged funding from State and Federal Governments is a critical funding component

### **Benefit**

Heavily used local link roads upgraded 6m wide seals means B Double trucks can pass each other without moving on to gravel shoulders. This improves safety for all road users and reduces maintenance costs for vehicles and roads

### **Status**

Investment ready

### **Project Value**

\$2.5million per year



## Upgrade Horsham City Oval

The upgrade of facilities at Horsham's premier sporting precinct has commenced following the completion of the Precinct Plan in 2021

Stage One includes the following components:

1. New netball facilities including a second netball court and compliant netball pavilion  
**\$3million – fully funded**  
To be completed 2024
2. Outdoor events stage to provide for large scale, regional events  
**\$3million – fully funded**  
To be completed 2024
3. New multi-purpose community pavilion and AFL compliant change rooms, food kiosk, ticket boxes and landscaping of main precinct entrance  
**\$9.6million – requires funding**

### **Benefit**

The redevelopment of City Oval to a regional standard will enable regional AFL and cricket sporting events and other non-sporting events to be hosted. Upgrades will support growth in male and female sports including football, cricket and netball

### **Status**

Tender documentation complete  
Shovel ready

### **Project Value**

\$9.6million

### **Council Commitment**

\$4.8million





## Horsham Aquatic Centre

Progression of the Aquatic Centre Masterplan to ensure the continued development of Horsham's regional indoor/outdoor aquatic facility

The next stage of the Masterplan to be delivered:

### **Water Play/Splash Park**

To construct a water play and splash park with covered canopy

### **Status**

Design Phase

### **Benefit**

A water play/splash park will provide another water-based option at the Aquatic Centre. This water play area will be particularly suited to younger and more inexperienced water users

### **Project Value**

\$1.75M





## Central Park Community Play Space

Following the completion of a Precinct Plan in 2023, this project will redevelop the Horsham Skate Park as a multi-use, multi-generational and inclusive play space in central Horsham

### Features

Focus on family friendly, safe and accessible play areas:

- roll-in skate and scoot bowl for learners
- all weather pump track
- multi-purpose hard court
- accessible play equipment for all ages and abilities
- shade structures
- accessible pathways
- landscaping and lighting

### Status

Design complete

Seeking Federal and State Funding

### Benefit

Transformation of an existing public realm utilised by experienced skaters into a safe, inclusive, multi-purpose play space. The new play area will encourage more participation in active recreation by women, girls, younger children and people living with a disability

### Project Value

\$2.5million

### Council commitment

\$250,000

Seeking Federal and State co-funding



## Industrial Estate Development

The Horsham region has emerging agricultural innovation, education and technology opportunities. Affordable and available industrial land is the key to leveraging a strong agricultural base and significant freight and logistics terminal to grow our regional economy

### Benefit

Increased economic output for the Wimmera region

Horsham has three sites ready for industrial development

### 1. WAL HUB

75 hectare, three stage multi-lot subdivision that has been zoned to support and align with the Wimmera Intermodal Terminal at Dooen.

### Status

Investment ready

### Project Value

\$8million

### 2. Enterprise Estate

This estate is located 2.5km south-west of the city centre with 50 hectares of land zoned Industrial 1

### Status

Investment ready

### Project Value

\$5.3million

Council commitment \$1.2million

### 3. Burnt Creek

The Burnt Creek estate plans to become one of the greenest industrial estates in Victoria and has 182 hectares of Council owned land zoned Industrial 1 available for development

### Status

Investment ready

### Project Value

\$2.4million





## The Wesley

The historic Wesley centre was a much loved regional performing arts venue until it closed in 2017 due to non-compliance with fire safety standards

This project will redevelop, re-open and re-imagine The Wesley, providing a vibrant, modern, multi-purpose venue that meets all contemporary standards of safety, accessibility and inclusion

### Benefit

- The re-opened Wesley facility will welcome at least 8,000 patrons annually
- Add an extra \$1.5million to the regional economy and boost annual visitor numbers by 2000+ people
- Enhances the liveability, health and well-being of our community

### Status

Detailed design complete.  
Tender ready when funding is confirmed

### Project Value

\$2million

### Council and Community Commitment

\$1million



## Laharum Oval: New community Facility

Replacement of ageing community infrastructure at the Laharum sporting precinct to support local AFL football, cricket, tennis, school and general community use. New 350 sqm multi-purpose facility (AFL compliant) with solar panels

### Status

Shovel ready

### Project Value

\$1.2million

### Benefit

- Enhances community social cohesion, supports a disadvantaged rural community increasingly impacted by bushfires and flood events
- Supports social inclusion for the growing Karen refugee community
- Encourages gender equity and female participation
- Strengthens community volunteering
- Incorporates universal design for greater accessibility
- Provides improved emergency management capability (response and recovery)







## Want to learn more?

Speak to the following people

**Sunil Bhalla**

**Chief Executive Officer**

[sunil.bhalla@hrcc.vic.gov.au](mailto:sunil.bhalla@hrcc.vic.gov.au) | 03 5382 9777

**Susan SurrIDGE**

**Co-ordinator Advocacy**

[susan.surrIDGE@hrcc.vic.gov.au](mailto:susan.surrIDGE@hrcc.vic.gov.au) | 03 5382 9777









# Onsite Wastewater Management Plan 2024-2029

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## Horsham Rural City Council

OWMP

Version Draft June 2024

Unclassified –General Use Uncontrolled when printed

# 1. Introduction and context

Effective treatment and management of domestic wastewater – principally consisting of water, sewage and other human-derived wastewater – is integral to managing risks to human health and the environment. Onsite Wastewater Management Systems (OWMS) that perform poorly can have adverse environmental, human health and amenity-related impacts. This can involve discharging nutrients and pathogens into local drainage systems, waters, and creeks, causing boggy lawns and offensive odours and a risk of illness following contact with effluent. Horsham Rural City Council plays an instrumental role in understanding and managing risks associated with OWMS with a sewage flow rate below 5,000 litres a day.

This Onsite Wastewater Management Plan (OWMP) is a planning and management document that focuses on Horsham Rural City Council’s understanding of the cumulative risks that OWMS presents in our municipality and shapes Council’s activities in managing those risks now and into the future.

The identification and assessment of risks in this OWMP supports the development and implementation of actions to protect human health and the environment.

This OWMP was developed with input from relevant stakeholders and will help developers and regulators better appreciate the risks and steps Horsham Rural City is taking to protect human health and the environment.

## 1.1. OWMP purpose

This OWMP supports Council’s decision-making when issuing OWMS permits. Risks of harm to human health and the environment (including cumulative risks) will be identified, and the potential impact the OWMS poses in the municipality will be assessed. It then informs Council on what actions to take to improve decision-making for OWMS permits.

## 1.2. Legislation

The Environment Protection Act 2017 (the Act) and Environment Protection Regulations 2021 (Regulations)

set out the laws that apply to owners and occupiers of land with an OWMS and provide councils with a range of powers and tools to regulate OWMS, including:

- the requirement for a permit issued by Council to construct, install or alter an OWMS.
- requirements for the operation and maintenance of OWMS for owners and occupiers
- General Environmental Duty (GED) powers delegated by EPA to Council to allow authorised officers to enter and inspect properties with an OWMS, request documentation, require improvements and issue infringements.

Horsham Rural City Council is also empowered under other legislation that has been considered when developing this OWMP and in issuing an OWMS permit. These include:

- *Local Government Act 2020*
- *Water Act 1989*
- *Catchment and Land Protection Act 1994*
- *Safe Drinking Water Act 2003 and Regulations 2015*
- *Planning and Environment Act 1987 (P&E Act)*
- *Subdivisions Act 1988.*

## 1.3. Guidelines

This OWMP has been developed with consideration to the following guidelines and reference documents:

- Guideline for onsite wastewater management (GOWM)

- Land Capability Assessment Framework, MAV, 2014
- Guidelines for Planning permit applications in open and potable water supply catchment areas
- Planning Practice Note 39: Using the Integrated Water Management Provisions of Clause 56 – Residential Subdivision

## 2. Risk assessment

A core component of OWMP is a risk assessment method for systematically identifying and analysing the risks associated with OWMS across the municipality.

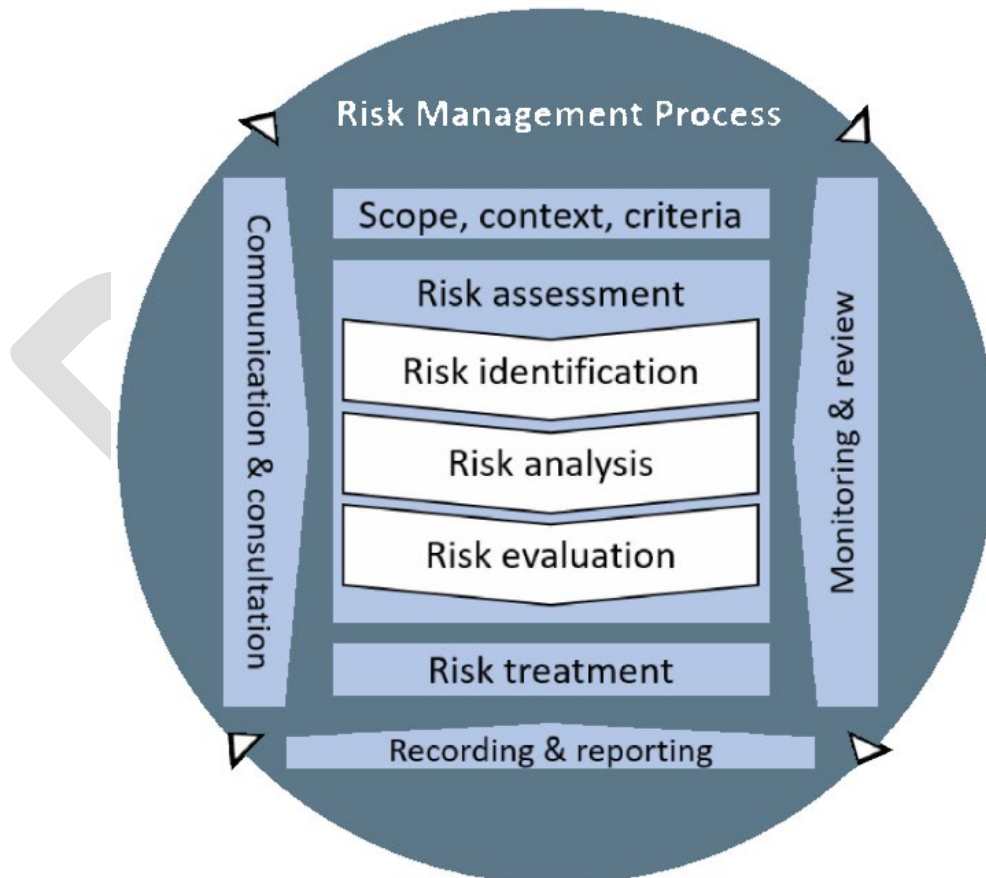
The outcomes of this risk assessment assist Council in identifying and prioritising management actions and understanding the resources necessary to address unacceptable risks.

The risk management is consistent with

- AS/NZS 1547:2012 and ISO 31000:2018
- EPA, Onsite wastewater management plans Risk Assessment Guidance Final Report (v4.0)
- Onsite wastewater management plans: Guidelines for developing, reviewing and updating.

Figure 1 sets out the structure used to assess risks in this OWMP.

**Figure 1**      **OWMP risk management structure**



## 2.1. Scope

This OWMP covers the municipality but excludes the following:

- Premises with sewage flow rates above 5,000 litres a day or
- Properties connected to reticulated sewerage, those being;
  - Horsham
  - Natimuk (common effluent collection – septic still required)

Within scope are the following townships (sub-catchments):

- Haven (unsewered)
- North Horsham (unsewered)
- Riverside (unsewered)
- Quantong
- Wartook
- Jung
- Pimpinio
- Wail
- Natimuk (unsewered)
- Dooen

Each location has been assessed for impacts on human health and the environment, e.g.:

- groundwater
- surface water
- special environmental areas
- any downstream considerations

The risk types to be assessed include any human health and environmental impacts related to the installation, operation, and maintenance of an OWMS (including potential cumulative impacts of multiple OWMS).

The risk assessments are predominantly based on existing OWMS; however, they will also help inform the risk of the proposed OWMS.

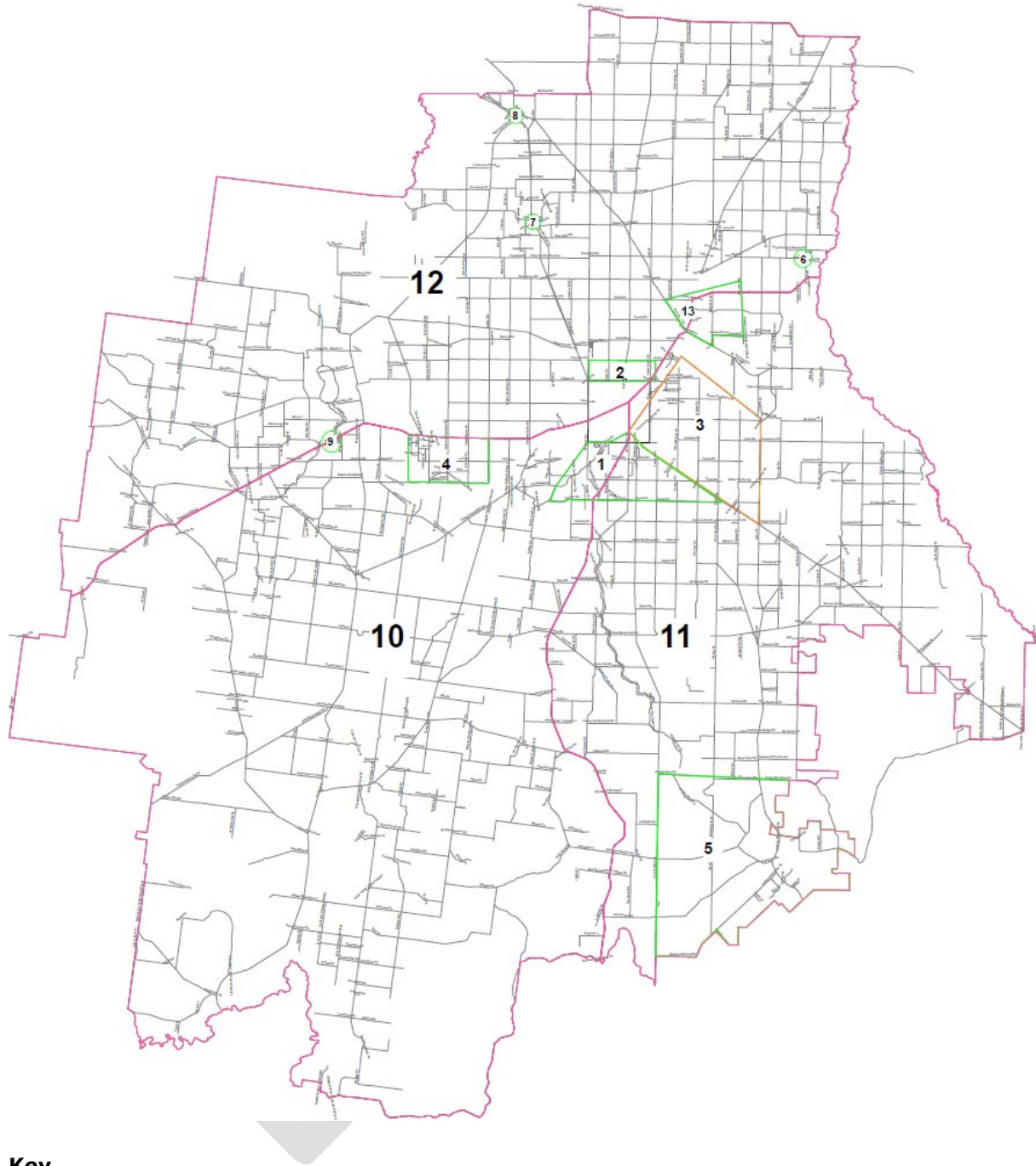
The risk assessments were undertaken in consultation with key stakeholders, with their concerns being considered in the actions identified in this OWMP.

This OWMP has also been developed to address resource capacity and financial constraints associated with small regional local government authorities. The priorities and actions identified in this OWMP reflect the risks to human health and the environment, along with Council's capacity to resource and fund risk mitigations.

Properties outside these towns are considered rural and do not form part of this risk assessment process. They are considered lower risk, and applications for onsite wastewater management are handled individually.



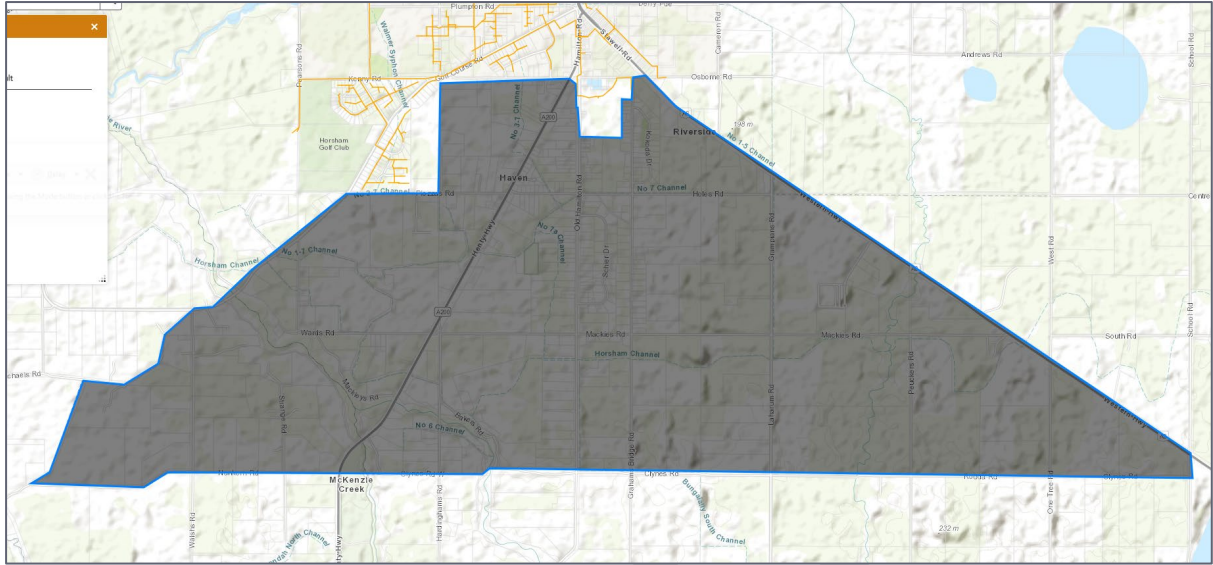
**Figure 2 – Areas within the scope of this OWMP**



**Key**

1. Haven
2. North Horsham
3. Riverside
4. Quantong
5. Wartook
6. Jung
7. Pimpinio
8. Wail
9. Natimuk
10. Southwest Rural (not risk assessed)
11. Southeast Rural (not risk assessed)
12. North Rural (not risk assessed)
13. Dooen

**Figure 3 – Haven – unsewered area**

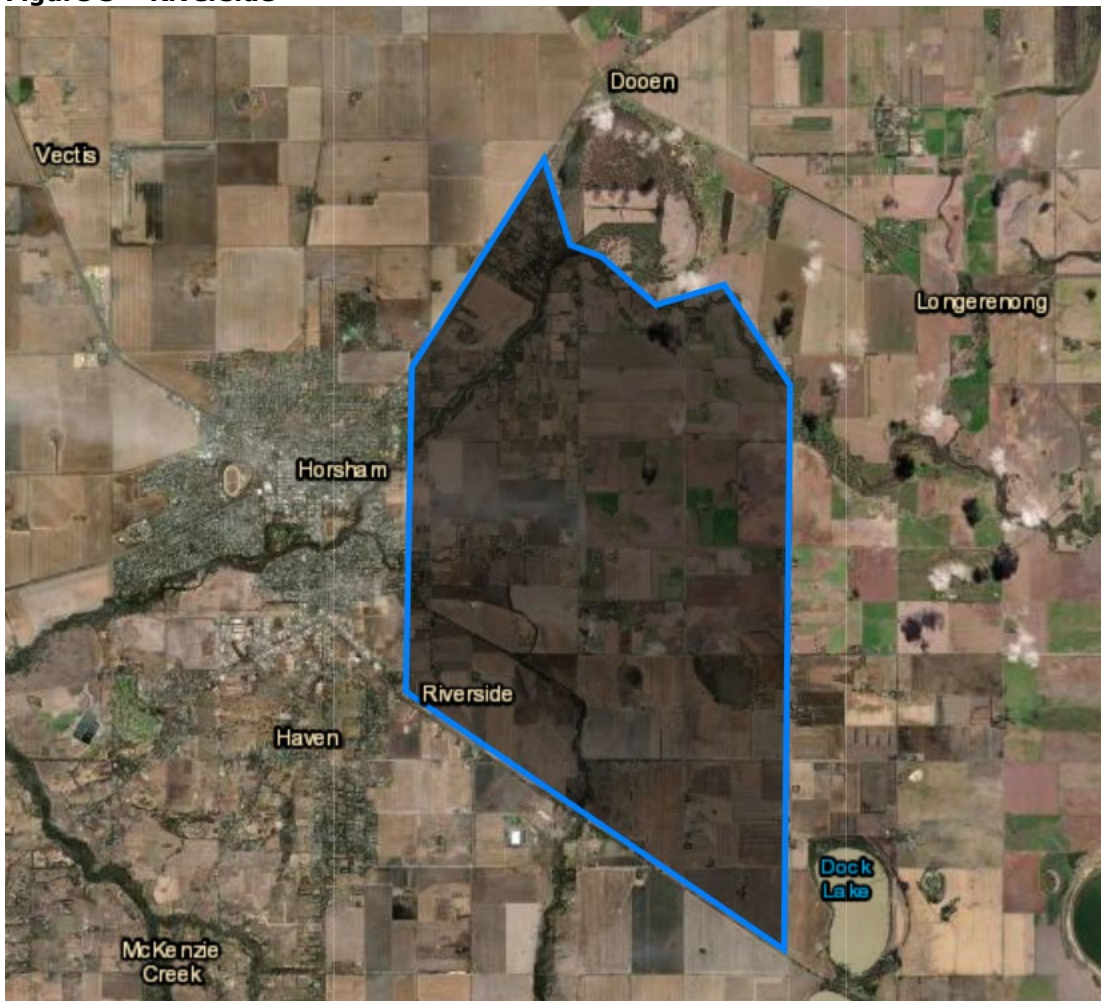


**Figure 4 – North Horsham – unsewered area**





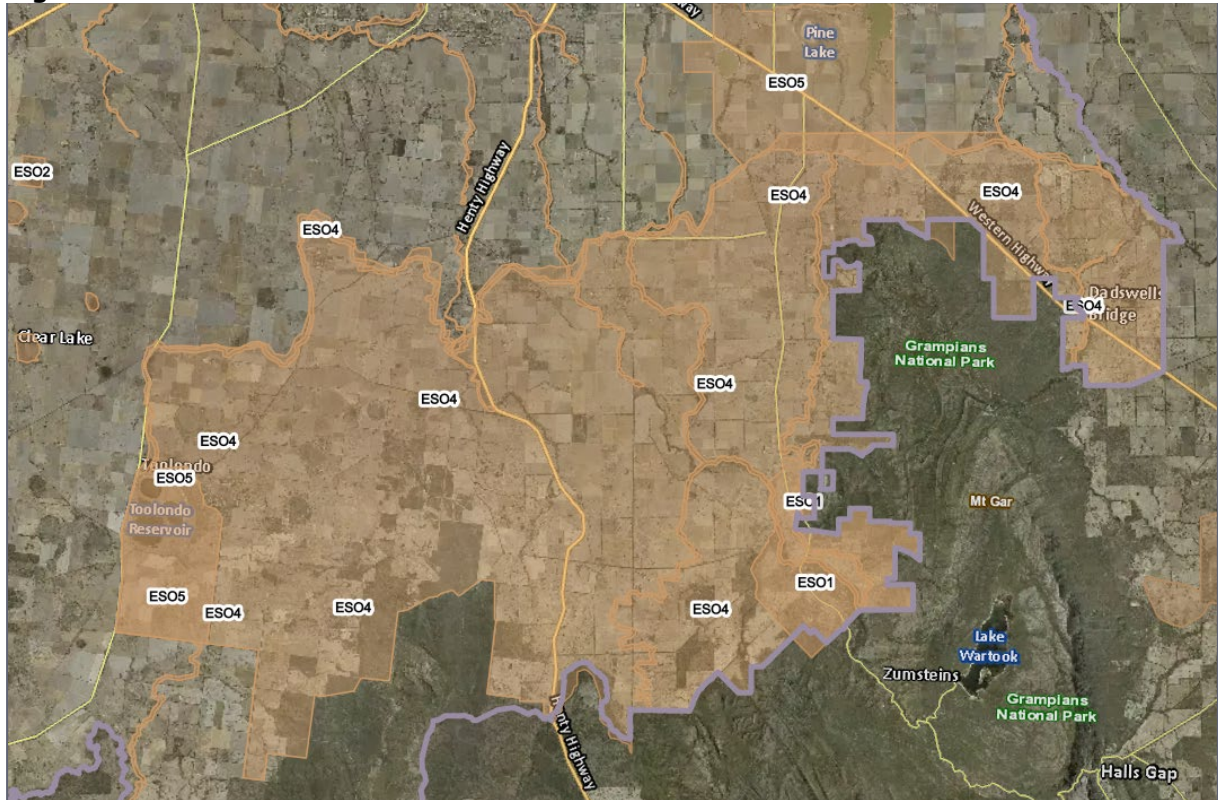
**Figure 5 – Riverside**



**Figure 6 - Quantong**



**Figure 7 – Wartook**





**Figure 8 – Jung**





**Figure 9 – Pimpinio**



**Figure 10 – Wail**





**Figure 10 – Natimuk – unsewered areas**



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**Figure 11 – Dooen**



## 2.2. Risk identification

Each location has been risk assessed based on EPA defined risk factors (Appendix 1) and using EPA's risk assessment tools. The risk factors are based on 'Onsite wastewater management plans – Risk Assessment Guidance' June 2022 and were discussed and developed in consultation with key stakeholders.

**Table 1 - Summary of each location**

Location	Sources of wastewater threat
<b>Haven</b>	<ul style="list-style-type: none"> <li>• Significant area and development</li> <li>• Mainly larger blocks greater than 0.4ha</li> <li>• Age or performance unknown</li> <li>• Several isolated performance issues reported</li> <li>• Soil sandy loam with heavy clays with high variability</li> <li>• Relatively flat and subsurface irrigation</li> <li>• Located outside a flood plain area</li> <li>• No groundwater concerns</li> <li>• Relatively few heavy rainfall events</li> <li>• High capacity and interest for additional onsite systems</li> </ul>
<b>North Horsham</b>	<ul style="list-style-type: none"> <li>• Located in potential growth area with interest to subdivide</li> <li>• Currently 10 large lots but plans for subdivision</li> <li>• Age or performance unknown.</li> <li>• Soil sandy loam with heavy clays with high variability</li> <li>• Relatively flat and subsurface irrigation</li> </ul>

	<ul style="list-style-type: none"> <li>• Located outside a flood plain area</li> <li>• No groundwater concerns</li> <li>• Relatively few heavy rainfall events</li> </ul>
<b>Riverside</b>	<ul style="list-style-type: none"> <li>• Located East of town, with a large rural lots</li> <li>• Lots big enough</li> <li>• Relatively flat and subsurface irrigation</li> <li>• Heavy clays in many parts</li> <li>• Located around flood plain and the Wimmera River</li> <li>• No groundwater concerns</li> <li>• Relatively few heavy rainfall events</li> <li>• Capacity for more onsite systems but moderate demand</li> </ul>
<b>Quantong</b>	<ul style="list-style-type: none"> <li>• Rural allotments on sandy soils.</li> <li>• Relatively flat and subsurface irrigation</li> <li>• Located outside a flood plain area, although river to the south.</li> <li>• No groundwater concerns</li> <li>• Relatively few heavy rainfall events</li> <li>• Capacity for further developments but demand low</li> </ul>
<b>Wartook</b>	<ul style="list-style-type: none"> <li>• Isolated blocks in the water supply catchment and close to McKenzie creek.</li> <li>• Scattered properties close to the Grampians National Park</li> <li>• Relatively flat and subsurface irrigation</li> <li>• Located mostly outside a flood plain area</li> <li>• No groundwater concerns</li> <li>• Relatively few heavy rainfall events</li> <li>• Capacity for moderate new developments but demand low</li> </ul>
<b>Jung</b>	<ul style="list-style-type: none"> <li>• Isolated town away from waterways.</li> <li>• Septic tank age and performance unknown.</li> <li>• Relatively flat and subsurface irrigation</li> <li>• Located outside a flood plain area</li> <li>• No groundwater concerns</li> <li>• Relatively few heavy rainfall events</li> <li>• Capacity for new developments low and demand low</li> </ul>
<b>Pimpinio</b>	<ul style="list-style-type: none"> <li>• Isolated town away from waterways.</li> <li>• Septic tank age and performance unknown.</li> <li>• Relatively flat and subsurface irrigation</li> <li>• Located outside a flood plain area</li> <li>• No groundwater concerns</li> <li>• Relatively few heavy rainfall events</li> <li>• Capacity for new systems moderate and demand low</li> </ul>
<b>Wail</b>	<ul style="list-style-type: none"> <li>• Isolated town away from waterways.</li> <li>• Relatively flat and subsurface irrigation</li> <li>• Located outside a flood plain area</li> <li>• No groundwater concerns</li> <li>• Relatively few heavy rainfall events</li> <li>• Low capacity and low demand for new systems</li> </ul>
<b>Natimuk</b>	<ul style="list-style-type: none"> <li>• Common effluent system with declared sewage district responsibility of GWMWater. Some existing properties and lots outside the sewer district.</li> <li>• Relatively flat and subsurface irrigation</li> <li>• Located on the edge of flood plain area</li> <li>• No groundwater concerns</li> <li>• Relatively few heavy rainfall events</li> <li>• Minor infill areas so demand low.</li> </ul>
<b>Dooen</b>	<ul style="list-style-type: none"> <li>• Isolated town away from waterways.</li> <li>• Septic tank age and performance unknown.</li> <li>• Relatively flat and subsurface irrigation</li> <li>• Located outside a flood plain area</li> </ul>



	<ul style="list-style-type: none"> <li>• No groundwater concerns</li> <li>• Relatively few heavy rainfall events</li> <li>• Capacity and demand for new systems low</li> </ul>
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## 2.3. Risk analysis

The risk analysis tool provided by the EPA has been used for this assessment. The assessment process calculates the likelihood and consequence of each risk factor resulting in a negative health or environmental outcome and an assessment of the cumulative impacts.

The guidance provided in the EPA OWMP risk assessment guidance has been used to establish environmental and human health criteria.

The results of the risk assessment are provided in Appendix 2.

## 3. Risk evaluation and treatment

The following Risk Matrix was used based on the Risk Assessment Guideline and the assessment toolkit provided by the EPA.

**Table 2 Risk evaluation**

Likelihood	Consequence				
	Insignificant	Minor	Moderate	Major	Catastrophic
Rare	Low	Low	Low	Moderate	High
Unlikely	Low	Low	Moderate	High	High
Possible	Low	Moderate	Moderate	High	Very High
Likely	Low	Moderate	High	High	Very High
Almost certain	Low	Moderate	High	Very High	Very High

**Table 3 Risk evaluation criteria**

Risk Level	Risk treatment required
Low	No further actions needed to eliminate risks. Existing controls must be maintained and monitored appropriately
Moderate	Risk mitigation actions should be planned and implemented to reduce the level of risk. Timelines may be longer term. Existing controls must be maintained and monitored appropriately.
High	Implement relevant controls as soon as possible to mitigate the level of risk. High priority timeframes should be implemented (planned and budgeted for within the current or next financial year). Existing controls must be maintained and implementation reviewed on an ongoing basis. .
Very High	Implement relevant controls to reduce risk as soon as possible to mitigate the level of risk. Immediate priority timeframes should be set. Existing controls must be maintained and implementation reviewed on an ongoing basis.

A summary of the Risk Assessment is provided in Appendix 3. No location had risk of human or environmental contamination with an overall rating of high or very high.

Only moderate and low levels of risk were identified across each of the locations. For low risk outcomes, no further actions are being considered.

For moderate risk levels, mitigation actions should be planned and implemented to reduce the level of risk.



The table below summarises specific risks identified as greater than low risk, the location and potential cause for greater risk.

**Table 4 Specific areas identified as greater than low risk**

Risk	Risk component	Location	Cause
Risk of contamination of nearest watercourse	Human health	Haven, Nth Horsham, Riverside, Jung, Pimpinio, Wail, Dooen	Predominately due to size of area, unknown condition and age of septic systems and soil types
	Environment	Jung, Pimpinio, Dooen	Due to condition and age of septic systems and lot sizes
Risk of contamination of groundwater	Human health	Riverside, Quantong, Pimpinio, Dooen	Soil types and age of assets
	Environment	Quantong, Pimpinio	Soil types and age of assets

Cumulative risks within or across locations and sub catchments have been assessed and considered a moderate risk for environmental and human health impacts for surface water contamination.

### 3.1. Actions

Locations and risks with unacceptable controls required further treatment. These unacceptable risks, along with an action plan to reduce the risk to an acceptable level, are detailed in Appendix 4.

## 4. Monitoring and Review

This OWMP will be used to feed into the annual budget and programming cycles of the Council. It will be reviewed at a minimum annually to remain up to date and whenever required to:

- reflect changes in the organisation, resources or policies
- identify and address emerging risks
- ensure that identified actions are current and effective in reducing the identified and emerging risks.

Specific risks that require additional monitoring, inspections or review are listed in the action plan in Appendix 4.

## 5. Consultation

Council has directly consulted with the following agencies as part of this review:

- Grampians Wimmera Mallee Water
- Wimmera Catchment Management Authority
- Neighbouring Councils

Grampians Wimmera Mallee Water has been consulted regarding their plans for wastewater infrastructure, risks related to water catchments and their approach to development approval processes.

Regional strategies, mapping and Wimmera Catchment Management Authority plans were used to provide guidance on surface and groundwater management in the region.

Horsham Rural City Council worked alongside neighbouring Councils that resulted in a consistent approach to risk assessments in the region and supporting material to help developers, plumbers and homeowners approach OWMS in a consistent and transparent manner.

The OWMP is now available as a draft for further stakeholder and public comment. Local plumbers, developers and businesses are being invited to comment on the draft and these will be considered before the OWMP is finalised and considered by Council for adoption.

## 6. Review and update

This OWMP will be reviewed annually by internal staff and actions reviewed in line with progress made and any emerging risks.

The OWMP review will form part of the annual budget and planning cycle.

It is recommended that the full OWMP is to be reviewed in five years.

## 7. Funding and budget allocation

This OWMP will require the allocation of budget and resources throughout the full 5-year implementation. The majority of actions will be absorbed into the existing Environmental Health budget. Where there are specific projects, funding in the form of grants will be required to deliver actions. Additional funding may also be sought in the respective budgets for each year of the plan.

## 8. References

- EPA, Onsite wastewater management plans, Guidelines for developing, reviewing and updating
- Regulating onsite wastewater management systems: local government toolkit, 2021
- Victorian water sources online
- Land capability assessments
- Council held GIS databases, Council records (permits, LCA)
- Data Vic ([vic.gov.au](http://vic.gov.au)) – flood mapping, groundwater depths
- Flood studies
- WMIS Database (<https://data.water.vic.gov.au/>) bore sites, groundwater catchments
- Bureau of Meteorology: Climate Data Online - Map search ([bom.gov.au](http://bom.gov.au))
- VIC Department of Agriculture Soil Surveys
- Vicmap Elevation DEMs
- Atom Consulting (2022) *Onsite wastewater management plans risk assessment guidance*.
- EPA Victoria (2023) *Guideline for onsite wastewater management (under development)*.
- Department of Sustainability and Environment (2012) *Planning permit applications in open, potable water supply catchment areas*.
- Municipal Association of Victoria, Department of Environment and Primary Industries and EPA Victoria (2014) *Victorian Land Capability Assessment Framework*.
- Standards Australia 2012, AS/NZS 1547: *Onsite domestic-wastewater management*

## 9. Appendices

## Appendix 1 Risk factors

The following table are a list of risk factors used to assess the risk of each catchment. Results are shown in Appendix 2.

Risk Factor
Number of onsite systems in the location
Performance of existing systems (type and age of systems)
Lot size
Topography
Soil type
Proximity to water courses (surface water and Special Water Supply Catchments)
Proximity to flood plains
Proximity to / density of groundwater bores
Groundwater depth and quality
Weather conditions (rainfall)

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## APPENDIX 2: Risk Assessment Results

Risk	Risk component	Haven	North Horsham	Riverside	Quantong	Wartook	Jung	Pimpinio	Wail	Natimuk	Dooen
<b>Risk of contamination of nearest watercourse</b>	<b>Likelihood - treatment failure</b>	Possible	Almost certain	Almost certain	Almost certain	Almost certain	Almost certain	Almost certain	Almost certain	Almost certain	Almost certain
	<b>Likelihood - transfer offsite</b>	Possible	Possible	Possible	Rare	Rare	Possible	Possible	Unlikely	Unlikely	Possible
	<b>Likelihood - offsite to end point</b>	Unlikely	Rare	Unlikely	Unlikely	Unlikely	Unlikely	Unlikely	Unlikely	Rare	Unlikely
	<b>Likelihood - contamination of water course</b>	Possible	Possible	Possible	Unlikely	Unlikely	Possible	Possible	Possible	Unlikely	Possible
	<b>Consequence (Human health)</b>	Minor	Minor	Minor	Minor	Insignificant	Minor	Moderate	Minor	Insignificant	Moderate
	<b>Consequence (Environment)</b>	Insignificant	Insignificant	Insignificant	Minor	Insignificant	Minor	Moderate	Insignificant	Insignificant	Minor
	<b>Risk (Human health)</b>	Moderate	Moderate	Moderate	Low	Low	Moderate	Moderate	Moderate	Low	Moderate
	<b>Risk (Environment)</b>	Low	Low	Low	Low	Low	Moderate	Moderate	Low	Low	Moderate
<b>Cumulative risk</b>	<b>Cumulative - likelihood</b>			Unlikely							
	<b>Cumulative - consequence (health)</b>			Moderate							
	<b>Cumulative - consequence (environment)</b>			Moderate							
	<b>Human Health (recreation)</b>			Moderate							
	<b>Environment (sensitive end point)</b>			Moderate							
<b>Risk of contamination of SWSC potable water offtake</b>	<b>Likelihood - treatment failure</b>	Possible	Almost certain	Almost certain	Almost certain	Almost certain	Almost certain	Almost certain	Almost certain	Almost certain	Almost certain
	<b>Likelihood - transfer offsite</b>	Possible	Possible	Possible	Rare	Rare	Possible	Possible	Unlikely	Unlikely	Possible
	<b>Likelihood - offsite to end point</b>	Unlikely	Rare	Unlikely	Unlikely	Unlikely	Unlikely	Unlikely	Unlikely	Rare	Unlikely
	<b>Likelihood - contamination of water course</b>	Possible	Possible	Possible	Unlikely	Unlikely	Possible	Possible	Possible	Unlikely	Possible
	<b>Consequence (Human health)</b>	Minor	Minor	Minor	Minor	Insignificant	Minor	Moderate	Minor	Insignificant	Moderate



	<b>Risk (Human health)</b>	Moderate	Moderate	Moderate	Low	Low	Moderate	Moderate	Moderate	Low	Moderate
<b>Cumulative risk</b>	<b>Cumulative - likelihood</b>	Unlikely									
	<b>Cumulative - consequence (health)</b>	Moderate									
	<b>Risk (Human health)</b>	Moderate									
<b>Risk of groundwater contamination</b>	<b>Likelihood - treatment failure</b>	Possible	Almost certain	Almost certain	Almost certain	Almost certain	Almost certain	Almost certain	Almost certain	Almost certain	Almost certain
	<b>Likelihood - groundwater contamination from infiltration</b>	Rare	Rare	Rare	Unlikely	Rare	Rare	Rare	Rare	Rare	Rare
	<b>Likelihood - groundwater contamination from bore ingress (runoff)</b>	Unlikely	Rare	Rare	Rare	Rare	Rare	Rare	Rare	Rare	Rare
	<b>Likelihood - groundwater contamination</b>	Unlikely	Unlikely	Unlikely	Possible	Unlikely	Unlikely	Unlikely	Unlikely	Unlikely	Unlikely
	<b>Consequence (Human health)</b>	Minor	Minor	Minor	Minor	Insignificant	Minor	Moderate	Minor	Insignificant	Moderate
	<b>Consequence (Environment)</b>	Insignificant	Insignificant	Insignificant	Minor	Insignificant	Minor	Moderate	Insignificant	Insignificant	Minor
	<b>Risk (Human health)</b>	Low	Low	Low	Moderate	Low	Low	Moderate	Low	Low	Moderate
	<b>Risk (Environment)</b>	Low	Low	Low	Moderate	Low	Low	Moderate	Low	Low	Low
<b>Risk of catastrophic failure (Flooding)</b>	<b>Likelihood - flooding</b>	Rare	Rare	Rare	Rare	Rare	Rare	Rare	Rare	Rare	Rare
	<b>Consequence (Human health)</b>	Minor	Minor	Minor	Minor	Insignificant	Minor	Moderate	Minor	Insignificant	Moderate
	<b>Consequence (Environment)</b>	Insignificant	Insignificant	Insignificant	Minor	Insignificant	Minor	Moderate	Insignificant	Insignificant	Minor
	<b>Risk (Human health)</b>	Low	Low	Low	Low	Low	Low	Low	Low	Low	Low
	<b>Risk (Environment)</b>	Low	Low	Low	Low	Low	Low	Low	Low	Low	Low

### APPENDIX 3: Summary of Risk Ratings

Risk	Risk component	Haven	North Horsham	Riverside	Quantong	Wartook	Jung	Pimpinio	Wail	Natimuk	Doon
Risk of contamination of nearest watercourse	Human health	Moderate	Moderate	Moderate	Low	Low	Moderate	Moderate	Moderate	Low	Moderate
	Environment	Low	Low	Low	Low	Low	Moderate	Moderate	Low	Low	Moderate
Cumulative risk	Human Health (recreation)			Moderate							
	Environment (sensitive end point)			Moderate							
Risk of contamination of SWSC potable water offtake	Human health	Moderate	Moderate	Moderate	Low	Low	Moderate	Moderate	Moderate	Low	Moderate
Cumulative risk	Human health			Moderate							
Risk of groundwater contamination	Human health	Low	Low	Low	Moderate	Low	Low	Moderate	Low	Low	Moderate
	Environment	Low	Low	Low	Moderate	Low	Low	Moderate	Low	Low	Low
Risk of catastrophic failure (Flooding)	Human health	Low	Low	Low	Low	Low	Low	Low	Low	Low	Low
	Environment	Low	Low	Low	Low	Low	Low	Low	Low	Low	Low

## APPENDIX 4: OWMP ACTION PLAN

Action steps	Team/ partners	Responsible person	Constraints and Risks	Monitoring indicators
<b>Information and data collection</b>				
Develop a regional tool for use with the GPS soil mapping layers to provide conservative estimates for appropriately sized wastewater disposal areas (in accordance with EPA Certificates of Approval and AS1547).	HRCC	EHO	Budgeting / Resources / Time / technology	Mapping established
Establish process for GPS mapping for 'as constructed' on-site sewage systems	HRCC	EHO	Budgeting / Resources / Time / technology	Process established
GIS – Mapping of Risk assessment for public use to ascertain requirements for OWMS or subdivision – soil data etc.	HRCC	EHO	Budgeting / Resources / Time / technology	Process established
<b>Education and Awareness</b>				
Implement training and education programs for Council staff, contractors and home owners to improve awareness of domestic wastewater management issues, roles and responsibilities	HRCC	EHO	Budgeting / Resources / Time /	Programs established.  Training implemented
Clearly define the planning permit and referrals process including standard conditions (including possible minimum lot sizes or when LCA's are required)	HRCC	EHO	Budgeting / Resources / Time /	Process adopted
Outline roles, responsibilities and triggers for internal/external referrals to environmental health services	HRCC	EHO	Budgeting / Resources / Time /	Process adopted

Action steps	Team/ partners	Responsible person	Constraints and Risks	Monitoring indicators
Develop standard condition requirements relating to developments in unsewered areas	HRCC	EHO	Budgeting / Resources / Time /	Standard conditions adopted
Ensure wastewater management information on Council's website is relevant and easy to understand	HRCC	EHO	Budgeting / Resources / Time /	Website updated
In conjunction with Water Corporation, provide communications to properties that have sewer available but have no connection record	HRCC/ GMMWater	EHO	Budgeting / Resources / Time /	Communications sent
Regulation and Enforcement				
Develop Policy for sub-division and development.	HRCC	EHO	Budgeting / Resources / Time	Policy/guidance developed
Reticulated sewer extension to priority areas.	HRCC / GMMWater	GMMWater	Budgeting / justification	Justification supported for sewer extension
Collaborate with Grampians Wimmera Mallee Water to review the extent and controls contained within ESO4 Water Supply Catchment and ESO5 Channel and Reservoir protection (as recommended by the Horsham Planning Scheme Review April 2024)	HRCC / GMMWater	Coordinator Strategic Planning	Budgeting / Resources / Time	Implementation through Planning Scheme Amendment
All unsewered site developments are capable of adequately treating and containing all effluent on site prior to Planning approval.	HRCC	EHO / Planning dept	Resources / Time	Process established



Action steps	Team/ partners	Responsible person	Constraints and Risks	Monitoring indicators
Maintain up to date and relevant wastewater specifications and standard conditions for planning permits	HRCC	EHO / Planning dept	Resources / Time	Permit approvals
<b>Collaboration and review</b>				
Regular review of plan as per legislation requirements	HRCC	EHO	Resources / Time	Review conducted
Review and update the plan every five years	HRCC	EHO	Budget / Resources / Time	Plan updated
Conduct community engagement every 5 years as part of review and update of the plan	HRCC	EHO	Budgeting / Resources / Time	Engagement occurred
Provide input into proposed legislation and standards pertaining to onsite wastewater management or reticulated sewer	HRCC	EHO	Budgeting / Resources / Time	Input provided



## Intention to sell submission received

Your details	
First name	[REDACTED]
Surname	[REDACTED]
Email	[REDACTED]
Address	[REDACTED]
Organisation (if applicable)	
Phone	[REDACTED]
Your submission	
You are in:	Opposition to the sale of land
Submission summary	Opposition to the sale of land if the land will be sold for the purpose other than Agriculture/primary produce related business.
Upload supporting documents you may have	

# Spendmapp Monthly Report

## Local Government Area: Horsham Rural City Council

Spendmapp cleans and analyses bank transaction data by time, geography, Expenditure Category and Type allowing continuous monitoring and analysis of local economic activity.

For the month of May 2024:

- Resident Local Spend was \$24.8M. This is a 2.2% increase from the same time last year.
- Visitor Local Spend was \$11.9M. This is a 1.15% increase from the same time last year.
- Total Local Spend was \$36.7M. This is a 1.86% increase from the same time last year.
- Resident Escape Spend was \$9.8M. This is a 6.03% increase from the same time last year.
- Resident Online Spend was \$12.9M. This is a 8.35% increase from the same time last year.

The 8.35 % increase in Resident Online Spend reflects the growing national trend towards online sales. This emphasises the need for a strategy to support local traders in enhancing their online presence.

### Expenditure by Expenditure Type

These expenditure charts show the long-term pattern of expenditure activity by Expenditure Type across the Horsham Rural City Council LGA. Typically, we see spending spikes at Easter and Christmas; dips in the post-Christmas period; and a steady climb through winter.

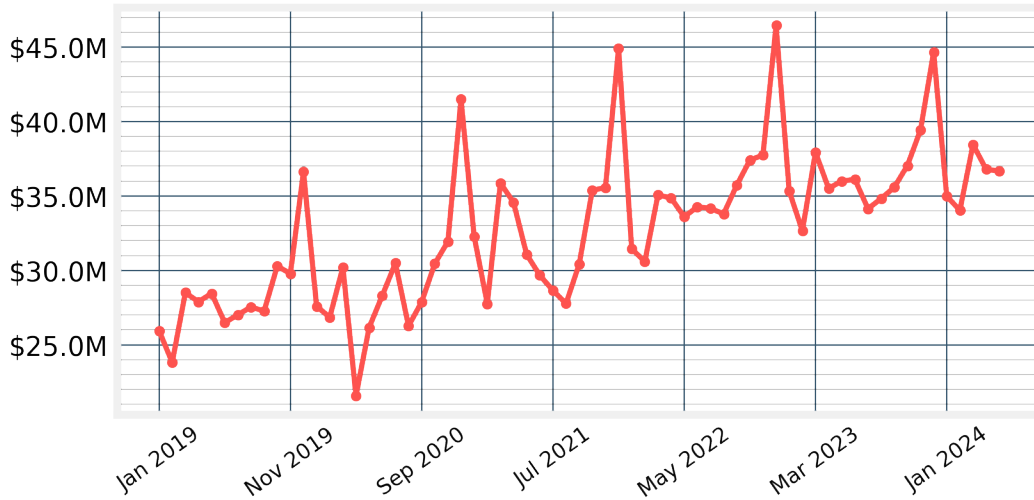
By way of a benchmark, the mean ratio of Resident Online Spend to all resident spending is 0.22. That is, for every dollar spent by resident cardholders anywhere, 22c goes online. Another 34c is in Escape Expenditure and the rest is spent locally.

Over the last few years across most of Australia, total expenditure has been relatively flat, even in fast growing municipalities. The exception to this has often been in Resident Online Spend, which continues to grow relative to Total Local Spend.



## Total Local Spend

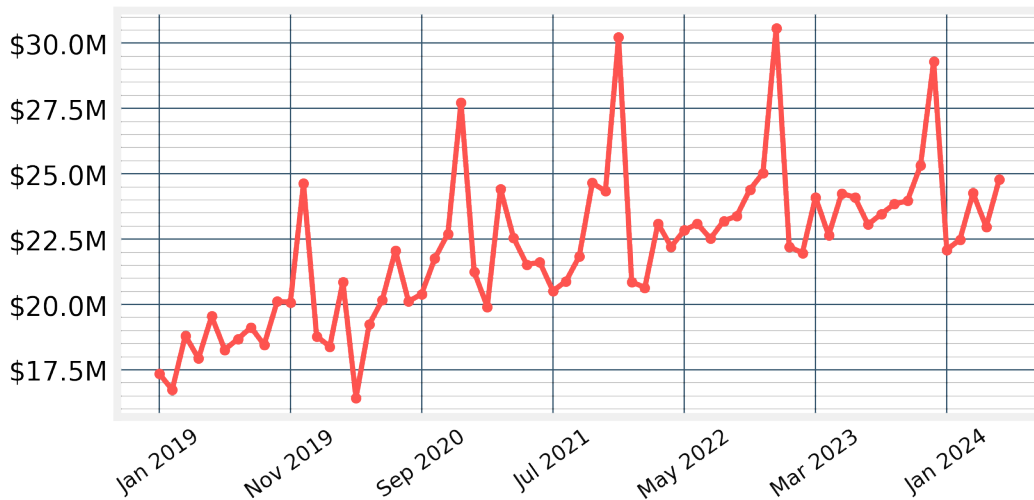
The total amount spent with merchants within the Horsham Rural City Council LGA.



Over the last 65 months, the spending trend (as shown by the trendline in the Spendmapp app) for Total Local Spend has been upwards.

## Resident Local Spend

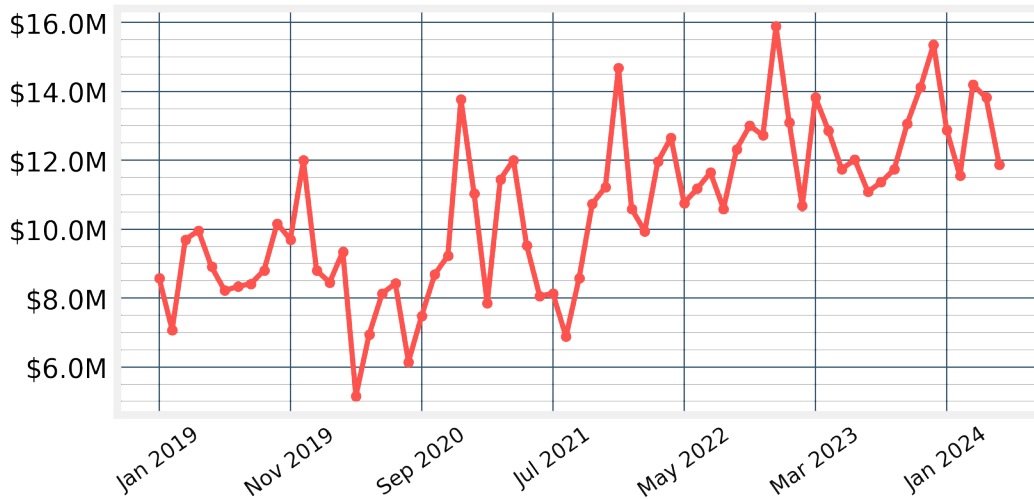
The amount spent by residents and local businesses with merchants inside the Horsham Rural City Council LGA.



Over the last 65 months, the spending trend (as shown by the trendline in the Spendmapp app) for Resident Local Spend has been upwards.

## Visitor Local Spend

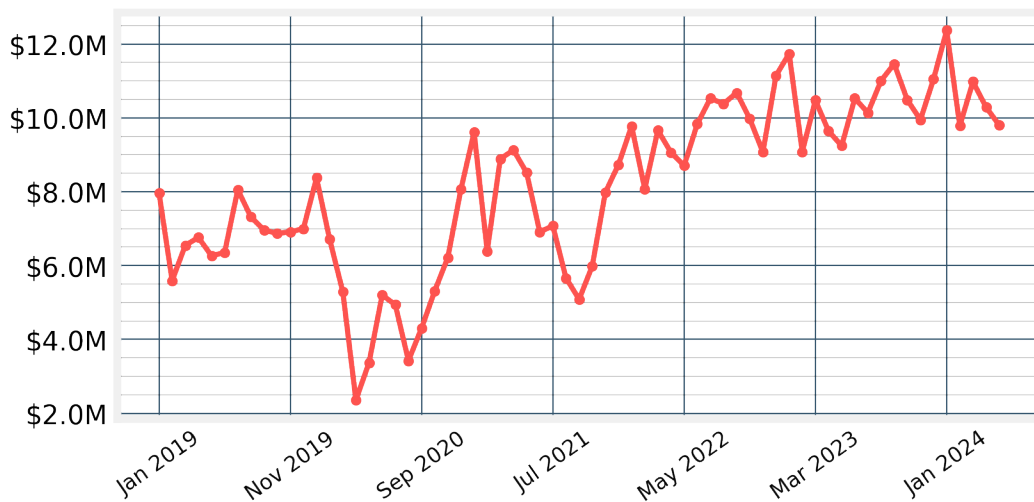
The amount spent by non-residents and non-local businesses with merchants inside the Horsham Rural City Council LGA.



Over the last 65 months, the spending trend (as shown by the trendline in the Spendmapp app) for Visitor Local Spend has been upwards.

## Resident Escape Spend

The amount spent by residents and local businesses outside the Horsham Rural City Council LGA.



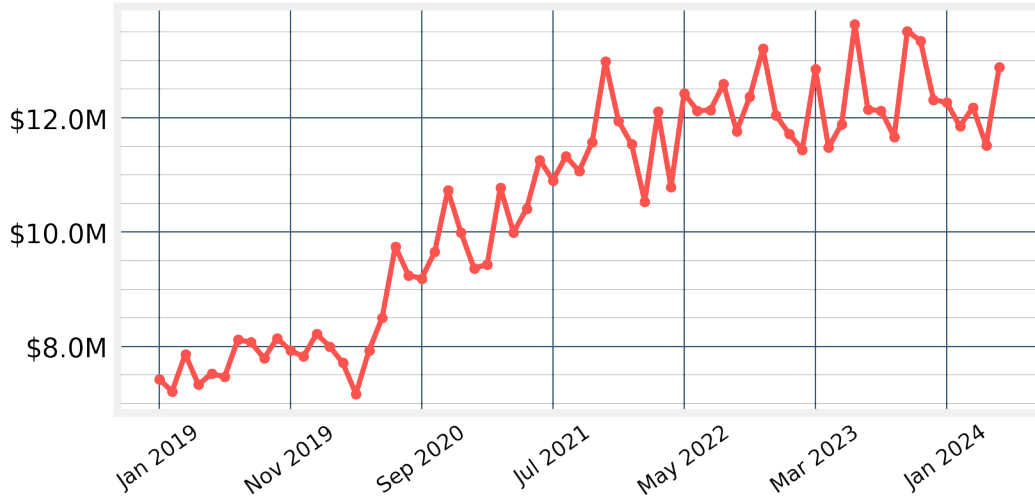
Over the last 65 months, the spending trend (as shown by the trendline in the Spendmapp app) for Resident Escape Spend has been upwards.





## Resident Online Spend

The amount spent by Horsham Rural City Council LGA residents and local businesses with online merchants.

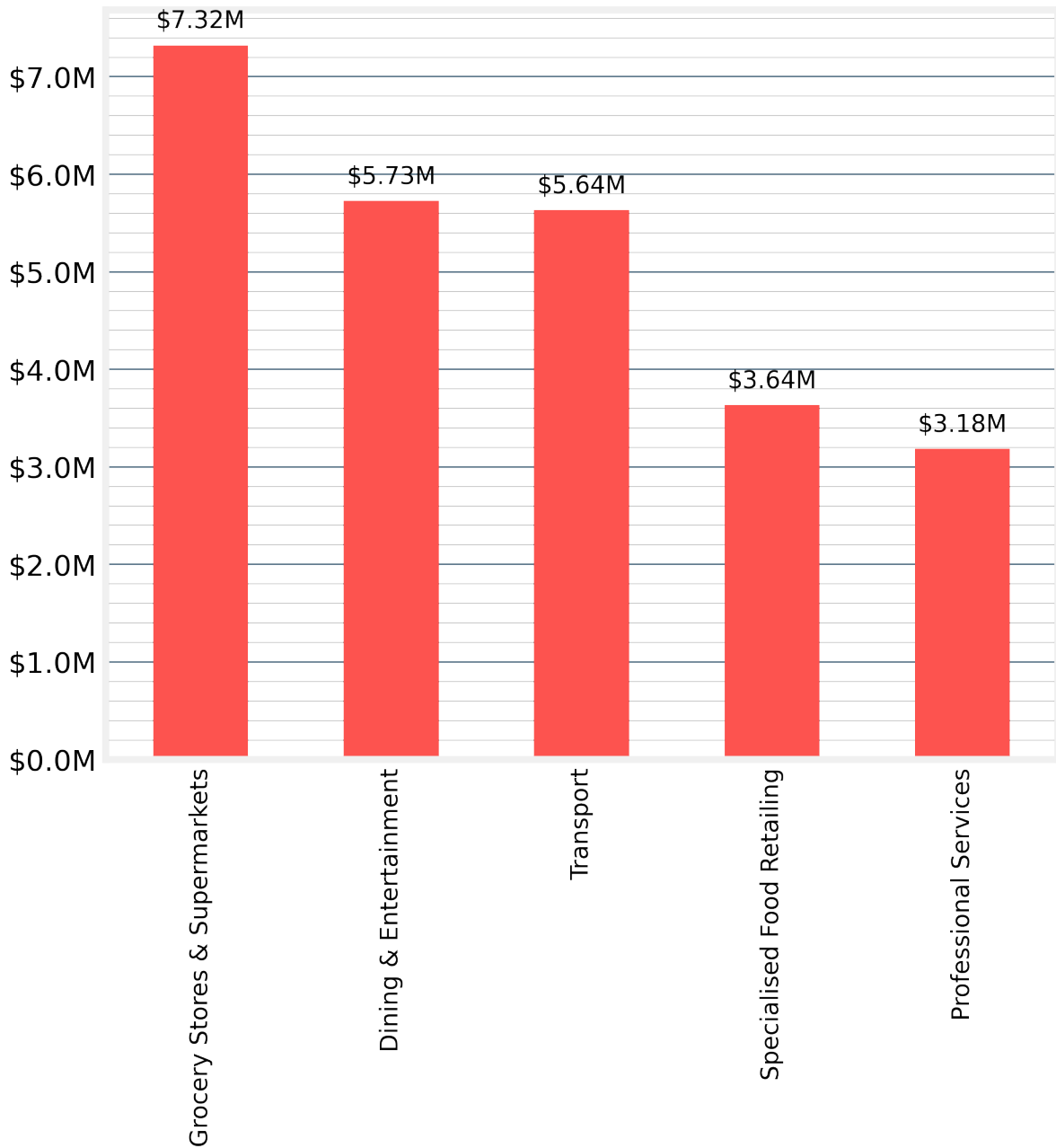


Over the last 65 months, the spending trend (as shown by the trendline in the Spendmapp app) for Resident Online Spend has been upwards.

## Expenditure by Expenditure Category

### The Top 5 Spending Categories for May 2024

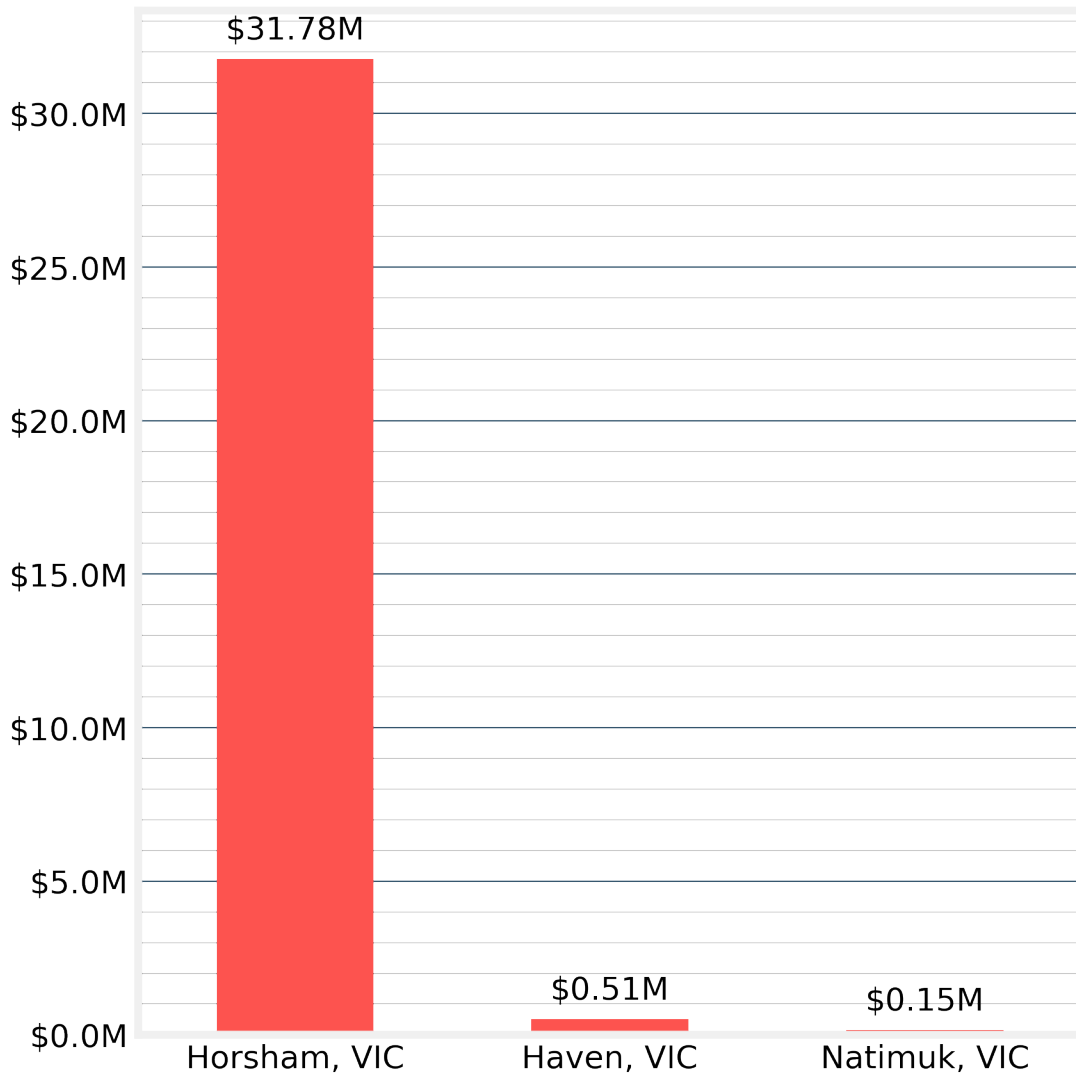
Total Local Spend split by the top 5 Expenditure Categories.



## Spend by Origin and Destination

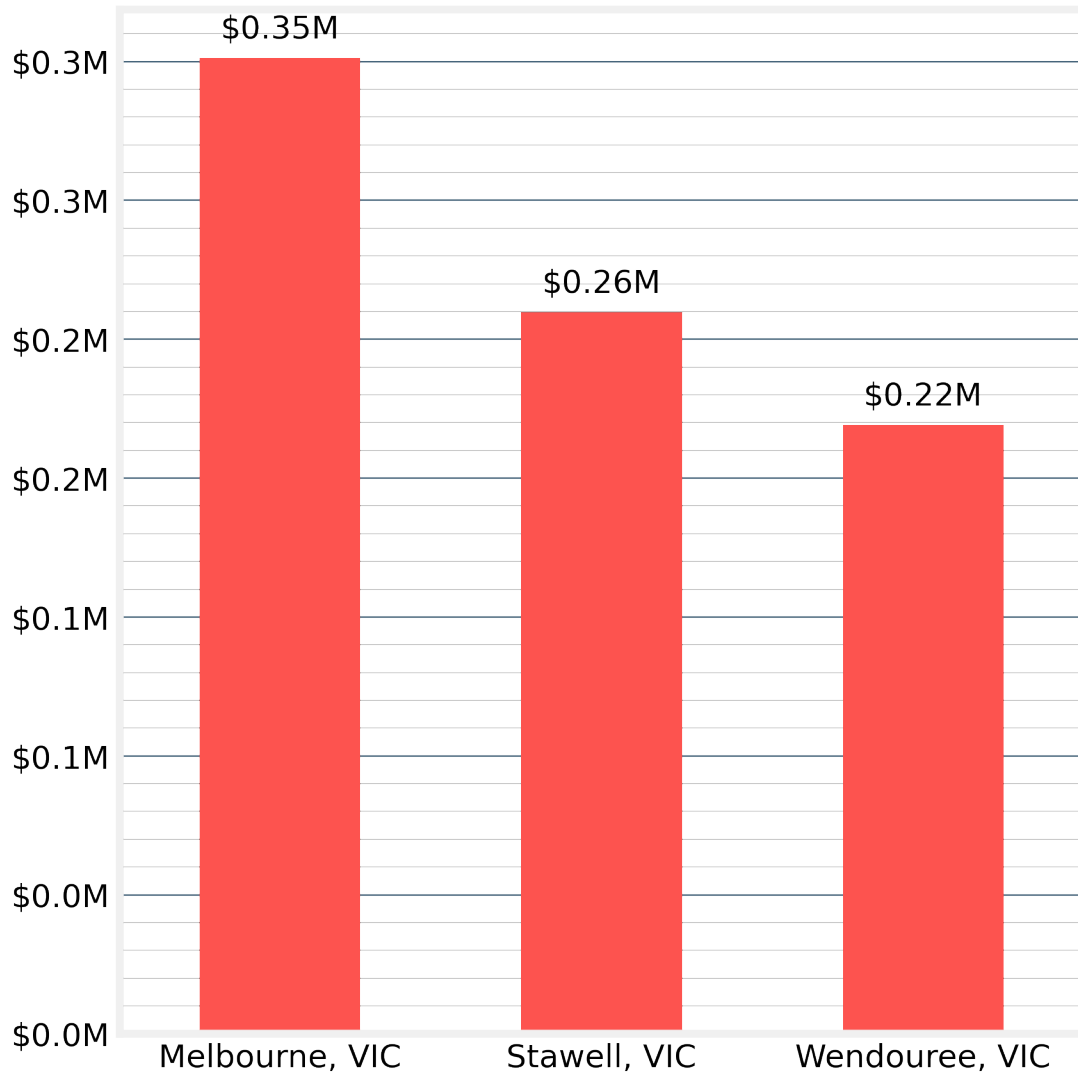
### The Top 3 Suburbs by Total Local Spend for May 2024

Total Local Spend by Suburbs of destination (i.e. where the spending occurs)



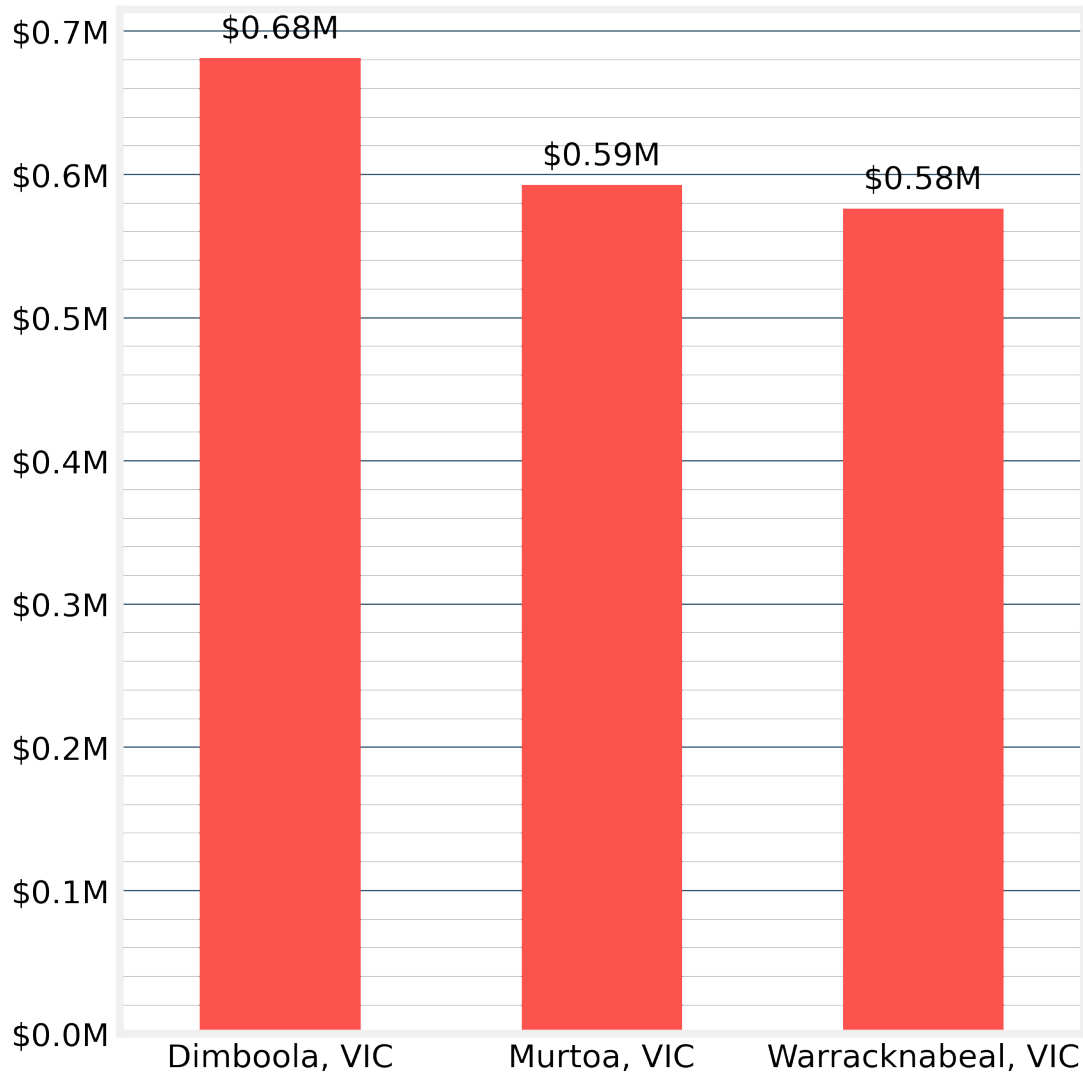
## The Top 3 Suburbs by Resident Escape Spend for May 2024

Resident Escape Spend by destination Suburbs (i.e. where the spending goes to).



## The Top 3 Suburbs by Visitor Local Spend for May 2024

Visitor Local Spend by Suburbs of origin (i.e. where the visitors originate).

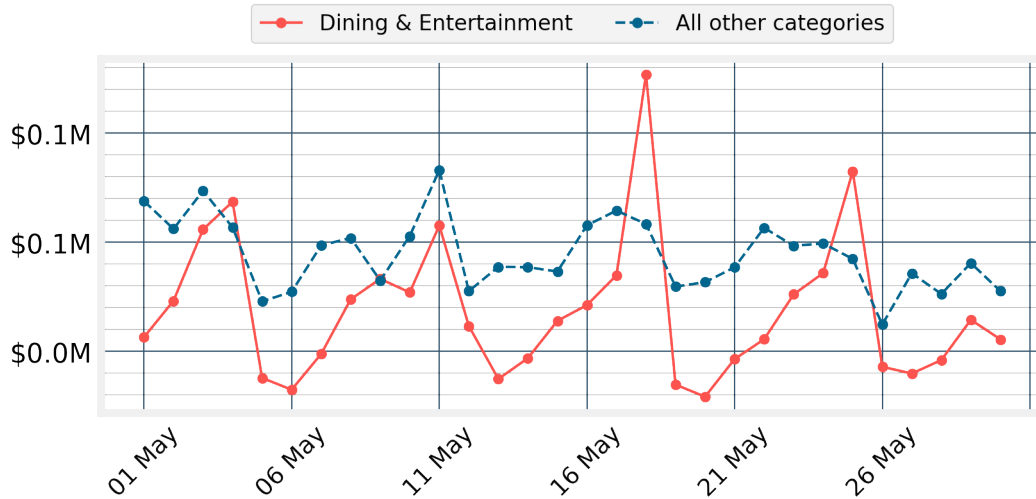




# Night Time Economy

## Night Time Economy for May 2024

The biggest spending night of the month of May 2024 was Saturday 18 May with Total Local Spend of \$0.3M. This was made up of \$0.2M in Dining and Entertainment spending and \$0.1M spending in all other categories.



### Disclaimer

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**MINUTES OF INFORMAL MEETINGS OF COUNCILLORS  
COUNCIL BRIEFING HELD IN THE COUNCIL CHAMBERS  
MONDAY 8 JULY 2024 AT 5:00PM**

**TO ATTEND:** Cr Robyn Gulline, Mayor (*virtual attendance*); Cr David Bowe, Cr Penny Flynn, Cr Claudia Haenel, Cr Les Power, Cr Bob Redden, Cr Ian Ross, Sunil Bhalla, Chief Executive Officer; Kim Hargreaves, Director Corporate Services; Kevin O'Brien, Director Communities and Place; Krishna Shrestha, Acting Director Infrastructure

**ATTENDED BY:** Cr Robyn Gulline, Mayor (*virtual attendance*); Cr David Bowe, Cr Penny Flynn, Cr Les Power, Cr Ian Ross, Sunil Bhalla, Chief Executive Officer; Kim Hargreaves, Director Corporate Services; Kevin O'Brien, Director Communities and Place; Krishna Shrestha, Acting Director Infrastructure

**APOLOGIES:** Cr Bob Redden

**1. WELCOME AND INTRODUCTION**

**2. DISCLOSURE OF CONFLICT OF INTEREST SEC 130 and 131, LOCAL GOVERNMENT ACT 2020 AND HORSHAM RURAL CITY COUNCIL GOVERNANCE RULES**

Nil declared

**3. PRESENTATIONS**

3.1 Horsham Solar Farm Update (OX2) **5:00pm – 5:30pm**

**Attending:** Catherine Way, George Vlahos, Steven Culbert, Shaun Maree (*Virtual*)

Fiona Gormann (*in person*)

3.2 Budget Update **Appendix 3.2** **5:30pm – 6:30pm**

**Attending:** Belinda Johnson (*in person*)

**4. REPORTS FOR INFORMATION ONLY**

4.1 Investment Attraction & Growth Report (Kevin) **Appendix 4.1** **6:30pm – 6:40pm**

**Attending:** Fiona Gormann (*in person*)

4.2 VCAT/Planning/Building Update (Kevin) **Appendix 4.2** **6:40pm – 6:50pm**

**Attending:** Fiona Gormann (*in person*)

**5. COUNCIL MEETING REPORTS FOR DISCUSSION**

5.1 Community Satisfaction Survey Results 2024 (Kim) **Appendix 5.1** **6:50pm – 7:10pm**

5.2 Progress against Action Plan for 2023 CSS Results **Appendix 5.2** **7:10pm – 7:20pm**

**6. VERBAL REPORTS**

6.1 Young Mayor's Program (Kevin) **7:20pm – 7:30pm**

6.2 Election Period Policy (Kim) **Appendix 6.2** **7:30pm – 7:35pm**

**7. CONFIDENTIAL REPORTS**

7.1 Audit and Risk Committee Minutes (Kim) **Appendix 7.1**

**7:35pm – 7:40pm**

**8. GENERAL DISCUSSION (Sunil Bhalla) 15mins**

ALGA National General Assembly verbal reports

**9. CLOSE**

The meeting closed at 8:00pm

**DINNER**

**SUNIL BHALLA**  
**Chief Executive Officer**

**MINUTES OF INFORMAL MEETINGS OF COUNCILLORS**  
**COMMUNITY MEETING HELD AT CLEAR LAKE**  
**ON MONDAY 15 JULY 2024 AT 5:30PM**

**TO ATTEND:** Cr Robyn Gulline, Mayor; Cr D Bowe, Cr P Flynn, Cr C Haenel, Cr L Power, Cr B Redden, Cr I Ross, Sunil Bhalla, CEO; Krishna Shrestha, Acting Director Infrastructure, Kevin O'Brien, Director Communities & Place

**ATTENDED:** Cr Robyn Gulline, Mayor; Cr D Bowe, Cr P Flynn, Cr L Power, Cr B Redden, Cr I Ross, Sunil Bhalla, CEO; Krishna Shrestha, Acting Director Infrastructure; Kevin O'Brien, Director Communities & Place; Robert Somers, Senior Media & Communications Officer; Melanie Janetzki, Co-ordinator Customer Service

**OTHER ATTENDEES:** Stephen Hobbs, Bill Pekin, Kathie Pekin, Richard Hobbs, Ian Wilson, Marion Wilson, Melissa Wilson, Pauline Watson

**APOLOGIES:** Cr C Haenel

**1. WELCOME AND INTRODUCTION**

The Mayor welcomed everyone to the meeting.

**2. DISCLOSURE OF CONFLICT OF INTEREST SEC 130 and 131, LOCAL GOVERNMENT ACT 2020 AND HORSHAM RURAL CITY COUNCIL GOVERNANCE RULES**

Nil

**3. GENERAL QUESTIONS/ISSUES**

**Krishna Shrestha** – provided an update on Rural Road Network/Road Management Plan. Also mentioned Pozi, that this is be a tool that the community can utilise to view road maintenance activity.

**Kevin O'Brien** – provided an update on the following:

- Horsham South Structure Plan
- Horsham City Urban Renewal Project
- Regional Sports Planning
- Housing Diversity and Affordability Strategy

Questions from the community added to the discussion throughout. These questions related to

- **Narrow Bridges**  
Need better road warning signs to aid truck safety.
- **Clear Lake glass drop off point**  
Request for glass disposal facility
- **Grading gravel roads**  
Our drivers are not going far enough to shape into table drains.
- **Spraying roadside instead of slashing.**  
We should spray and therefore reduce slashing needs
- **Spraying of saplings on roadside**  
Lots of small trees grow in the table drains

- **Online form – service requests**

We should have always-on auto responder with details of customer's own submission sent back to them.

- **Public toilet costs**

Public toilet pump using too much power. Volunteers cannot cover costs with existing \$500 contribution from council to help them clean the facilities.

A new pump would reduce power costs.

#### **4. TEA/COFFEE/SUPPER AND INFORMATION DISCUSSIONS**

The meeting closed at 7:15pm





**MINUTES OF INFORMAL MEETINGS OF COUNCILLORS  
COUNCIL BRIEFING HELD IN THE COUNCIL CHAMBERS  
MONDAY 16 JULY 2024 AT 4:45PM**

**TO ATTEND:** Cr Robyn Gulline, Mayor; Cr David Bowe, Cr Penny Flynn, Cr Claudia Haenel, Cr Les Power, Cr Bob Redden, Cr Ian Ross, Sunil Bhalla, Chief Executive Officer; Kim Hargreaves (*virtual attendance*), Director Corporate Services; Kevin O'Brien, Director Communities and Place; Krishna Shrestha, Acting Director Infrastructure

**ATTENDED BY:** Cr Robyn Gulline, Mayor; Cr David Bowe, Cr Penny Flynn, Cr Les Power (joined at 4:58pm), Cr Bob Redden, Cr Ian Ross, Sunil Bhalla, Chief Executive Officer; Kim Hargreaves (*virtual attendance*), Director Corporate Services; Kevin O'Brien, Director Communities and Place; Krishna Shrestha, Acting Director Infrastructure

**APOLOGIES:** Nil

**1. WELCOME AND INTRODUCTION**

**2. DISCLOSURE OF CONFLICT OF INTEREST SEC 130 and 131, LOCAL GOVERNMENT ACT 2020 AND HORSHAM RURAL CITY COUNCIL GOVERNANCE RULES**

Cr Penny Flynn noted her past association with Simon Coutts during his employment at GWM, but doesn't have conflict in relation to Items 3.3 and 5.2

**3. PRESENTATIONS**

3.1 Submission hearing for Intention to Sell Land at the WAL Hub **4:45pm – 4:50pm**

3.2 Election Period Training **5:00pm – 6:00pm**

**Attending:** Mark Hayes (*virtual attendance*), Belinda Johnson, Kerrie Bell, Sarah McIvor, Robert Somers

3.3 Onsite Wastewater Management Plan **6:00pm – 6:30pm**

**Attending:** Simon Coutts (Grantus Consulting), Jackson Hanlon (*both in person*)

3.4 Community Satisfaction Survey Results **6:30pm – 7:00pm**

**Attending:** Mark Zuker, JWS Research, Fiona Gorman, Kerrie Bell, Luke Mitton, Robert Somers (*virtual attendance*), Belinda Johnson

3.5 2024-2025 Budget and Revenue & Rating Plan **Appendix 3.5** **7:00pm – 7:30pm**

**Attending:** Belinda Johnson

**4. CONFIDENTIAL REPORTS**

4.1 City Oval Netball Pavilion Construction Tender (Krishna) **Appendix 4.1** **7:30pm – 7:35pm**

4.2 Bituminous Sealing Contract (Krishna) **Appendix 4.2** **7:35pm – 7:40pm**

**5. COUNCIL MEETING REPORTS FOR DISCUSSION**

5.1 Audit and Risk Committee Chair's Biannual Report (Kim) **Appendix 5.1** **7:40pm – 7:50pm**

- 5.2 Onsite Wastewater Management Plan (Kevin) **Appendix 5.2**  
(Refer to Item 3.3)
- 5.3 Intention to Sell Land at the WAL Hub (Kevin) **Appendix 5.3**  
(Refer to Item 3.1)
- 5.4 Advocacy Priority Report (Kim) **Appendix 5.4**

**7:50pm – 7:55pm**

**7:55pm - 8:05pm**

**6. GENERAL DISCUSSION (Sunil Bhalla) 15mins**

Community Leadership Program graduation

Land sale at WAL Hub

**7. CLOSE**

The meeting closed at 8:10pm

**DINNER**

**SUNIL BHALLA**

**Chief Executive Officer**



## MINUTES

Disability Advisory Committee  
Thursday 20 June 2024 at 2pm  
Council Reception, 18 Roberts Ave, Horsham

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### Present:

Matthew De Gruchy (Chairperson), Andrea Cartwright, Bernie O'Shannessy, Fiona Sanderson, Jeremy Miles Buerfeind, Kirsten Ridgeway, Peter Bermingham, Tiffany Warren.

### Apologies:

Alma McKenzie, Karl Mitton.

### Council Staff in attendance:

Alicia Drew, Daniel Rees, Jasmine Butler, Kirsten Miller, Louise Kelly and Robert Sommers.

### 1. Welcome / introductions

The chairperson welcomed members to the meeting.

### 2. Disclosure of Conflicts of Interest

Nil

### 3. Business arising from previous minutes

The committee discussed issues arising from the previous minutes.

**Action:** future agenda item to discuss changes with ADE funding.

### 4. Accessibility and Social Media Presentation

Matt presented information about Alt Text, including the benefits to not only vision impaired people but many other users and organisations. Matt shared two videos with the committee, which showed how to effectively use Alt Text and audio description.

Kirsten talked about the benefits of Alt Text and screen readers for people who are neurodivergent. The committee discussed the use of Alt Text and HRCC staff asked questions about the use of in-built screen readers on the website.

**Recommendation:** Use Alt Text throughout social media platforms.

**Recommendation:** Keep the in-built screen reader on the website.

**Recommendation:** Transcripts to be provided when delivering presentations as they are more compatible with screen readers than a presentation.

## 5. Horsham and Natimuk Housing Diversity and Affordability Strategy

Jasmine Butler and Kirsten Stewart delivered a presentation on the Horsham and Natimuk Housing Diversity and Affordability Strategy.

Additional information about the lifecycle of the project can be found on the HRCC website. <https://haveyoursay.hrcc.vic.gov.au/horsham-and-natimuk-housing-strategy>

## 6. Business Arising

6.1. The committee discussed the ability for the HRCC e-newsletter to be provided in different formats for those who don't have email.

**Recommendation.** Information to be provided to the community about the format options.

6.2. The committee agreed that if an issue needs resolving between meetings a separate meeting could be held in a hybrid format of in person and online.

6.3. The committee discussed the benefit of Visitor Information Centre staff to attend a meeting to discuss new resident information packs.

**Action:** invite Visitor Information Centre staff to attend a future meeting

## 7. Next Meeting

The next meeting will be held on **Thursday 19 September 2024 at 2pm.**



## MINUTES

**Older Persons Advisory Committee**  
**Held on Wednesday 26 June 2024 at 10am**  
**Kalkee Rd HUB**

**Present:** Rick Walker (Chairperson), Cherie Ladlow, Elaine Cooper, Faye Smith, Janet Hall, June Liddy, Kola Kennedy, Laureen Sherriff, Shayne Keenan, Wes Hazelden.

**Apologies:** Beryl Moloney, Pamela Baker.

**Council Staff in attendance:** Daniel Rees, Kerrie Bell, Kirsten Miller and Shirley Brown.

**Action list:**

Action	Responsible	Status
Include a future agenda item to discuss seating in recent projects that are inappropriate for older people.	Daniel Rees	
Make amendments to Age Friendly Plan as per guidance at 6 March OPAC.	Daniel Rees	Complete. All requested changes made, except for burial sites action. This is because it is not HRCC's responsibility. The responsibility lies with a trust of volunteers that is overseen by the Health Department.
Promotion of gopher rules in public notices, website and e-news.	Daniel Rees	Video being produced.
Invite Community Safety Committee Rep to an OPAC meeting, or a members attend one of their meetings.	Daniel Rees	Potentially invite to September meeting
Share gopher rules with Community Safety Unit.	Daniel Rees	Complete. CSU are already informed on gopher rules.
Invite CAD project officer to OPAC to discuss footpaths,	Daniel Rees	Potentially invite to September meeting.



surfaces, seating and gutters.		
Explore the possibility of flashing lights at pedestrian crossings on Roberts Ave.	Daniel Rees	Complete. Discussions around crossing safety ongoing.
Promote activities taking place at the Horsham Neighbourhood House.	Daniel Rees	Complete
Ask Councillors if they would like to attend a future OPAC meeting.	Shayne Keenan, June Liddy and Kola Kennedy	Complete. Alternatively, OPAC members can attend one briefing per year. A few members attended a briefing in February.

**1. Welcome / introductions**

The chairperson welcomed members to the meeting.

**2. Disclosure of conflict of interest**

Nil

**3. Recent Committees Review**

Kerrie Bell provided an update on the recent Committees Review. There were 12 recommendations in the committee review report.

**Action:** implement a rolling chairperson system for the remainder of 2024 meetings, with the chairperson for a meeting to be selected at the previous meeting. Cherie Ladlow will be the chairperson for the September meeting.

**3. 2024 Seniors Festival**

Daniel informed the committee around current funding HRCC have received from the State Government that will support the delivery of events during Seniors Festival.

The committee discussed things that went well during the 2023 festival and things that could be improved for the upcoming festival. Improved transport options to events and promotion were highlighted.

U3A representatives indicated that they cannot organise another expo as part of Seniors Festival due to limited capacity of their volunteers. They prefer HRCC to take the lead and potentially facilitate an organising committee to run the event.

**4. Horsham and Natimuk Housing and Diversity Strategy**

Kirsten presented information about the Horsham and Natimuk Housing and Diversity Strategy including the discussion paper that has recently been developed.

The committee discussed issues around housing availability relevant for our ageing community.

**Recommendation:** The Depot site would be an ideal place for a development of small housing or units. Due to the location being close to services, it would be suitable for our ageing population.

**Recommendation:** There is a need for more housing that is appropriate for older people, such as easily manageable 1 to 2 bedroom units or houses that are close to services.

## 5. Business arising

5.1 The new pedestrian crossings at the Mchlachlan Street and Firebrace Street roundabout were discussed, and issues were raised.

Feedback from the OPAC regarding the raised pedestrian crossings is summarised in *Appendix 1 – Temporary Raised Crossings*.

5.2 Faye Smith informed the committee that another Managing the Twilight Years event will be held in 2025 and older people to be asked what they want as the topics. Horsham Combined Probus Club is organising the event, again to be in Horsham Church of Christ.

5.3 Faye also shared that Horsham police officer Mitchell Gallop is organising a gopher discussion event in Horsham RSL in August with special emphasis on safety. This was an outcome from a community policing forum in Horsham last month.

## 6. Next Meeting

The next meeting will be held on **Wednesday 18 September, 2024 at 10am.**