



Ararat Rural City

ARARAT RURAL CITY COUNCIL

2024/2025

BUDGET



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Executive Summary

Council's 2024/25 Budget represents a continuation of Council's financially responsible approach that has been in place taken over the past six budget cycles. The headlines of the 2024/2025 Budget continue to be returning an efficiency dividend to the community through a net zero percent rate rise and an ongoing commitment to renewing the community's assets through a \$15,513,000 investment in capital works.

Council will continue to manage financial, quality, and timely outcomes through focussing service delivery and capital works programs on in-house service provision.

Council's commitment to ensuring financial sustainability of the municipality through delivering a budget result that projects a comprehensive operating surplus of \$8,163,000, an underlying operating surplus of \$2,200,000 and a net cash increase of \$2,063,000 for 2024/25.

Key things we are funding:

The 2024/25 Budget continues to reflect Council's commitment to support service delivery, economic development and responsible delivery of community and transport infrastructure during a period of volatile markets in the construction sector.

Highlights and new initiatives for 2024/25:

- \$6,250,000 investment in reconstructing at least six kilometres of Mt William Road – a local road of regional significance to agriculture and tourism.
- \$100,000 commitment to delivery of young people's programs across primary and secondary schools, largely through the Crazy Ideas College.
- \$500,000 contribution to an ongoing partnership commitment to Ararat Housing Enterprise P/L.
- \$230,000 contribution to community infrastructure projects.
- \$200,000 to modernise and upgrade the Ararat Library.
- \$400,000 to upgrade footpath network
- \$100,000 to support a resident attraction program to support development of an increasingly skilled workforce for the municipality.
- \$2,143,000 to reconstruct an initial two-kilometre section of Buangor – Ben Nevis Road commencing at the Western Highway.
- \$100,000 to support the successful, ongoing business façade program.
- \$1,461,000 to reconstruct sections of Webb Street and Churchill Avenue in Ararat.
- \$80,000 Council contribution to a \$330,000 project to redevelop the Tatyoon sports oval. \$250,000 is provided through the Country Football and Netball funding stream.
- \$1,800,000 renewing rural gravel roads through resheeting or sealing treatments such as OTTA Seal.
- \$750,000 to fund Year Three of Council's five-year commitment to improve urban drainage systems.
- \$239,000 to renew kerb and channel assets.
- Ongoing commitment to developing key skills areas in the municipality through graduate and cadet appointments and development of a trades apprenticeship program in 2024/2025.
- Continuing to fund free access to Outdoor Pools.

Key Budget Influences

- a) Ararat Rural City Council's 2024/25 Budget has a zero percent rate rise that will maintain a zero percent rate increase for a seven-year average.

In contrast, had Council increased rates to the amount allowable under the State Government's Fair Go Rates System, over the seven-year period up to 2024/25 this would have increased the total burden to ratepayers by 16.25%, during the same seven-year period Council has delivered a net zero percent rate rise.

- b) In July 2022, Council adopted key drivers of financial sustainability, which form the basis for developing the 2024/2025 Budget. These drivers of financial sustainability are provided below:

Rating

Maintenance of the "pie model" to provide some form of long-term rating equity and reduce rate shock across rating sectors based on annual valuation fluctuations.

Debt

Debt is only used to fund strategic infrastructure outcomes with an emphasis on intergenerational equity.

Asset Preservation

Maintain the asset renewal and upgrade ratio to at least 110% of depreciation.

Surplus Budgets

Maintain cash and operating surpluses in each financial year.

Managing Expenditure

Managing expenditure is a key driver of financial sustainability at Ararat Rural City Council.

Rate Rises

Rate rises will be kept to a minimum based on seeking organisational efficiency. These efficiencies will be returned to the ratepayer as a dividend through lower rate rises or rate cuts.

Service Standards

Expenditure savings and ratepayer dividends will not come at the price of lower service standards.

Key Statistics

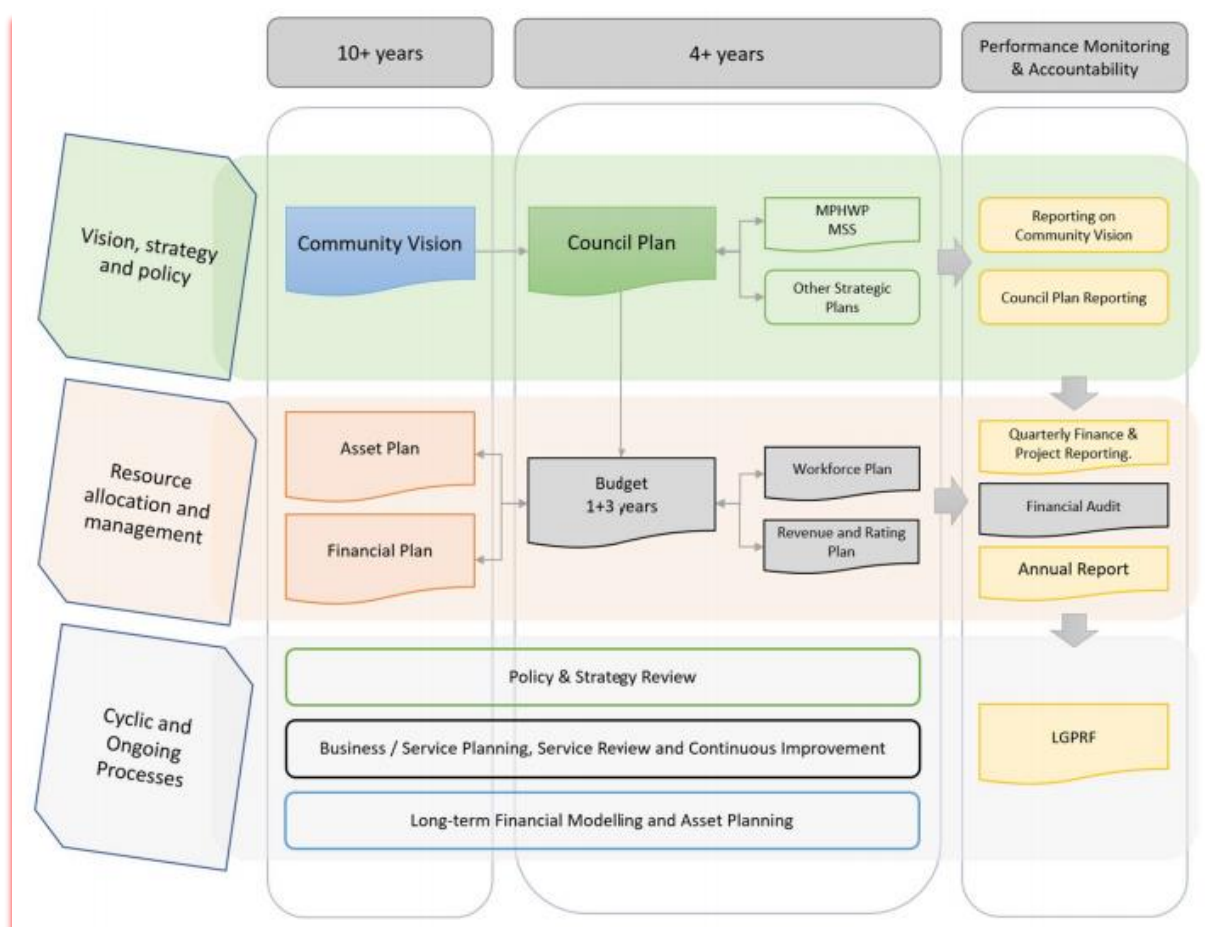
Key Statistics	2023/24 Budget \$million	2024/25 Budget \$million
Total Revenue	\$28.545	\$36.186
Total Expenditure	\$27.249	\$28.023
Accounting Result	\$1.296 Surplus	\$8.163 Surplus
(Refer Income Statement in Section 3)		
Underlying operating result:		
(Note: Underlying operating result is an important measure of financial sustainability as it excludes income which is to be used for capital from being allocated to cover operating expenses)	\$1.196 Surplus	\$2.220 Surplus
Cash result:		
(Refer Statement of Cash Flows in Section 3)		
This is the net funding result after considering the funding requirements to meet loan principal repayments and the reserve transfers.	\$1.294 Deficit	\$2.063 Surplus
Total Capital Works Program	\$9.540	\$15.513
· Council operations (rates funded)	\$8.207	\$8.209
· External grants	\$0.533	\$7.304
· Council reserves	\$0.800	\$0.000

1 Links to the Integrated Planning and Reporting Framework

The Budget is closely linked to three key long term Council plans; Community Vision 3031, Asset Plan 2021-2031, and the Financial Plan 2021-2031. There are links to the planning window of the current Council through the Council Plan 2021-2025, Capital Works Plan 2021-2025 and the Revenue and Rating Plan. It is important to note that Council’s conservative Capital Works investment in 2022/2023 and projected in 2023/2024 is a strategic response to market pricing volatility.

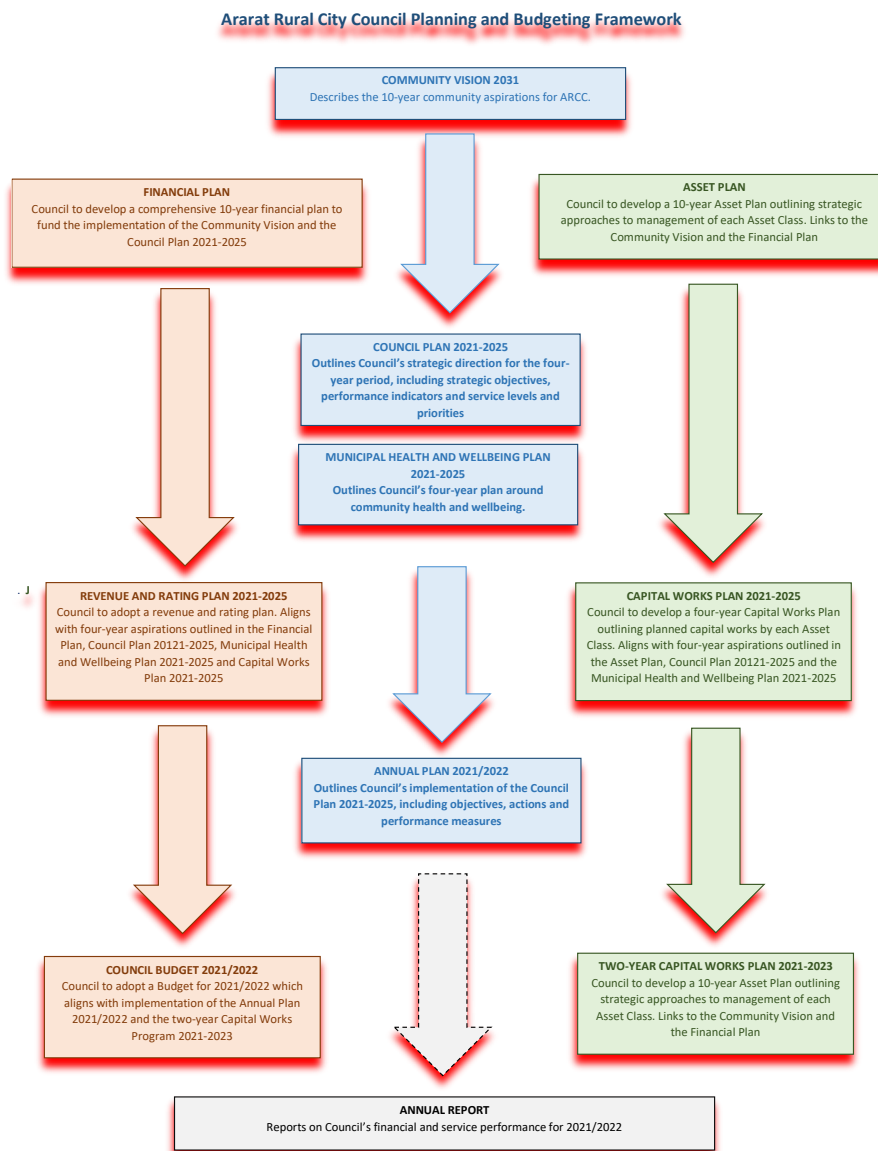
1.1 Legislative Planning and Accountability Framework

The diagram below provides a model of local government planning and accountability in Victoria. The Council budget is a key element of resource planning both for the current financial year and for its projected impact over a four-year planning cycle. The Council Budget 2024/2025 will provide the basis for Council planning across the 2021-2025 window.



Source - Department of Jobs, Precincts and Regions

To provide focus in resource planning Council has developed a local model, ARCC Planning and Budgeting Framework, which picks up the key elements of the planning and accountability model. This is shown on the model provided on the next page.



1.1.1 Key Planning Considerations

Service Level Planning

During 2018/2019, Council undertook a significant internal review of all services. This provided an opportunity to evaluate the efficiency and effectiveness of Council services and the process yielded significant organisational savings.

With the implementation of the Local Government Act 2020, and the adoption by Council of the Community Engagement Policy and Public Transparency Policy, it is timely for Council to undertake more broad-based reviews of Council services involving higher levels of community engagement and

participation. It is proposed that three reviews of key community facing services be undertaken in 2024/2025. These reviews will be in Building Services, Library Services and Community Safety.

1.2 Our Purpose

Council’s purpose is defined by the Community Vision 2031.

Over the next ten years Ararat Rural City Council will develop into a community characterised by:

- Strong population growth trajectories that buck trends in rural Victoria.
- Continuous and sustainable economic development, which is focussed on job creation, through value adding in agriculture, advanced manufacturing, and tourism.
- Leadership in pragmatic approaches to local environmental management.
- Sustainable and effective local transport networks underpinned by careful technical and financial planning undertaken jointly between asset users and asset owners.
- Communities that are enhanced by access to artistic, cultural, sporting, and recreational opportunities that meet needs and expectations.
- Strong and robust democratic processes underpinned by transparent governance, good financial management and organisational innovation.

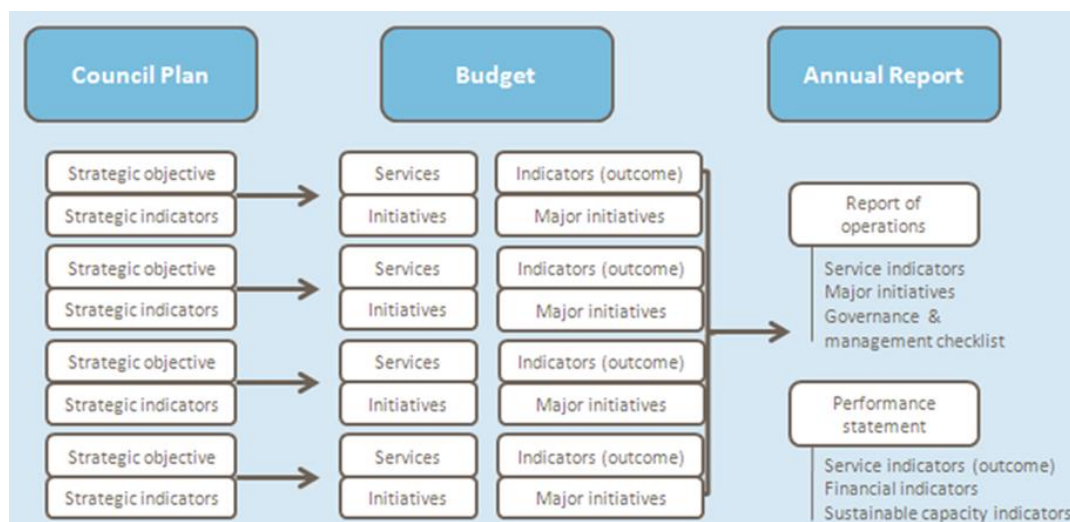
1.3 Strategic Objectives

The following table identifies and describes Council’s six strategic objectives for the period 2021-2025.

Strategic Objective	Description
1. Growing our place	We will create the settings to support growth across our municipality through an improved planning scheme, actively pursuing new housing options and exploring models for in-migration.
2. Building robust local economies	We will develop strong relationships to build and strengthen a diverse local economy, focussed on creating jobs and wealth through adding value to existing strengths in agriculture, manufacturing, tourism and hospitality.
3. Preserving our environment	We will take pragmatic approaches to ensuring that Ararat Rural City Council takes a regional lead in responsible environmental management and engagement with the circular economy.
4. Developing and maintaining key enabling infrastructure	We will ensure that we plan, fund, and develop new infrastructure in ways that delivers strong public value. Existing infrastructure will be managed, renewed, and maintained to ensure that it continues to serve identified public needs.
5. Enhancing community life	We will work with the communities of the Ararat Rural City to maintain social cohesion, support community activity and cultural life, and enhance safety.
6. Strong and effective governance	We will work hard to build models of governance that place delivering public value at the centre through effective financial management; well measured risk management; and implementation of effective community engagement practices

2 Services and service performance indicators

This section identifies the alignment between strategic objectives in the Council Plan 2021-2025, key areas of Council service delivery, new initiatives related to strategic outcomes and the budget allocated to the key services and activities. Council is required by legislation to identify major initiatives and major service outcome indicators in the Budget and report against them in the Annual Report to support transparency and accountability. The relationship between these accountability requirements in the Council Plan, Budget and Annual Report is shown below.



Source: Department of Job, Precincts and Regions

2.1 Strategic Objective One – Growing Our Place

We will create the settings to support growth across our municipality through an improved planning scheme, actively pursuing new housing options and exploring models for in-migration.

We will do this through:

- Developing a new planning scheme for Ararat Rural City that is clear in its intention, supports growth and builds confidence and certainty around land use.
- Supporting innovative housing models that work to overcome market failure and create the capacity to increase the population of Ararat Rural City.
- Working with other levels of government, business, and not-for-for profits to develop programs to increase in-migration to Ararat Rural City to grow our population.

2.1.1 Services

Business area	Description of services provided	2023/24	2024/25
		Budget	Budget
		Income	Income
		Expenses	Expenses
		Surplus/(deficit)	Surplus/(deficit)
		\$'000	\$'000
Planning	The statutory planning service is responsible for administering the Ararat Rural City Council Planning Scheme. It considers new planning scheme amendment	215	215
		(530)	(626)
		(315)	(411)

proposals and reviews the Municipal Strategic Statement of the Ararat Planning Scheme.

Building Control	This service provides statutory building services to the Council community including processing of building permits, fire safety inspections, audits of swimming pool barriers and investigations of complaints and illegal works.	72	62
		(236)	(297)
		(164)	(236)
Environmental Health	This service protects the community's health and well-being by coordinating food safety programs, Tobacco Act activities, and oversees wastewater systems and installations. The service also works to rectify any public health concerns relating to unreasonable noise emissions, housing standards and pest controls.	65	85
		(218)	(219)
		(153)	(134)

2.1.2 Service Performance Outcome Indicators and 2024/2025 targets

These indicators are currently based on appropriate LGPRF performance measures with targets set for 2024/2025.

	Performance Indicator	Expected range	2024/2025 target
FS1	Time taken to action food complaints	1 to 10 days	1.0 days
FS2	Food safety assessments	50% to 120%	98%
FS3	Cost of food safety service	\$300 to \$1,200	\$350
FS4	Critical and major food safety non-compliance outcome notifications	60% to 100%	100%
SP1	Time taken to decide planning applications	30 to 110 days	30
SP2	Planning applications decided within required time frames	40% to 100%	90%
SP3	Cost of statutory planning service	\$500 to \$4,000	\$2,100
SP4	Council planning decisions upheld at VCAT	30% to 100%	100%
	CSS Planning and Building Permits	-	60

2.1.3 Major Initiatives

Council will undertake the following major initiatives during 2024/2025 to support **Growing Our Place**:

Initiative	Budget 2024/2025
Undertake trunk infrastructure study for Ararat East Development Zone	\$ 80,000
Provide additional resources to support building and planning outcomes, including engagement of a Cadet Planner and Cadet Building Surveyor	\$150,000
Partnership in the Ararat Housing Enterprise P/L	\$500,000
Development of a resident attraction program	\$100,000
Support further migrant resettlement work commenced through the Workforce Pilot Program.	\$ 80,000

2.1.4 Strategic Performance Indicators and 2024/2025 targets

Performance Indicator	2021-2025 target	2024/2025 target
Completion of new planning scheme	Review required based on impact of WGT (Windfall Gains Tax)	Project targets met
Available residential land increase	600 lots	150 lots
Residential housing stock increase	300 properties	70 properties
ARCC population increase	750	150
% increase in developable industrial/commercial land	20%	5%

2.2 Strategic Objective Two - Building Robust Local Economies

We will develop strong relationships to build and strengthen a diverse local economy, focussed on creating jobs and wealth through adding value to existing strengths in agriculture, manufacturing, tourism and hospitality.

We will do this through:

- Partner with Federation University Australia to deliver the Ararat Jobs and Technology Precinct.
- Work with other levels of government, local business, and private investors to develop a business park within Ararat Rural City, focused on agricultural value adding and advanced manufacturing, potentially leveraging “behind the meter” power.
- Engage with Grampians Tourism and local businesses to drive growth in high yield tourist outcomes.

2.2.1 Services

Business area	Description of services provided	2023/24	2024/25
		Budget Income <u>Expenses</u> Surplus/(deficit) \$'000	Budget Income <u>Expenses</u> Surplus/(deficit) \$'000
Economic Development	The economic development service assists in facilitation of business opportunity across the municipality. It aims to grow the local business sector and provide support for growth and development in employment.	18 (629) <hr/> (611)	23 (791) <hr/> (768)

2.2.2 Service Performance Outcome Indicators and 2024/2025 targets

These indicators are currently based on appropriate LGPRF performance measures with targets set for 2024/2025.

Performance Indicator			Expected range	2024/2025 target
Community	Satisfaction	Survey	-	67
Business/community development tourism				

2.2.3 Major Initiatives

Council will undertake the following major initiatives during 2024/2025 to support **Building Robust Local Economies**:

Initiative	Budget 2024/2025
Ararat Jobs and Technology Precinct (ongoing support for equivalent of 2 PhD scholarships)	\$ 80,000
Contribution to Grampians Tourism	\$ 75,000
Expansion of business facades program	\$100,000
Development of a resident attraction program	\$100,000

2.2.4 Strategic Performance Indicators and 2024/2025 targets

Performance Indicator	2021-2025 target	2024/2025 target
Percentage increase in jobs in local economy	15%	5%
Number of PhD students engaged at the Ararat Jobs and Technology Precinct	8	2
Agricultural value add businesses established	4	1
Increase in tourism visitation to Ararat Rural City	50%	10%
Increase in nights stayed in Ararat Rural City	50%	10%

2.3 Strategic Objective Three - Preserving our Environment

We will take pragmatic approaches to ensuring that Ararat Rural City Council takes a regional lead in responsible environmental management and engagement within the circular economy.

We will do this through:

- Positioning Ararat Rural City Council as a prime mover in driving circular economy policy in waste management, including local processing and management of recyclables, and in use of renewable energy for Council purposes.
- Developing innovative energy solutions utilising locally produced waste.
- Partnering with local organisations and scientific experts to develop an appropriate and pragmatic local government Environment Strategy, focussed on the circular economy, emission reduction through renewable energy and management of Council assets.

2.3.1 Services

Business area	Description of services provided	2023/24	2024/25
		Budget Income <u>Expenses</u> Surplus/(deficit) \$'000	Budget Income <u>Expenses</u> Surplus/(deficit) \$'000
Waste Management	This service provides for collection and processing of four materials streams from household collection. General waste, mixed recyclables, glass, and green organics. Council has committed to local processing where possible. Council has local processing of green organics and glass at the Ararat Transfer Station	2,850	2,848
		(2915)	(3,010)
		(66)	(162)
Sustainability	This service promotes environmentally sustainable development principles, coordinates and implements environmental projects and works with other services to improve Council's environmental performance. Projects include roadside pest, plant and animal and renewable energy projects.	70	70
		(119)	(79)
		(49)	(9)
Parks & Gardens	This service covers a range of areas such as grass and turf cutting, tree pruning, planting, removal, planning and street tree strategies, management of conservation and parkland areas, creeks, and other areas of environmental significance. The function is responsible for playground maintenance and safety improvement programs.	4	4
		(1,366)	(1,552)
		(1362)	(1,548)
Emergency Management	This service includes emergency services management and fire prevention.	76	63
		(151)	(145)
		(75)	(82)

2.3.2 Service Performance Outcome Indicators and 2024/2025 targets

These indicators are currently based on appropriate LGPRF performance measures with targets set for 2024/2025.

	Performance Indicator	Expected range	2024/2025 target
WC1	Kerbside bin collection requests	10 to 300 requests	30
WC2	Kerbside collection bins missed	1 to 20 bins	2.0
WC3	Cost of kerbside garbage bin collection service	\$40 to \$150	\$135.00
WC4	Cost of kerbside recyclables collection service	\$10 to \$80	\$75.00
WC5	Kerbside collection waste diverted from landfill	20% to 60%	40%
	CSS Waste management	-	68
	CSS Appearance of public areas	-	78
	CSS Disaster and emergency management		80

2.3.3 Major Initiatives

Council will undertake the following major initiatives during 2024/2025 to support **Preserving Our Environment**:

Initiative	Budget 2024/2025
Increased investment in parks and gardens staffing to manage key new assets and improve public presentation	\$180,000
Seek environmental and economically beneficial outcomes for compost derived from FOGO (Food Organics, Garden Organics) processing	Existing internal resources and grant funding
Endorse Council's Environmental Strategy and implement Year One Initiatives	Existing internal resources and grant funding
Finalise rehabilitation of remaining landfill sites	\$100,000

2.3.4 Strategic Performance Indicators and 2024/2025 targets

Performance Indicator	2021-2025 target	2024/2025 target
100% of ARCC energy needs met by renewables	100%	85%
Environmental Working Group completes the Ten Year Environmental Strategy 2021-2031	-	Year One initiatives completed
Environment Working Group holding quarterly meetings	4 meetings per annum	4 meetings per annum

2.4 Service Objective Four - Developing and Maintaining Key Enabling Infrastructure

We will ensure that we plan, fund, and develop new infrastructure in ways that delivers strong public value. Existing infrastructure will be managed, renewed, and maintained to ensure that it continues to serve identified public needs.

We will do this through:

- Ensuring that asset development and renewal during the planning period matches that identified in Council's Asset Plan 2021-2031.
- Working directly with asset users to manage and develop new and existing assets.
- Delivering infrastructure outcomes that support economic growth, promotes community wellbeing and safety, and aligns with Council's financial sustainability.

2.4.1 Services

Business area	Description of services provided	2023/24	2024/25
		Budget	Budget
		Income	Income
		Expenses	Expenses
		Surplus/(deficit)	Surplus/(deficit)
		\$'000	\$'000
Design & Project Management	This service conducts capital works planning for Council's main civil infrastructure assets including roads, laneways, car parks, foot/bike paths, drains, and bridges. This service undertakes design and supervision of Council's capital works program. Most staffing and design costs are capitalised within completed projects.	0	0
		(107)	(189)
		(107)	(189)
Property Maintenance	This service prepares maintenance management programs for Council's property assets including municipal buildings, pavilions, and other community buildings. The service also includes emergency building and facility maintenance.	0	0
		(321)	(451)
		(321)	(451)
City Services	This service includes street lighting, aerodrome operations and operations, maintenance, and cleaning of public conveniences throughout the municipality.	8	8
		(930)	(823)
		(922)	(815)
Infrastructure Miscellaneous	The increase in cost is due to increases in staff time to manage increased cleaning services. This service includes private works, maintenance of water supplies and emergency bores.	3	3
		(76)	(75)
		(74)	(72)

Business area	Description of services provided	2023/24	2024/25
		Budget Income Expenses Surplus/(deficit)	Budget Income Expenses Surplus/(deficit)
Road Maintenance	This service provides for management and maintenance on Council's infrastructure incorporating roads, bridges, drainage, footpaths, kerb and channel, street furniture, line marking and signage.	0 (3,320) (3,320)	0 (3,344) (3,344)
Major Plant	This service operates and maintains Council's major plant and equipment, to meet functionality and safety needs and to maximise the performance and minimise operational cost of the fleet.	0 (1,084) (1,084)	0 (1,040) (1,040)
Major Plant Recoups	Plant used on works generates plant hire income used to fund operations and maintenance and the replacement of the major plant.	0 1,450 1,450	0 1,800 1,800
Minor Plant	This service purchases and maintains Council's minor plant and equipment, including trailers.	0 (9) (9)	0 17 17
Property - Capital	This service includes capital expenditure on Council's property assets to optimise their strategic value and service potential. These include municipal buildings, pavilions, and other community buildings. The \$800k revenue is a transfer from reserve to undertake stage 1 works in the Ararat Leisure Centre redevelopment.	800 (1,350) (550)	0 (550) (550)
Infrastructure - Capital	This service provides for capital expenditure on Council's infrastructure incorporating roads, bridges, drainage, footpaths, kerb and channel, streetscapes, and car parks. This budget includes recurrent grants from Victorian Grants Commission and Roads to Recovery.	3,153 (8,150) (4,997)	4,375 (7,530) (3,155)
Funded Infrastructure Projects - Capital	This service provides for capital expenditure on Council's infrastructure incorporating roads, bridges, drainage, footpaths, kerb and channel, streetscapes, and car parks.	0 0 0	5,843 (7,393) (1,550)
	There are a number of non-recurrent capital grants for infrastructure projects included in the budget for 2024/2025.		
Major Plant - Capital	This service purchases Council's major plant and equipment, to meet functionality and safety needs and to maximise the performance and minimise operational cost of the fleet.	100 0 100	0 0 0
	Council will be exploring lease and hire options for major plant in 2024/2025.		
Asset Management	This service predominantly provides asset management services.	18 (314) (296)	21 (119) (98)

2.4.2 Service Performance Outcome Indicators and 2024/2025 targets

These indicators are currently based on appropriate LGPRF performance measures with targets set for 2024/2025.

	Performance Indicator	Expected range	2024/2025 target
R1	Sealed local road requests	10 to 120 requests	8
R2	Sealed local roads maintained to condition standards	80% to 100%	100
R3	Cost of sealed local road reconstruction	\$20 to \$200	\$85.00
R4	Cost of sealed local road resealing	\$4 to \$30	\$5.80
	CSS sealed local roads	-	60
	CSS unsealed local roads	-	50
	CSS local roads and footpaths	-	65

2.4.3 Major Initiatives

Council will undertake the following major initiatives during 2024/2025 to support **Developing and Maintaining Key Enabling Infrastructure**:

Initiative	Budget 2024/2025
Urban Road and Laneway Sealing or alternative treatment	\$ 700,000
Mt Willian Road reconstruction (section)	\$ 6,250,000
Gravel road resheeting or alternative treatment	\$ 1,800,000
Road resealing	\$ 1,000,000
Footpath and cycleway improvement program	\$ 400,000
Urban drainage renewal	\$ 750,000
Community Infrastructure	\$ 550,000
Kerb and channel	\$ 239,000
Increased allocation for maintenance of community facilities	\$ 240,000

2.4.4 Strategic Performance Indicators and 2024/2025 targets

Performance Indicator	2021-2025 target	2024/2025 target
Staged progress on Aradale Development Strategy implementation	Implmentation Plan on target	Targets met for 2024/2025
Completion of 2024/2025 Capital Work program		Complete by 30 June 2025

2.5 Service Objective Five - Enhancing Community Life

We will work with the communities of Ararat Rural City to maintain social cohesion, support community activity and cultural life, and enhance safety.

We will do this through:

- Opening Council’s arts and culture assets to greater community participation, ownership, and engagement in decision-making.
- Develop models of volunteering that recognise, support, and properly utilise the skills that community volunteers bring to community life.
- Partner with community groups, not-for-profits, and traditional owner organisations to develop Ararat Rural City as a more inclusive and diverse community.

2.5.1 Services

Business area	Description of services provided	2023/24	2024/25
		Budget Income Expenses Surplus/(deficit) \$'000	Budget Income Expenses Surplus/(deficit) \$'000
Gallery TAMA	This service includes the operations, projects, exhibitions, acquisitions, and administration of the Ararat Gallery TAMA.	103 (450) <u>(347)</u>	103 (446) <u>(343)</u>
Town Hall	This service operates and manages the Ararat Town Hall which provides artistic programs for the region. Savings have been made through projected increases in usage and bar sales.	170 (530) <u>(360)</u>	175 (615) <u>(440)</u>
Gum San Chinese Heritage Museum	Management of Gum San has been handed over to the Friends of Gum San. Council has an MOU with the group and continues to provide financial and maintenance support.	0 (34) <u>(34)</u>	0 (25) <u>(25)</u>
Community & Events Support	This service provides for the employment of community development staff who work with communities to develop community action plans and implement other community building initiatives. The cost to community of this service relates to staff redeployment.	75 (171) <u>(96)</u>	75 (131) <u>(56)</u>
Youth Services	This service provides services to young people.	0 (33) <u>(33)</u>	0 (114) <u>(114)</u>
Ararat Fitness Centre & Outdoor Pools	This service operates and maintains a range of recreational facilities including aquatic facilities, indoor (1) and outdoor swimming pools (3). The Ararat Fitness Centre provides an extensive range of recreational programs and opportunities accessible to individuals of all ages, sexes and abilities which contribute to the general wellbeing of the community. Liaison with sporting clubs and management of the Alexandra Oval and Great Hall have been included in this function.	488 (1,144) <u>(656)</u>	534 (1,180) <u>(646)</u>

Business area	Description of services provided	2023/24	2024/25
		Budget Income <u>Expenses</u> Surplus/(deficit) \$'000	Budget Income <u>Expenses</u> Surplus/(deficit) \$'000
Alexandra Oval Community Centre & Great Hall	This service operates and maintains the Alexandra Oval Community Centre and Great Hall. The facility provides the Ararat and greater Grampians community, clubs, and businesses with a centrally located high quality, modern, flexible, and dynamic multipurpose community, and recreation space. Salaries related to this service are now included in the Ararat Fitness Centre Budget.	110 (122) (12)	115 (135) (20)
Library Services	This service provides public library services at the Ararat Library, the Lake Bolac Business, and Information Centre and through the mobile library outreach service to rural communities. The increase in cost to the community is related to Council employing a Digital Literacy Officer.	169 (446) (277)	169 (419) (250)
Positive Ageing	This service now only includes Senior Citizens support.	0 (6) (6)	0 (7) (7)
Children Services	This service provides family-oriented support services including maternal and child health, immunisation and early childhood education and support.	385 (410) (25)	334 (384) (50)
Community Safety	This service maintains and improves the health and safety of people, animals, and the environment in Council by providing animal management services including a cat trapping program, a dog and cat collection service, a pound service, a registration and administration service, and an after-hours emergency service.	137 (382) (245)	137 (268) (131)
	This service also includes the operations of the school crossings and parking enforcement.		
Library - Capital	This service covers capital works relating to Library Services e.g., Library books.	0 (40) (40)	0 (40) (40)

2.5.2 Service Performance Outcome Indicators and 2024/2025 targets

These indicators are currently based on appropriate LGPRF performance measures with targets set for 2024/2025.

	Performance Indicator	Expected range	2024/2025 target
AF2	Health inspections of aquatic facilities	1 to 4 inspections	4 inspections
AF6	Utilisation of aquatic facilities	1 to 10 visits	4 visits
AF7	Cost of aquatic facilities per visit	\$0 to \$30	\$20.00
AM1	Time taken to action animal management requests	1 to 10 days	1 day
AM2	Animals reclaimed	30% to 90%	60%
AM5	Animals rehomed	30% to 90%	45%
AM6	Cost of animal management service per population	\$3 to \$40	\$16.00
AM7	Animal management prosecutions	50% to 200%	0%
LB1	Physical library collection usage	1 to 9 items	3 items
LB2	Recently purchased library collection (< 5 years old)	40% to 90%	65%
LB4	Active library borrowers in municipality	7% to 40%	20%
LB5	Cost of library service per population	\$10 to \$90	\$25.00
MC2	Infant enrolments in the MCH service	90% to 110%	100%
MC3	Cost of the MCH service	\$50 to \$200	\$75.00
MC4	Participation in the MCH service	70% to 100%	85%
MC5	Participation in the MCH service by Aboriginal children	60% to 100%	85%
MC6	Participation in 4-week Key Age and Stage visit	90% to 110%	100%
	CSS Art centre and libraries	-	80%
	CSS Recreational facilities	-	75%
	CSS Elderly support services	-	75%
	CSS Community and cultural	-	75%

2.5.3 Major Initiatives

Council will undertake the following major initiatives during 2024/2025 to support **Enhancing Community Life**:

Initiative	Budget 2024/2025
Review Ararat leisure facilities needs	\$ 40,000
Trainee Town Hall technician	\$ 65,000
Programs for young people through Crazy Ideas College	\$ 100,000
Support for volunteering development/engagement program	\$ 50,000

2.5.4 Strategic Performance Indicators and 2024/2025 targets

Performance Indicator	2021-2025 target	2024/2025 target
Increase in annual visitation to the Ararat Art Gallery	30%	10%
Increase in community use of the Town Hall	20%	5%
Increase in audience sizes at commercial and funded performances at the Town Hall	20%	5%
Increase in ARCC volunteer numbers	80%	20%

2.6 Service Objective Six - Strong and Effective Governance

We will work hard to build models of governance that place delivering public value at the centre through effective financial management; well measured risk management; and implementation of effective community engagement practices.

We will do this by:

- Delivering responsible budget outcomes, linked to strategy, that deliver value, innovation, and rating fairness.
- Ensuring appropriate risk management is applied to Council and organisational decisions. Council's internal function is applied to areas of perceived risk.
- Continuously improving Council's community engagement process and practices in line with deliberative engagement practices, while acknowledging the need for a range of different techniques to ensure effective engagement.

2.6.1 Services

Business area	Description of services provided	2023/24	2024/25
		Budget Income Expenses Surplus/(deficit) \$'000	Budget Income Expenses Surplus/(deficit) \$'000
Corporate Revenue	This service includes Council's rates and charges revenue, interest income and general-purpose grant funds received from the Victorian Local Government Grants Commission.	20,105 0 20,105	20,556 0 20,556
Financial Services & Corporate Support	This service predominantly provides financial based services to both internal and external customers including the management of Council's finances, procurement practices and contracting of services, raising rates and charges and the processing of accounts payable and receivables. This service includes corporate expenses including stationery, telecommunications, revenue collection fees and valuations.	60 (1,009) (950)	60 (1,135) (1075)
Customer Services	This service includes the customer service function.	0 (214) (214)	0 (324) (324)
Property Operations	This service is responsible for the operations of Council's assets, including insurances and utility charges such as water and electricity. The service also includes Council's building, land and property leases and licenses.	154 (122) 33	234 (124) 111
Vehicles	This service operates and maintains Council vehicles, excluding major plant and equipment, to meet functionality and safety needs and to maximise the performance and minimise operational cost of the fleet.	12 (221) (210)	12 (207) (196)

Business area	Description of services provided	2023/24	2024/25
		Budget Income Expenses Surplus/(deficit) \$'000	Budget Income Expenses Surplus/(deficit) \$'000
Vehicles - Capital	This service purchases Council vehicles, excluding major plant and equipment, to meet functionality and safety needs and to maximise the performance and minimise operational cost of the fleet. Vehicle lease options will be explored during 2024/2025.	100 0 100	0 0 0
Strategy, Advocacy and Engagement (CEO's Office)	This area includes Chief Executive Officer and executive support. It also includes communications, marketing, strategy, community engagement and government relations	0 (942) (942)	0 (1,129) (1,129)
CEO Projects	The funding of all significant Council funded projects is managed from the CEO's Office.	0 0 0	65 -43 22
Community Support Grants	This service provides grants to community organisations for projects, sponsorships, and minor capital and community infrastructure.	0 (100) (100)	0 (100) (100)
Human Resources	This service provides Council with strategic and operational organisation development support. The service develops and implements strategies, policies, and procedures through the provision of human resources and industrial relations services. The service includes training programs and business excellence. This service also includes payment of salaries and wages to Council employees.	0 (392) (392)	0 (407) (407)
Governance	This service provides support to the Mayor, Councillors, and executive support. This service provides statutory and corporate support services to Council, including coordination of business papers for meetings of the Council and maintenance of statutory registers. This service also provides facilities maintenance grants for recreation reserves & public halls and coordinates risk management.	0 (1,065) (1,065)	0 (1,214) (1,214)
Business Transformation	This service includes service reviews and business improvement. Reorganisation of staff resources has led to an increase in cost in this area. This is balanced by a consequent decrease in cost to other service units.	0 (497) (497)	0 (492) (492)
Information Services	This service provides, supports, and maintains reliable and cost-effective communications and computing systems, facilities and infrastructure to Council staff enabling them to deliver services in a smart, productive, and efficient way.	0 (786) (786)	0 (738) (738)

2.6.2 Service Performance Outcome Indicators and 2024/2025 targets

These indicators are currently based on appropriate LGPRF performance measures with targets set for 2024/2025.

	Performance Indicator	Expected range	2024/2025 target
G1	Council decisions made at meetings closed to the public	0% to 30%	15%
G3	Councillor attendance at council meetings	80% to 100%	95%
G4	Cost of elected representation	\$30k to \$80K	\$42,000
	CSS Overall performance	-	75%
	CSS Overall council direction	-	75%
	CSS Customer service	-	75%
	CSS Informing the community	-	75%
	CSS Community decisions	-	75%
	CSS Consultation & engagement	-	75%
	CSS Lobbying	-	75%

2.6.3 Major Initiatives

Council will undertake the following major initiatives during 2024/2025 to support **Strong and Effective Governance**:

Initiative	Budget 2024/2025
Investment in organisational capacity around strategy, advocacy and engagement	\$ 319,477
Developing strong connection with traditional owners	\$ 100,000
VEC (Victorian Electoral Commission) conduct of 2024 Council Election	\$ 129,000
Smart Rural City Fund – to seek efficiency through technology use	\$ 100,000

2.6.4 Strategic Performance Indicators and 2024/2025 targets

Performance Indicator	2021-2025 target	2024/2025 target
Return efficiency dividends to community through rate reduction	Annual rate rise 0.5% less than rate cap	0% rate rise
Maintenance of effective risk management regime	Annual approval by Audit and Risk Committee	Annual approval by Audit and Risk Committee
Growth in participation in engage.ararat.vic.gov.au	Annual growth of 25%	Growth of 40%

2.7 Reconciliation with Budgeted Operating Result

Strategic Objective	Surplus/ (Deficit)	Expenditure	Revenue
	\$'000	\$'000	\$'000
Growing our place	(781)	(1,142)	362
Building robust local economies	(768)	(791)	23
Preserving our environment	(4,224)	(4,786)	561
Developing and maintaining key enabling infrastructure	(12,362)	(19,697)	7,335
Enhancing community life	(2,122)	(3,764)	1,642
Strong and effective governance	(5,041)	(5,913)	872
Total	(25,298)	(36,093)	10,795
<i>Expenses added in:</i>			
Capital expenditure	15,513		
Depreciation	(7,681)		
Amortisation – right of use assets	(302)		
Written down value on assets sold	-		
Loan repayment	150		
Lease repayment	283		
Transfer from reserves	-		
Transfer to reserves	107		
<i>Surplus/(Deficit) before funding sources</i>	(17,228)		
<u>Funding sources added in:</u>			
Rates and charges revenue	15,527		
Waste charge revenue	2,423		
General purpose financial assistance grant	7,441		
<i>Total funding sources</i>	25,391		
<u>Operating surplus/(deficit) for the year</u>	8,163		

3 Financial Statements

This section presents information regarding 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

Comprehensive Income Statement

For the four years ending 30 June 2028

	NOTES	Budget	Budget	Projections		
		2023/24 \$'000	2024/25 \$'000	2025/26 \$'000	2026/27 \$'000	2027/28 \$'000
Income						
Rates and charges	4.1.1	17,881	17,950	18,416	19,070	19,866
Statutory fees and fines	4.1.2	262	272	277	283	289
User fees	4.1.3	1,454	1,515	1,561	1,608	1,656
Grants - Operating	4.1.4	7,746	8,323	8,531	8,744	8,963
Grants - Capital	4.1.4	533	7,304	1,461	1,461	1,461
Contributions - monetary	4.1.5	100	100	100	100	100
Net gain/(loss) on disposal of property, infrastructure, plant, and equipment		28	-	-	-	-
Other income	4.1.6	542	722	629	636	643
Total income		28,545	36,186	30,975	31,902	32,978
Expenses						
Employee costs	4.1.7	11,134	11,333	11,729	12,199	12,687
Materials and services	4.1.8	8,035	8,259	8,590	8,933	9,291
Depreciation	4.1.9	7,492	7,681	7,844	7,973	8,108
Depreciation - right of use assets	4.1.10	167	302	302	302	302
Borrowing costs		11	6	2	-	-
Finance costs - leases		45	74	59	42	24
Other expenses	4.1.11	365	368	379	390	402
Total expenses		27,249	28,023	28,905	29,839	30,814
Surplus/(deficit) for the year		1,296	8,163	2,070	2,063	2,164
Total comprehensive result		1,296	8,163	2,070	2,063	2,164

Balance Sheet

For the four years ending 30 June 2028

	NOTES	Budget	Budget	Projections		
		2023/24 \$'000	2024/25 \$'000	2025/26 \$'000	2026/27 \$'000	2027/28 \$'000
Assets						
Current assets						
Cash and cash equivalents		8,614	7,808	7,465	7,230	6,894
Trade and other receivables		2,039	98	144	210	289
Inventories		64	64	64	64	64
Prepayments		13	13	13	13	13
Total current assets	4.2.1	10,731	7,983	7,686	7,517	7,260
Non-current assets						
Trade and other receivables		6	4	2	1	-
Investments in associates, joint arrangement, and subsidiaries		-	1,001	1,001	1,001	1,001
Property, infrastructure, plant & equipment		285,188	306,643	308,411	310,722	313,173
Right-of-use assets		605	1,071	769	468	166
Investment property		1,499	1,661	1,661	1,661	1,661
Total non-current assets	4.2.1	287,298	310,380	311,844	313,853	316,001
Total assets		298,029	318,363	319,530	321,370	323,261
Liabilities						
Current liabilities						
Trade and other payables		2,064	2,218	1,761	1,846	1,899
Trust funds and deposits		254	305	305	305	305
Contract and other liabilities		-	-	-	-	-
Provisions		1,745	2,084	2,084	2,084	2,084
Interest-bearing liabilities	4.2.3	150	156	-	-	-
Lease liabilities	4.2.4	112	290	308	326	176
Total current liabilities	4.2.2	4,325	5,053	4,458	4,561	4,464
Non-current liabilities						
Provisions		184	123	123	123	123
Interest-bearing liabilities	4.2.3	156	-	-	-	-
Lease liabilities	4.2.4	579	810	502	176	-
Total non-current liabilities	4.2.2	919	933	625	299	123
Total liabilities		5,244	5,986	5,083	4,860	4,587
Net assets	4.2.5	292,785	312,377	314,447	316,510	318,674
Equity						
Accumulated surplus		100,384	107,944	110,014	112,077	114,241
Reserves		192,401	204,433	204,433	204,433	204,433
Total equity	4.3.1	292,785	312,377	314,447	316,510	318,674

Statement of Changes in Equity

For the four years ending 30 June 2028

		Total	Accumulated Surplus	Revaluation Reserve	Other Reserves
	NOTES	\$'000	\$'000	\$'000	\$'000
2024 Forecast					
Balance at beginning of the financial year		312,899	92,600	199,783	20,516
Surplus/(deficit) for the year		(8,685)	(8,685)	-	-
Net asset revaluation gain/(loss)		-	-	-	-
Transfers to other reserves		-	(107)	-	107
Transfers from other reserves		-	16,080	-	(16,080)
Balance at end of the financial year		304,214	99,888	199,783	4,543
2025 Budget					
Balance at beginning of the financial year		304,214	99,888	199,783	4,543
Surplus/(deficit) for the year		8,163	8,163	-	-
Net asset revaluation gain/(loss)		-	-	-	-
Transfers to other reserves		-	(107)	-	107
Transfers from other reserves		-	-	-	-
Balance at end of the financial year	4.3.1	312,377	107,944	199,783	4,650
2026					
Balance at beginning of the financial year		312,377	107,944	199,783	4,650
Surplus/(deficit) for the year		2,070	2,070	-	-
Net asset revaluation gain/(loss)		-	-	-	-
Transfers to other reserves		-	-	-	-
Transfers from other reserves		-	-	-	-
Balance at end of the financial year		314,447	110,014	199,783	4,650
2027					
Balance at beginning of the financial year		314,447	110,014	199,783	4,650
Surplus/(deficit) for the year		2,063	2,063	-	-
Net asset revaluation gain/(loss)		-	-	-	-
Transfers to other reserves		-	-	-	-
Transfers from other reserves		-	-	-	-
Balance at end of the financial year		316,510	112,077	199,783	4,650
2028					
Balance at beginning of the financial year		316,510	112,077	199,783	4,650
Surplus/(deficit) for the year		2,164	2,164	-	-
Net asset revaluation gain/(loss)		-	-	-	-
Transfers to other reserves		-	-	-	-
Transfers from other reserves		-	-	-	-
Balance at end of the financial year		318,674	114,241	199,783	4,650

Statement of Cash Flows

For the four years ending 30 June 2028

Notes	Budget	Budget	Projections		
	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)
Cash flows from operating activities					
Rates and charges	17,866	17,943	18,369	19,004	19,787
Statutory fees and fines	262	272	277	283	289
User fees	1,454	1,515	1,561	1,608	1,656
Grants - operating	7,746	10,270	8,531	8,744	8,963
Grants - capital	533	7,304	1,461	1,461	1,461
Contributions - monetary	100	100	100	100	100
Interest received	400	500	400	400	400
Other receipts	142	222	229	236	243
Net GST refund / payment	808	-	-	-	-
Employee costs	(11,134)	(11,333)	(11,729)	(12,199)	(12,687)
Materials and services	(9,458)	(8,336)	(9,047)	(8,849)	(9,238)
Other payments	(365)	(368)	(379)	(390)	(402)
Net cash provided by/ (used in) operating activities 4.4.1	8,354	18,089	9,773	10,398	10,572
Cash flows from investing activities					
Payments for property, infrastructure, plant, and equipment	(9,540)	(15,513)	(9,613)	(10,284)	(10,558)
Proceeds from sale of property, infrastructure, plant, and equipment	200	-	-	-	-
Net cash provided by/ (used in) investing activities 4.4.2	(9,340)	(15,513)	(9,613)	(10,284)	(10,558)
Cash flows from financing activities					
Finance costs	(11)	(6)	(2)	-	-
Repayment of borrowings	(148)	(150)	(156)	-	-
Interest paid - lease liabilities	(45)	(74)	(59)	(42)	(24)
Repayment of lease liabilities	(106)	(283)	(290)	(308)	(326)
Net cash provided by/ (used in) financing activities 4.4.3	(310)	(513)	(507)	(350)	(350)
Net increase/(decrease) in cash & cash equivalents	(1,296)	2,063	(347)	(236)	(336)
Cash and cash equivalents at the beginning of the financial year	9,908	5,735	7,798	7,451	7,215
Cash and cash equivalents at the end of the financial year	8,612	7,798	7,451	7,215	6,879

Statement of Capital Works

For the four years ending 30 June 2028

	NOTES	Budget	Budget	Projections		
		2023/24	2024/25	2025/26	2026/27	2027/28
		\$'000	\$'000	\$'000	\$'000	\$'000
Property						
Buildings		1,350	550	550	561	572
Total property		1,350	550	550	561	572
Plant and equipment						
Library books		40	40	47	47	47
Total plant and equipment		40	40	47	47	47
Infrastructure						
Roads		7,000	13,693	8,263	8,908	9,156
Bridges		-	80	260	265	270
Footpaths and cycleways		400	400	177	181	185
Drainage		750	750	316	322	328
Total infrastructure		8,150	14,923	9,016	9,676	9,939
Total capital works expenditure	4.5	9,540	15,513	9,613	10,284	10,558
Represented by:						
New asset expenditure		338	138	138	140	143
Asset renewal expenditure		7,876	13,434	8,449	9,087	9,329
Asset upgrade expenditure		1,326	1,941	1,026	1,057	1,086
Total capital works expenditure	4.5	9,540	15,513	9,613	10,284	10,558
Funding sources represented by:						
Grants		533	7,304	1,461	1,461	1,461
Council cash		8,207	8,209	8,152	8,823	9,097
Council reserves		800	-	-	-	-
Total capital works expenditure	4.5	9,540	15,513	9,613	10,284	10,558

Statement of Human Resources

For the four years ending 30 June 2028

	Budget	Budget	Projections		
	2023/24	2024/25	2025/26	2026/27	2027/28
	\$'000	\$'000	\$'000	\$'000	\$'000
Staff expenditure					
Employee costs - operating	11,134	11,333	11,729	12,199	12,687
Employee costs - capital	1,048	1,091	1,130	1,174	1,221
Total staff expenditure	12,182	12,424	12,859	13,373	13,908
	FTE	FTE	FTE	FTE	FTE
Staff numbers					
Employees	132.0	128.4	128.4	128.4	128.4
Total staff numbers	132.0	128.4	128.4	128.4	128.4

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

Department	Budget	Comprises		
	2024/25	Full Time	Part time	Casual
	\$'000	\$'000	\$'000	\$'000
Growing our place	748	685	63	-
Building robust local economies	495	428	-	67
Preserving our environment	1,972	1,617	76	279
Developing and maintaining key enabling infrastructure	2,891	2,676	126	89
Enhancing community life	2,365	1,147	826	392
Strong and effective governance	2,862	2,367	474	21
Total permanent staff expenditure	11,333	8,920	1,565	848
Capitalised labour costs	1,091			
Total expenditure	12,424			

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

Department	Budget	Comprises		
	2024/25	Full Time	Part time	Casual
	FTE	FTE	FTE	FTE
Growing our place	6.7	6.0	0.7	-
Building robust local economies	4.7	4.0	-	0.7
Preserving our environment	22.3	19.0	0.8	2.5
Developing and maintaining key enabling infrastructure	45.8	43.0	1.8	1.0
Enhancing community life	24.9	13.0	7.8	4.1
Strong and effective governance	24.0	19.0	4.7	0.3
Total staff	128.4	104.0	15.8	8.6

3.1 Summary of Planned Human Resources Expenditure

For the four years ending 30 June 2028

	2024/25 \$'000	2025/26 \$'000	2026/27 \$'000	2027/28 \$'000
Growing our place				
Permanent - Full time				
Women	303	314	326	339
Men	382	395	411	428
Persons of self-described gender	-	-	-	-
Permanent - Part time				
Women	63	65	68	71
Men	-	-	-	-
Persons of self-described gender	-	-	-	-
Total - Growing our place	748	774	805	837
Building robust local economies				
Permanent - Full time				
Women	298	308	321	334
Men	130	135	140	146
Persons of self-described gender	-	-	-	-
Permanent - Part time				
Women	-	-	-	-
Men	-	-	-	-
Persons of self-described gender	-	-	-	-
Total - Building robust local economies	428	443	461	479
Preserving our environment				
Permanent - Full time				
Women	108	112	116	121
Men	1,509	1,562	1,624	1,689
Persons of self-described gender	-	-	-	-
Permanent - Part time				
Women	76	79	82	85
Men	-	-	-	-
Persons of self-described gender	-	-	-	-
Total - Preserving our environment	1,693	1,752	1,822	1,895
Developing and maintaining key enabling infrastructure				
Permanent - Full time				
Women	484	501	521	542
Men	2,193	2,270	2,361	2,455
Persons of self-described gender	-	-	-	-
Permanent - Part time				
Women	46	48	50	51
Men	80	83	86	90
Persons of self-described gender	-	-	-	-
Total - Developing and maintaining key enabling infrastructure	2,803	2,901	3,017	3,138

	2024/25 \$'000	2025/26 \$'000	2026/27 \$'000	2027/28 \$'000
Enhancing community life				
Permanent - Full time				
Women	533	552	574	597
Men	614	635	661	687
Persons of self-described gender	-	-	-	-
Permanent - Part time				
Women	798	826	859	893
Men	28	29	30	31
Persons of self-described gender	-	-	-	-
Total - Enhancing community life	1,973	2,042	2,124	2,209
Strong and effective governance				
Permanent - Full time				
Women	1,683	1,742	1,812	1,884
Men	683	707	735	765
Persons of self-described gender	-	-	-	-
Permanent - Part time				
Women	427	442	460	478
Men	47	49	51	53
Persons of self-described gender	-	-	-	-
Total - Strong and effective governance	2,840	2,939	3,057	3,179
Casuals, temporary and other expenditure	848	878	913	949
Capitalised labour costs	1,091	1,130	1,174	1,221
Total staff expenditure	12,424	12,859	13,373	13,908

	2024/25 FTE	2025/26 FTE	2026/27 FTE	2027/28 FTE
Growing our place				
Permanent - Full time				
Women	3.0	3.0	3.0	3.0
Men	3.0	3.0	3.0	3.0
Persons of self-described gender	-	-	-	-
Permanent - Part time				
Women	0.7	0.7	0.7	0.7
Men	-	-	-	-
Persons of self-described gender	-	-	-	-
Total - Growing our place	6.7	6.7	6.7	6.7
Building robust local economies				
Permanent - Full time				
Women	3.0	3.0	3.0	3.0
Men	1.0	1.0	1.0	1.0
Persons of self-described gender	-	-	-	-
Permanent - Part time				
Women	-	-	-	-
Men	-	-	-	-
Persons of self-described gender	-	-	-	-
Total - Building robust local economies	4.0	4.0	4.0	4.0
Preserving our environment				
Permanent - Full time				
Women	1.0	1.0	1.0	1.0
Men	18.0	18.0	18.0	18.0
Persons of self-described gender	-	-	-	-
Permanent - Part time				
Women	0.7	0.7	0.7	0.7
Men	-	-	-	-
Persons of self-described gender	-	-	-	-
Total - Preserving our environment	19.7	19.7	19.7	19.7
Developing and maintaining key enabling infrastructure				
Permanent - Full time				
Women	6.0	6.0	6.0	6.0
Men	25.0	25.0	25.0	25.0
Persons of self-described gender	-	-	-	-
Permanent - Part time				
Women	0.7	0.7	0.7	0.7
Men	1.2	1.2	1.2	1.2
Persons of self-described gender	-	-	-	-
Total - Developing and maintaining key enabling infrastructure	32.9	32.9	32.9	32.9
Enhancing community life				
Permanent - Full time				
Women	6.0	6.0	6.0	6.0
Men	7.0	7.0	7.0	7.0
Persons of self-described gender	-	-	-	-
Permanent - Part time				
Women	7.5	7.5	7.5	7.5
Men	0.3	0.3	0.3	0.3
Persons of self-described gender	-	-	-	-
Total - Enhancing community life	20.8	20.8	20.8	20.8

	2024/25	2025/26	2026/27	2027/28
	FTE	FTE	FTE	FTE
Strong and effective governance				
Permanent - Full time				
Women	15.0	15.0	15.0	15.0
Men	4.0	4.0	4.0	4.0
Persons of self-described gender	-	-	-	-
Permanent - Part time				
Women	4.3	4.3	4.3	4.3
Men	0.4	0.4	0.4	0.4
Persons of self-described gender	-	-	-	-
Total - Strong and effective governance	23.7	23.7	23.7	23.7
Casuals and temporary staff	8.6	8.6	8.6	8.6
Capitalised labour	12.0	12.0	12.0	12.0
Total staff numbers	128.4	128.4	128.4	128.4

4 Notes to 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 a vital 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 the FGRS cap has been set at 2.75%. The cap applies to both general rates and municipal charges and is calculated based on 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.

Council has prepared the budget based on a nil increase in the amount raised by general rates and municipal charges.

This will raise total rates and charges for 2024/25 of \$17.950 million.

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

	Budget 2023/24	Budget 2024/25	Change	%
	\$'000	\$'000	\$'000	
General rates*	14,069	14,136	67	0.5%
Municipal charge*	630	639	9	1.4%
Service rates and charges	2,423	2,423	-	0.0%
Supplementary rates and rate adjustments	100	100	-	0.0%
Interest on rates and charges	103	96	-7	-7.0%
Revenue in lieu of rates	556	556	-	0.0%
Total rates and charges	17,881	17,950	69	0.4%

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

4.1.1(b) The rate in the dollar to be levied as general rates under section 158 of the Act for each type or class of land compared with the previous financial year:

Type or class of land	Budget 2023/24	Budget 2024/25	Change
	cents/\$CIV	cents/\$CIV	
General rate for rateable general properties	0.3508	0.3507	0.0%
General rate for rateable commercial properties	0.5052	0.4910	-2.8%
General rate for rateable industrial properties	0.5052	0.4910	-2.8%
General rate for rateable farm properties	0.1333	0.1350	1.3%

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

Type or class of land	Budget 2023/24	Budget 2024/25	Change	
	\$'000	\$'000	\$'000	%
General	7,031	7,102	71	1.0%
Commercial	748	756	8	1.1%
Industrial	239	245	6	2.5%
Farm	6,051	6,033	-18	-0.3%
Total amount to be raised by general rates	14,069	14,136	67	0.4%

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

Type or class of land	Budget 2023/24	Budget 2024/25	Change	
	Number	Number	Number	%
General	5,275	5,367	92	1.7%
Commercial	307	307	-	0.0%
Industrial	115	115	-	0.0%
Farm	1,600	1,610	10	0.6%
Total number of assessments	7,297	7,399	102	1.4%

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

4.1.1(f) The estimated total value of each type or class of land, and the estimated total value of land, compared with the previous financial year:

Type or class of land	Budget 2023/24	Budget 2024/25	Change	
	\$'000	\$'000	\$'000	%
General	2,004,426	2,025,125	20,699	1.0%
Commercial	148,036	153,962	5,926	4.0%
Industrial	47,320	49,899	2,579	5.5%
Farm	4,539,101	4,468,650	-70,451	-1.6%
Total value of land	6,738,883	6,697,636	-41,247	-0.6%

4.1.1(g) The municipal charge under Section 159 of the Act compared with the previous financial year:

Type of Charge	Per Rateable Property	Per Rateable Property	Change	
	2023/24	2024/25	\$	%
Municipal	\$ 96	\$ 96	\$ -	0.0%

4.1.1(h) The estimated total amount to be raised by municipal charges compared with the previous financial year:

Type of Charge	Budget	Budget	Change	
	2023/24	2024/25	\$	%
Municipal	\$ 630,336	\$ 638,976	\$ 8,640	1.4%

4.1.1(i) The rate or unit amount to be levied for each type of service rate or charge under Section 162 of the Act compared with the previous financial year:

Type of Charge	Per Rateable Property	Per Rateable Property	Change	
	2023/24	2024/25	\$	%
Kerbside collection - 4 Bin System	462	462	-	0.0%
Kerbside collection - 3 Bin System	410	410	-	0.0%
Kerbside collection – additional 140 litre Garbage	162	162	-	0.0%
Kerbside collection – additional 240 litre Recycling	139	139	-	0.0%
Kerbside collection – additional 240 litre Organics	139	139	-	0.0%
Kerbside collection – additional 80 litre Glass	22	22	-	0.0%

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

Type of Charge	Budget	Budget	Change	
	2023/24	2024/25	\$	%
Kerbside collection - 4 Bin System	2,014,320	2,010,624	-3,696	-0.2%
Kerbside collection - 3 Bin System	387,450	387,040	-410	-0.1%
Kerbside collection – additional 140 litre Garbage	13,770	16,362	2,592	18.8%
Kerbside collection – additional 240 litre Recycling	5,838	7,506	1,668	28.6%
Kerbside collection – additional 240 litre Organics	417	834	417	100.0%
Kerbside collection – additional 80 litre Glass	616	726	110	17.9%
Total	2,422,411	2,423,092	681	0.0%

4.1.1(k) The estimated total amount to be raised by all rates and charges compared with the previous financial year:

	Forecast 2023/24	Budget 2024/25	Change	
	\$'000	\$	\$	%
General Rates	14,069	14,136	67	0.5%
Municipal Charge	630	639	9	1.4%
Service rates and charges	2,423	2,423	-	0.0%
Supplementary rates and rate adjustments	100	100	-	0.0%
Interest on rates and charges	103	96	-7	-7.0%
Revenue in lieu of rates	556	556	-	0.0%
Total Rates and charges	17,881	17,950	69	0.4%

4.1.1(l) Fair Go Rates System Compliance

Ararat Rural City Council is required to comply with the State Government’s Fair Go Rates System (FGRS). The table below details the budget assumptions consistent with the requirements of the Fair Go Rates System.

	2023/24	2024/25
Total Annualised General Rates & Municipal Charges	\$14,775,420	
Number of rateable properties	7,399	7,399
Base Average Rate	\$1,996.95	
Maximum Rate Increase (set by the State Government)	3.50%	2.75%
Capped Average Rate		\$2,051.86
Maximum General Rates and Municipal Charges Revenue		\$15,181,744
Budgeted General Rates and Municipal Charges Revenue		\$14,774,725
Budgeted Supplementary Rates		\$100,000
Budgeted Total Rates and Municipal Charges Revenue		\$14,874,725

4.1.1(m) Any significant changes that may affect the estimated amounts to be raised by rates and charges.

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

- The making of supplementary valuations.
- The variation of returned levels of value (e.g., valuation objections and appeals).
- Changes of use of land such that rateable land becomes non-rateable land and vice versa.
- Changes of use of land such that farm land becomes general land and vice versa.
- Granting single farm enterprises, the exemption from payment of the municipal charge.

4.1.1(n) Differential Rates

Rates are essentially property taxes that allow Council to raise revenue to fund delivery of a range of services to their municipal community. 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. Councils can use these tools in different ways to yield results seen as fair by their communities.

Council utilises 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. Within the general rating model ARCC has four differentiated rating sectors general, industrial, commercial and farm.
- **Service Charges** - A ‘user pays’ component for council services to reflect benefits provided by Council to ratepayers who benefit from a service. The only service charge applied by ARCC is the Waste Charge, applied to domestic waste management.
- **Municipal Charge** – ARCC applies a municipal charge, currently \$96, as a ‘fixed rate’ portion per property or farm enterprise to cover some of the fixed administrative costs of Council.

Impact of 2024 Valuation

The expected final outcome of the 2024 general revaluation has been a 0% increase in valuations for general/residential properties, a 4.2% increase in commercial valuations, a 4.8% increase in industrial valuations and a 1.5% decrease in farming valuations.

The following table illustrates the expected changes in capital improved valuations for each class of property as a result of the revaluation.

Class of Property	2023 Capital Improved Value (CIV) \$	2024 Capital Improved Value (CIV) \$	% Change in CIV from 2023 to 2024
General	2,024,772,000	2,025,125,000	0.0%
Commercial	147,712,500	153,962,000	4.2%
Industrial	47,625,500	49,899,000	4.8%
Farm	4,536,156,000	4,468,650,500	-1.5%
Totals	6,756,266,000	6,697,636,500	-0.9%

A revaluation does not result in additional rate income for Council – even with no increase in the total amount raised by rates and municipal charges, some ratepayers may pay more in rates and others may pay less than the previous year, depending on the percentage change in the value of the individual properties.

General Rates

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

$$\text{Valuation (Capital Improved Value)} \times \text{Rate in the Dollar (Differential Rate Type)}$$

The rate in the dollar for each rating differential category is included in Council’s annual budget and represents Council’s key mechanism for building a rating model that shares rating burden predictably and fairly between the four rating sectors.

Rates and charges are an important source of revenue, accounting for 49.6% of the budgeted operating revenue expected to be received by Council in 2024/25. 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 makes a further distinction when applying general rates by applying a rating differential based on the purpose for which the property is used. That is, whether the property is used for general,

commercial, industrial, or farming purposes. This distinction is based on the concept that different property categories should pay a fair and equitable contribution, considering the benefits those properties derive from the local community.

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

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

This equilibrium in burden between rating sectors is often disturbed through asymmetric changes in property valuations between rating sectors. If valuations in one sector increase or decrease disproportionately to the overall movement in valuations it will skew the proportion of rates paid by one sector and this needs to be adjusted through alteration of one or more differentials.

Council will continue to attempt to minimise the impact of rating burden on the whole municipal community through seeking ongoing organisational efficiencies during the life of this Revenue and Rating Plan. These savings will be returned as a dividend to community.

There is a general "understanding" in the local government sector that forgoing the opportunity to increase rates to the maximum allowed under the FGRS results in significant losses in future revenue which undermines ongoing organisational sustainability, particularly in small rural Councils. ARCC challenges this thinking as delivering ongoing and sustainable efficiencies has the same impact on long term sustainability as increasing the rate base. There may be rate increases in the period 2021-2025, to meet increased costs, but the first option to be exercised will always be efficiency dividends.

Valuation Methodology

Ararat Rural City Council applies Capital Improved Value (CIV) to all properties within the municipality to take into account the fully developed value of the property. This basis of valuation considers the total market value of the land plus buildings and other improvements. The CIV approach also provides the most effective mechanism for Council to raise differential rates under the *Ministerial Guidelines for Differential Rating, 2013*.

Rationale for Differential Rating Sectors

The council believes each differential rate will contribute to the equitable and efficient carrying out of council functions. The application of the "pie model" in terms of a generally accepted community measure of rating equity has been discussed previously as a key driver of the rating sectors developed under Council's Revenue and Rating plan 2021-2025.

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.

GENERAL RATE

Definition: General land is any rateable land which does not have the characteristics of Farm Rate land and Commercial/Industrial Rate land.

Objectives: To ensure that Council has adequate funding to undertake its strategic, statutory, service provision and community services obligations and to ensure that the differential rate in the dollar declared for defined general rate land properties is fair and equitable, having regard to the cost and the level of benefits derived from provision of Council services.

Characteristics: The characteristics of the planning scheme zoning are applicable to the determination of vacant land which will be subject to the rate of residential land. The vacant land affected by this rate is that which is zoned residential under the Ararat Rural City Council Planning Scheme. The classification of the land will be determined by the occupation of that land for its best use and have reference to the planning scheme zoning.

Types and

Classes: Rateable land having the relevant characteristics described below:
a) used primarily for residential purposes; or
b) any land that is not defined as Farmland or Commercial/Industrial Land.

Use of Rate: The General Differential Rate is the default rate in instances where land does not meet the characteristics of any other differential rate. It will be used to fund items of expenditure described in the Budget adopted by Council. The level of the differential rate is the level which the Council considers is necessary to achieve the objectives specified above.

Level of Rate: 100% of General Rate.

Use of Land: Any use permitted under the Ararat Rural City Council Planning Scheme.

Geographic

Location: Wherever located within the municipal district.

Planning Scheme

Zoning: The zoning applicable to each rateable land within this category, as determined by consulting maps referred to in the relevant Ararat Rural City Council Planning Scheme.

Types of

Buildings: All buildings which are already constructed on the land, or which are constructed prior to the end of the financial year.

FARM RATE

Definition: Farm Land means any rateable land within the Council's municipal district defined as farm land under Section 2 of the Valuation of Land Act 1960, on the condition that the owner or occupier of the land is a person carrying on the activities defined by the Valuation of Land Act 1960, and who is regarded as a Primary Producer by the Australian Taxation Office.

Section 2(1) of the *Valuation of Land Act 1960* states:

- a) Farm Land means any rateable land that is 2 or more hectares in area.
- b) used primarily for primary producing purposes from its activities on the land; used primarily for grazing (including agistment), dairying, pig-farming, poultry farming, fish farming, tree farming, bee keeping, viticulture, horticulture, fruit growing or the growing of crops of any kind or for any combination of those activities; and

That is used by a business –

- That has a significant and substantial commercial purpose of character.
- That seeks to make a profit on a continuous or repetitive basis from its activities on the land; and
- That is making a profit from its activities on the land, or that has a reasonable prospect of making a profit from its activities on the land if it continues to operate in the way that it is operating.

Objectives: To ensure that Council has adequate funding to undertake its strategic, statutory, service provision and community services obligations and to ensure that the differential rate in the dollar declared for defined Farm Rate land properties is fair and equitable, having regard to the cost and the level of benefits derived from provision of Council services with considerations to maintain agriculture as a major industry in the municipal district, to facilitate the longevity of the farm sector and achieve a balance between providing for municipal growth and retaining the important agricultural economic base.

Characteristics: The characteristics of the planning scheme zoning are applicable to the determination of farm land which will be subject to the rate of Farm land. The classification of the land will be determined by the occupation of that land for its best use and have reference to the planning scheme zoning.

Types and

Classes: Farm land having the relevant characteristics described below:

- a) used primarily for primary production purposes by an owner or occupier who is regarded as a Primary Producer by the Australian Taxation Office; or
- b) any land that is not defined as General Land or Commercial/Industrial Land.

Use of Rate: The differential rate will be used to fund items of expenditure described in the Budget adopted by Council. The level of the differential rate is the level which the Council considers is necessary to achieve the objectives specified above.

Level of Rate: The level of the rate will be determined annually by Council and the community in preparation and adoption of Council's budget. The Farm differential is an economic lever required to maintain consistency in rating burden between rating sectors. It is proposed to be 38.5% of the General Rate in 2024/2025.

Use of Land: Any use permitted under the Ararat Rural City Council Planning Scheme.

Geographic

Location: Wherever located within the municipal district.

Planning Scheme

Zoning: The zoning applicable to each rateable land within this category, as determined by consulting maps referred to in the relevant Ararat Rural City Council Planning Scheme.

Types of

Buildings: All buildings which are already constructed on the land, or which are constructed prior to the end of the financial year.

COMMERCIAL/INDUSTRIAL RATE

Although acknowledged as two separate rating sectors the rationale for striking a Commercial/Industrial differential rate is the same and will be described as a single class in the Revenue and Rating Plan 2021-2025.

Definition: Commercial/Industrial Land is any land, which is:

- a) Used primarily for carrying out the manufacture or production of, or trade in goods or services (including tourist facilities and in the case of a business providing accommodation for tourists, is prescribed accommodation under the *Public Health and Wellbeing Act (Vic) 2008*; or
- b) Unoccupied building erected which is zoned Commercial or Industrial under the Ararat Rural City Council Planning Scheme; or
- c) Unoccupied land which is zoned Commercial or Industrial under the Ararat Rural City Council Planning Scheme.

Objectives: To ensure that Council has adequate funding to undertake its strategic, statutory, service provision and community services obligations and to ensure that the differential rate in the dollar declared for defined Commercial/Industrial Rate land properties is fair and equitable, having regard to the cost and the level of benefits derived from provision of Council services.

The commercial businesses of Ararat Rural City Council benefit from ongoing significant investment by the Council in services and infrastructure. Council also notes the tax deductibility of Council rates for commercial properties which is not available to the residential sector, and the income generating capability of commercial based properties.

The Commercial differential rate is applied to promote the economic development objectives for the Ararat Rural City Council as outlined in the Council Plan. These objectives include an ongoing significant investment to create a vibrant economy and includes the maintenance and improvement of tourism infrastructure. Construction and maintenance of public infrastructure, development and provision of health and community services and the general provision of support services and promotion of business in the municipality.

Characteristics: The characteristics of the planning scheme zoning are applicable to the determination of vacant land which will be subject to the rate applicable to Commercial/Industrial Land. The classification of the land will be determined by the occupation of that land for its best use and have reference to the planning scheme zoning.

Types and

Classes: Commercial/Industrial having the relevant characteristics described below:

- a) used primarily for commercial purposes; or
- b) any land that is not defined as General Land or Farm Land.

Use of Rate: The differential rate will be used to fund items of expenditure described in the Budget adopted by Council. The level of the differential rate is the level which the Council considers is necessary to achieve the objectives specified above.

Level of Rate: The level of the rate will be determined annually by Council and the community in preparation and adoption of Council’s budget. The differential rate is an economic lever required to maintain consistency in rating burden between rating sectors. It is proposed to be 140% of the General Rate in 2024/2025. It is less likely that the Commercial/Industrial differential will need to be altered significantly from budget to budget as there are much less volatile property markets in these two rating sectors.

Use of Land: Any use permitted under the Ararat Rural City Council Planning Scheme.

Geographic

Location: Wherever located within the municipal district.

Planning Scheme

Zoning: The zoning applicable to each rateable land within this category, as determined by consulting maps referred to in the relevant Ararat Rural City Council Planning Scheme.

Types of

Buildings: All buildings which are already constructed on the land, or which are constructed prior to the end of the financial year.

4.1.2 Statutory Fees and Fines

	Budget	Budget	Change	
	2023/24	2024/25		
	\$'000	\$'000	\$'000	%
Infringements and costs	23	23	-	0.0%
Town planning fees	215	215	-	0.0%
Land information certificates	15	15	-	0.0%
Permits	9	19	10	111.1%
Total statutory fees and fines	262	272	10	3.8%

Statutory fees relate mainly to fees and fines levied in accordance with legislation and include town planning fees, and animal and parking fines. Increases in statutory fees are made in accordance with legislative requirements.

Statutory fees are forecast to increase by 3.8% or \$0.010 million compared to 2023/24.

A detailed listing of statutory fees is included in Section 6.

4.1.3 User Fees

	Budget	Budget	Change	
	2023/24	2024/25		
	\$'000	\$'000	\$'000	%
Leisure centre	488	534	46	9.4%
Childcare/children's programs	6	6	-	0.0%
Registration and other permits	150	160	10	6.7%
Building services	70	60	-10	-14.3%
Waste management services	427	425	-2	-0.5%
Ararat Town Hall charges	120	125	5	4.2%
Visitor Information Centre	10	5	-5	-50.0%
Alexandra Oval/Great Hall charges	110	115	5	4.5%
Road occupancy	8	10	2	25.0%
Other fees and charges	65	75	10	15.4%
Total user fees	1,454	1,515	61	4.2%

User fees relate mainly to the recovery of service delivery costs through the charging of fees to users of Council's services. These include use of leisure, entertainment and other community facilities and the provision of waste management services.

User fees are projected to increase by 4.2% or \$0.061 million compared to 2023/24. Ararat Fitness Centre charges are forecast to increase by \$0.046 million with increased patronage occurring.

A detailed listing of user fees is included in Section 6.

4.1.4 Grants

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

	Budget		Change	
	2023/24	2024/25	\$'000	%
	\$'000	\$'000		
Grants were received in respect of the following:				
Summary of grants				
Commonwealth funded grants	7,399	14,746	7,347	99.3%
State funded grants	880	881	1	0.1%
Total grants received	8,279	15,627	7,348	88.8%
(a) Operating Grants				
Recurrent - Commonwealth Government				
Financial Assistance Grants	6,866	7,441	575	8.4%
Recurrent - State Government				
Aged care	3	3	-	0.0%
School crossing supervisors	15	15	-	0.0%
Libraries	157	157	-	0.0%
Maternal and child health	315	328	13	4.1%
Culture	140	140	-	0.0%
Administration	44	44	-	0.0%
Emergency Management	73	60	-13	-17.8%
Environment	70	70	-	0.0%
Total recurrent grants	7,683	8,258	575	7.5%
Non-recurrent - Commonwealth Government				
Community development				
Non-recurrent - State Government				
Maternal and child health	63	65	2	3.2%
Total non-recurrent grants	63	65	2	3.2%
Total operating grants	7,746	8,323	577	7.4%
(b) Capital Grants				
Recurrent - Commonwealth Government				
Roads to recovery	533	1,461	928	174.1%
Total recurrent grants	533	1,461	928	174.1%
Non-recurrent - Commonwealth Government				
Transport	-	5,843	5,843	100.0%
Total non-recurrent grants	-	5,843	5,843	100.0%
Total capital grants	533	7,304	6,771	1270.4%
Total Grants	8,279	15,627	7,348	88.8%

Operating grants include all monies received from State and Federal sources for the purposes of funding the delivery of Council's services to ratepayers. Overall, the level of operating grants is projected to increase by 7.4% or \$0.577 million compared to 2023/24.

Capital grants include all monies received from State and Federal sources for the purposes of funding the capital works program. Overall, the level of capital grants is projected to increase by 1270.4% or \$6.771 million compared to 2023/24.

4.1.5 Contributions

	Budget	Budget	Change	
	2023/24	2024/25	\$'000	%
	\$'000	\$'000		
Monetary	100	100	-	0.0%
Total contributions	100	100	-	0.0%

Contributions relate to monies paid by the community in regard to community projects.

Contributions are projected to remain consistent at \$0.100 million for 2024/25.

4.1.6 Other Income

	Budget	Budget	Change	
	2023/24	2024/25	\$'000	%
	\$'000	\$'000		
Interest	400	500	100	25.0%
Investment property rental	142	222	80	56.3%
Total other income	542	722	180	33.2%

Other income relates to a range of items such as property rentals and other miscellaneous income items. It also includes interest revenue on investments.

Other income is forecast to increase by 33.2% or \$0.180 million compared to 2023/24 due to the higher market interest rates and the leasing of additional Council property.

4.1.7 Employee costs

	Budget	Budget	Change	
	2023/24	2024/25	\$'000	%
	\$'000	\$'000	\$'000	%
Wages and salaries	10,782	10,912	130	1.2%
Less capitalised wages and salaries	-1,048	-1,091	-43	4.1%
WorkCover	199	245	46	23.1%
Superannuation	1,135	1,211	76	6.7%
Fringe benefits tax	66	56	-10	-15.2%
Total employee costs	11,134	11,333	199	1.8%

Employee costs include all labour related expenditure such as wages, salaries, and on-costs such as allowances, leave entitlements, employer superannuation, etc.

Employee costs are forecast to increase by 1.8% or \$0.199 million compared to 2023/24.

Movements in employee costs are influenced by a number of factors:

- Renegotiation of Council's Enterprise Agreement (EA).
- An increase in Council's WorkCover premiums.
- Movement of some staff in line with the Local Government Award upon their work anniversary.
- Various externally funded positions impact on employment staff costs from year to year.
- An increase in the Superannuation Guarantee percentage from 11% to 11.5%.

Refer to Section 3 for the Statement of Human Resources, along with a summary of human resources expenditure categorised according to the organisational structure of Council and a summary of the number of full time equivalent (FTE) Council staff in relation to the expenditure.

4.1.8 Materials and services

	Budget	Budget	Change	
	2023/24	2024/25	\$'000	%
	\$'000	\$'000	\$'000	%
Materials and services	4,402	4,828	426	9.7%
Contract Payments	774	804	30	3.9%
Plant and equipment maintenance	1,588	1,448	-140	-8.8%
Utilities	667	764	97	14.5%
Consultants	605	415	-190	-31.4%
Total materials and services	8,036	8,259	223	2.8%

Materials and services include the purchases of consumables, payments to contractors for the provision of services and utility costs.

Materials and services are forecast to increase by 2.8% or \$0.223 million compared to 2023/24.

4.1.9 Depreciation

	Budget	Budget	Change	
	2023/24	2024/25	\$'000	%
	\$'000	\$'000		
Property	1,212	1,243	31	2.6%
Plant & equipment	750	769	19	2.5%
Infrastructure	5,530	5,669	139	2.5%
Total depreciation	7,492	7,681	189	2.5%

Depreciation is an accounting measure which attempts to allocate the value of an asset over its useful life for Council's property, plant and equipment including infrastructure assets such as roads and drains. The increase of \$0.189 million for 2024/25 is due mainly to the completion of the 2024/25 capital works program and the full year effect of depreciation on the 2023/24 capital works program.

4.1.10 Amortisation – Right of Use Assets

	Budget	Budget	Change	
	2023/24	2024/25	\$'000	%
	\$'000	\$'000		
Right of use assets	167	302	135	80.8%
Total amortisation - right of use assets	167	302	135	80.8%

Amortisation is an accounting measure to allocate the value of the right of use asset across the life of the asset. Council has entered into leases for several major plant items with the right to use the vehicles amortised over the term of the leases.

4.1.11 Other Expenses

	Budget	Budget	Change	
	2023/24	2024/25	\$'000	%
	\$'000	\$'000		
Auditors' remuneration - External (Victorian Auditor-General)	50	50	-	0.0%
Auditors' remuneration - Internal	65	65	-	0.0%
Councillors' allowances	250	253	3	1.2%
Total other expenses	365	368	3	0.8%

Other items of expense relate to a range of unclassified items including Councillors allowances, Mayoral allowance, and audit fees. Other expenses are forecast to increase by 0.8% or \$0.003 million compared to 2023/24.

4.2 Balance Sheet

4.2.1 Assets

Cash and cash equivalents include cash and investments such as cash held in the bank and in cash on hand and the value of investments in deposits or other highly liquid investments with short term maturities of three months or less. These balances are projected to decrease by \$0.806 million compared to 2023/24.

Trade and other receivables are monies owed to Council by ratepayers and others. Short term debtors are not expected to change significantly in the budget.

Prepayments are expenses that Council has paid in advance of service delivery.

By 2024/25 Council will have invested \$1.000 million in a joint venture with a private investor to address the availability of affordable housing for the growing labour force within the municipality. The venture will see four new houses constructed per year over the next 15 years, for a total of 60 new homes, to be leased for a period of four years and then sold.

Property, infrastructure, plant, and equipment is the largest component of Council's worth and represents the value of all the land, buildings, roads, vehicles, equipment, etc which has been built up by Council over many years.

A right of use asset has been included in the 2024/25 budget due to Council entering into four leases for major plant items. The right of use asset will be amortised over the term of the leases.

4.2.2 Liabilities

Trade and other payables are those to whom Council owes money as at 30 June. These liabilities are budgeted to remain consistent with 2023/24 levels.

Provisions include accrued long service leave, annual leave and rostered days owing to employees. These employee entitlements are expected to remain consistent during 2024/25.

Interest-bearing loans and borrowings are borrowings of Council. Council is budgeting to take out no new loans in 2024/25 and loan principal repayments of \$0.150 million will become due.

Council has entered into four leases for major plant. Balances are separated into current and non-current lease liabilities.

4.2.3 Borrowings

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

	Budget	Budget	Projections		
	2023/24 \$'000	2024/25 \$'000	2024/25 \$'000	2025/26 \$'000	2026/27 \$'000
Amount borrowed as at 30 June of the prior year	455	307	157	-	-
Amount proposed to be borrowed	-	-	-	-	-
Amount projected to be redeemed	-148	-150	-157	-	-
Amount of borrowings as at 30 June	307	157	-	-	-

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.

	Budget	Budget
	2023/24 \$	2024/25 \$
Right-of-use assets	-	-
Plant and equipment	605,313	1,206,383
Total right-of-use assets	605,313	1,206,383
Lease liabilities		
Current lease Liabilities		
Plant and equipment	112,181	290,454
Total current lease liabilities	112,181	290,454
Non-current lease liabilities		
Plant and equipment	579,069	809,645
Total non-current lease liabilities	579,069	809,645
Total lease liabilities	691,250	1,100,099

4.2.5 Net Assets

This term is used to describe the difference between the value of total assets and the value of total liabilities. It represents the net worth of Council as at 30 June.

The increase in net assets of \$19.592 million results predominantly from the operating surplus, asset revaluations and the net movement of non-current assets.

4.3 Statement of Changes in Equity

4.3.1 Equity

Total equity is projected to increase by \$19.592 million during the year. Total equity always equals net assets and is made up of the following components:

- Asset revaluation reserve which represents the difference between the previously recorded value of assets and their current valuations
- Other reserves that are funds that Council wishes to separately identify as being set aside to meet a specific purpose in the future and to which there is no existing liability. These amounts are transferred from the Accumulated Surplus of the Council to be separately disclosed.
- Accumulated surplus which is the value of all net assets less Reserves that have accumulated over time. \$8.163 million of the increase in accumulated surplus results directly from the surplus for the year. An amount of \$0.107 million (net) is budgeted to be transferred from accumulated surplus to other reserves as an allocation towards future plant replacement. This is a transfer between equity balances only and does not impact on the total balance of equity.

4.4 Statement of Cash Flows

4.4.1 Net cash flows provided by/used in operating activities

Operating activities refers to the cash generated or used in the normal service delivery functions of Council. Cash remaining after paying for the provision of services to the community may be available for investment in capital works, or repayment of debt.

The increase in net cash flows from operating activities of \$9.735 million is mostly due to an increase in operating grants of \$2.524 million and an increase in capital grants of \$6.771 million.

The net cash flows from operating activities does not equal the surplus (deficit) for the year as the expected revenues and expenses of the Council include non-cash items which have been excluded from the Cash Flow Statement.

4.4.2 Net Cash Flows Provided by/used in Investing Activities

Investing activities refers to cash generated or used in the enhancement or creation of infrastructure and other assets. These activities also include the acquisition and sale of other assets such as vehicles, property, and equipment.

The payments for investing activities represent the proposed capital works program disclosed in Section 4.5. The payments for property, infrastructure, plant, and equipment are budgeted to increase by \$5.973 million.

4.4.3 Net Cash Flows Provided by/used in Financing Activities

Financing activities refers to cash generated or used in the financing of Council functions and include borrowings from financial institutions. These activities also include repayment of the principal component of loan repayments for the year.

For 2024/25 the total principal repayments will be \$0.150 million and finance costs will be \$0.006 million. Council is budgeting to take out no new loans in 2024/25.

During 2023/24 Council has entered into four leases for major plant items. For 2024/25 the interest for the lease liabilities will be \$0.074 million and the lease repayments will be \$0.283 million.

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.

4.5.1 Summary

	Budget	Budget	Change	%
	2023/24	2024/25		
	\$'000	\$'000	\$'000	
Property	1,350	550	-800	-59.3%
Plant and equipment	40	40	-	0.0%
Infrastructure	8,150	14,923	6,773	83.1%
Total	9,540	15,513	5,973	62.6%

	Project Cost \$'000	Asset expenditure types			Summary of Funding Sources			
		New	Renewal	Upgrade	Grants	Contrib.	Council cash	Borrowings
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Property	550	138	138	274	-	-	550	-
Plant and equipment	40	-	40	-	-	-	40	-
Infrastructure	14,923	-	13,255	1,668	7,304	-	7,619	-
Total	15,513	138	13,433	1,942	7,304	-	8,209	-

4.5.2 Capital Budget

Capital Works Area	Project Cost \$'000	Asset expenditure types			Summary of Funding Sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Grants \$'000	Contrib. \$'000	Council cash \$'000	Borrowings \$'000
PROPERTY								
Buildings								
Community projects	350	138	63	149	-	-	350	-
Ararat Library Internal Upgrade	200	-	75	125	-	-	200	-
TOTAL PROPERTY	550	138	138	274	-	-	550	-
PLANT AND EQUIPMENT								
Library books								
Bookstock	40	-	40	-	-	-	40	-
TOTAL PLANT AND EQUIPMENT	40	-	40	-	-	-	40	-
INFRASTRUCTURE								
Roads								
Gravel road resheeting and alternative surfacing	1,800	-	1,800	-	-	-	1,800	-
Reseal program	1,000	-	1,000	-	-	-	1,000	-
Mt William Road reconstruction	6,250	-	5,313	937	5,000	-	1,250	-
Buangor-Ben Nevis Road reconstruction	2,143	-	1,972	171	843	-	1,300	-
Churchill Avenue reconstruction	761	-	654	107	761	-	-	-
Webb Street reconstruction	700	-	600	100	700	-	-	-
Urban gravel to seal	700	-	700	-	-	-	700	-
Major patching	100	-	-	100	-	-	100	-
Kerb and channel renewal program	239	-	239	-	-	-	239	-
Bridges								
Bridge renewal program	80	-	-	80	-	-	80	-
Footpaths and Cycleways								
Footpaths and cycleways	400	-	340	60	-	-	400	-
Drainage								
Urban drainage	750	-	638	112	-	-	750	-
TOTAL INFRASTRUCTURE	14,923	-	13,256	1,667	7,304	-	7,619	-
TOTAL CAPITAL WORKS	15,513	138	13,434	1,941	7,304	-	8,209	-

4.6 Summary of Planned Capital Works Expenditure

For the four years ended 30 June 2028

2025/26	Asset Expenditure Types				Funding Sources			
	Total \$'000	New \$'000	Renewal \$'000	Upgrade \$'000	Grants \$'000	Contributions \$'000	Council Cash \$'000	Borrowings \$'000
Property								
Buildings	550	138	138	274	-	-	550	-
Total Property	550	138	138	274	-	-	550	-
Plant and Equipment								
Library books	47	-	47	-	-	-	47	-
Total Plant and Equipment	47	-	47	-	-	-	47	-
Infrastructure								
Roads	8,263	-	7,624	639	1,461	-	6,802	-
Bridges	260	-	221	39	-	-	260	-
Footpaths and cycleways	177	-	150	27	-	-	177	-
Drainage	316	-	269	47	-	-	316	-
Total Infrastructure	9,016	-	8,264	752	1,461	-	7,555	-
Total Capital Works Expenditure	9,613	138	8,449	1,026	1,461	-	8,152	-

2026/27	Asset Expenditure Types				Funding Sources			
	Total \$'000	New \$'000	Renewal \$'000	Upgrade \$'000	Grants \$'000	Contributions \$'000	Council Cash \$'000	Borrowings \$'000
Property								
Buildings	561	140	140	281	-	-	561	-
Total Property	561	140	140	281	-	-	561	-
Plant and Equipment								
Library books	47	-	47	-	-	-	47	-
Total Plant and Equipment	47	-	47	-	-	-	47	-
Infrastructure								
Roads	8,908	-	8,247	661	1,461	-	7,447	-
Bridges	265	-	225	40	-	-	265	-
Footpaths and cycleways	181	-	154	27	-	-	181	-
Drainage	322	-	274	48	-	-	322	-
Total Infrastructure	9,676	-	8,900	776	1,461	-	8,215	-
Total Capital Works Expenditure	10,284	140	9,087	1,057	1,461	-	8,823	-

2027/28	Asset Expenditure Types				Funding Sources			
	Total \$'000	New \$'000	Renewal \$'000	Upgrade \$'000	Grants \$'000	Contributions \$'000	Council Cash \$'000	Borrowings \$'000
Property								
Buildings	572	143	143	286	-	-	572	-
Total Property	572	143	143	286	-	-	572	-
Plant and Equipment								
Library books	47	-	47	-	-	-	47	-
Total Plant and Equipment	47	-	47	-	-	-	47	-
Infrastructure								
Roads	9,156	-	8,473	683	1,461	-	7,695	-
Bridges	270	-	230	40	-	-	270	-
Footpaths and cycleways	185	-	157	28	-	-	185	-
Drainage	328	-	279	49	-	-	328	-
Total Infrastructure	9,939	-	9,139	800	1,461	-	8,478	-
Total Capital Works Expenditure	10,558	143	9,329	1,086	1,461	-	9,097	-

5a. Targeted Performance Indicators

The following table highlights 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.

Targeted Performance Indicators – Service

Indicator	Measure	Notes	Actual	Budget	Target	Target Projections			Trend
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	+/-
Governance									
Consultation and Engagement	Satisfaction with community consultation and engagement								
(Council decisions made and implemented with community input)	Community satisfaction rating out of 100 with the consultation and engagement efforts of Council		60	77	65	67	69	71	+
Roads									
Condition	Sealed local roads below the intervention level								
(sealed local roads are maintained at the adopted condition standard)	Number of kms of sealed local roads below the renewal intervention level set by Council / Kms of sealed local roads		100.0%	99.5%	100.0%	100.0%	100.0%	100.0%	o
Statutory Planning									
Service Standard	Planning applications decided within the relevant required time								
(planning application processing and decisions are in accordance with legislative requirements)	Number of planning application decisions made within the relevant required time / Number of planning application decisions made		74.8%	85.0%	85.0%	85.0%	90.0%	90.0%	+
Waste Management									
Waste Diversion	Kerbside collection waste diverted from landfill								
(amount of waste diverted from landfill is maximised)	Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins		22.9%	35.0%	35.0%	38.0%	41.0%	44.0%	+

Targeted performance indicators – Financial

Indicator	Measure	Notes	Actual	Budget	Target	Target Projections			Trend
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	+/-
Liquidity									
Working Capital	Current assets compared to current liabilities								
(sufficient working capital is available to pay bills as and when they fall due)	Current assets / current liabilities		321.8%	248.1%	158.0%	172.4%	164.8%	162.6%	o
Obligations									
Asset Renewal	Asset renewal compared to depreciation								
(assets are renewed as planned)	Asset renewal and upgrade expense / Asset depreciation	1	90.9%	122.8%	200.2%	120.8%	127.2%	128.5%	o
Stability									
Rates Concentration	Rates compared to adjusted underlying revenue								
(revenue is generated from a range of sources)	Rate revenue / adjusted underlying revenue	2	51.5%	62.6%	59.2%	59.5%	59.8%	60.2%	o
Efficiency									
Expenditure Level	Expenses per property assessment								
(resources are used efficiently in the delivery of services)	Total expenses / no. of property assessments		\$4,616	\$3,734	\$3,787	\$3,868	\$3,954	\$4,043	+

5b. 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 and targets will be reported in Council's Performance Statement included in the Annual Report.

Indicator	Measure	Notes	Actual	Budget	Target	Target Projections			Trend
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	+/-
Operating Position									
Adjusted underlying result	Adjusted underlying surplus (or deficit)								
(an adjusted underlying surplus is generated in the ordinary course of business)	Adjusted underlying surplus (deficit) / Adjusted underlying revenue	3	2.1%	4.5%	7.6%	6.7%	6.5%	6.6%	o
Liquidity									
Unrestricted cash	Unrestricted cash compared to current liabilities								
(sufficient cash that is free of restrictions is available to pay bills as and when they fall due)	Unrestricted cash / current liabilities	4	64.4%	191.0%	145.0%	157.0%	148.0%	144.0%	o
Obligations									
Loans and borrowings	Loans and borrowings compared to rates								
(level of interest bearing loans and borrowings is appropriate to the size and nature of Council's activities)	Interest bearing loans and borrowings / rate revenue	5	7.1%	1.7%	0.9%	0.0%	0.0%	0.0%	+
Loans and borrowings	Loans and borrowings repayments compared to rates								
(level of interest bearing loans and borrowings is appropriate to the size and nature of Council's activities)	Interest and principal repayments on interest bearing loans and borrowings / rate revenue		1.2%	0.9%	0.9%	0.9%	0.0%	0.0%	+
Indebtedness	Non-current liabilities compared to own-source revenue								
(level of long term liabilities is appropriate to the size and nature of a Council's activities)	Non-current liabilities / own source revenue		5.5%	4.6%	4.6%	3.0%	1.4%	0.5%	+
Stability									
Rates effort	Rates compared to property values								
(rating level is set based on the community's capacity to pay)	Rate revenue / CIV of rateable properties in the municipal district		0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	o
Efficiency									
Revenue level	Average rate per property assessment								
(resources are used efficiently in the delivery of services)	General rates and municipal charges / no. of property assessments		\$2,016	\$2,028	\$1,997	\$2,006	\$2,006	\$1,996	o
Sustainability Capacity									
Population	Rates Revenue per head of population								
(population is a key driver of a Council's ability to fund the	Total rate revenue / Municipal population		\$1,507	\$1,462	\$1,490	\$1,509	\$1,542	\$1,586	o

Indicator	Measure	Notes	Actual	Budget	Target	Target Projections			Trend
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	+/-
delivery of services to the community) Population	Expenses per head of population								
(population is a key driver of a Council's ability to fund the delivery of services to the community) Population	Total expenses/ Population		\$2,869	\$2,227	\$2,326	\$2,368	\$2,413	\$2,460	o
(population is a key driver of a Council's ability to fund the delivery of services to the community) Population	Infrastructure per head of population								
(population is a key driver of a Council's ability to fund the delivery of services to the community) Population	Value of infrastructure / Population		\$25,149	\$23,311	\$25,450	\$25,267	\$25,129	\$25,002	o
(population is a key driver of a Council's ability to fund the delivery of services to the community) Own-source revenue	Population density per length of road								
(population is a key driver of a Council's ability to fund the delivery of services to the community) Own-source revenue	Population / Kilometres of local roads		4.8	5.0	4.9	5.0	5.0	5.1	o
(revenue is generated from a range of sources in order to fund the delivery of services to the community) Recurrent grants	Own-source revenue per head of population								
(revenue is generated from a range of sources in order to fund the delivery of services to the community) Recurrent grants	Own source revenue / Population		\$1,744	\$1,648	\$1,698	\$1,711	\$1,747	\$1,793	+
(revenue is generated from a range of sources in order to fund the delivery of services to the community) Workforce turnover	Recurrent grants per head of population								
(resources are used efficiently in the delivery of services)	Recurrent grants / Population		\$917	\$671	\$807	\$812	\$819	\$826	+
	Resignations and terminations compared to average staff								
	Number of permanent staff resignations and terminations for the financial year / Average number of permanent staff for the financial year		23.4%	10.6%	10.6%	10.6%	10.6%	10.6%	o

Key to Forecast Trend:

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

Notes to Indicators

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1. Asset Renewal

This percentage indicates the extent of Council's renewal and upgrade of assets against its depreciation charge (an indication of the decline in value of its existing capital assets). A percentage greater than 100 indicates Council is maintaining its existing assets, while a percentage less than 100 means its assets are deteriorating faster than they are being renewed and upgraded and future capital expenditure will be required to renew and upgrade assets. The total capital works program for 2024/25 is \$15.513 million.

2. Rates Concentration

Reflects extent of reliance on rate revenues to fund all of Council's on-going services. This indicator demonstrates Council relies heavily on rates as a source of income. The trend indicates Council will continue to be reliant on rate revenue compared to all other revenue sources.

5b

3. Adjusted Underlying Result

An indicator of the sustainable operating result required to enable Council to continue to provide core services and meet its objectives. The adjusted underlying result calculation includes recurrent capital funding such as Roads to Recovery funding.

4. Unrestricted Cash

Council's cash and cash equivalents are subject to external restrictions that limit amounts available for discretionary use, which includes trust funds and deposits. This indicator measures the proportion of current liabilities represented by unrestricted cash.

5. Debt Compared to Rates

This indicator measures the level of Council's total debt as a percentage of rate revenue. ^(OBJ)

5 Schedule of Fees and Charges

Council provides a range of services. The main sources of income are Rates and Charges and Government Grants. Costing services is complex. The full cost of delivering services or providing a facility includes the direct cost, such as the cost of labour which could include part of the supervisor's wage, materials, and plant hire to provide that service, and indirect costs such as a range of "back office" operations that are not directly tied to the service, such as payroll processing, information technology costs.

Pricing services is also complex as Council provides numerous "public" services (e.g. public parks) as well as "private" services (e.g. waste collection, leisure centres and pools). Ideally full cost recovery should be applied to "private" services. In reality, recipients of the service may not be able to afford the full cost recovery. As full cost recovery is not possible for a number of services, Council is required to use rate income and other sources of income, such as the Victorian Grants Commission general assistance grant, to subsidise the cost of providing these services.

Council reviews the income generated from fees and charges every year as part of the budget process. Council recognises statutory fees are set by legislation/regulation but attempts to maximise the amount of income generated from other user fees.

This schedule presents the fees and charges of a statutory/non-statutory nature which will be charged in respect to various goods and services during the financial year 2024/25.

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

PRICING BASIS	
(Z) Zero Cost Recovery	This good/service is provided at no cost. The costs are met entirely from rates and general purpose income. Generally, where there is no fee or charge, the service provided is not mentioned in the fees and charges list.
(P) Partial Cost Recovery	The price for this good/service is set to make a significant contribution towards the cost-of-service provision. The remainder of the costs are met from rate and general purpose income.
(F) Full Cost Recovery	The price for this good/service is set to recover the cost-of-service provision.
(R) Regulatory	The price for this good/service is a statutory charge set by government regulation.
(M) Market Price	The price for this good/service is set by reference to prices charged for similar goods/services by like Councils or competitors.

Description of Fees and Charges	Unit of Measure	GST Status	2023/24 Fee Inc GST	2024/25 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee	Pricing Basis
			\$	\$	\$	%		
Administration								
Freedom of Information								
Application Fee	Per Request	Non -Taxable	\$31.80	\$32.70	\$0.90	2.8%	Statutory	R
Access Charge - Search Time	Per Hour	Non -Taxable	\$23.90	\$24.50	\$0.60	2.5%	Statutory	R
Access Charge - Printing (A4)	Per Page	Non -Taxable	\$0.20	\$0.20	-	-	Statutory	R
Land Information Certificate	Per Application	Non -Taxable	\$28.90	\$29.70	\$0.80	2.8%	Statutory	R
Priority Request - Land Information Certificate	Per Application	Non -Taxable	\$60.00	\$60.00	-	-	Non-statutory	F
Direct Debit Rejection Fee	Per Rejection	Taxable	\$6.00	\$6.00	-	-	Non-statutory	F
Request for Refund	Per Refund	Taxable	\$25.00	\$25.00	-	-	Non-statutory	F
Reprint Rate Notice Fee	Per Notice	Taxable	-	\$10.00	\$10.00	100.0%	Non-statutory	F
Library								
Library - Damaged/lost items	Per Item	Taxable	cost of replacement	cost of replacement	-	-	Non-statutory	F
Library - Processing	Per Item	Taxable	\$6.00	\$6.00	-	-	Non-statutory	F
Library - Book Club per person	Per Person	Taxable	\$44.00	\$44.00	-	-	Non-statutory	F
Library - Bags	Per Item	Taxable	\$3.00	\$3.00	-	-	Non-statutory	F
Library - Debt collection	Per Item	Taxable	\$15.00	\$15.00	-	-	Non-statutory	F
Gum San Great Hall Hire								
Day Rate								
Community	Per Hire	Taxable	\$100.00	\$200.00	\$100.00	100.0%	Non-statutory	P
Commercial	Per Hire	Taxable	\$400.00	\$500.00	\$100.00	25.0%	Non-statutory	P
Evening Rate								
Community	Per Hire	Taxable	\$100.00	\$200.00	\$100.00	100.0%	Non-statutory	P
Commercial	Per Hire	Taxable	\$400.00	\$500.00	\$100.00	25.0%	Non-statutory	P
Upstairs Meeting Room	Per Hire	Taxable	\$100.00	\$100.00	-	-	Non-statutory	P
Ararat Gallery TAMA								
Gallery membership								

Description of Fees and Charges	Unit of Measure	GST Status	2023/24 Fee	2024/25 Fee	Fee Increase	Fee Increase	Basis of Fee	Pricing Basis
			Inc GST	Inc GST	/(Decrease)	/(Decrease)		
			\$	\$	\$	%		
Single	Per Person	Taxable	\$45.00	\$45.00	-	-	Non-statutory	P
Double/Family	Per Family	Taxable	\$60.00	\$60.00	-	-	Non-statutory	P
Single (Concession)	Per Person	Taxable	\$35.00	\$35.00	-	-	Non-statutory	P
Ararat Town Hall								
Whole Complex (kitchen, supper room, green room, dressing rooms, foyer)								
Standard	Per Event	Taxable	\$1,560.00	\$1,560.00	-	-	Non-statutory	P
Community	Per Event	Taxable	\$500.00	\$500.00	-	-	Non-statutory	P
Main Auditorium								
Venue Hire - Ticketed Event / Performance								
Standard	Per Event	Taxable	\$1,200.00	\$1,200.00	-	-	Non-statutory	P
Community	Per Event	Taxable	\$450.00	\$450.00	-	-	Non-statutory	P
Rehearsals/ Bump In (non-performance day)								
Standard	Per Hour	Taxable	\$75.00	\$75.00	-	-	Non-statutory	P
Community	Per Hour	Taxable	\$25.00	\$25.00	-	-	Non-statutory	P
Built stage								
Standard	Per Event	Taxable	\$400.00	\$450.00	\$50.00	12.5%	Non-statutory	P
Community	Per Event	Taxable	\$200.00	\$250.00	\$50.00	25.0%	Non-statutory	P
Piano - Steinway Baby Grand								
Standard	Per Event	Taxable	\$300.00	\$200.00	-\$100.00	(33.3%)	Non-statutory	P
Community	Per Event	Taxable	-	-	-	-	Non-statutory	Z
Piano Tuning	Per Event	Taxable	Quoted	Quoted	-	-	Non-statutory	P
Projector	Per Event	Taxable	\$50.00	\$50.00	-	-	Non-statutory	P
Festoon Lights	Per Event	Taxable	-	\$150.00	\$150.00	100.0%	Non-statutory	P
Security (if required)	Per Event	Taxable	Quoted	Quoted	-	-	Non-statutory	P
Front of House Staff	Per Event	Taxable	Quoted	\$50.00	-	-	Non-statutory	P
Technician	Per Event	Taxable	Quoted	\$70.00	-	-	Non-statutory	P
Stand alone Art & Craft Room hire								
Standard	Per Event	Taxable	\$200.00	\$200.00	-	-	Non-statutory	P
Community	Per Event	Taxable	\$100.00	\$100.00	-	-	Non-statutory	P
Stand alone Green Room hire								
Standard	Per Event	Taxable	\$200.00	\$200.00	-	-	Non-statutory	P
Community	Per Event	Taxable	\$100.00	\$100.00	-	-	Non-statutory	P

Description of Fees and Charges	Unit of Measure	GST Status	2023/24 Fee	2024/25 Fee	Fee Increase	Fee Increase	Basis of Fee	Pricing Basis
			Inc GST	Inc GST	/(Decrease)	/(Decrease)		
			\$	\$	\$	%		
Stand alone Foyer Hire								
Standard	Per Event	Taxable	\$200.00	\$200.00	-	-	Non-statutory	P
Community	Per Event	Taxable	\$100.00	\$100.00	-	-	Non-statutory	P
Stand alone Supper Room Hire								
Standard	Per Event	Taxable	\$200.00	\$200.00	-	-	Non-statutory	P
Community	Per Event	Taxable	\$100.00	\$100.00	-	-	Non-statutory	P
Ticket Selling Commission								
Standard	Per Ticket	Taxable	\$3.70	\$4.50	\$0.80	21.6%	Non-statutory	P
Community - Paid Ticket Event	Per Ticket	Taxable	-	\$0.50	\$0.50	100.0%	Non-statutory	Z
All venues - catering tea and coffee	Per Person	Taxable	\$1.00	\$2.00	\$1.00	100.0%	Non-statutory	P
Town Hall Auditorium - out of contracted hours	Per 15 mins	Taxable	-	\$200.00	\$200.00	100.0%	Non-statutory	P
Planning								
Request copies of Planning permits	Per Request	Taxable	\$65.00	\$68.25	\$3.25	5.0%	Non-statutory	F
Request copies of Endorsed Plans - standard search fee (print fees apply)	Per Request	Taxable	\$65.00	\$68.25	\$3.25	5.0%	Non-statutory	F
Reg 6 Fees for Amendment to Planning Scheme								
Stage 1 - For considering a request to amend a planning scheme	Per Application	Non-Taxable	\$3,275.40	\$3,364.00	\$88.60	2.7%	Statutory	R
Stage 2								
For considering up to 10 submissions	Per Application	Non-Taxable	\$16,233.90	\$16,672.90	\$439.00	2.7%	Statutory	R
For considering 11 to 20 submissions	Per Application	Non-Taxable	\$32,436.00	\$33,313.20	\$877.20	2.7%	Statutory	R
For considering in excess of 20 submissions	Per Application	Non-Taxable	\$43,359.30	\$44,531.90	\$1,172.60	2.7%	Statutory	R
Stage 3 - For adopting the amendment	Per Application	Non-Taxable	\$516.80	\$530.70	\$13.90	2.7%	Statutory	R
Reg 9 Fees for Applications for permits under Section 47								
Class 1 - Use only	Per Application	Non-Taxable	\$1,415.10	\$1,453.40	\$38.30	2.7%	Statutory	R
To develop land or to use and develop land for a single dwelling per lot and undertake development ancillary to the use of land for a single dwelling per lot if the estimated cost of development is:								
Class 2 - \$10,000 or less	Per Application	Non-Taxable	\$214.70	\$220.50	\$5.80	2.7%	Statutory	R

Description of Fees and Charges	Unit of Measure	GST Status	2023/24 Fee	2024/25 Fee	Fee Increase	Fee Increase	Basis of Fee	Pricing Basis
			Inc GST	Inc GST	/(Decrease)	/(Decrease)		
			\$	\$	\$	%		
Class 3 - more than \$10,000 but not more than \$100,000	Per Application	Non-Taxable	\$675.80	\$694.00	\$18.20	2.7%	Statutory	R
Class 4 - more than \$100,000 but not more than \$500,000	Per Application	Non-Taxable	\$1,383.30	\$1,420.70	\$37.40	2.7%	Statutory	R
Class 5 - more than \$500,000 but not more than \$1,000,000	Per Application	Non-Taxable	\$1,494.60	\$1,535.00	\$40.40	2.7%	Statutory	R
Class 6 - more than \$1,000,000 but not more than \$2,000,000	Per Application	Non-Taxable	\$1,605.90	\$1,649.30	\$43.40	2.7%	Statutory	R
VicSmart application if the estimated cost of development is								
Class 7 - \$10,000 or less	Per Application	Non-Taxable	\$214.70	\$220.50	\$5.80	2.7%	Statutory	R
Class 8 - more than \$10,000	Per Application	Non-Taxable	\$461.10	\$473.60	\$12.50	2.7%	Statutory	R
Class 9 - VicSmart application to subdivide or consolidate land	Per Application	Non-Taxable	\$214.70	\$220.50	\$5.80	2.7%	Statutory	R
Class 10 - VicSmart application (other than a class 7, 8 or 9 permit)	Per Application	Non-Taxable	\$214.70	\$220.50	\$5.80	2.7%	Statutory	R
To develop land (other than for a single dwelling per lot) if the estimated cost of development is:								
Class 11 - less than \$100,000	Per Application	Non-Taxable	\$1,232.30	\$1,265.60	\$33.30	2.7%	Statutory	R
Class 12 - more than \$100,000 and not more than \$1,000,000	Per Application	Non-Taxable	\$1,661.60	\$1,706.50	\$44.90	2.7%	Statutory	R
Class 13 - more than \$1,000,000 and not more than \$5,000,000	Per Application	Non-Taxable	\$3,665.00	\$3,764.10	\$99.10	2.7%	Statutory	R
Class 14 - more than \$5,000,000 and not more than \$15,000,000	Per Application	Non-Taxable	\$9,341.30	\$9,593.90	\$252.60	2.7%	Statutory	R
Class 15 - more than \$15,000,000 and not more than \$50,000,000	Per Application	Non-Taxable	\$27,546.80	\$28,291.70	\$744.90	2.7%	Statutory	R
Class 16 - more than \$50,000,000*	Per Application	Non-Taxable	\$61,914.60	\$63,589.00	\$1,674.40	2.7%	Statutory	R
Class 17 - To subdivide an existing building	Per Application	Non-Taxable	\$1,415.10	\$1,453.40	\$38.30	2.7%	Statutory	R
Class 18 - To subdivide land into two lots	Per Application	Non-Taxable	\$1,415.10	\$1,453.40	\$38.30	2.7%	Statutory	R
Class 19 - To effect a realignment of a common boundary between lots or consolidate two or more lots	Per Application	Non-Taxable	\$1,415.10	\$1,453.40	\$38.30	2.7%	Statutory	R
Class 20 - All other subdivisions of land (per 100 lots created)	Per Application	Non-Taxable	\$1,415.10	\$1,453.40	\$38.30	2.7%	Statutory	R

Description of Fees and Charges	Unit of Measure	GST Status	2023/24 Fee	2024/25 Fee	Fee Increase	Fee Increase	Basis of Fee	Pricing Basis
			Inc GST	Inc GST	/(Decrease)	/(Decrease)		
			\$	\$	\$	%		
Class 21 To: a) create, vary or remove a restriction within the meaning of the Subdivision Act 1988; or b) create or remove a right of way; or c) create, vary or remove an easement other than a right of way; or d) vary or remove a condition in the nature of an easement (other than right of way) in a Crown grant.	Per Application	Non-Taxable	\$1,415.10	\$1,453.40	\$38.30	2.7%	Statutory	R
Class 22 - A permit not otherwise provided for in the regulation	Per Application	Non-Taxable	\$1,415.10	\$1,453.40	\$38.30	2.7%	Statutory	R
Reg 11 Fees for Applications to Amend Permits under Section 72								
Class 1 - Amendment to a permit to change the use of land allowed by the permit or allow a new use of land	Per Application	Non-Taxable	\$1,415.10	\$1,453.40	\$38.30	2.7%	Statutory	R
Class 2 - Amendment to a permit (other than a permit to develop land for a single dwelling per lot or to use and develop land for a single dwelling per lot or to undertake development ancillary to the use of land for a single dwelling per lot) to change the statement of what the permit allows or to change any or all of the conditions which apply to the permit.	Per Application	Non-Taxable	\$1,415.10	\$1,453.40	\$38.30	2.7%	Statutory	R
Amendment to a class 2, 3, 4, 5 or 6 permit, * if the cost of any additional development permitted by the amendment is:								
Class 3 - \$10,000 or less	Per Application	Non-Taxable	\$214.70	\$220.50	\$5.80	2.7%	Statutory	R
Class 4 - more than \$10,000 but not more than \$100,000	Per Application	Non-Taxable	\$675.80	\$694.00	\$18.20	2.7%	Statutory	R
Class 5 - more than \$100,00 but not more than \$500,000	Per Application	Non-Taxable	\$1,383.30	\$1,420.70	\$37.40	2.7%	Statutory	R
Class 6 - more than \$500,000	Per Application	Non-Taxable	\$1,494.60	\$1,535.00	\$40.40	2.7%	Statutory	R
Amendment to a permit * that is the subject of VicSmart application, if the estimated cost of the additional development is:								
Class 7 - \$10,000 or less	Per Application	Non-Taxable	\$214.70	\$220.50	\$5.80	2.7%	Statutory	R

Description of Fees and Charges	Unit of Measure	GST Status	2023/24 Fee Inc GST	2024/25 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee	Pricing Basis
			\$	\$	\$	%		
Class 8 - more than \$10,000	Per Application	Non-Taxable	\$461.10	\$473.60	\$12.50	2.7%	Statutory	R
Class 9 - Amendment to a class 9 permit *	Per Application	Non-Taxable	\$214.70	\$220.50	\$5.80	2.7%	Statutory	R
Class 10 - Amendment to a class 10 permit *	Per Application	Non-Taxable	\$214.70	\$220.50	\$5.80	2.7%	Statutory	R
Amendment to a class 11, 12, 13, 14, 15 or 16 permit * if the estimated cost of the additional development to be permitted by the amendment is:								
Class 11 - \$100,000 or less	Per Application	Non-Taxable	\$1,232.30	\$1,265.60	\$33.30	2.7%	Statutory	R
Class 12 - more than \$100,000 but not more than \$1,000,000	Per Application	Non-Taxable	\$1,661.60	\$1,706.50	\$44.90	2.7%	Statutory	R
Class 13 - more than \$1,000,000	Per Application	Non-Taxable	\$3,665.00	\$3,764.10	\$99.10	2.7%	Statutory	R
Class 14 - Amendment to a class 17 permit *	Per Application	Non-Taxable	\$1,415.10	\$1,453.40	\$38.30	2.7%	Statutory	R
Class 15 - Amendment to a class 18 permit *	Per Application	Non-Taxable	\$1,415.10	\$1,453.40	\$38.30	2.7%	Statutory	R
Class 16 - Amendment to a class 19 permit *	Per Application	Non-Taxable	\$1,415.10	\$1,453.40	\$38.30	2.7%	Statutory	R
Class 17 - Amendment to a class 20 permit * (per 100 lots created)	Per Application	Non-Taxable	\$1,415.10	\$1,453.40	\$38.30	2.7%	Statutory	R
Class 18 - Amendment to a class 21 permit *	Per Application	Non-Taxable	\$1,415.10	\$1,453.40	\$38.30	2.7%	Statutory	R
Class 19 - Amendment to a class 22 permit	Per Application	Non-Taxable	\$1,415.10	\$1,453.40	\$38.30	2.7%	Statutory	R
* Refer to Reg 9 Fees to see the relevant Class of permit								
Reg 15 For a Certificate of Compliance	Per Application	Non-Taxable	\$349.80	\$359.30	\$9.50	2.7%	Statutory	R
Reg 16 For an agreement to a proposal to amend or end an agreement under section 173	Per Application	Non-Taxable	\$707.60	\$726.70	\$19.10	2.7%	Statutory	R
Reg 18 Where a planning scheme specifies that a matter must be done to the satisfaction of a responsible authority, Minister, public authority or municipal Council.	Per Application	Non-Taxable	\$349.80	\$359.30	\$9.50	2.7%	Statutory	R
Subdivision Fees								
Reg 6 For Certification of a Plan of Subdivision	Per Application	Non-Taxable	\$187.60	\$192.70	\$5.10	2.7%	Statutory	R
Reg 7 Alteration of plan under section 10(2) of the Act	Per Application	Non-Taxable	\$119.30	\$122.50	\$3.20	2.7%	Statutory	R
Reg 8 Amendment of certified plan under section 11(1) of the Act	Per Application	Non-Taxable	\$151.10	\$155.10	\$4.00	2.6%	Statutory	R

Description of Fees and Charges	Unit of Measure	GST Status	2023/24 Fee	2024/25 Fee	Fee Increase	Fee Increase	Basis of Fee	Pricing Basis
			Inc GST	Inc GST	/(Decrease)	/(Decrease)		
			\$	\$	\$	%		
Public Open Space Valuation	Per Application	Taxable	\$500.00	\$525.00	\$25.00	5.0%	Non-statutory	F
Statement of Compliance Final Inspection	Per Application	Taxable	\$260.00	\$273.00	\$13.00	5.0%	Non-statutory	P
Advertising of Planning Application - letters only	Per Application	Taxable	\$100.00	\$105.00	\$5.00	5.0%	Non-statutory	F
Advertising of Planning Application - letters and signs within Ararat	Per Application	Taxable	\$200.00	\$210.00	\$10.00	5.0%	Non-statutory	F
Advertising of Planning Application - letters and signs outside Ararat	Per Application	Taxable	\$300.00	\$315.00	\$15.00	5.0%	Non-statutory	F
Extension of Time - 1st Request	Per Application	Taxable	\$220.00	\$231.00	\$11.00	5.0%	Non-statutory	P
Extension of Time - 2nd Request	Per Application	Taxable	\$440.00	\$462.00	\$22.00	5.0%	Non-statutory	P
Extension of Time - 3rd Request	Per Application	Taxable	\$650.00	\$682.50	\$32.50	5.0%	Non-statutory	P
Secondary Consent	Per Application	Taxable	\$300.00	\$315.00	\$15.00	5.0%	Non-statutory	P
Planning Enquiry Fee	Per Enquiry	Taxable	\$50.00	\$52.50	\$2.50	5.0%	Non-statutory	F
Environmental Health								
Septic Tank Application Fees								
Construct, Install or alter - up to 8.2 hours assessment	Per Application	Non-Taxable	\$777.20	\$798.20	\$21.00	2.7%	Statutory	R
Construct, Install or alter - addition hours or part thereof	Per hour or part	Non-Taxable	\$97.30	\$99.90	\$2.60	2.7%	Statutory	R
Construct, Install or alter - Maximum fee		Non-Taxable	\$2,153.30	\$2,211.60	\$58.30	2.7%	Statutory	R
Minor Alteration	Per Application	Non-Taxable	\$592.30	\$608.30	\$16.00	2.7%	Statutory	R
Transfer	Per Application	Non-Taxable	\$157.90	\$162.20	\$4.30	2.7%	Statutory	R
Amend permit	Per Amendment	Non-Taxable	\$165.00	\$169.50	\$4.50	2.7%	Statutory	R
Exemption - up to 2.6 hours assessment	Per application	Non-Taxable	\$233.30	\$239.60	\$6.30	2.7%	Statutory	R
Exemption - additional hours or part thereof	Per hour or part	Non-Taxable	\$94.40	\$97.00	\$2.60	2.8%	Statutory	R
Exemption - Maximum fee		Non-Taxable	\$976.40	\$1,002.80	\$26.40	2.7%	Statutory	R
Renewal of septic tank application	Per Application	Non-Taxable	\$132.10	\$135.70	\$3.60	2.7%	Statutory	R
Food Act Fixed Premises Registrations								
Class 1 - Food premises that predominantly handle potentially hazardous food that is served to vulnerable groups	Per Application	Non-Taxable	\$513.00	\$538.65	\$25.65	5.0%	Non-statutory	F
Class 2 - Food premises handling any potentially hazardous unpackaged foods	Per Application	Non-Taxable	\$431.00	\$452.55	\$21.55	5.0%	Non-statutory	F
Class 2 Community Group - Class 2 Premises, where the premises is primarily a community group or not for profit organisation	Per Application	Non-Taxable	\$200.00	\$210.00	\$10.00	5.0%	Non-statutory	F

Description of Fees and Charges	Unit of Measure	GST Status	2023/24 Fee	2024/25 Fee	Fee Increase	Fee Increase	Basis of Fee	Pricing Basis
			Inc GST	Inc GST	/(Decrease)	/(Decrease)		
			\$	\$	\$	%		
Class 3a - Accommodation getaway premises preparing and or cooking of potentially hazardous foods which are served to guests for immediate consumption. A home based premises preparing or cooking of potentially hazardous foods using hot fill process ie chutney, relish, salsa, tomato sauce	Per Application	Non-Taxable	\$370.00	\$388.50	\$18.50	5.0%	Non-statutory	F
Class 3 - Food premises handling unpackaged low risk foods or selling potentially hazardous pre-packaged foods	Per Application	Non-Taxable	\$308.00	\$323.40	\$15.40	5.0%	Non-statutory	F
Class 3 Community Group - Class 3 Premises, where the premises is primarily a community group or not for profit organisation	Per Application	Non-Taxable	\$143.00	\$150.15	\$7.15	5.0%	Non-statutory	F
Class 4 Food premises handling pre-packaged low risk foods	Per Application	Non-Taxable	-	-	-	-	Non-statutory	Z
Stretrader Registration								
Class 2c - Community Group - Stretrader per event	Per Application	Non-Taxable	\$31.00	\$32.55	\$1.55	5.0%	Non-statutory	F
Class 2 & 3 - Temporary Stall (Fixed Premises as well as Stretrader) Annual fee	Per Application	Non-Taxable	\$87.00	\$91.35	\$4.35	5.0%	Non-statutory	F
Class 2 - Stretrader - Community Group Temporary/Mobile	Per Application	Non-Taxable	\$169.00	\$177.45	\$8.45	5.0%	Non-statutory	F
Class 3 - Stretrader - Community Group Temporary/Mobile	Per Application	Non-Taxable	\$105.00	\$110.25	\$5.25	5.0%	Non-statutory	F
Class 2 - Stretrader - Temporary/Mobile	Per Application	Non-Taxable	\$267.00	\$280.35	\$13.35	5.0%	Non-statutory	F
Class 3 - Stretrader - Temporary/Mobile	Per Application	Non-Taxable	\$195.00	\$204.75	\$9.75	5.0%	Non-statutory	F
Class 4 - Stretrader - Mobile	Per Application	Non-Taxable	-	-	-	-	Non-statutory	Z
Requested Inspection and Report on a Premises	Per Application	Taxable	50% of Relevant Registration Fee	50% of relevant Registration Fee	-	-	Non-statutory	F
Urgent Requested Inspection and Report on a Premises (less than 7 days notice)	Per Application	Taxable	\$410.00	\$430.50	\$20.50	5.0%	Non-statutory	F
Initial Registration of New Premises	Per Application	Non-Taxable	Additional 50% of Relevant Registration Fee	Additional 50% of Relevant Registration Fee	-	-	Non-statutory	F

Description of Fees and Charges	Unit of Measure	GST Status	2023/24 Fee Inc GST	2024/25 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee	Pricing Basis
			\$	\$	\$	%		
Late Payment Fee	Per Application	Non-Taxable	50% of Relevant Registration Fee	50% of relevant Registration Fee	-	-	Non-statutory	F
Additional Fee for inspection due to non compliance	Per Application	Non-Taxable	\$246.00	\$258.30	\$12.30	5.0%	Non-statutory	F
Additional Fee for Sampling non compliance	Per Application	Non-Taxable	At Cost + 40%	At cost + 40%	-	-	Non-statutory	F
Health Act Registrations								
Prescribed Accommodation	Per Application	Non-Taxable	\$431.00	\$452.55	\$21.55	5.0%	Non-statutory	F
Tattooist/ Ear Piercing/ Beauty & Physical Therapies/ Barbers/ Electrolysis	Per Application	Non-Taxable	\$343.00	\$360.15	\$17.15	5.0%	Non-statutory	F
Hairdresser/ Physical Therapies	Per Application		\$174.00	\$182.70	\$8.70	5.0%	Non-statutory	F
Mobile/ Part Time/ Low Risk	Per Application	Non-Taxable	\$174.00	\$182.70	\$8.70	5.0%	Non-statutory	F
Private Caravan Park	Per Application	Non-Taxable	As Prescribed in the Residential Tenancies (Caravan Parks) Regulations 2010	As Prescribed in the Residential Tenancies (Caravan Parks) Regulations 2010	-	-	Statutory	R
Archive Search of Documents & copy of plans/permits	Per Application	Taxable	Minimum \$65.00 plus printing	Minimum \$65.00 plus printing	-	-	Non-statutory	F
Building								
Building Permit Application Fees								
Item 1 Class 1B & 2-9 Residential & Commercial works other than Class 1A								
Up to \$50,000	Per Application	Taxable	\$1,650.00	\$1,732.50	\$82.50	5.0%	Non-statutory	F
\$50,001 to \$100,000	Per Application	Taxable	\$2,200.00	\$2,310.00	\$110.00	5.0%	Non-statutory	F
\$100,001 to \$150,000	Per Application	Taxable	\$3,300.00	\$3,465.00	\$165.00	5.0%	Non-statutory	F
\$150,001 to \$200,000	Per Application	Taxable	\$4,400.00	\$4,620.00	\$220.00	5.0%	Non-statutory	F
> \$200,000	Per Application	Taxable	\$5,500.00	\$5,775.00	\$275.00	5.0%	Non-statutory	F

Description of Fees and Charges	Unit of Measure	GST Status	2023/24 Fee Inc GST	2024/25 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee	Pricing Basis
			\$	\$	\$	%		
Item 2 Class 1A								
All Dwellings - Single Detached Houses or attached Multi-Units Development								
Up to \$100,000	Per Application	Taxable	\$2,200.00	\$2,310.00	\$110.00	5.0%	Non-statutory	F
\$100,001 to \$150,000	Per Application	Taxable	\$3,300.00	\$3,465.00	\$165.00	5.0%	Non-statutory	F
\$150,001 to \$200,000	Per Application	Taxable	\$4,400.00	\$4,620.00	\$220.00	5.0%	Non-statutory	F
\$200,001 to \$250,000	Per Application	Taxable	\$5,500.00	\$5,775.00	\$275.00	5.0%	Non-statutory	F
\$250,001 to \$300,000	Per Application	Taxable	\$6,050.00	\$6,352.50	\$302.50	5.0%	Non-statutory	F
> \$300,000	Per Application	Taxable	Large Projects Negotiable	Large Projects Negotiable	-	-	Non-statutory	F
Item 3 Class 1A Dwellings - Extensions/ Alterations (including Demolitions)								
Up to \$10,000	Per Application	Taxable	\$1,650.00	\$1,732.50	\$82.50	5.0%	Non-statutory	F
\$10,001 to \$20,000	Per Application	Taxable	\$2,200.00	\$2,310.00	\$110.00	5.0%	Non-statutory	F
\$20,001 to \$50,000	Per Application	Taxable	\$3,300.00	\$3,465.00	\$165.00	5.0%	Non-statutory	F
\$50,001 to \$100,000	Per Application	Taxable	\$4,400.00	\$4,620.00	\$220.00	5.0%	Non-statutory	F
\$100,001 to \$150,001	Per Application	Taxable	\$5,500.00	\$5,775.00	\$275.00	5.0%	Non-statutory	F
> \$150,000	Per Application	Taxable	\$6,050.00	\$6,352.50	\$302.50	5.0%	Non-statutory	F
Item 4 Class 1A Dwellings - Internal Alterations/ Minor Works								
Up to \$10,000	Per Application	Taxable	\$1,650.00	\$1,732.50	\$82.50	5.0%	Non-statutory	F
\$10,001 to \$20,000	Per Application	Taxable	\$2,200.00	\$2,310.00	\$110.00	5.0%	Non-statutory	F
\$20,001 to \$50,000	Per Application	Taxable	\$3,300.00	\$3,465.00	\$165.00	5.0%	Non-statutory	F
\$50,001 to \$100,000	Per Application	Taxable	\$4,400.00	\$4,620.00	\$220.00	5.0%	Non-statutory	F
> \$100,000	Per Application	Taxable	\$5,500.00	\$5,775.00	\$275.00	5.0%	Non-statutory	F
Item 5 Class 10A/10B Minor Works - Garages, Carports, Pools, Fences, etc								
Up to \$5,000	Per Application	Taxable	\$1,650.00	\$1,732.50	\$82.50	5.0%	Non-statutory	F
\$5,001 to \$10,000	Per Application	Taxable	\$2,200.00	\$2,310.00	\$110.00	5.0%	Non-statutory	F
\$10,001 to \$20,000	Per Application	Taxable	\$3,300.00	\$3,465.00	\$165.00	5.0%	Non-statutory	F
\$20,001 to \$50,000	Per Application	Taxable	\$4,400.00	\$4,620.00	\$220.00	5.0%	Non-statutory	F
\$50,001 to \$100,000	Per Application	Taxable	\$5,500.00	\$5,775.00	\$275.00	5.0%	Non-statutory	F
> \$100,000	Per Application	Taxable	\$6,050.00	\$6,352.50	\$302.50	5.0%	Non-statutory	F
Item 7 Sundry								
Any Additional Inspections								

Description of Fees and Charges	Unit of Measure	GST Status	2023/24 Fee	2024/25 Fee	Fee Increase	Fee Increase	Basis of Fee	Pricing Basis
			Inc GST	Inc GST	/(Decrease)	/(Decrease)		
			\$	\$	\$	%		
Domestic	Per Application	Taxable	\$500.00	\$500.00	-	-	Non-statutory	F
Commercial	Per Application	Taxable	\$500.00	\$500.00	-	-	Non-statutory	F
Pools and spas registration & compliance								
Registration fees	Per Application	Non -Taxable	\$34.20	\$35.10	\$0.90	2.6%	Statutory	R
Search fee	Per Application	Non -Taxable	\$50.70	\$52.10	\$1.40	2.8%	Statutory	R
Lodgement of certificate for pool barrier compliance	Per Application	Non -Taxable	\$21.90	\$22.50	\$0.60	2.7%	Statutory	R
Lodgement of certificate for pool barrier non-compliance	Per Application	Non -Taxable	\$413.40	\$424.60	\$11.20	2.7%	Statutory	R
Regulation 45(1) Lodgement Fees under section 30 of the Act and clause 1(d) of Schedule 2 to the Act	Per Application	Non -Taxable	\$130.90	\$134.40	\$3.50	2.7%	Statutory	R
Building Certificate Fees	Per Application	Non -Taxable	\$50.70	\$52.10	\$1.40	2.8%	Statutory	R
Regulation 52 Fees for Requests for Information under Regulation 51(1), 51(2) or 51(3) of the Regulations	Per Application	Non -Taxable	\$50.70	\$52.10	\$1.40	2.8%	Statutory	R
Additional Building Fees								
Regulation 36 - Maximum Fee for Report and Consent (1) Under section 29A of the Act	Per Application	Non -Taxable	\$91.40	\$93.90	\$2.50	2.7%	Statutory	R
(2) Permit referred under Parts 5, 6 or 10 or under Regulation 132(1) or 134(2)	Per Application	Non -Taxable	\$311.80	\$320.20	\$8.40	2.7%	Statutory	R
(3) Permit referred under regulation 116(4)	Per Application	Non -Taxable	\$316.40	\$325.00	\$8.60	2.7%	Statutory	R
(4) Permit referred under regulation 133(2) (Legal Point of Discharge)	Per Application	Non -Taxable	\$155.30	\$159.50	\$4.20	2.7%	Statutory	R
Amendment and/or extension of Building Permits, Amendment of Approved Plans	Per Application	Taxable	\$250.00	\$262.50	\$12.50	5.0%	Non-statutory	F
Building Notice - Administration Fee	Per Application	Taxable	min \$250 + double building permit fee if applicable	min \$250 + double building permit fee if applicable	-	-	Non-statutory	F
Building Order - Administration Fee	Per Application	Taxable	min \$250 + double building permit fee if applicable	min \$250 + double building permit fee if applicable	-	-	Non-statutory	F

Description of Fees and Charges	Unit of Measure	GST Status	2023/24 Fee	2024/25 Fee	Fee Increase	Fee Increase	Basis of Fee	Pricing Basis
			Inc GST	Inc GST	/(Decrease)	/(Decrease)		
			\$	\$	\$	%		
Temporary Structure Siting Approval	Per Application	Taxable	\$400.00	\$420.00	\$20.00	5.0%	Non-statutory	F
Temporary Structure Siting Approval - Community Activity	Per Application	Taxable	\$250.00	\$262.50	\$12.50	5.0%	Non-statutory	F
Places of Public Entertainment Occupancy Permit								
Low Risk (less than 5,000 people)	Per Application	Taxable	\$370.00	\$388.50	\$18.50	5.0%	Non-statutory	F
Medium Risk (more than 5,000 but less than 15,000 people)	Per Application	Taxable	\$1,270.00	\$1,333.50	\$63.50	5.0%	Non-statutory	F
High Risk (more than 15,000 people)	Per Application	Taxable	\$2,500.00	\$2,625.00	\$125.00	5.0%	Non-statutory	F
Provide Copy of Building Permit or Occupancy Permit (with owners consent)	Per Permit	Taxable	\$65.00	\$68.25	\$3.25	5.0%	Non-statutory	F
Provide Copy of Building Permit including plans (with owners consent)	Per Permit	Taxable	\$65.00	\$68.25	\$3.25	5.0%	Non-statutory	F
Additional Inspection Fee - eg for non-compliance	Per Application	Taxable	\$500.00	\$500.00	-	-	Non-statutory	F
Additional Inspection Fee - Lapsed Permits	Per Application	Taxable	\$500.00	\$500.00	-	-	Non-statutory	F
Essential Services Determination Report	Per Application	Taxable	\$500.00	\$500.00	-	-	Non-statutory	F
Reports other	Per Hour	Taxable	\$250.00	\$262.50	\$12.50	5.0%	Non-statutory	F
Request for Building Permits / Occupancy Certificate or Plans	Per Permit	Taxable	\$65.00	\$68.25	\$3.25	5.0%	Non-statutory	F
Administration Fee (Change to a Permit Application)	Per Application	Taxable	25% of current fee	25% of current fee	-	-	Non-statutory	F
Maternal & Child Health								
Immunisation Charges	Per Item	Non -Taxable	\$26.00	\$26.00	-	-	Non-statutory	F
Breast Pump Hire	Per Hire	Taxable	-	\$60.00	\$60.00	100.0%	Non-statutory	F
Waste Management								
Transfer Station Charges								
Airconditioners, Refrigerators, Freezers - Ararat and Lake Bolac only	Per Item	Taxable	Free if de-gassed	Free if de-gassed	-	-	Non-statutory	P
Aluminium, brass, copper, steel, scrap metals	Per Item	Taxable	Free	Free	-	-	Non-statutory	Z
Batteries (lead acid vehicle batteries)	Per Item	Taxable	Free	Free	-	-	Non-statutory	Z
Chemical containers (drumMUSTER) triple rinse or pressure wash, dry, no lids	Per Item	Taxable	Free	Free	-	-	Non-statutory	Z
Oil (waste automotive oil domestic quantities only)								
Resident	Per Item (max 20L)	Taxable	\$5.00	\$8.00	\$3.00	37.5%	Non-statutory	P
Non Resident	Per Item (max 20L)	Taxable	\$5.00	\$10.00	\$5.00	50.0%	Non-statutory	P

Description of Fees and Charges	Unit of Measure	GST Status	2023/24 Fee	2024/25 Fee	Fee Increase	Fee Increase	Basis of Fee	Pricing Basis
			Inc GST	Inc GST	/(Decrease)	/(Decrease)		
			\$	\$	\$	%		
Other recyclables (mixed/commingled): Cans, cardboard, glass bottles, drink cartons, paper, milk containers, plastics numbered 1-7	Per Load (240L bin or max 3m³)	Taxable	\$5.00-\$10.00	\$10.00	-	-	Non-statutory	P
Building or commercial waste								
Resident	Per Cubic Metre (max 3m³)	Taxable	\$50.00	\$70.00	\$20.00	40.0%	Non-statutory	P
Non Resident	Per Cubic Metre (max 3m³)	Taxable	\$50.00	\$100.00	\$50.00	100.0%	Non-statutory	P
Concrete/bricks (uncontaminated) - Ararat only.								
Resident	Per Cubic Metre (max 3m³)	Taxable	\$30.00	\$40.00	\$10.00	25.0%	Non-statutory	P
Non Resident	Per Cubic Metre (max 3m³)	Taxable	\$30.00	\$60.00	\$30.00	50.0%	Non-statutory	P
E-Waste per item or bag of mixed items (E.g TVs, DVDs, PCs, printers) Ararat only								
Resident								
Small	Per Item/ Bag	Taxable	\$10.00	\$10.00	-	-	Non-statutory	P
Medium	Per Item/ Bag	Taxable	\$10.00	\$20.00	\$10.00	50.0%	Non-statutory	P
Large	Per Item/ Bag	Taxable	\$10.00	\$30.00	\$20.00	66.7%	Non-statutory	P
Extra-Large	Per Item/ Bag	Taxable	\$10.00	\$50.00	\$40.00	80.0%	Non-statutory	P
Non Resident								
Small	Per Item/ Bag	Taxable	\$10.00	\$15.00	\$5.00	33.3%	Non-statutory	P
Medium	Per Item/ Bag	Taxable	\$10.00	\$25.00	\$15.00	60.0%	Non-statutory	P
Large	Per Item/ Bag	Taxable	\$10.00	\$40.00	\$30.00	75.0%	Non-statutory	P
Extra-Large	Per Item/ Bag	Taxable	\$10.00	\$60.00	\$50.00	83.3%	Non-statutory	P
Photocopiers								
Resident	Per Item	Taxable	\$25.00	\$50.00	\$25.00	50.0%	Non-statutory	P
Non Resident	Per Item	Taxable	\$25.00	\$60.00	\$35.00	58.3%	Non-statutory	P
Gas bottles								
Resident	Per Item	Taxable	\$5.00	\$10.00	\$5.00	50.0%	Non-statutory	P
Non Resident	Per Item	Taxable	\$5.00	\$20.00	\$15.00	75.0%	Non-statutory	P
General waste (household/domestic and contaminated green waste):								
120 Litre Bin								
Resident	Per Load	Taxable	\$5.00	\$8.00	\$3.00	37.5%	Non-statutory	P
Non Resident	Per Load	Taxable	\$5.00	\$12.00	\$7.00	58.3%	Non-statutory	P
240 Litre bin								

Description of Fees and Charges	Unit of Measure	GST Status	2023/24 Fee	2024/25 Fee	Fee Increase	Fee Increase	Basis of Fee	Pricing Basis
			Inc GST	Inc GST	/(Decrease)	/(Decrease)		
			\$	\$	\$	%		
Resident	Per Load	Taxable	\$8.00	\$12.00	\$4.00	33.3%	Non-statutory	P
Non Resident	Per Load	Taxable	\$8.00	\$16.00	\$8.00	50.0%	Non-statutory	P
Car boot load								
Resident	Per Load	Taxable	\$15.00	\$20.00	\$5.00	25.0%	Non-statutory	P
Non Resident	Per Load	Taxable	\$15.00	\$30.00	\$15.00	50.0%	Non-statutory	P
Single axle trailer / utility								
Resident	Per Load	Taxable	\$20.00	\$30.00	\$10.00	33.3%	Non-statutory	P
Non Resident	Per Load	Taxable	\$20.00	\$40.00	\$20.00	50.0%	Non-statutory	P
Tandem axle trailer								
Resident	Per Load	Taxable	\$30.00	\$40.00	\$10.00	25.0%	Non-statutory	P
Non Resident	Per Load	Taxable	\$30.00	\$60.00	\$30.00	50.0%	Non-statutory	P
Truck load								
Resident	Per Cubic Metre (max 3m³)	Taxable	\$25.00	\$30.00	\$5.00	16.7%	Non-statutory	P
Non Resident	Per Cubic Metre (max 3m³)	Taxable	\$25.00	\$50.00	\$25.00	50.0%	Non-statutory	P
Green waste (uncontaminated):								
Minimum load / car boot								
Resident	Per Load	Taxable	\$10.00	\$15.00	\$5.00	33.3%	Non-statutory	P
Non Resident	Per Load	Taxable	\$10.00	\$20.00	\$10.00	50.0%	Non-statutory	P
Single axle trailer / utility								
Resident	Per Load	Taxable	\$15.00	\$20.00	\$5.00	25.0%	Non-statutory	P
Non Resident	Per Load	Taxable	\$15.00	\$30.00	\$15.00	50.0%	Non-statutory	P
Tandem axle trailer								
Resident	Per Load	Taxable	\$18.00	\$25.00	\$7.00	28.0%	Non-statutory	P
Non Resident	Per Load	Taxable	\$18.00	\$35.00	\$17.00	48.6%	Non-statutory	P
Truck load								
Resident	Per Cubic Metre	Taxable	\$20.00	\$20.00	-	-	Non-statutory	P
Non Resident	Per Cubic Metre	Taxable	\$20.00	\$40.00	\$20.00	50.0%	Non-statutory	P
Mattresses:								
Single mattress or smaller								
Resident	Per Item	Taxable	\$20.00	\$30.00	\$10.00	33.3%	Non-statutory	P
Non Resident	Per Item	Taxable	\$20.00	\$40.00	\$20.00	50.0%	Non-statutory	P
Double / queen / king								
Resident	Per Item	Taxable	\$25.00	\$40.00	\$15.00	37.5%	Non-statutory	P

Description of Fees and Charges	Unit of Measure	GST Status	2023/24 Fee	2024/25 Fee	Fee Increase	Fee Increase	Basis of Fee	Pricing Basis
			Inc GST	Inc GST	/(Decrease)	/(Decrease)		
			\$	\$	\$	%		
Non Resident Tyres (not taken in commercial quantities, add \$3.00 per tyre if on rim):	Per Item	Taxable	\$25.00	\$50.00	\$25.00	50.0%	Non-statutory	P
Motor cycle								
Resident	Per Item	Taxable	\$6.00	\$15.00	\$9.00	60.0%	Non-statutory	P
Non Resident	Per Item	Taxable	\$6.00	\$30.00	\$24.00	80.0%	Non-statutory	P
Cars								
Resident	Per Item	Taxable	\$12.00	\$20.00	\$8.00	40.0%	Non-statutory	P
Non Resident	Per Item	Taxable	\$12.00	\$30.00	\$18.00	60.0%	Non-statutory	P
Light truck								
Resident	Per Item	Taxable	\$20.00	\$30.00	\$10.00	33.3%	Non-statutory	P
Non Resident	Per Item	Taxable	\$20.00	\$40.00	\$20.00	50.0%	Non-statutory	P
Heavy truck								
Resident	Per Item	Taxable	\$35.00	\$60.00	\$25.00	41.7%	Non-statutory	P
Non Resident	Per Item	Taxable	\$35.00	\$100.00	\$65.00	65.0%	Non-statutory	P
Super single								
Resident	Per Item	Taxable	\$50.00	\$80.00	\$30.00	37.5%	Non-statutory	P
Non Resident	Per Item	Taxable	\$50.00	\$150.00	\$100.00	66.7%	Non-statutory	P
Small tractor / grader (up to 1m diameter)								
Resident	Per Item	Taxable	\$85.00	\$140.00	\$55.00	39.3%	Non-statutory	P
Non Resident	Per Item	Taxable	\$85.00	\$180.00	\$95.00	52.8%	Non-statutory	P
Large tractor (more than 1m diameter)								
Resident	Per Item	Taxable	\$170.00	\$250.00	\$80.00	32.0%	Non-statutory	P
Non Resident	Per Item	Taxable	\$170.00	\$350.00	\$180.00	51.4%	Non-statutory	P
Earth movers (# obtain price from site staff- dependant on tyre size).								
Resident	Per Item	Taxable	-	as determined	-	-	Non-statutory	P
Non Resident	Per Item	Taxable	-	as determined	-	-	Non-statutory	P
Community Safety (Local Laws)								
State Government Animal Levy (included in Registrations)								
Dog	Per Animal	Non-Taxable	\$4.39	\$4.39	-	-	Statutory	R
Cat	Per Animal	Non-Taxable	\$4.39	\$4.39	-	-	Statutory	R

Description of Fees and Charges	Unit of Measure	GST Status	2023/24 Fee	2024/25 Fee	Fee Increase	Fee Increase	Basis of Fee	Pricing Basis
			Inc GST	Inc GST	/(Decrease)	/(Decrease)		
			\$	\$	\$	%		
Dog Registrations								
Dogs (within category of reduced fee - prescribed by Act)	Per Animal	Non-Taxable	\$40.00	\$40.00	-	-	Non-statutory	P
with Pensioner Concession	Per Animal	Non-Taxable	\$20.00	\$20.00	-	-	Non-statutory	P
Dogs full fee	Per Animal	Non-Taxable	\$125.00	\$125.00	-	-	Non-statutory	P
with Pensioner Concession	Per Animal	Non-Taxable	\$62.50	\$62.50	-	-	Non-statutory	P
Restricted breed/declared menacing/dangerous	Per Animal	Non-Taxable	\$200.00	\$200.00	-	-	Non-statutory	P
Cat Registrations								
Cats (within category of reduced fee - prescribed by Act)	Per Animal	Non-Taxable	\$35.00	\$35.00	-	-	Non-statutory	P
with Pensioner Concession	Per Animal	Non-Taxable	\$17.50	\$17.50	-	-	Non-statutory	P
Cats full fee	Per Animal	Non-Taxable	\$100.00	\$100.00	-	-	Non-statutory	P
with Pensioner Concession	Per Animal	Non-Taxable	\$50.00	\$50.00	-	-	Non-statutory	P
Domestic Animal Business Registrations	Per Business	Non-Taxable	\$275.00	\$275.00	-	-	Non-statutory	P
Registered Community Foster Care Network Registration	Per Person	Non-Taxable	\$15.00	\$15.00	-	-	Non-statutory	P
Pound Fees	Per Animal	Non-Taxable	\$128 first day, plus \$36.00 for each additional day	\$128 first day, plus \$36.00 for each additional day	-	-	Non-statutory	F
Replacement dog/cat registration tags	Per Tag	Non-Taxable	\$15.00	\$15.00	-	-	Non-statutory	F
Parking Fines	Per Infringement	Non-Taxable	\$80.00	\$80.00	-	-	Non-statutory	P
Local Laws Permit Fees, Charges and Bonds Schedule 10								
NALL15, Burning of materials	Per Permit	Non-Taxable	\$25.00	\$26.25	\$1.25	5.0%	Non-statutory	P
NALL63 Lighting fires	Per Permit	Non-Taxable	\$150.00	\$157.50	\$7.50	5.0%	Non-statutory	P
NALL28, Motorbikes and Motorised Recreation Vehicles	Per Permit	Non-Taxable	\$50.00	\$52.50	\$2.50	5.0%	Non-statutory	P
Bond if required to protect Council asset (refundable)	Per Permit	Non-Taxable	as determined	as determined	-	-	Non-statutory	P
NALL39, Advertising signs	Per Permit	Non-Taxable	as determined	as determined	-	-	Non-statutory	P
NALL60, Activity within a Municipal Reserve - Permitted Activities	Per Permit	Non-Taxable	\$70.00	\$73.50	\$3.50	5.0%	Non-statutory	P

Description of Fees and Charges	Unit of Measure	GST Status	2023/24 Fee	2024/25 Fee	Fee Increase	Fee Increase	Basis of Fee	Pricing Basis
			Inc GST	Inc GST	/(Decrease)	/(Decrease)		
			\$	\$	\$	%		
NALL62, Camping Prohibited on Council Land	Per Permit	Non-Taxable	\$75.00	\$78.75	\$3.75	5.0%	Non-statutory	P
NALL18, Camping on Private Property	Per Permit	Non-Taxable	\$75.00	\$78.75	\$3.75	5.0%	Non-statutory	P
NALL64 Filming on Council Land	Per Permit	Non-Taxable	\$125.00	\$131.25	\$6.25	5.0%	Non-statutory	P
NALL65, Parking on Municipal Reserve	Per Permit	Non-Taxable	as determined	as determined	-	-	Non-statutory	P
NALL22, Keeping animals	Per Permit	Non-Taxable	\$50.00	\$52.50	\$2.50	5.0%	Non-statutory	P
or for life of animal or time kept at property	Per Permit	Non-Taxable	\$250.00	\$262.50	\$12.50	5.0%	Non-statutory	P
NALL43, Drainage tapping and Discharging Groundwater	Per Permit	Non-Taxable	as determined	as determined	-	-	Non-statutory	P
NALL45, Constructing a Vehicle Crossings	Per Permit	Non-Taxable	\$70.00	\$73.50	\$3.50	5.0%	Non-statutory	P
Bond if required to protect/reinstate asset (refundable)	Per Permit	Non-Taxable	as determined	as determined	-	-	Non-statutory	P
NALL41, Collections	Per Permit	Non-Taxable	\$70.00	\$73.50	\$3.50	5.0%	Non-statutory	P
Registered charities, religious or not for profit groups	Per Permit	Non-Taxable	-	-	-	-	Non-statutory	Z
NALL34, Roadside Trading or Performing	Per Permit	Non-Taxable	\$130.00	\$136.50	\$6.50	5.0%	Non-statutory	P
NALL36, Display of Goods for Sale	Per Permit	Non-Taxable	\$60.00	\$63.00	\$3.00	5.0%	Non-statutory	P
NALL37, Use of Council Land for Outdoor Eating Facilities - 3 tables & 12 chairs	Per Permit	Non-Taxable	\$70.00	\$73.50	\$3.50	5.0%	Non-statutory	P
plus extra table & 4 chairs	Per Permit	Non-Taxable	\$25.00	\$26.25	\$1.25	5.0%	Non-statutory	P
plus place menu board	Per Permit	Non-Taxable	\$35.00	\$36.75	\$1.75	5.0%	Non-statutory	P
NALL27, Place bulk rubbish container	Per Permit	Non-Taxable	\$70.00	\$73.50	\$3.50	5.0%	Non-statutory	P
each subsequent 7 days	Per Permit	Non-Taxable	\$30.00	\$31.50	\$1.50	5.0%	Non-statutory	P
NALL50, Occupation of Roads	Per Permit	Non-Taxable	\$65.00	\$68.25	\$3.25	5.0%	Non-statutory	P
Bond if required to protect/reinstate assets (refundable)	Per Permit	Non-Taxable	as determined	as determined	-	-	Non-statutory	P
NALL33, Street Parties & Street Festivals	Per Permit	Non-Taxable	\$70.00	\$73.50	\$3.50	5.0%	Non-statutory	P
NALL31, Heavy or Long Vehicles on a Road or Private Property	Per Permit	Non-Taxable	\$150.00	\$157.50	\$7.50	5.0%	Non-statutory	P
NALL48, Asset protection Generally	Per Permit	Non-Taxable	\$125.00	\$131.25	\$6.25	5.0%	Non-statutory	P
Bond if required to protect/reinstate asset (refundable)	Per Permit	Non-Taxable	as determined	as determined	-	-	Non-statutory	P
NALL19, Shipping Containers	Per Permit	Non-Taxable		\$75.00			Non-statutory	P
NALL30, Derelict, Abandoned and Unregistered Vehicles	Per Permit	Non-Taxable		\$75.00			Non-statutory	P
NALL32, Storing of Vehicles	Per Permit	Non-Taxable		\$75.00			Non-statutory	P
Fire Prevention Notice Contractor appointment administration fee	Per Notice	Taxable	\$175.00	\$183.75	\$8.75	5.0%	Non-statutory	P
Schedule 13 Permit to Burn	Per Application	Non-Taxable	\$100.00	\$105.00	\$5.00	5.0%	Non-statutory	P

Description of Fees and Charges	Unit of Measure	GST Status	2023/24 Fee	2024/25 Fee	Fee Increase	Fee Increase	Basis of Fee	Pricing Basis
			Inc GST	Inc GST	/(Decrease)	/(Decrease)		
			\$	\$	\$	%		
Alexandra Oval Reserve								
Ground Hire - Not for profit (Full Day Rate)	Per Hire	Taxable	\$100.00	\$200.00	\$100.00	100.0%	Non-statutory	P
Ground Hire - Not for profit (Training Session) (2 Hrs)	Per Hire	Taxable	\$34.00	\$68.00	\$34.00	100.0%	Non-statutory	P
Ground Hire - Not for profit (Pre Season Training Session) (2 Hrs)	Per Hire	Taxable	\$34.00	\$68.00	\$34.00	100.0%	Non-statutory	P
Commercial Group - more than 4 hrs	Per Hire	Taxable	\$235.00	\$350.00	\$115.00	48.9%	Non-statutory	P
Commercial Group - half day rate	Per Hire	Taxable	\$130.00	\$200.00	\$70.00	53.8%	Non-statutory	P
Football Finals	Per Hire	Taxable	\$150.00	\$400.00	\$250.00	166.7%	Non-statutory	P
Netball Courts - Not for profit (Day Rate)	Per Hire	Taxable	\$25.00	\$80.00	\$55.00	220.0%	Non-statutory	P
Netball Courts - Not for profit (Training Session) (2 Hrs)	Per Hire	Taxable	\$15.00	\$50.00	\$35.00	233.3%	Non-statutory	P
Netball Courts - Not for profit (Pre Season Training Session) (2 Hrs)	Per Hire	Taxable	\$15.00	\$50.00	\$35.00	233.3%	Non-statutory	P
Junior Clinics (SSA Provider)	Per Hire	Taxable	\$15.00	-	-\$15.00	(100.0%)	Non-statutory	P
Group Fitness (2 Hrs)	Per Hire	Taxable	\$40.00	\$50.00	\$10.00	25.0%	Non-statutory	P
School groups(ARC Only)	Per Hire	Taxable	50% discount	50% discount	-	-	Non-statutory	P
Lights towers (Casual User - per hour)								
1 x tower	Per Hour	Taxable	\$14.00	\$20.00	\$6.00	42.9%	Non-statutory	P
2 x towers	Per Hour	Taxable	\$25.00	\$40.00	\$15.00	60.0%	Non-statutory	P
4 x towers	Per Hour	Taxable	\$40.00	\$80.00	\$40.00	100.0%	Non-statutory	P
6 x towers	Per Hour	Taxable	\$65.00	\$120.00	\$55.00	84.6%	Non-statutory	P
Change rooms (Fiscalini pavilion)								
Training Session - half day up to four hours	Per Hire	Taxable	\$40.00	\$80.00	\$40.00	100.0%	Non-statutory	P
Full day more than four hours	Per Hour	Taxable	\$70.00	\$140.00	\$70.00	100.0%	Non-statutory	P
Junior Clinics (SSA Provider)	Per Hire	Taxable	\$20.00	-	-\$20.00	(100.0%)	Non-statutory	P
Group Fitness	Per Hire	Taxable	\$30.00	\$60.00	\$30.00	100.0%	Non-statutory	P
Pre/post event inspection service	Per Hire	Taxable	\$50.00	\$100.00	\$50.00	100.0%	Non-statutory	P
Canteen	Per Hire	Taxable	\$35.00	\$70.00	\$35.00	100.0%	Non-statutory	P
Function Centre								
Community not for profit Local								
Day	Per Hire	Taxable	\$100.00	\$200.00	\$100.00	100.0%	Non-statutory	P
Evening	Per Hire	Taxable	\$100.00	\$200.00	\$100.00	100.0%	Non-statutory	P
Commercial / Private								
Day	Per Hire	Taxable	\$400.00	\$500.00	\$100.00	25.0%	Non-statutory	P

Description of Fees and Charges	Unit of Measure	GST Status	2023/24 Fee	2024/25 Fee	Fee Increase	Fee Increase	Basis of Fee	Pricing Basis
			Inc GST	Inc GST	/(Decrease)	/(Decrease)		
			\$	\$	\$	%		
Evening	Per Hire	Taxable	\$400.00	\$500.00	\$100.00	25.0%	Non-statutory	P
Meeting Room								
Casual Community not for profit non local	Per Hire	Taxable	\$40.00	\$50.00	\$10.00	25.0%	Non-statutory	P
Commercial/Private	Per Hire	Taxable	\$100.00	\$125.00	\$25.00	25.0%	Non-statutory	P
Asset Management								
Road Discontinuance Fee	Per Application	Taxable	\$750.00	\$750.00	-	-	Non-statutory	P
Work Within Municipal Road Reserves								
Works within carriageway or pathway >50km/h (statutory)*	Per Application	Non-Taxable	\$685.30	\$703.80	\$18.50	2.7%	Statutory	R
Works within carriageway or pathway >50km/h (council)	Per Application	Non-Taxable	\$514.00	\$527.90	\$13.90	2.7%	Non-statutory	P
Works within carriageway or pathway ≤ 50km/h (statutory)*	Per Application	Non-Taxable	\$373.70	\$383.80	\$10.10	2.7%	Statutory	R
Works within carriageway or pathway ≤ 50km/h (council)	Per Application	Non-Taxable	\$280.30	\$287.90	\$7.60	2.7%	Non-statutory	P
Minor works within carriageway or pathway >50km/h (statutory)*	Per Application	Non-Taxable	\$147.90	\$151.90	\$4.00	2.7%	Statutory	R
Minor works within carriageway or pathway >50km/h (council)	Per Application	Non-Taxable	\$110.90	\$113.90	\$3.00	2.7%	Non-statutory	P
Minor works within carriageway or pathway ≤50km/h (statutory)*	Per Application	Non-Taxable	\$147.90	\$151.90	\$4.00	2.7%	Statutory	R
Minor works within carriageway or pathway ≤50km/h(council)	Per Application	Non-Taxable	\$110.90	\$113.90	\$3.00	2.7%	Non-statutory	P
Works within the verge > 50km/h (statutory)*	Per Application	Non-Taxable	\$373.70	\$383.80	\$10.10	2.7%	Statutory	R
Works within the verge > 50km/h (council)	Per Application	Non-Taxable	\$280.30	\$287.90	\$7.60	2.7%	Non-statutory	P
Works within the verge ≤ 50km/h (statutory)*	Per Application	Non-Taxable	\$95.40	\$98.00	\$2.60	2.7%	Statutory	R
Works within the verge ≤ 50km/h (council)	Per Application	Non-Taxable	\$71.60	\$73.50	\$1.90	2.7%	Non-statutory	P
Minor works within the verge > 50km/h (statutory)*	Per Application	Non-Taxable	\$95.40	\$98.00	\$2.60	2.7%	Statutory	R
Minor works within the verge > 50km/h (council)	Per Application	Non-Taxable	\$71.60	\$73.50	\$1.90	2.7%	Non-statutory	P
Minor works within the verge ≤ 50km/h (statutory)*	Per Application	Non-Taxable	\$95.40	\$98.00	\$2.60	2.7%	Statutory	R
Minor works within the verge ≤ 50km/h (council)	Per Application	Non-Taxable	\$71.60	\$73.50	\$1.90	2.7%	Non-statutory	P
*Statutory fees apply if council conditions are not met								
Ararat Fitness Centre								
Casual Visit								
Adult Swim	Per User	Taxable	\$6.00	\$6.00	-	-	Non-statutory	M
Teen/Concession	Per User	Taxable	\$5.00	\$5.00	-	-	Non-statutory	M

Description of Fees and Charges	Unit of Measure	GST Status	2023/24 Fee	2024/25 Fee	Fee Increase	Fee Increase	Basis of Fee	Pricing Basis
			Inc GST	Inc GST	/(Decrease)	/(Decrease)		
			\$	\$	\$	%		
Child Swim	Per User	Taxable	\$4.50	\$4.50	-	-	Non-statutory	M
Family Swim	Per User	Taxable	\$16.00	\$16.00	-	-	Non-statutory	M
Sauna & Spa	Per User	Taxable	\$5.00	\$5.00	-	-	Non-statutory	M
Sauna & Spa Concession	Per User	Taxable	\$4.50	\$4.50	-	-	Non-statutory	M
Group Fitness - Wet Area Concession	Per User	Taxable	\$8.00	\$8.00	-	-	Non-statutory	M
Group Fitness - Gym	Per User	Taxable	\$13.00	\$13.00	-	-	Non-statutory	M
Group Fitness - Gym Concession	Per User	Taxable	\$11.00	\$11.00	-	-	Non-statutory	M
Full Centre Direct Debit								
Adult	Per User	Taxable	\$17.50	\$17.50	-	-	Non-statutory	M
Teen/Concession	Per User	Taxable	\$15.00	\$15.00	-	-	Non-statutory	M
Family	Per User	Taxable	\$45.00	\$45.00	-	-	Non-statutory	M
Family Concession	Per User	Taxable	\$39.00	\$39.00	-	-	Non-statutory	M
Joining Fee	Per User	Taxable	-	-	-	-	Non-statutory	M
Aquatic Only or Gym Only Prepaid								
Aquatic Only or Gym Only 12 month	Per User	Taxable	\$450.00	\$450.00	-	-	Non-statutory	M
Aquatic Only or Gym Only 12 month Teen/Concession	Per User	Taxable	\$225.00	\$225.00	-	-	Non-statutory	M
Aquatic Only or Gym Only 6 month	Per User	Taxable	\$203.00	\$203.00	-	-	Non-statutory	M
Aquatic Only or Gym Only 6 month Teen/Concession	Per User	Taxable	\$113.00	\$113.00	-	-	Non-statutory	M
Aquatic Only or Gym Only 3 month	Per User	Taxable	\$101.00	\$101.00	-	-	Non-statutory	M
Aquatic Only or Gym Only 3 month Teen/Concession	Per User	Taxable	\$37.00	\$37.00	-	-	Non-statutory	M
Aquatic Only or Gym Only Lessons term	Per User	Taxable	\$125.00	\$125.00	-	-	Non-statutory	M
Aquatic Only or Gym Only Direct Debit								
Aquatic Only or Gym Only Direct Debit	Per User	Taxable	\$12.00	\$12.00	-	-	Non-statutory	M
Aquatic Only or Gym Only Direct Debit Teen/Concession	Per User	Taxable	\$11.00	\$11.00	-	-	Non-statutory	M
Swim Lesson Direct Debit	Per User	Taxable	\$12.50	\$14.00	\$1.50	12.0%	Non-statutory	M
10 Visit Pass								
Adult Swim	Per User	Taxable	\$55.00	\$55.00	-	-	Non-statutory	M
Adult Swim Concession	Per User	Taxable	\$45.00	\$45.00	-	-	Non-statutory	M
Child Swim	Per User	Taxable	\$40.00	\$40.00	-	-	Non-statutory	M
Spa and Sauna	Per User	Taxable	\$45.00	\$45.00	-	-	Non-statutory	M
Spa and Sauna Concession	Per User	Taxable	\$41.00	\$41.00	-	-	Non-statutory	M
Group Fitness - Wet Area Concession	Per User	Taxable	\$72.00	\$72.00	-	-	Non-statutory	M
Group Fitness - Gym	Per User	Taxable	\$120.00	\$120.00	-	-	Non-statutory	M
Group Fitness - Gym Concession	Per User	Taxable	\$72.00	\$7.00	-\$65.00	(90.3%)	Non-statutory	M

Description of Fees and Charges	Unit of Measure	GST Status	2023/24 Fee	2024/25 Fee	Fee Increase	Fee Increase	Basis of Fee	Pricing Basis	
			Inc GST	Inc GST	/(Decrease)	/(Decrease)			
			\$	\$	\$	%			
Outdoor Pools Season Pass									
Adult	Per User	Taxable	\$90.00	-	-\$90.00	(100.0%)	Non-statutory	M	
Child	Per User	Taxable	\$60.00	-	-\$60.00	(100.0%)	Non-statutory	M	
Family	Per User	Taxable	\$150.00	-	-\$150.00	(100.0%)	Non-statutory	M	
Outdoor Pool Casual									
Adult	Per User	Taxable	\$5.00	-	-\$5.00	(100.0%)	Non-statutory	M	
Child	Per User	Taxable	\$4.00	-	-\$4.00	(100.0%)	Non-statutory	M	
Family	Per User	Taxable	\$15.00	-	-\$15.00	(100.0%)	Non-statutory	M	
Hire Fees									
Swimming Lane Hire	Per Lane Per Hour	Taxable	\$35.00	\$35.00	-	-	Non-statutory	M	
Swim Instructor	Per Hour	Taxable	\$40.00	\$45.00	\$5.00	12.5%	Non-statutory	M	
Life Guard	Per Hour	Taxable	\$40.00	\$45.00	\$5.00	12.5%	Non-statutory	M	
Basketball Court Hire (casual)	Per Court Per Hour	Taxable	\$40.00	\$40.00	-	-	Non-statutory	M	
Basketball Court Hire (regular)	Per Court Per Hour	Taxable	\$36.00	\$36.00	-	-	Non-statutory	M	