

BUDGET

2023/2024



Ararat Rural City



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EXECUTIVE SUMMARY

Council's 2023/24 Draft Budget has taken a conservative approach to capital works in 2023/2024 again. This is response to the volatile nature of pricing in the civil construction and building sectors. Council believes that it is important to minimise financial risk around higher value projects. In spite of this challenge Council continues to invest in capital works, with a healthy investment of \$9.540 million during 2023/24.

Council will continue to return a dividend to the community for increased organisational efficiency through a zero percent rate rise in 2023/24. This yields an average zero percent rate rise over the past six years.

This budget projects an operating surplus of \$1.296 million for 2023/24.

KEY THINGS WE ARE FUNDING:

The 2023/24 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 2023/24:

- A \$9.540 million capital works program
- Stage 1 of redevelopment of the Ararat Leisure Centre - \$950,000
- Partnership commitment to Ararat Housing Enterprise P/L - \$500,000
- Contribution to new young people's programs - \$100,000
- Advocacy for government support for major projects - \$150,000
- Implementation of weekend response team - \$100,000
- Investment in implementation of the Aradale Development Strategy - \$100,000
- Increased commitment to gravel road resheeting - \$2,800,000
- Sealing unsealed roads and laneways in Ararat - \$2,200,000
- Year two of Council's five-year commitment to improve urban drainage systems - \$750,000
- Reconstruction of a section of Mt William Rd - \$1,000,000

KEY BUDGET INFLUENCES:

- a.** Ararat Rural City Council's 2023/24 Budget has a zero percent rate rise that will maintain a zero percent rate increase for a six-year average.

In contrast, had Council increased rates to the amount allowable under the State Government's Fair Go Rates System, over the past five years this would have increased the total burden to ratepayers by 13.50%, during the same six-year period Council has delivered a net zero percent rate rise.

- b.** Council wished to frame a 2023/24 budget that:

- i. provides quality services and value for money for residents
- ii. funds a more conservative approach to capital works due to market volatility making management of financial risk more difficult. The capital works program will continue to improve local roads, community infrastructure and maintain existing assets
- iii. ensures rating fairness through maintaining a consistent percentage of rates burden between each rating sector. This protects against "rate shock" through unequal property valuation increases from year to year.

KEY STATISTICS

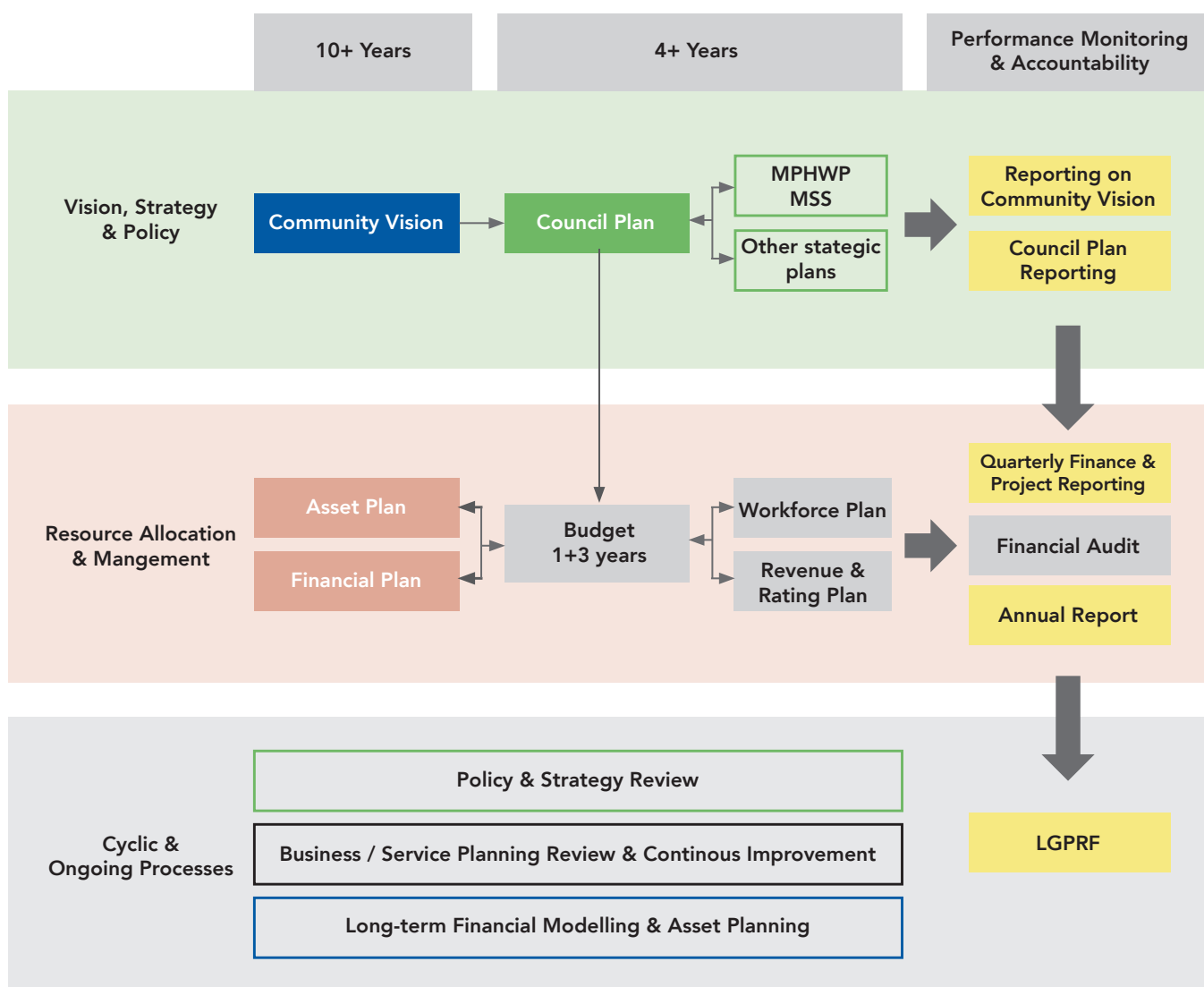
Key Statistics	2022/23 Budget \$ million	2023/24 Budget \$ million
Total Revenue	\$27.876	\$28.545
Total Expenditure	\$27.264	\$27.249
Accounting Result (Refer Income Statement in Section 3)	\$0.612 Surplus	\$1.296 Surplus
Underlying operating result: (Note: Underlying operating result is an important measure of financial sustainability as it excludes income which is to be used for capital from being allocated to cover operating expenses)	\$0.518 Surplus	\$1.196 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.	\$1.386 Deficit	\$1.294 Deficit
Total Capital Works Program	\$8.710	\$9.540
Council operations (rates funded)	\$7.977	\$8.007
Asset sales	\$0.200	\$0.200
External grants	\$0.533	\$0.533
Council reserves	\$0.000	\$0.800

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.

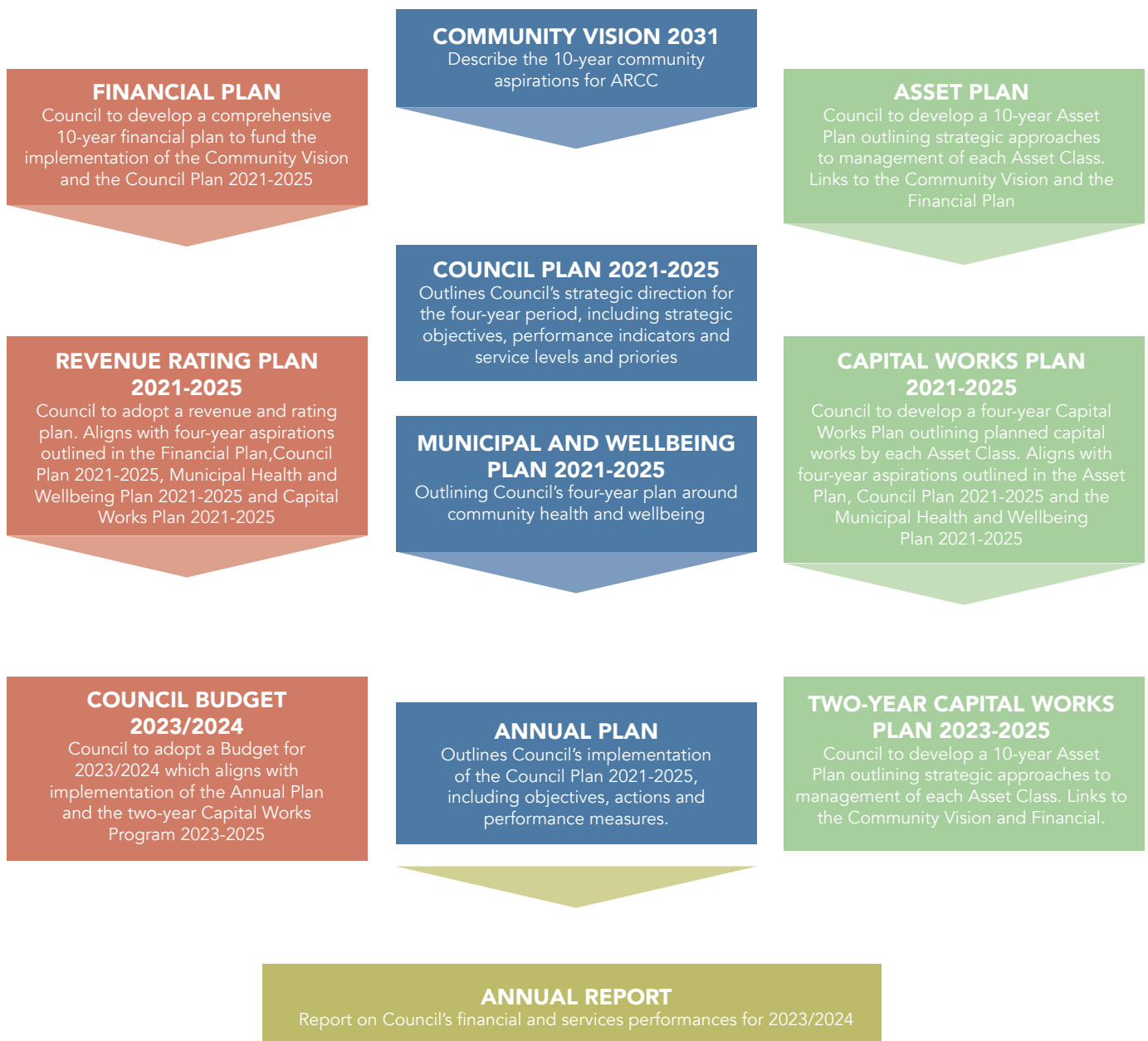
1.1 LEGISLATIVE PLANNING AND ACCOUNTABILITY FRAMEWORK

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 2023/2024 will provide the basis for Council planning across the 2021-2025 window.



In order 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 below.

ARARAT RURAL CITY COUNCIL PLANNING AND BUDGETING FRAMEWORK



1.1.2 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 2023/2024.

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.

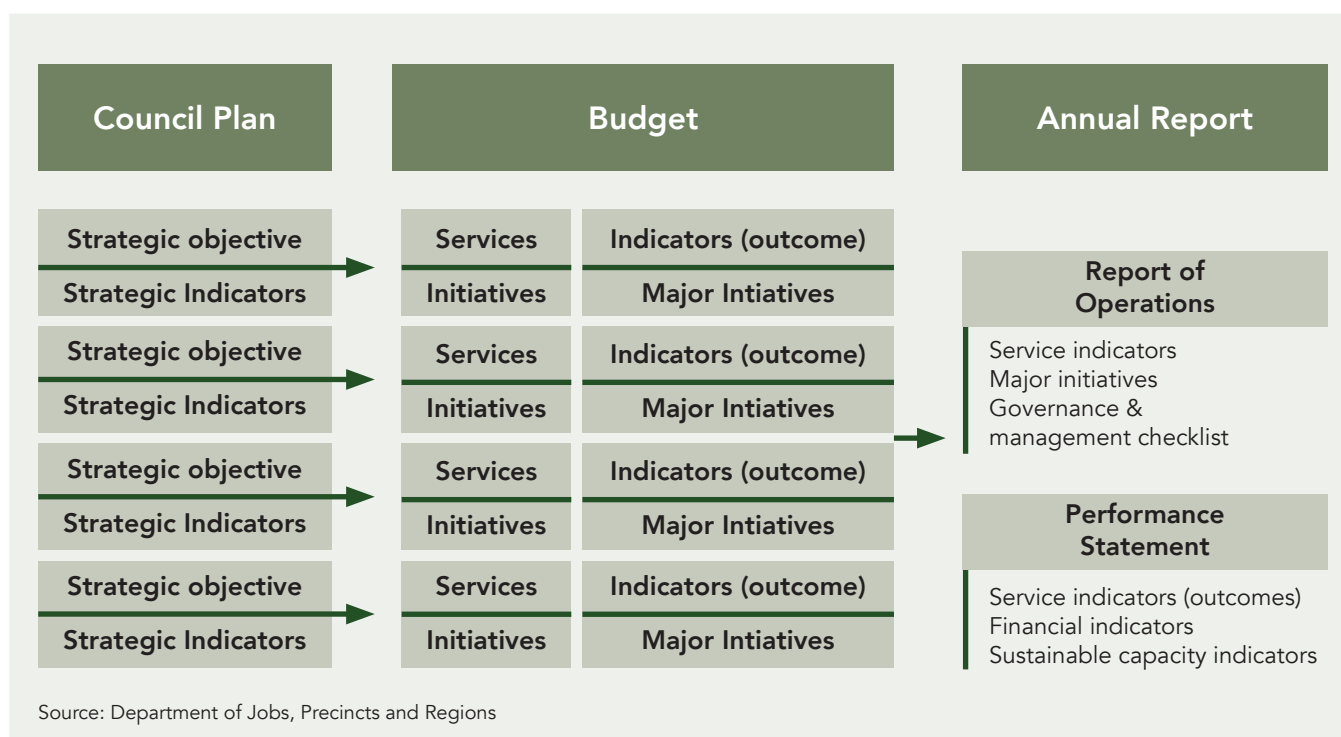
Strategic Objective	Description
1. Growing our place	We will create the settings to support growth across our municipality through an improved planning scheme, actively pursuing new housing options and exploring models for in-migration.
2. Building robust local economies	We will develop strong relationships 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 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.



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	2022/23 Budget Income Expenses Surplus/(deficit) \$'000	2023/24 Budget Income Expenses Surplus/(deficit) \$'000
Planning	The statutory planning service is responsible for administering the Ararat Rural City Council Planning Scheme. It considers new planning scheme amendment proposals and reviews the Municipal Strategic Statement of the Ararat Planning Scheme.	275	215
		(573)	(530)
		(298)	(315)
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.	68	72
		(285)	(236)
		(218)	(164)
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.	101	65
		(205)	(218)
		(103)	(153)

2.1.2 SERVICE PERFORMANCE OUTCOME INDICATORS AND 2023/2024 TARGETS

These indicators are currently based on appropriate LGPRF performance measures with targets set for 2023/2024.

	Performance Indicator	Expected range	2022/2024 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	35
SP2	Planning applications decided within required time frames	40% to 100%	85%
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	-	55

2.1.3 MAJOR INITIATIVES

Council will undertake the following major initiatives during 2023/2024 to support **Growing our place**:

Initiative	Budget 2023/2024
Continue with in-house analysis and review of key planning reports to support development of new planning scheme – this project has been greatly impacted by the implementation of the Windfall Gains Tax (WGT).	No new funding required in 2023/2024
Support as a partner in the Araart Housing Enterprise P/L	\$500,000
Provide rental guarantees to private developers to de-risk development of transitional worker housing	Zero budget required – risk of payment of rental guarantee to be managed project by project
Support migrant resettlement work commenced through the Workforce Pilot Program.	\$80,000

2.1.4 STRATEGIC PERFORMANCE INDICATORS AND 2022/2023 TARGETS

Performance Indicator	2021-2025 target	2023/2024 target
Completion of new planning scheme	Review required based on impact of WGT	Project targets met
Available residential land increase	600 lots	150 lots
Residential housing stock increase	300 properties	60 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.

THE MIDLAND COMPLEX

2.2.1 SERVICES

Business area	Description of services provided	2022/23 Budget Income Expenses Surplus/(deficit) \$'000	2023/24 Budget Income Expenses 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.	13 (593) (581)	18 (629) (611)

2.2.2 SERVICE PERFORMANCE OUTCOME INDICATORS AND 2023/2024 TARGETS

These indicators are currently based on appropriate LGPRF performance measures with targets set for 2023/2024.

Performance Indicator	Expected range	2023/2024 target
Community Satisfaction Survey Business/community development tourism	-	67

2.2.3 MAJOR INITIATIVES

Council will undertake the following major initiatives during 2023/2024 to support **Building robust local economies**:

Initiative	Budget 2023/2024
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

2.2.4 STRATEGIC PERFORMANCE INDICATORS AND 2023/2024 TARGETS

Performance Indicator	2021-2025 target	2023/2024 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	2022/23 Budget Income Expenses Surplus/ (deficit) \$'000	2023/24 Budget Income Expenses 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	2,770	2,850
		(3,018)	(2,915)
		(248)	(66)
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
		(141)	(119)
		(71)	(49)
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
		(1,475)	(1,366)
		(1,471)	(1,362)
Emergency Management	This service includes emergency services management and fire prevention. The cost to the community has increased for 2022/2023 due to inclusion of a new roadside spraying and management program to support CFA fire prevention works.	78	76
		(222)	(151)
		(145)	(75)

2.3.2 SERVICE PERFORMANCE OUTCOME INDICATORS AND 2023/2024 TARGETS

These indicators are currently based on appropriate LGPRF performance measures with targets set for 2023/2024.

	Performance Indicator	Expected range	2023/2024 target
WC1	Kerbside bin collection requests	10 to 300 requests	50
WC2	Kerbside collection bins missed	1 to 20 bins	2.0
WC3	Cost of kerbside garbage bin collection service	\$40 to \$150	\$145.00
WC4	Cost of kerbside recyclables collection service	\$10 to \$80	\$75.00
WC5	Kerbside collection waste diverted from landfill	20% to 60%	35%
	CSS Waste management	-	65
	CSS Appearance of public areas	-	76
	CSS disaster and emergency management		78

2.3.3 MAJOR INITIATIVES

Council will undertake the following major initiatives during 2023/2024 to support **Preserving our environment**:

Initiative	Budget 2023/2024
Mainstreamed management of the four waste streams across a full year with improved local processing.	Operations will be conducted within current waste and recycling charges.
Implementation of new roadside spraying and vegetation management program (delayed from 2022/2023 following discussions with CFA)	\$ 78,000
Seek commercial returns on materials streams and gate fee opportunities for processing waste from outside ARCC	(150,000)

2.3.4 STRATEGIC PERFORMANCE INDICATORS AND 2023/2024 TARGETS

Performance Indicator	2021-2025 target	2023/2024 target
100% of ARCC energy needs met by renewables	100%	85%
Environmental Working Group completes the 10 year Environmental Strategy 2021-2031	-	Strategy adopted
Environment Working Group holding quarterly meetings	4 meetings per annum	4 meetings per annum
Environment Working Group holding quarterly meetings	4 meetings per annum	4 meetings per annum

2.4 STRATEGIC 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, promote community wellbeing and safety, and align with Council's financial sustainability.

2.4.1 SERVICES

Business area	Description of services provided	2022/23 Budget Income Expenses Surplus/(deficit) \$'000	2023/24 Budget Income Expenses Surplus/(deficit) \$'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
		(85)	(107)
		(85)	(107)
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
		(336)	(321)
		(336)	(321)
City Services	This service includes street lighting, Aerodrome operations and operations, maintenance, and cleaning of public conveniences throughout the municipality. The increase in cost is due to increases in staff time to manage increased cleaning services.	8	8
		(788)	(930)
		(780)	(922)
Infrastructure Miscellaneous	This service includes private works, maintenance of water supplies and emergency bores.	9	3
		(76)	(76)
		(67)	(74)
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	0
		(3,120)	(3,320)
		(3,120)	(3,320)
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	0
		(1,000)	(1,084)
		(1,000)	(1,084)
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	0
		1,450	1,450
		1,450	1,450
Minor Plant	This service purchases and maintains Council's minor plant and equipment, including trailers.	0	0
		(10)	(9)
		(10)	(9)

Business area	Description of services provided	2022/23 Budget Income Expenses Surplus/(deficit) \$'000	2023/24 Budget Income Expenses Surplus/(deficit) \$'000
Property - Capital	This service includes capital expenditure on Council's property assets in order 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.	0	800
		(1,500)	(1,350)
		(1,500)	(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	3,090	3,153
		(6,400)	(8,150)
		(3,310)	(4,997)
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	0
		0	0
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. Council will be exploring lease and hire options for major plant in 2023/2024 releasing \$550,000 for capital works projects.	100	100
		(550)	0
		(450)	100
Asset Management	This service predominantly provides asset management services. Relocation of staffing proposed in the 2021/2022 budget was not undertaken.	163	18
		(364)	(314)
		(201)	(296)

2.4.2 SERVICE PERFORMANCE OUTCOME INDICATORS AND 2022/2023 TARGETS

These indicators are currently based on appropriate LGPRF performance measures with targets set for 2023/2024.

	Performance Indicator	Expected range	2022/2023 target
R1	Sealed local road requests	10 to 120 requests	10
R2	Sealed local roads maintained to condition standards	80% to 100%	99.5
R3	Cost of sealed local road reconstruction	\$20 to \$200	\$90.00
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 2023/2024 to support **Developing and maintaining key enabling infrastructure**:

Initiative	Budget 2023/2024
Urban Road and Laneway Sealing	\$2,200,000
Mt Willian Road reconstruction (section)	\$1,000,000
Enhanced gravel road resheeting and road reforming roads	\$2,800,000
Road resealing	\$1,000,000
Footpath and cycleway improvement program	\$400,000
Urban drainage renewal	\$750,000
Community Infrastructure	\$400,000
Implementation of Aradale Development Strategy	\$100,000
Implement weekend community response team	\$100,000

2.4.4 STRATEGIC PERFORMANCE INDICATORS AND 2023/2024 TARGETS

Performance Indicator	2021-2025 target	2023/2024 target
Staged progress on Aradale Development Strategy implementation	Implmentation Plan on target	Targets met for 2023/2024
Completion of 2023/2024 Capital Work program	-	Complete by 30 June 2024

2.5 STRATEGIC 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:

- Open up 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	2022/23 Budget Income Expenses Surplus/(deficit) \$'000	2023/24 Budget Income Expenses Surplus/(deficit) \$'000
Gallery TAMA	This service includes the operations, projects, exhibitions, acquisitions, and administration of the Ararat Gallery TAMA.	96	103
		(396)	(450)
		(300)	(347)
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.	140	170
		(487)	(530)
		(347)	(360)
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	0
		(29)	(34)
		(29)	(34)
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	75
		(291)	(171)
		(216)	(96)
Recreation Services	This service provides some services to young people. Most of the recreation services function has been rolled into the Ararat Fitness Centre activity.	0	0
		(32)	(33)
		(32)	(33)

Business area	Description of services provided	2022/23 Budget Income Expenses Surplus/(deficit) \$'000	2023/24 Budget Income Expenses Surplus/(deficit) \$'000
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.	473	488
		(1,185)	(1,144)
		(711)	(656)
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.	142	110
		(94)	(122)
		48	(12)
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.	163	169
		(358)	(446)
		(194)	(277)
Positive Ageing	This service now only includes Senior Citizens support. There will be a capital item for refurbishment of the Senior Citizens Centre kitchen of \$65,000 budgeted elsewhere.	0	0
		(5)	(6)
		(5)	(6)
Children Services	This service provides family-oriented support services including maternal and child health, immunisation and early childhood education and support.	362	385
		(380)	(410)
		(19)	(25)
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. This service also includes the operations of the school crossings and parking enforcement.	148	137
		(344)	(382)
		(196)	(245)
Funded Recreation Projects - Capital	This service provides funding for various recreation projects, including pool safety improvements and facility upgrades. There are no non-recurrent capital grants so far for recreation projects included in the budget for 2022/2023. Construction of the Gordon Street Recreation Reserve will continue during 2022/2023.	0	0
		0	0
		0	0
Library - Capital	This service covers capital works relating to Library Services e.g., Library books.	0	0
		(40)	(40)
		(40)	(40)

2.5.2 SERVICE PERFORMANCE OUTCOME INDICATORS AND 2023/2024 TARGETS

These indicators are currently based on appropriate LGPRF performance measures with targets set for 2023/2024.

	Performance Indicator	Expected range	2023/2024 target
AF2	Health inspections of aquatic facilities	1 to 4 inspections	3
AF6	Utilisation of aquatic facilities	1 to 10 visits	3
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
AM2	Animals reclaimed	30% to 90%	60%
AM5	Animals rehomed	30% to 90%	35%
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	3.00
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 2023/2024 to support **Enhancing community life**:

Initiative	Budget 2023/2024
Stage One Ararat Leisure Centre Redevelopment	\$ 950,000
Funding Digital Literacy Officer	\$ 51,000
Programs for young people	\$ 100,000
Support for volunteering development / engagement program	\$ 50,000
Lake Bolac Memorial Hall preliminary design	\$ 20,000

2.5.4 STRATEGIC PERFORMANCE INDICATORS AND 2023/2024 TARGETS

Performance Indicator	2021-2025 target	2023/2024 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 STRATEGIC 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	2022/23 Budget Income Expenses Surplus/(deficit) \$'000	2023/24 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.	19,611	20,105
		0	0
		19,611	20,105
Financial Services	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. It now incorporates the old corporate services staffing whose services included This service includes corporate expenses including stationery, telecommunications, revenue collection fees and valuations.	60	60
		(958)	(1,009)
		(897)	(950)
Corporate Support	This service will be renamed Customer Service as it now only included the customer service function.	0	0
		(121)	(214)
		(121)	(214)
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.	137	154
		(118)	(122)
		19	33
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.	8	12
		(152)	(221)
		(145)	(210)

Business area	Description of services provided	2022/23 Budget Income Expenses Surplus/(deficit) \$'000	2023/24 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 2023/2024.	100	100
		(220)	0
		(120)	100
CEO's Office	This area includes Chief Executive Officer and executive support. It also includes media and communications, marketing and government relations	0	0
		(1,038)	(942)
		(1,038)	(942)
CEO Projects	The funding of all significant Council funded projects is managed from the CEO's Office.	557	0
		(577)	0
		(20)	0
Community Support Grants	This service provides grants to community organisations for projects, sponsorships, and minor capital & community infrastructure.	0	0
		(100)	(100)
		(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.	2	0
		(499)	(392)
		(496)	(392)
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	0
		(1,000)	(1,065)
		(1,000)	(1,065)
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	0
		(325)	(497)
		(325)	(497)
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	0
		(754)	(786)
		(754)	(786)
Information Services - Capital	This service includes expenditure of a capital nature relating to information technology.	0	0
		0	0
		0	0

2.6.2 SERVICE PERFORMANCE OUTCOME INDICATORS AND 2023/2024 TARGETS

These indicators are currently based on appropriate LGPRF performance measures with targets set for 2023/2024.

	Performance Indicator	Expected range	2023/2024 target
G1	Council decisions made at meetings closed to the public	0% to 30%	20%
G3	Councillor attendance at council meetings	80% to 100%	95%
G4	Cost of elected representation	\$30k to \$80K	\$40,000
	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 2023/2024 to support **Strong and effective governance**:

Initiative	Budget 2023/2024
Advocacy for major projects	\$ 150,000
Developing strong connection with traditional owners	\$ 100,000
The Strong and Effective Governance service objective remains focussed on delivering efficient and effective support to community facing elements of Council's business. There is only one significant budget initiatives being undertaken in this service objective during 2021/2022.	-
Smart Rural City fund – to seek efficiency through technology use	\$ 100,000

2.6.4 STRATEGIC PERFORMANCE INDICATORS AND 2023/2024 TARGETS

Performance Indicator	2021-2025 target	2023/2024 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 25%

2.7 RECONCILIATION WITH BUDGETED OPERATING RESULT

Strategic Objective	Surplus/ (Deficit) \$'000	Expenditure \$'000	Revenue \$'000
Growing our place	(632)	(984)	352
Building robust local economies	(611)	(629)	18
Preserving our environment	(3,974)	(4,551)	577
Developing and maintaining key enabling infrastructure	(12,751)	(14,211)	1,460
Enhancing community life	(2,132)	(3,768)	1,636
Strong and effective governance	(4,620)	(5,348)	728
Total	(24,720)	(29,491)	4,771
Expenses added in:			
Capital expenditure	(9,540)		
Depreciation	7,492		
Amortisation	167		
Written down value on assets sold	172		
Loan repayment	(148)		
Lease repayment	(106)		
Transfer from reserves	800		
Transfer to reserves	(107)		
Surplus/(Deficit) before funding sources	(23,450)		
Funding sources added in:			
Rates and charges revenue	15,458		
Waste charge revenue	2,422		
General purpose financial assistance grant	6,866		
Total funding sources	24,746		
Operating surplus/(deficit) for the year	1,296		



3. FINANCIAL STATEMENTS

This section presents information in regard to the Financial Statements and Statement of Human Resources. The budget information for the year 2023/24 has been supplemented with projections to 2026/27.

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 2027

	Notes	Budget	Budget	Projections		
		2022/23 \$'000	2023/24 \$'000	2024/25 \$'000	2025/26 \$'000	2026/27 \$'000
Income						
Rates and charges	4.1.1	17,743	17,881	18,348	19,001	19,795
Statutory fees and fines	4.1.2	276	262	267	273	278
User fees	4.1.3	1,398	1,454	1,497	1,542	1,589
Grants - operating	4.1.4	7,579	7,746	7,940	8,138	8,342
Grants - capital	4.1.4	533	533	1,476	1,505	1,536
Contributions - monetary	4.1.5	94	100	100	100	100
Net gain/(loss) on disposal of property, infrastructure, plant and equipment		28	28	28	29	29
Other income	4.1.6	225	542	546	551	555
Total income		27,876	28,545	30,203	31,138	32,223
Expenses						
Employee costs	4.1.7	11,136	11,134	11,524	11,985	12,464
Materials and services	4.1.8	8,422	8,035	8,357	8,691	9,039
Depreciation	4.1.9	7,338	7,492	7,593	7,697	7,809
Amortisation - right of use assets	4.1.10	-	167	167	167	167
Borrowing costs		15	11	6	2	-
Finance costs - leases		-	45	39	32	24
Other expenses	4.1.11	355	365	376	387	399
Total expenses		27,264	27,249	28,061	28,960	29,901
Surplus/(deficit) for the year		612	1,296	2,142	2,178	2,322
Total comprehensive result		612	1,296	2,142	2,178	2,322

BALANCE SHEET

For the four years ending 30 June 2027

	Notes	Budget	Budget	Projections		
		2022/23 \$'000	2023/24 \$'000	2024/25 \$'000	2025/26 \$'000	2026/27 \$'000
Assets						
Current assets						
Cash and cash equivalents		7,996	8,614	8,869	8,904	8,475
Trade and other receivables		1,990	2,039	2,086	2,151	2,231
Inventories		69	64	64	64	64
Prepayments		55	13	13	13	13
Total current assets	4.2.1	18,096	10,731	11,032	11,133	10,783
Non-current assets						
Trade and other receivables		9	6	4	3	1
Property, infrastructure, plant & equipment		255,981	285,188	286,961	288,991	291,808
Right-of-use assets		-	605	438	271	104
Investment property		1,315	1,499	1,499	1,499	1,499
Total non-current assets	4.2.1	280,864	287,298	288,903	290,764	293,412
Total assets		298,960	298,029	299,936	301,897	304,196
Liabilities						
Current liabilities						
Trade and other payables		1,661	2,064	2,091	2,149	2,253
Trust funds and deposits		455	254	254	254	254
Provisions		2,475	1,745	1,745	1,745	1,745
Interest-bearing liabilities	4.2.3	148	150	156	-	-
Lease liabilities	4.2.4	-	112	119	126	333
Total current liabilities	4.2.2	4,740	4,325	4,365	4,274	4,585
Non-current liabilities						
Provisions		231	184	184	184	184
Interest-bearing liabilities	4.2.3	306	156	-	-	-
Lease liabilities	4.2.4	-	579	460	333	-
Total non-current liabilities	4.2.2	537	919	644	517	184
Total liabilities		5,277	5,244	5,009	4,792	4,769
Net assets	4.2.5	262,138	292,785	294,927	297,105	299,427
Equity						
Accumulated surplus		100,241	100,384	102,525	104,704	107,025
Reserves		161,897	192,401	192,401	192,401	192,401
Total equity	4.3.1	262,138	292,785	294,927	297,105	299,427

STATEMENT OF CHANGES IN EQUITY

For the four years ending 30 June 2027

	Notes	Total \$'000	Accumulated Surplus \$'000	Revaluation Reserve \$'000	Other Reserves \$'000
2023 Forecast					
Balance at beginning of the financial year		293,186	85,918	185,265	22,004
Surplus/(deficit) for the year		(1,698)	(1,698)	-	-
Net asset revaluation increment/(decrement)		-	-	-	-
Transfers to other reserves		-	(17)	-	17
Transfers from other reserves		-	14,192	-	(14,192)
Balance at end of the financial year		291,489	98,395	185,265	7,829
2024 Budget					
Balance at beginning of the financial year		291,489	98,395	185,265	7,829
Surplus/(deficit) for the year		1,296	1,296	-	-
Net asset revaluation increment/(decrement)		-	-	-	-
Transfers to other reserves		-	(107)	-	107
Transfers from other reserves		-	800	-	(800)
Balance at end of the financial year	4.3.1	292,785	100,384	185,265	7,136
2025					
Balance at beginning of the financial year		292,785	100,384	185,265	7,136
Surplus/(deficit) for the year		2,142	2,142	-	-
Net asset revaluation increment/(decrement)		-	-	-	-
Transfers to other reserves		-	-	-	-
Transfers from other reserves		-	-	-	-
Balance at end of the financial year		294,927	102,525	185,265	7,136
2026					
Balance at beginning of the financial year		294,927	102,525	185,265	7,136
Surplus/(deficit) for the year		2,178	2,178	-	-
Net asset revaluation increment/(decrement)		-	-	-	-
Transfers to other reserves		-	-	-	-
Transfers from other reserves		-	-	-	-
Balance at end of the financial year		297,105	104,704	185,265	7,136
2027					
Balance at beginning of the financial year		297,105	104,704	185,265	7,136
Surplus/(deficit) for the year		2,322	2,322	-	-
Net asset revaluation increment/(decrement)		-	-	-	-
Transfers to other reserves		-	-	-	-
Transfers from other reserves		-	-	-	-
Balance at end of the financial year		299,427	107,025	185,265	7,136

STATEMENT OF CASH FLOWS

For the four years ending 30 June 2027

	Notes	Budget	Budget	Projections		
		2022/23 \$'000	2023/24 \$'000	2024/25 \$'000	2025/26 \$'000	2026/27 \$'000
		Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)
Cash flows from operating activities						
Rates and charges		17,716	17,866	18,301	18,935	19,716
Statutory fees and fines		276	262	267	273	278
User fees		1,398	1,454	1,497	1,542	1,589
Grants - operating		8,261	7,746	7,940	8,138	8,342
Grants - capital		533	533	1,476	1,505	1,536
Contributions - monetary		94	100	100	100	100
Interest received		100	400	400	400	400
Other receipts		125	142	146	151	155
Net GST refund / payment		781	808	861	879	893
Employee costs		(11,136)	(11,134)	(11,524)	(11,985)	(12,464)
Materials and services		(10,513)	(9,458)	(9,191)	(9,512)	(9,828)
Other payments		(355)	(365)	(376)	(387)	(399)
Net cash provided by/ (used in) operating activities	4.4.1	7,281	8,354	9,899	10,040	10,317
Cash flows from investing activities						
Payments for property, infrastructure, plant, and equipment		(8,710)	(9,540)	(9,540)	(9,903)	(10,806)
Proceeds from sale of property, infrastructure, plant, and equipment		200	200	202	206	210
Net cash provided by/ (used in) investing activities	4.4.2	(8,510)	(9,339)	(9,337)	(9,696)	(10,595)
Cash flows from financing activities						
Finance costs		(15)	(11)	(6)	(2)	-
Repayment of borrowings		(142)	(148)	(150)	(156)	-
Interest paid - lease liabilities		-	(45)	(39)	(32)	(24)
Repayment of lease liabilities		-	(106)	(112)	(119)	(126)
Net cash provided by/ (used in) financing activities	4.4.3	(157)	(309)	(307)	(309)	(151)
Net increase/(decrease) in cash & cash equivalents		(1,386)	(1,294)	255	35	(429)
Cash and cash equivalents at the beginning of the financial year		9,379	9,908	8,614	8,869	8,904
Cash and cash equivalents at the end of the financial year		7,992	8,614	8,869	8,904	8,475

STATEMENT OF CAPITAL WORKS

For the four years ending 30 June 2027

	Notes	Budget	Budget	Projections		
		2022/23 \$'000	2023/24 \$'000	2024/25 \$'000	2025/26 \$'000	2026/27 \$'000
Property						
Buildings		1,500	1,350	544	567	590
Total property		1,500	1,350	544	567	590
Plant and equipment						
Plant, machinery, and equipment		770	-	-	-	-
Library books		40	40	47	48	49
Total plant and equipment		810	40	47	48	49
Infrastructure						
Roads		4,600	7,000	8,202	8,513	9,361
Bridges		800	-	258	268	278
Footpaths and cycleways		300	400	176	182	190
Drainage		700	750	313	326	338
Total infrastructure		6,400	8,150	8,949	9,288	10,168
Total capital works expenditure	4.5	8,710	9,540	9,540	9,903	10,806
Represented by:						
New asset expenditure		375	338	136	142	147
Asset renewal expenditure		7,735	7,876	8,397	8,704	9,549
Asset upgrade expenditure		600	1,326	1,007	1,057	1,111
Total capital works expenditure	4.5	8,710	9,540	9,540	9,903	10,806
Funding sources represented by:						
Grants		533	533	1,476	1,505	1,536
Contributions		-	-	-	-	-
Council cash		8,177	8,207	8,064	8,398	9,271
Council reserves		-	800	-	-	-
Total capital works expenditure	4.5	8,710	9,540	9,540	9,903	10,806

STATEMENT OF HUMAN RESOURCES

For the four years ending 30 June 2027

	Budget		Projections		
	2022/23 \$'000	2023/24 \$'000	2024/25 \$'000	2025/26 \$'000	2026/27 \$'000
Staff expenditure					
Employee costs - operating	11,136	11,134	11,357	11,584	11,815
Employee costs - capital	1,050	1,048	1,068	1,090	1,112
Total staff expenditure	12,186	12,182	12,425	12,674	12,927
	FTE	FTE	FTE	FTE	FTE
Staff numbers					
Employees	133.1	132.0	132.0	132.0	132.0
Total staff numbers	133.1	132.0	132.0	132.0	132.0

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

	Budget 2023/24 \$'000	Full Time \$'000	Comprises Part time \$'000	Casual \$'000
Growing our place	539	477	62	-
Building robust local economies	447	381	-	66
Preserving our environment	1,939	1,569	98	272
Developing and maintaining key enabling infrastructure	3,424	3,167	168	89
Enhancing community life	2,411	1,109	760	542
Strong and effective governance	2,374	1,891	457	26
Total permanent staff expenditure	11,134	8,594	1,545	995
Capitalised labour costs	1,048			
Total expenditure	12,182			

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

	Budget 2023/24	Full Time	Comprises Part time	Casual
Growing our place	4.7	4.0	0.7	-
Building robust local economies	4.7	4.0	-	0.7
Preserving our environment	22.5	19.0	1.0	2.5
Developing and maintaining key enabling infrastructure	43.3	40.0	2.3	1.0
Enhancing community life	25.3	12.0	7.4	5.9
Strong and effective governance	20.5	15.0	5.2	0.3
Total permanent staff expenditure	121.0	94.0	16.6	10.4
Capitalised labour costs	11.0			
Total staff	132.0			

3.1 SUMMARY OF PLANNED HUMAN RESOURCES EXPENDITURE

For the four years ending 30 June 2027

	2023/24 \$'000	2024/25 \$'000	2025/26 \$'000	2026/27 \$'000
Growing our place				
Permanent - Full time				
Women	192	196	200	204
Men	285	291	297	303
Persons of self-described gender	-	-	-	-
Vacant positions				
Permanent - Part time				
Women	62	63	64	65
Men	-	-	-	-
Persons of self-described gender	-	-	-	-
Vacant positions				
Total - Growing our place	539	550	561	572
Building robust local economies				
Permanent - Full time				
Women	177	181	185	189
Men	123	125	128	131
Persons of self-described gender	-	-	-	-
Vacant positions				
Permanent - Part time				
Women	-	-	-	-
Men	-	-	-	-
Persons of self-described gender	-	-	-	-
Vacant positions				
Total - Building robust local economies	381	389	398	407
Preserving our environment				
Permanent - Full time				
Women	140	143	146	149
Men	1,139	1,162	1,185	1,209
Persons of self-described gender	-	-	-	-
Vacant positions				
Permanent - Part time				
Women	74	75	77	79
Men	24	24	24	24
Persons of self-described gender	-	-	-	-
Vacant positions				
Total - Preserving our environment	1,667	1,700	1,734	1,769

	2023/24 \$'000	2024/25 \$'000	2025/26 \$'000	2026/27 \$'000
Developing and maintaining key enabling infrastructure				
Permanent - Full time				
Women	315	321	327	334
Men	2,230	2,274	2,320	2,366
Persons of self-described gender	-	-	-	-
Vacant positions	622	634	647	660
Permanent - Part time				
Women	44	45	46	47
Men	124	126	129	132
Persons of self-described gender	-	-	-	-
Vacant positions	-	-	-	-
Total - Developing and maintaining key enabling infrastructure	3,335	3,400	3,469	3,539
Enhancing community life				
Permanent - Full time				
Women	566	577	589	601
Men	468	477	487	497
Persons of self-described gender	-	-	-	-
Vacant positions	75	76	78	80
Permanent - Part time				
Women	733	748	763	778
Men	27	28	29	30
Persons of self-described gender	-	-	-	-
Vacant positions	-	-	-	-
Total - Enhancing community life	1,869	1,906	1,946	1,986
Strong and effective governance				
Permanent - Full time				
Women	1,127	1,149	1,172	1,195
Men	764	779	795	811
Persons of self-described gender	-	-	-	-
Vacant positions	-	-	-	-
Permanent - Part time				
Women	416	424	432	441
Men	41	42	43	44
Persons of self-described gender	-	-	-	-
Vacant positions	-	-	-	-
Total - Strong and effective governance	2,348	2,394	2,442	2,491
Casuals, temporary and other expenditure	995	1,018	1,034	1,051
Capitalised labour costs	1,048	1,068	1,090	1,112
Total staff expenditure	12,182	12,425	12,674	12,927

	2023/24 FTE	2024/25 FTE	2025/26 FTE	2026/27 FTE
Growing our place				
Permanent - Full time				
Women	2.0	2.0	2.0	2.0
Men	2.0	2.0	2.0	2.0
Persons of self-described gender	-	-	-	-
Vacant positions	-	-	-	-
Permanent - Part time				
Women	0.7	0.7	0.7	0.7
Men	-	-	-	-
Persons of self-described gender	-	-	-	-
Vacant positions	-	-	-	-
Total - Growing our place	4.7	4.7	4.7	4.7
Building robust local economies				
Permanent - Full time				
Women	2.0	2.0	2.0	2.0
Men	1.0	1.0	1.0	1.0
Persons of self-described gender	-	-	-	-
Vacant positions	1.0	1.0	1.0	1.0
Permanent - Part time				
Women	-	-	-	-
Men	-	-	-	-
Persons of self-described gender	-	-	-	-
Vacant positions	-	-	-	-
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	14.0	14.0	14.0	14.0
Persons of self-described gender	-	-	-	-
Vacant positions	4.0	4.0	4.0	4.0
Permanent - Part time				
Women	0.8	0.8	0.8	0.8
Men	0.2	0.2	0.2	0.2
Persons of self-described gender	-	-	-	-
Vacant positions	-	-	-	-
Total - Preserving our environment	20.0	20.0	20.0	20.0

	2023/24 FTE	2024/25 FTE	2025/26 FTE	2026/27 FTE
Developing and maintaining key enabling infrastructure				
Permanent - Full time				
Women	4.0	4.0	4.0	4.0
Men	27.0	27.0	27.0	27.0
Persons of self-described gender	-	-	-	-
Vacant positions	9.0	9.0	9.0	9.0
Permanent - Part time				
Women	0.6	0.6	0.6	0.6
Men	1.7	1.7	1.7	1.7
Persons of self-described gender	-	-	-	-
Vacant positions	1.0	1.0	1.0	1.0
Total - Developing and maintaining key enabling infrastructure	42.3	42.3	42.3	42.3
Enhancing community life				
Permanent - Full time				
Women	6.0	6.0	6.0	6.0
Men	5.0	5.0	5.0	5.0
Persons of self-described gender	-	-	-	-
Vacant positions	1.0	1.0	1.0	1.0
Permanent - Part time				
Women	7.0	7.0	7.0	7.0
Men	0.4	0.4	0.4	0.4
Persons of self-described gender	-	-	-	-
Vacant positions	-	-	-	-
Total - Enhancing community life	19.4	19.4	19.4	19.4
Strong and effective governance				
Permanent - Full time				
Women	10.0	10.0	10.0	10.0
Men	5.0	5.0	5.0	5.0
Persons of self-described gender	-	-	-	-
Vacant positions	-	-	-	-
Permanent - Part time				
Women	4.7	4.7	4.7	4.7
Men	0.5	0.5	0.5	0.5
Persons of self-described gender	-	-	-	-
Vacant positions	-	-	-	-
Total - Strong and effective governance	20.2	20.2	20.2	20.2
Casuals and temporary staff	10.4	10.4	10.4	10.4
Capitalised labour	11.0	11.0	11.0	11.0
Total staff numbers	132.0	132.0	132.0	132.0

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 an important component of the financial planning process. The Fair Go Rates System (FGRS) sets out the maximum amount councils may increase rates in a year. For 2023/24 the FGRS cap has been set at 3.50%. The cap applies to both general rates and municipal charges and is calculated on the basis of council's average rates and charges.

The level of required rates and charges has been considered in this context, with reference to Council's other sources of income and the planned expenditure on services and works to be undertaken for the community.

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 2023/24 of \$17.881 million.

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

	Forecast Actual 2022/23	Budget 2023/24	Change	
	\$'000	\$'000	\$'000	%
General rates*	14,016	14,069	53	0.4%
Municipal charge*	628	630	2	0.3%
Waste management charges	2,377	2,423	46	1.9%
Supplementary rates and rate adjustments	-	100	100	100%
Interest on rates and charges	140	103	-37	-26.4%
Revenue in lieu of rates	521	556	35	6.7%
Total rates and charges	17,682	17,881	199	1.1%

*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 2022/23	Budget 2023/24	Change
	cents/\$CIV	cents/\$CIV	
General rate for rateable general properties	0.3960	0.3508	-11.4%
General rate for rateable commercial properties	0.5702	0.5052	-11.4%
General rate for rateable industrial properties	0.5702	0.5052	-11.4%
General rate for rateable farm properties	0.1426	0.1333	-6.5%

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 2022/23	Budget 2023/24	Change	
	\$'000	\$'000	\$'000	%
General	7,015	7,031	16	0.2%
Commercial	753	748	-5	-0.7%
Industrial	207	239	32	15.5%
Farm	6,019	6,051	32	0.5%
Total amount to be raised by general rates	13,994	14,069	75	0.5%

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 2022/23	Budget 2023/24	Change	
	Number	Number	Number	%
General	5,231	5,275	44	0.8%
Commercial	327	307	-20	-6.1%
Industrial	100	115	15	15.0%
Farm	1,569	1,600	31	2.0%
Total number of assessments	7,227	7,297	70	1.0%

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 2022/23	Budget 2023/24	Change	
	\$'000	\$'000	\$'000	%
General	1,771,362	2,004,426	233,064	13.2%
Commercial	132,126	148,036	15,910	12.0%
Industrial	36,380	47,320	10,940	30.1%
Farm	4,220,757	4,539,101	318,344	7.5%
Total value of land	6,160,625	6,738,883	578,258	9.4%

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 2022/23	Per Rateable Property 2023/24	Change	
	\$'000	\$'000	\$'000	%
Municipal	96	96	0	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 2022/23	Budget 2023/24	Change	
	\$'000	\$'000	\$'000	%
Municipal	626,016	630,336	4,320	0.7%

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 2022/23	Per Rateable Property 2023/24	Change	
	\$'000	\$'000	\$'000	%
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 2022/23	Budget 2023/24	Change	
	\$'000	\$'000	\$'000	%
Kerbside collection - 4 Bin System	2,017,092	2,014,320	-2,772	-0.1%
Kerbside collection - 3 Bin System	374,508	387,450	12,942	3.5%
Kerbside collection – additional 140 litre Garbage	-	13,770	13,770	100.0%
Kerbside collection – additional 240 litre Recycling	-	417	417	100.0%
Kerbside collection – additional 240 litre Organics	-	5,838	5,838	100.0%
Kerbside collection – additional 80 litre Glass	-	616	616	100.0%
Total	2,391,600	2,422,411	30,811	1.3%

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

Type of Charge	Budget 2022/23	Budget 2023/24	Change	
	\$'000	\$'000	\$'000	%
General Rates	13,994,200	14,069,085	74,885	0.5%
Municipal Charge	626,016	630,336	4,320	0.7%
Supplementary rates and rate adjustments	100,000	100,000	-	0.0%
Revenue in lieu of rates	520,790	556,311	35,521	6.8%
Kerbside waste and recycling collection	2,391,600	2,422,411	30,811	1.3%
Interest on rates and charges	110,000	102,810	-7,190	-6.5%
Total Rates and charges	17,742,606	17,880,953	138,347	0.8%

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.

	2022/23	2023/24
Total Annualised General Rates & Municipal Charges	\$14,699,524	
Number of rateable properties	7,297	7,297
Base Average Rate	\$2,014.46	
Maximum Rate Increase (set by the State Government)	1.75%	3.50%
Capped Average Rate		\$2,084.97
Maximum General Rates and Municipal Charges Revenue		\$15,214,007
Budgeted General Rates and Municipal Charges Revenue		\$14,699,421
Budgeted Supplementary Rates		\$100,000
Budgeted Total Rates and Municipal Charges Revenue		\$14,799,421

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:

- The making of supplementary valuations
- The variation of returned levels of value (e.g. valuation objections and appeals)

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.

- 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

- 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 2023 Valuation

The expected final outcome of the 2023 general revaluation has been a 13% increase in valuations for general/residential properties, a 12% increase in commercial valuations, a 17% increase in industrial valuations and a 7% increase 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	2022 Capital Improved Value (CIV) \$	2023 Capital Improved Value (CIV) \$	% Change in CIV from 2022 to 2023
General	1,775,001,000	2,004,425,500	13.0%
Commercial	132,518,000	148,036,000	11.7%
Industrial	40,381,000	47,320,000	17.2%
Farm	4,247,627,500	4,539,101,500	6.8%
Totals	6,195,527,500	6,738,883,000	8.8%

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:

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

The rate in the dollar for each rating differential category is included in Council's annual budget 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 over 63% of operating revenue received by Council. The collection of rates is an important factor in funding Council services. Planning for future rate increases is therefore an essential component of the long-term financial planning process and plays a significant role in funding both additional service delivery and the increasing costs related to providing Council services.

Council 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 undermine 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 takes into account 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

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 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 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% of the General Rate in 2023/2024.

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 ratable 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 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 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 144% of the General Rate in 2023/2024. 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 Shire 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 2022/23 \$'000	Budget 2023/24 \$'000	Change	
			\$'000	%
Infringements and costs	38	23	-15	-39.5%
Town planning fees	200	215	15	7.5%
Land information certificates	15	15	-	0.0%
Permits	23	9	-14	-60.9%
Total statutory fees and fines	276	262	-14	-5.1%

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 decrease by 5.1% or \$0.014 million compared to 2022/23. Town planning fees are forecast to increase due to an increase in property subdivisions and development, while fines and permits are forecast to decrease.

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

4.1.3 USER FEES

	Budget	Budget	Change	
	2022/23 \$'000	2023/24 \$'000	\$'000	%
Leisure centre	474	488	14	3.0%
Child care/children's programs	1	6	5	500.0%
Registration and other permits	170	150	-20	-11.8%
Building services	60	70	10	16.7%
Waste management services	378	427	49	13.0%
Ararat Town Hall charges	90	120	30	33.3%
Visitor Information Centre	10	10	-	0.0%
Alexandra Oval/Great Hall charges	142	110	-32	-22.5%
Road occupancy	8	8	-	0.0%
Private works	1	1	-	0.0%
Other fees and charges	64	64	-	0.0%
Total user fees	1,398	1,454	56	4.0%

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 4.0% or \$0.056 million compared to 2022/23. The budget for user fees for waste management are budgeted to increase by

\$0.049 million for additional kerbside waste collection services. Ararat Town Hall charges are forecast to increase by \$0.030 million with an increased artistic program scheduled for 2023/24.

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 2022/23 \$'000	Budget 2023/24 \$'000	Change	
			\$'000	%
Grants were received in respect of the following:				
Summary of grants				
Commonwealth funded grants	7,248	7,399	151	2.1%
State funded grants	864	880	16	1.9%
Total grants received	8,112	8,279	167	2.1%
(a) Operating Grants				
Recurrent - Commonwealth Government				
Financial Assistance Grants	6,715	6,866	151	2.2%
Recurrent - State Government				
Aged care	3	3	-	0.0%
School crossing supervisors	12	15	3	25.0%
Libraries	153	157	4	2.6%
Maternal and child health	279	315	36	12.9%
Culture	140	140	-	0.0%
Administration	44	44	-	0.0%
Emergency Management	73	73	-	0.0%
Environment	70	70	-	0.0%
Community health	6	-	-6	-100.0%
Total recurrent grants	7,495	7,683	188	2.5%
Non-recurrent - Commonwealth Government				
Community development				
Non-recurrent - State Government				
Maternal and child health	81	63	-18	-22.2%
Employment	3	-	-3	-100.0%
Total non-recurrent grants	84	63	-21	-25.0%
Total operating grants	7,579	7,746	167	2.2%

	Budget 2022/23 \$'000	Budget 2023/24 \$'000	Change	
			\$'000	%
b) Capital Grants				
Recurrent - Commonwealth Government				
Roads to recovery	533	533	-	0.0%
Total recurrent grants	533	533	-	0.0%
Total non-recurrent grants	-	-	-	0.0%
Total capital grants	533	533	-	0.0%
Total Grants	8,112	8,279	167	2.1%

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 2.2% or \$0.167 million compared to 2022/23.

Capital grants include all monies received from State and Federal sources for the purposes of funding the capital works program. Overall, the level of capital grants has remained at the same level compared to 2022/23.

4.1.5 CONTRIBUTIONS

	Budget 2022/23 \$'000	Budget 2023/24 \$'000	Change	
			\$'000	%
Monetary	94	100	6	6.4%
Total contributions	94	100	6	6.4%

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

Contributions are projected to increase by \$0.006 million or 6.4% compared to 2022/23.

4.1.6 OTHER INCOME

	Budget 2022/23 \$'000	Budget 2023/24 \$'000	Change	
			\$'000	%
Interest	100	400	300	300.0%
Investment property rental	125	142	17	13.6%
Total other income	225	542	317	140.9%

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 140.9% or \$0.317 million compared to 2022/23 due mainly to recent increases in market interest rates.

4.1.7 EMPLOYEE COSTS

	Budget 2022/23 \$'000	Budget 2023/24 \$'000	Change	
			\$'000	%
Wages and salaries	10,694	10,782	88	0.8%
Less capitalised wages and salaries	-1,050	-1,048	2	-0.2%
WorkCover	366	199	-167	-45.6%
Superannuation	1,063	1,135	72	6.8%
Fringe benefits tax	63	66	3	4.8%
Total employee costs	11,136	11,134	-2	0.0%

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

Employee costs are forecast to decrease by 0.0% or \$0.002 million compared to 2022/23. Movements in employee costs are influenced by a number of factors:

- Renegotiation of Council's Enterprise Agreement (EA)
- A reduction 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 10.5% to 11%

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 2022/23 \$'000	Budget 2023/24 \$'000	Change	
			\$'000	%
Materials and services	4,231	4,402	171	4.0%
Contract Payments	1,217	774	-443	-36.4%
Plant and equipment maintenance	1,504	1,588	84	5.6%
Utilities	560	667	107	19.1%
Consultants	910	605	-305	-33.5%
Total materials and services	8,422	8,036	-386	-4.6%

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

Materials and services are forecast to decrease by 4.6% or \$0.386 million compared to 2022/23. A number of specific, one-off projects included in the budget for 2022/23 do not require the same level of funding in 2023/24.

4.1.9 DEPRECIATION

	Budget 2022/23 \$'000	Budget 2023/24 \$'000	Change	
			\$'000	%
Property	1,206	1,212	6	0.5%
Plant & equipment	726	750	24	3.3%
Infrastructure	5,406	5,530	124	2.3%
Total depreciation	7,338	7,492	154	2.1%

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 \$0.154 million for 2023/24 is due mainly to the completion of the 2023/24 capital works program and the full year effect of depreciation on the 2022/23 capital works program.

4.1.10 AMORTISATION – RIGHT OF USE ASSETS

	Budget 2022/23 \$'000	Budget 2023/24 \$'000	Change	
			\$'000	%
Right of use assets	-	167	167	100.0%
Total amortisation - right of use assets	-	167	167	100.0%

Other items of expense relate to a range of unclassified items including Councillors allowances, Mayoral allowance and audit fees. Other expenses are forecast

to decrease by 2.0% or \$0.007 million compared to 2021/22.

4.1.11 OTHER EXPENSES

	Budget 2022/23 \$'000	Budget 2023/24 \$'000	Change	
			\$'000	%
Auditors' remuneration - External (Victorian Auditor-General)	50	50	-	0.0%
Auditors' remuneration - External (Other)	2	-	-2	-100.0%
Auditors' remuneration - Internal	60	65	5	8.3%
Councillors' allowances	243	250	7	2.9%
Total other expenses	355	365	10	2.8%

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 2.8% or \$0.010 million compared to 2022/23.

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 increase by \$0.618 million during the year.

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.

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 2023/24 budget due to Council entering into leases for two new garbage trucks. 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 2022/23 levels.

Provisions include accrued long service leave, annual leave and rostered days owing to employees. These employee entitlements are expected to decrease during 2022/23 with a number of long-term staff finishing with Council, with the balance then expected to remain consistent due to more active management of entitlements despite factoring in an increase for Collective Agreement outcomes.

Interest-bearing loans and borrowings are borrowings of Council. Council is budgeting to take out no new loans in 2023/24 and loan principal repayments of \$0.148 million will become due.

Council has entered into leases for two new garbage trucks included as 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		
	2022/23	2023/24	2024/25	2025/26	2026/27
	\$	\$	\$	\$	\$
Amount borrowed as at 30 June of the prior year	597	455	307	157	-
Amount proposed to be borrowed	-	-	-	-	-
Amount projected to be redeemed	-142	-148	-150	-157	-
Amount of borrowings as at 30 June	455	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.

	Forecast Actual	Budget
	2022/23	2023/24
	\$	\$
Right-of-use assets	-	-
Plant and equipment	772,296	605,313
Total right-of-use assets	772,296	605,313
Lease liabilities		
Current lease Liabilities		
Plant and equipment	105,647	112,181
Total current lease liabilities	105,647	112,181
Non-current lease liabilities		
Plant and equipment	691,250	579,069
Total non-current lease liabilities	691,250	579,069
Total lease liabilities	796,897	691,250

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 decrease in net assets of \$1.012 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 decrease by \$1.012 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. \$1.296 million of the increase in accumulated surplus results directly from the surplus for the year. An amount of \$0.693 million (net) is budgeted to be transferred from other reserves to accumulated surplus. This reflects the usage of investment cash reserves to partly fund the capital works program and council operations. 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 \$5.210 million is mostly due to an increase in capital grants of \$3.614 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 \$0.830 million. Proceeds from sale of assets are budgeted as \$0.200 million during 2023/24.

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 2023/24 the total principal repayments will be \$0.148 million and finance costs will be \$0.011 million.

Council is budgeting to take out no new loans in 2023/24.

During 2022/23 Council has entered into leases for two new garbage trucks. For 2023/24 the interest for the lease liabilities will be \$0.045 million and the lease repayments will be \$0.106 million.

4.5 CAPITAL WORKS PROGRAM

This section presents a listing of the capital works projects that will be undertaken for the 2023/24 year, classified by expenditure type and funding source.

Works are also disclosed as current budget or carried forward from prior year.

4.5.1 SUMMARY

	Budget 2022/23 \$'000	Budget 2023/24 \$'000	Change	
			\$'000	%
Property	1,500	1,350	-150	-10.0%
Plant and equipment	810	40	-770	-95.1%
Infrastructure	6,400	8,150	1,750	27.3%
Total	8,710	9,540	830	9.5%

	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	1,350	338	338	674	-	-	1,350	-
Plant and equipment	40	-	40	-	-	-	40	-
Infrastructure	8,150	-	7,498	652	533	-	7,617	-
Total	9,540	338	7,876	1,326	533	-	9,007	-

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	400	100	100	200	-	-	400	-
Ararat Leisure Centre redevelopment (Stage 1)	950	238	238	474	-	-	950	-
Total Property	1,350	338	338	674	-	-	1,350	-
Plant and Equipment								
Library books								
Bookstock	40	-	40	-	-	-	40	-
Total Plant and Equipment	40	-	40	-	-	-	40	-
Infrastructure								
Roads								
Gravel road resheeting	2,800	-	2,800	-	-	-	2,800	-
Reseal program	1,000	-	1,000	-	-	-	1,000	-
Mt William Road reconstruction	1,000	-	850	150	533	-	467	-
Urban road and laneway sealing	2,200	-	1,870	330	-	-	2,200	-
Footpaths and Cycleways								
Footpaths and cycleways	400	-	340	60	-	-	400	-
Drainage								
Urban Drainage Works	750	-	638	112	-	-	750	-
Total Infrastructure	8,150	-	7,498	652	533	-	7,617	-
Total Capital Works	9,540	338	7,876	1,326	533	-	9,007	-

4.6 SUMMARY OF PLANNED CAPITAL WORKS EXPENDITURE

For the four years ended 30 June 2027

2024/25	Total \$'000	Asset expenditure types			Funding Sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Grants \$'000	Contrib. \$'000	Council cash \$'000	Borrowings \$'000
Property								
Buildings	539	135	135	269	-	-	539	-
Total Property	539	135	135	269	-	-	539	-
Plant and Equipment								
Library books	47	-	47	-	-	-	47	-
Total Plant and Equipment	47	-	47	-	-	-	47	-
Infrastructure								
Roads	8,121	-	7,503	618	1,461	-	6,660	-
Bridges	255	-	217	38	-	-	255	-
Footpaths and cycleways	174	-	148	26	-	-	174	-
Drainage	310	-	264	46	-	-	310	-
Total Infrastructure	8,860	-	8,132	728	1,461	-	7,399	-
Total Capital Works Expenditure	9,446	135	8,314	997	1,461	-	7,985	-

2025/26	Asset expenditure types				Summary of Funding Sources			
	Total \$'000	New \$'000	Renewal \$'000	Upgrade \$'000	Grants \$'000	Contrib. \$'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				Summary of Funding Sources			
	Total \$'000	New \$'000	Renewal \$'000	Upgrade \$'000	Grants \$'000	Contrib. \$'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	-



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
			2021/ 22	2022/ 23	2023/ 24	2024/ 25	2025/ 26	2026/ 27	+/-
Governance									
Satisfaction with community consultation and engagement	Community satisfaction rating out of 100 with the consultation and engagement efforts of Council		62	75	77	80	80	82	+
Roads									
Sealed local roads below the intervention level	Number of kms of sealed local roads below the renewal intervention level set by Council / Kms of sealed local roads		100.0%	99.5%	99.5%	99.5%	99.5%	99.5%	o
Statutory planning									
Planning applications decided within the relevant required time	Number of planning application decisions made within the relevant required time / Number of decisions made		91.0%	85.0%	85.0%	86.0%	88.0%	90.0%	+
Waste management									
Kerbside collection waste diverted from landfill	Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins		21.0%	35.0%	35.0%	35.0%	35.0%	35.0%	o

TARGETED PERFORMANCE INDICATORS – FINANCIAL

Indicator	Measure	Notes	Actual	Budget	Target	Target Projections			Trend
			2021/ 22	2022/ 23	2023/ 24	2024/ 25	2025/ 26	2026/ 27	+/-
Liquidity									
Working Capital	Current assets / current liabilities	1	224.7%	213.3%	248.1%	252.7%	260.5%	235.2%	o
Obligations									
Asset renewal and upgrade	Asset renewal and upgrade expense / asset depreciation	2	174.5%	113.6%	122.8%	123.9%	126.8%	136.5%	+
Stability									
Rates concentration	Rate revenue / adjusted underlying revenue	3	55.3%	63.7%	62.6%	60.8%	61.0%	61.4%	o
Efficiency									
Expenditure level	Total expenses / no. of property assessments		\$4,064	\$3,735	\$3,734	\$3,735	\$3,797	\$3,863	+



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
			2021/ 22	2022/ 23	2023/ 24	2024/ 25	2025/ 26	2026/ 27	+/-
Operating position									
Adjusted underlying result	Adjusted underlying surplus (deficit) / adjusted underlying revenue	4	7.6%	2.2%	4.5%	7.1%	7.0%	7.2%	+
Liquidity									
Unrestricted cash	Unrestricted cash / current liabilities	5	64.7%	157.5%	191.0%	195.1%	200.0%	177.1%	o
Obligations									
Loans and borrowings	Interest bearing loans and borrowings / rate revenue	6	3.4%	2.6%	1.7%	0.9%	0.0%	0.0%	+
Loans and borrowings	Interest and principal repayments on interest bearing loans and borrowings / rate revenue		12.5%	0.9%	0.9%	0.9%	0.8%	0.0%	+
Indebtedness	Non-current liabilities / own source revenue		3.3%	2.7%	4.6%	3.1%	2.4%	0.8%	+
Stability									
Rates effort	Rate revenue / CIV of rateable properties in the municipality		0.4%	0.3%	0.3%	0.3%	0.3%	0.3%	o
Efficiency									
Revenue level	Total rate revenue / no. of property assessments		\$2,028	\$2,016	\$2,028	\$2,026	\$2,075	\$2,141	+

Indicator	Measure	Notes	Actual	Budget	Target	Target Projections			Trend
			2021/ 22	2022/ 23	2023/ 24	2024/ 25	2025/ 26	2026/ 27	+/-
Sustainability Capacity									
Population	Total rate revenue / Municipal population		\$1,469	\$1,469	\$1,462	\$1,481	\$1,514	\$1,557	+
Population	Total expenses / Municipal population		\$2,455	\$2,258	\$2,227	\$2,264	\$2,307	\$2,351	+
Population	Value of infrastructure / Municipal population		\$21,849	\$21,196	\$23,311	\$23,155	\$23,020	\$22,946	-
Population	Municipal population / Kilometres of local roads		4.9	4.9	5.0	5.0	5.1	5.2	+
Own-source revenue	Own source revenue / Municipal population		\$1,623	\$1,629	\$1,648	\$1,669	\$1,704	\$1,749	+
Recurrent grants	Recurrent grants / Municipal population		\$922	\$664	\$671	\$754	\$762	\$771	+
Workforce turnover	Number of permanent staff resignations and terminations / average number of permanent staff for the financial year		16.8%	10.5%	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

1. Working Capital

The proportion of current liabilities represented by current assets. This indicator represents Council's ability to meet its short term commitments.

2. 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 2023/24 is \$9.540 million.

3. 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.

4. 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.

5. Unrestricted Cash

Councils 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.

6. Debt compared to rates

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

6. 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 supervisors 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, etc.

Pricing services is also complex as Council provides numerous "public" services (eg. 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 2023/24.

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	2022/23 Fee Inc GST \$	2023/24 Fee Inc GST \$	Fee Increase (Decrease) \$	Fee Increase (Decrease) %	Basis of Fee	Pricing Basis
Administration									
Freedom of Information									
Application Fee	Per Request	Non - Taxable	\$30.60	\$31.80	\$1.20	3.9%	Statutory	R	
Access Charge - Search Time	Per Hour	Non - Taxable	\$22.90	\$23.90	\$1.00	4.4%	Statutory	R	
Access Charge - Printing (A4)	Per Page	Non - Taxable	\$0.20	\$0.20	-	-	Statutory	R	
Land Information Certificate	Per Application	Non - Taxable	\$27.80	\$28.90	\$1.10	4.0%	Statutory	R	
Priority Request - Land Information Certificate	Per Application	Non - Taxable	New	\$60.00	\$60.00	100.0%	Non-statutory	F	
Direct Debit Rejection Fee	Per Rejection	Taxable	\$6.00	\$6.00	-	-	Non-statutory	F	
Request for Refund	Per Refund	Taxable	New	\$25.00	\$25.00	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									
Freedom of Information									
Day Rate									
Community	Per Hire	Taxable	\$100.00	\$100.00	-	-	Non-statutory	P	
Commercial	Per Hire	Taxable	\$400.00	\$400.00	-	-	Non-statutory	P	
Evening Rate									
Community	Per Hire	Taxable	\$100.00	\$100.00	-	-	Non-statutory	P	
Commercial	Per Hire	Taxable	\$400.00	\$400.00	-	-	Non-statutory	P	
Upstairs Meeting Room	Per Hire	Taxable	\$100.00	\$100.00	-	-	Non-statutory	P	

Description of Fees and Charges		Unit of Measure	GST Status	2022/23 Fee Inc GST \$	2023/24 Fee Inc GST \$	Fee Increase (/Decrease) \$	Fee Increase (/Decrease) %	Basis of Fee	Pricing Basis
Ararat Gallery TAIMA									
Gallery membership									
Single	Per Person	Taxable	\$30.00	\$45.00	\$15.00	50.0%	Non-statutory	P	
Double/Family	Per Family	Taxable	\$45.00	\$60.00	\$15.00	33.3%	Non-statutory	P	
Single (Concession)	Per Person	Taxable	\$20.00	\$35.00	\$15.00	75.0%	Non-statutory	P	
Ararat Town Hall									
Whole Complex (kitchen, supper room, green room, dressing rooms, foyer)									
Standard	Per Hire	Taxable	\$1,560.00	\$1,560.00	-	-	Non-statutory	P	
Community	Per Hire	Taxable	\$500.00	\$500.00	-	-	Non-statutory	P	
Main Auditorium									
Venue Hire - Ticketed Event / Performance									
Standard	Per Hire	Taxable	\$1,200.00	\$1,200.00	-	-	Non-statutory	P	
Community	Per Hire	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 Hire	Taxable	\$400.00	\$400.00	-	-	Non-statutory	P	
Community	Per Hire	Taxable	\$200.00	\$200.00	-	-	Non-statutory	P	
Piano - Steinway Baby Grand									
Standard	Per Hire	Taxable	\$300.00	\$300.00	-	-	Non-statutory	P	
Community	Per Hire	Taxable	-	-	-	-	Non-statutory	Z	
Piano Tuning	Per Hire	Taxable	Quoted	Quoted	-	-	Non-statutory	P	
Projector	Per Hire	Taxable	\$50.00	\$50.00	-	-	Non-statutory	P	
Security (if required)	Per Hire	Taxable	Quoted	Quoted	-	-	Non-statutory	P	
Front of House Staff	Per Hire	Taxable	Quoted	Quoted	-	-	Non-statutory	P	
Technician	Per Hire	Taxable	Quoted	Quoted	-	-	Non-statutory	P	

Description of Fees and Charges	Unit of Measure	GST Status	2022/23 Fee Inc GST \$	2023/24 Fee Inc GST \$	Fee Increase / (Decrease) \$	Fee Increase / (Decrease) %	Basis of Fee	Pricing Basis
Stand alone Art & Craft Room hire								
Standard	Per Hire	Taxable	\$200.00	\$200.00	-	-	Non-statutory	P
Community	Per Hire	Taxable	\$100.00	\$100.00	-	-	Non-statutory	P
Stand alone Green Room hire								
Standard	Per Hire	Taxable	\$200.00	\$200.00	-	-	Non-statutory	P
Community	Per Hire	Taxable	\$100.00	\$100.00	-	-	Non-statutory	P
Stand alone Foyer Hire								
Standard	Per Hire	Taxable	\$200.00	\$200.00	-	-	Non-statutory	P
Community	Per Hire	Taxable	\$100.00	\$100.00	-	-	Non-statutory	P
Stand alone Supper Room Hire								
Standard			\$200.00	\$200.00				
Community	Per Hire	Taxable	\$100.00	\$100.00	-	-	Non-statutory	P
Ticket Selling Commission								
Standard	Per Ticket	Taxable	\$3.70	\$3.70	-	-	Non-statutory	P
Community	Per Ticket	Taxable	-	-	-	-	Non-statutory	Z
All venues - catering tea and coffee	Per Person	Taxable	\$1.00	\$1.00	-	-	Non-statutory	P
Planning								
Request copies of Planning permits	Per Request	Taxable	\$65.00	\$65.00	-	-	Non-statutory	F
Request copies of Endorsed Plans - standard search fee (print fees apply)	Per Request	Taxable	\$65.00	\$65.00	-	-	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	\$3,149.70	\$3,275.40	\$125.70	4.0%	Statutory	R
Stage 2								
For considering up to 10 submissions	Per Application	Non-Taxable	\$15,611.10	\$16,233.90	\$622.80	4.0%	Statutory	R
For considering 11 to 20 submissions	Per Application	Non-Taxable	\$31,191.60	\$32,436.00	\$1,244.40	4.0%	Statutory	R
For considering in excess of 20 submissions	Per Application	Non-Taxable	\$41,695.80	\$43,359.30	\$1,663.50	4.0%	Statutory	R

Description of Fees and Charges	Unit of Measure	GST Status	2022/23 Fee Inc GST \$	2023/24 Fee Inc GST \$	Fee Increase / (Decrease) \$	Fee Increase / (Decrease) %	Basis of Fee	Pricing Basis
Stage 3 - For adopting the amendment	Per Application	Non-Taxable	\$496.90	\$516.80	\$19.90	4.0%	Statutory	R
Reg 9 Fees for Applications for permits under Section 47								
Class 1 - Use only	Per Application	Non-Taxable	\$1,360.80	\$1,415.10	\$54.30	4.0%	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	\$206.40	\$214.70	\$8.30	4.0%	Statutory	R
Class 3 - more than \$10,000 but not more than \$100,000	Per Application	Non-Taxable	\$649.80	\$675.80	\$26.00	4.0%	Statutory	R
Class 4 - more than \$100,000 but not more than \$500,000	Per Application	Non-Taxable	\$1,330.20	\$1,383.30	\$53.10	4.0%	Statutory	R
Class 5 - more than \$500,000 but not more than \$1,000,000	Per Application	Non-Taxable	\$1,437.30	\$1,494.60	\$57.30	4.0%	Statutory	R
Class 6 - more than \$1,000,000 but not more than \$2,000,000	Per Application	Non-Taxable	\$1,544.30	\$1,605.90	\$61.60	4.0%	Statutory	R
VicSmart application if the estimated cost of development is								
Class 7 - \$10,000 or less	Per Application	Non-Taxable	\$206.40	\$214.70	\$8.30	4.0%	Statutory	R
Class 8 - more than \$10,000	Per Application	Non-Taxable	\$443.40	\$461.10	\$17.70	4.0%	Statutory	R
Class 9 - VicSmart application to subdivide or consolidate land	Per Application	Non-Taxable	\$206.40	\$214.70	\$8.30	4.0%	Statutory	R
Class 10 - VicSmart application (other than a class 7, 8 or 9 permit)	Per Application	Non-Taxable	\$206.40	\$214.70	\$8.30	4.0%	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	\$1,185.00	\$1,232.30	\$47.30	4.0%	Statutory	R
Class 12 - more than \$100,000 and not more than \$1,000,000	Per Application	Non-Taxable	\$1,597.80	\$1,661.60	\$63.80	4.0%	Statutory	R

Description of Fees and Charges	Unit of Measure	GST Status	2022/23 Fee Inc GST \$	2023/24 Fee Inc GST \$	Fee Increase / (Decrease) \$	Fee Increase / (Decrease) %	Basis of Fee	Pricing Basis
Class 13 - more than \$1,000,000 and not more than \$5,000,000	Per Application	Non-Taxable	\$3,524.30	\$3,665.00	\$140.70	4.0%	Statutory	R
Class 14 - more than \$5,000,000 and not more than \$15,000,000	Per Application	Non-Taxable	\$8,982.90	\$9,341.30	\$358.40	4.0%	Statutory	R
Class 15 - more than \$15,000,000 and not more than \$50,000,000	Per Application	Non-Taxable	\$26,489.90	\$27,546.80	\$1,056.90	4.0%	Statutory	R
Class 16 - more than \$50,000,000*	Per Application	Non-Taxable	\$59,539.30	\$61,914.60	\$2,375.30	4.0%	Statutory	R
Class 17 - To subdivide an existing building	Per Application	Non-Taxable	\$1,360.80	\$1,415.10	\$54.30	4.0%	Statutory	R
Class 18 - To subdivide land into two lots	Per Application	Non-Taxable	\$1,360.80	\$1,415.10	\$54.30	4.0%	Statutory	R
Class 19 - To effect a realignment of a common boundary between lots or consolidate two or more lots	Per Application	Non-Taxable	\$1,360.80	\$1,415.10	\$54.30	4.0%	Statutory	R
Class 20 - All other subdivisions of land (per 100 lots created)	Per Application	Non-Taxable	\$1,360.80	\$1,415.10	\$54.30	4.0%	Statutory	R
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	\$1,360.80	\$1,415.10	\$54.30	4.0%	Statutory	R
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	\$1,360.80	\$1,415.10	\$54.30	4.0%	Statutory	R
Class 22 - A permit not otherwise provided for in the regulation	Per Application	Non-Taxable	\$1,360.80	\$1,415.10	\$54.30	4.0%	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	\$1,360.80	\$1,415.10	\$54.30	4.0%	Statutory	R

Description of Fees and Charges	Unit of Measure	GST Status	2022/23 Fee Inc GST \$	2023/24 Fee Inc GST \$	Fee Increase / (Decrease) \$	Fee Increase / (Decrease) %	Basis of Fee	Pricing Basis
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	\$1,360.80	\$1,415.10	\$54.30	4.0%	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	\$206.40	\$214.70	\$8.30	4.0%	Statutory	R
Class 4 - more than \$10,000 but not more than \$100,000	Per Application	Non-Taxable	\$649.80	\$675.80	\$26.00	4.0%	Statutory	R
Class 5 - more than \$100,00 but not more than \$500,000	Per Application	Non-Taxable	\$1,330.20	\$1,383.30	\$53.10	4.0%	Statutory	R
Class 6 - more than \$500,000	Per Application	Non-Taxable	\$1,437.30	\$1,494.60	\$57.30	4.0%	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	\$206.40	\$214.70	\$8.30	4.0%	Statutory	R
Class 8 - more than \$10,000	Per Application	Non-Taxable	\$443.40	\$461.10	\$17.70	4.0%	Statutory	R
Class 9 - Amendment to a class 9 permit *	Per Application	Non-Taxable	\$206.40	\$214.70	\$8.30	4.0%	Statutory	R
Class 10 - Amendment to a class 10 permit *	Per Application	Non-Taxable	\$206.40	\$214.70	\$8.30	4.0%	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	\$1,185.00	\$1,232.30	\$47.30	4.0%	Statutory	R
Class 12 - more than \$100,000 but not more than \$1,000,000	Per Application	Non-Taxable	\$1,597.80	\$1,661.60	\$63.80	4.0%	Statutory	R

Description of Fees and Charges	Unit of Measure	GST Status	2022/23 Fee		2023/24 Fee		Fee Increase / (Decrease) %	Basis of Fee	Pricing Basis
			Inc GST \$	Inc GST \$	Inc GST \$	Inc GST \$			
Class 13 - more than \$1,000,000	Per Application	Non-Taxable	\$3,524.30	\$3,665.00	\$140.70	4.0%	Statutory	R	
Class 14 - Amendment to a class 17 permit *	Per Application	Non-Taxable	\$1,360.80	\$1,415.10	\$54.30	4.0%	Statutory	R	
Class 15 - Amendment to a class 18 permit *	Per Application	Non-Taxable	\$1,360.80	\$1,415.10	\$54.30	4.0%	Statutory	R	
Class 16 - Amendment to a class 19 permit *	Per Application	Non-Taxable	\$1,360.80	\$1,415.10	\$54.30	4.0%	Statutory	R	
Class 17 - Amendment to a class 20 permit * (per 100 lots created)	Per Application	Non-Taxable	\$1,360.80	\$1,415.10	\$54.30	4.0%	Statutory	R	
Class 18 - Amendment to a class 21 permit *	Per Application	Non-Taxable	\$1,360.80	\$1,415.10	\$54.30	4.0%	Statutory	R	
Class 19 - Amendment to a class 22 permit	Per Application	Non-Taxable	\$1,360.80	\$1,415.10	\$54.30	4.0%	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	\$336.40	\$349.80	\$13.40	4.0%	Statutory	R	
Reg 16 For an agreement to a proposal to amend or end an agreement under section 173	Per Application	Non-Taxable	\$680.40	\$707.60	\$27.20	4.0%	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	\$336.40	\$349.80	\$13.40	4.0%	Statutory	R	
Subdivision Fees									
Reg 6 For Certification of a Plan of Subdivision	Per Application	Non-Taxable	\$180.40	\$187.60	\$7.20	4.0%	Statutory	R	
Reg 7 Alteration of plan under section 10(2) of the Act	Per Application	Non-Taxable	\$114.70	\$119.30	\$4.60	4.0%	Statutory	R	
Reg 8 Amendment of certified plan under section 11(1) of the Act	Per Application	Non-Taxable	\$145.30	\$151.10	\$5.80	4.0%	Statutory	R	

Description of Fees and Charges	Unit of Measure	GST Status	2022/23 Fee Inc GST \$	2023/24 Fee Inc GST \$	Fee Increase / (Decrease) \$	Fee Increase / (Decrease) %	Basis of Fee	Pricing Basis
Public Open Space Valuation	Per Application	Taxable	\$500.00	\$500.00	-	-	Non-statutory	F
Statement of Compliance Final Inspection	Per Application	Taxable	\$260.00	\$260.00	-	-	Non-statutory	P
Advertising of Planning Application - letters only	Per Application	Taxable	\$100.00	\$100.00	-	-	Non-statutory	F
Advertising of Planning Application - letters and signs within Ararat	Per Application	Taxable	\$300.00	\$200.00	-\$100.00	(33.3%)	Non-statutory	F
Advertising of Planning Application - letters and signs outside Ararat	Per Application	Taxable	\$300.00	\$300.00	-	-	Non-statutory	F
Extension of Time - 1st Request	Per Application	Taxable	\$220.00	\$220.00	-	-	Non-statutory	P
Extension of Time - 2nd Request	Per Application	Taxable	\$440.00	\$440.00	-	-	Non-statutory	P
Extension of Time - 3rd Request	Per Application	Taxable	\$650.00	\$650.00	-	-	Non-statutory	P
Secondary Consent	Per Application	Taxable	\$200.00	\$300.00	\$100.00	50.0%	Non-statutory	P
Planning Enquiry Fee	Per Enquiry	Taxable	New	\$50.00			Non-statutory	F
Environmental Health								
Septic Tank Application Fees								
Construct, install or alter - up to 8.2 hours assessment	Per Application	Non-Taxable	\$747.40	\$777.20	\$29.80	4.0%	Statutory	R
Construct, install or alter - addition hours or part thereof	Per hour or part	Non-Taxable	\$93.60	\$97.30	\$3.70	4.0%	Statutory	R
Construct, install or alter - Maximum fee		Non-Taxable	\$2,070.70	\$2,153.30	\$82.60	4.0%	Statutory	R
Minor Alteration	Per Application	Non-Taxable	\$569.60	\$592.30	\$22.70	4.0%	Statutory	R
Transfer	Per Application	Non-Taxable	\$151.80	\$157.90	\$6.10	4.0%	Statutory	R
Amend permit	Per Amendment	Non-Taxable	\$158.70	\$165.00	\$6.30	4.0%	Statutory	R
Exemption - up to 2.6 hours assessment	Per application	Non-Taxable	\$224.30	\$233.30	\$9.00	4.0%	Statutory	R
Exemption - additional hours or part thereof	Per hour or part	Non-Taxable	\$90.80	\$94.40	\$3.60	4.0%	Statutory	R
Exemption - Maximum fee		Non-Taxable	\$939.00	\$976.40	\$37.40	4.0%	Statutory	R

Description of Fees and Charges	Unit of Measure	GST Status	2022/23 Fee Inc GST \$	2023/24 Fee Inc GST \$	Fee Increase / (Decrease) \$	Fee Increase / (Decrease) %	Basis of Fee	Pricing Basis
Renewal of septic tank application	Per Application	Non-Taxable	\$127.10	\$132.10	\$5.00	3.9%	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	\$513.00	-	-	Non-statutory	F
Class 2 - Food premises handling any potentially hazardous unpackaged foods	Per Application	Non-Taxable	\$431.00	\$431.00	-	-	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	\$200.00	-	-	Non-statutory	F
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	\$370.00	-	-	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	\$308.00	-	-	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	\$143.00	-	-	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	\$31.00	-	-	Non-statutory	F
Class 2 & 3 - Temporary Stall (Fixed Premises as well as Stretrader) Annual fee	Per Application	Non-Taxable	\$87.00	\$87.00	-	-	Non-statutory	F
Class 2 - Stretrader - Community Group Temporary/Mobile	Per Application	Non-Taxable	\$169.00	\$169.00	-	-	Non-statutory	F

Description of Fees and Charges	Unit of Measure	GST Status	2022/23 Fee Inc GST \$	2023/24 Fee Inc GST \$	Fee Increase / (Decrease) \$	Fee Increase / (Decrease) %	Basis of Fee	Pricing Basis
Class 3 - Streatrader - Community Group Temporary/Mobile	Per Application	Non-Taxable	\$105.00	\$105.00	-	-	Non-statutory	F
Class 2 - Streatrader - Temporary/Mobile	Per Application	Non-Taxable	\$267.00	\$267.00	-	-	Non-statutory	F
Class 3 - Streatrader - Temporary/Mobile	Per Application	Non-Taxable	\$195.00	\$195.00	-	-	Non-statutory	F
Class 4 - Streatrader - 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	\$410.00	-	-	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
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	\$246.00	-	-	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	\$431.00	-	-	Non-statutory	F
Tattooist/ Ear Piercing/ Beauty & Physical Therapies/ Barbers/ Electrolysis	Per Application	Non-Taxable	\$343.00	\$343.00	-	-	Non-statutory	F
Hairdresser/ Physical Therapies	Per Application	Non-Taxable	\$174.00	\$174.00	-	-	Non-statutory	F
Mobile/ Part Time/ Low Risk	Per Application	Non-Taxable	\$174.00	\$174.00	-	-	Non-statutory	F

Description of Fees and Charges	Unit of Measure	GST Status	2022/23 Fee Inc GST \$	2023/24 Fee Inc GST \$	Fee Increase / (Decrease) \$	Fee Increase / (Decrease) %	Basis of Fee	Pricing Basis
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	\$1,500.00	\$1,650.00	\$150.00	10.0%	Non-statutory	F
\$50,001 to \$100,000	Per Application	Taxable	\$2,000.00	\$2,200.00	\$200.00	10.0%	Non-statutory	F
\$100,001 to \$150,000	Per Application	Taxable	\$3,000.00	\$3,300.00	\$300.00	10.0%	Non-statutory	F
\$150,001 to \$200,000	Per Application	Taxable	\$4,000.00	\$4,400.00	\$400.00	10.0%	Non-statutory	F
> \$200,000	Per Application	Taxable	\$5,000.00	\$5,500.00	\$500.00	10.0%	Non-statutory	F
Item 2 Class 1A All Dwellings - Single Detached Houses or attached Multi-Units Development								
Up to \$100,000	Per Application	Taxable	\$2,000.00	\$2,200.00	\$200.00	10.0%	Non-statutory	F
\$100,001 to \$150,000	Per Application	Taxable	\$3,000.00	\$3,300.00	\$300.00	10.0%	Non-statutory	F
\$150,001 to \$200,000	Per Application	Taxable	\$4,000.00	\$4,400.00	\$400.00	10.0%	Non-statutory	F

Description of Fees and Charges		Unit of Measure	GST Status	2022/23 Fee Inc GST \$	2023/24 Fee Inc GST \$	Fee Increase / (Decrease) \$	Fee Increase / (Decrease) %	Basis of Fee	Pricing Basis
\$200,001 to \$250,000	Per Application	Taxable	\$5,000.00	\$5,500.00	\$500.00	10.0%	Non-statutory	F	
\$250,001 to \$300,000	Per Application	Taxable	\$5,500.00	\$6,050.00	\$550.00	10.0%	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	\$1,500.00	\$1,650.00	\$150.00	10.0%	Non-statutory	F	
\$10,001 to \$20,000	Per Application	Taxable	\$2,000.00	\$2,200.00	\$200.00	10.0%	Non-statutory	F	
\$20,001 to \$50,000	Per Application	Taxable	\$3,000.00	\$3,300.00	\$300.00	10.0%	Non-statutory	F	
\$50,001 to \$100,000	Per Application	Taxable	\$4,000.00	\$4,400.00	\$400.00	10.0%	Non-statutory	F	
\$100,001 to \$150,001	Per Application	Taxable	\$5,000.00	\$5,500.00	\$500.00	10.0%	Non-statutory	F	
> \$150,000	Per Application	Taxable	\$5,500.00	\$6,050.00	\$550.00	10.0%	Non-statutory	F	
Item 4 Class 1A Dwellings - Internal Alterations/ Minor Works									
Up to \$10,000	Per Application	Taxable	\$1,500.00	\$1,650.00	\$150.00	10.0%	Non-statutory	F	
\$10,001 to \$20,000	Per Application	Taxable	\$2,000.00	\$2,200.00	\$200.00	10.0%	Non-statutory	F	
\$20,001 to \$50,000	Per Application	Taxable	\$3,000.00	\$3,300.00	\$300.00	10.0%	Non-statutory	F	
\$50,001 to \$100,000	Per Application	Taxable	\$4,000.00	\$4,400.00	\$400.00	10.0%	Non-statutory	F	
> \$100,000	Per Application	Taxable	\$5,000.00	\$5,500.00	\$500.00	10.0%	Non-statutory	F	
Item 5 Class 10A/10B Minor Works - Garages, Carports, Pools, Fences, etc									
Up to \$5,000	Per Application	Taxable	\$1,500.00	\$1,650.00	\$150.00	10.0%	Non-statutory	F	
\$5,001 to \$10,000	Per Application	Taxable	\$2,000.00	\$2,200.00	\$200.00	10.0%	Non-statutory	F	

Description of Fees and Charges	Unit of Measure	GST Status	2022/23 Fee		2023/24 Fee		Fee Increase / (Decrease) %	Basis of Fee	Pricing Basis
			Inc GST \$	Inc GST \$	Inc GST \$	Inc GST \$			
\$10,001 to \$20,000	Per Application	Taxable	\$3,000.00	\$3,300.00	\$300.00	10.0%	Non-statutory	F	
\$20,001 to \$50,000	Per Application	Taxable	\$4,000.00	\$4,400.00	\$400.00	10.0%	Non-statutory	F	
\$50,001 to \$100,000	Per Application	Taxable	\$5,000.00	\$5,500.00	\$500.00	10.0%	Non-statutory	F	
> \$100,000	Per Application	Taxable	\$5,500.00	\$6,050.00	\$550.00	10.0%	Non-statutory	F	
Item 7 Sundry Any Additional Inspections									
Domestic	Per Application	Taxable	\$300 on set days, \$500 for special requests	\$500.00	\$200.00	66.7%	Non-statutory	F	
Commercial	Per Application	Taxable	\$300 on set days, \$500 for special requests	\$500.00	\$200.00	66.7%	Non-statutory	F	
Pools and spas registration & compliance									
Registration fees	Per Application	Non - Taxable	\$32.90	\$34.20	\$1.30	4.0%	Statutory	R	
Search fee	Per Application	Non - Taxable	\$48.80	\$50.70	\$1.90	3.9%	Statutory	R	
Lodgement of certificate for pool barrier compliance	Per Application	Non - Taxable	\$21.10	\$21.90	\$0.80	3.8%	Statutory	R	
Lodgement of certificate for pool barrier non-compliance	Per Application	Non - Taxable	\$397.50	\$413.40	\$15.90	4.0%	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	\$125.80	\$130.90	\$5.10	4.1%	Statutory	R	
Building Certificate Fees	Per Application	Non - Taxable	\$48.80	\$50.70	\$1.90	3.9%	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	\$48.80	\$50.70	\$1.90	3.9%	Statutory	R	

Description of Fees and Charges	Unit of Measure	GST Status	2022/23 Fee Inc GST \$	2023/24 Fee Inc GST \$	Fee Increase / (Decrease) \$	Fee Increase / (Decrease) %	Basis of Fee	Pricing Basis
Additional Building Fees								
Regulation 36 - Maximum Fee for Report and Consent								
(1) Under section 29A of the Act	Per Application	Non -Taxable	\$87.90	\$91.40	\$3.50	4.0%	Statutory	R
(2) Permit referred under Parts 5, 6 or 10 or under Regulation 132(1) or 134(2)	Per Application	Non -Taxable	\$299.80	\$311.80	\$12.00	4.0%	Statutory	R
(3) Permit referred under regulation 116(4)	Per Application	Non -Taxable	\$304.30	\$316.40	\$12.10	4.0%	Statutory	R
(4) Permit referred under regulation 133(2) (Legal Point of Discharge)	Per Application	Non -Taxable	\$149.40	\$155.30	\$5.90	3.9%	Statutory	R
Amendment and/or extension of Building Permits, Amendment of Approved Plans	Per Application	Taxable	\$250.00	\$250.00	-	-	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
Temporary Structure Siting Approval	Per Application	Taxable	\$400.00	\$400.00	-	-	Non-statutory	F
Temporary Structure Siting Approval - Community Activity	Per Application	Taxable	\$250.00	\$250.00	-	-	Non-statutory	F
Places of Public Entertainment Occupancy Permit								
Low Risk (less than 5,000 people)	Per Application	Taxable	\$370.00	\$370.00	-	-	Non-statutory	F
Medium Risk (more than 5,000 but less than 15,000 people)	Per Application	Taxable	\$1,270.00	\$1,270.00	-	-	Non-statutory	F
High Risk (more than 15,000 people)	Per Application	Taxable	\$2,500.00	\$4,000.00	\$1,500.00	60.0%	Non-statutory	F
Provide Copy of Building Permit or Occupancy Permit (with owners consent)	Per Permit	Taxable	\$65.00	\$65.00	-	-	Non-statutory	F
Provide Copy of Building Permit including plans (with owners consent)	Per Permit	Taxable	\$65.00	\$65.00	-	-	Non-statutory	F

Description of Fees and Charges	Unit of Measure	GST Status	2022/23 Fee Inc GST \$	2023/24 Fee Inc GST \$	Fee Increase / (Decrease) \$	Fee Increase / (Decrease) %	Basis of Fee	Pricing Basis
Additional Inspection Fee – eg. for non-compliance	Per Application	Taxable	\$300 on set days, \$500 for special requests	\$500.00	\$200.00	66.7%	Non-statutory	F
Additional Inspection Fee - Lapsed Permits	Per Application	Taxable	\$300 on set days, \$500 for special requests	\$500.00	\$200.00	66.7%	Non-statutory	F
Essential Services Determination Report	Per Application	Taxable	\$300 on set days, \$500 for special requests	\$500.00	\$200.00	66.7%	Non-statutory	F
Reports other	Per Hour	Taxable	\$150.00	\$250.00	\$100.00	66.7%	Non-statutory	F
Request for Building Permits / Occupancy Certificate or Plans	Per Permit	Taxable	\$65.00	\$65.00	-	-	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
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 (drum/MUSTER triple rinse or pressure wash, dry, no lids)	Per Item	Taxable	Free	Free	-	-	Non-statutory	Z
Oil (waste automotive oil domestic quantities only)	Per Item (max 20L)	Taxable	\$5.00	\$5.00	-	-	Non-statutory	P

Description of Fees and Charges	Unit of Measure	GST Status	2022/23 Fee		2023/24 Fee		Fee Increase / (Decrease) %	Basis of Fee	Pricing Basis
			Inc GST \$	Inc GST \$	Inc GST \$	Inc GST \$			
Motor cycle	Per Item	Taxable	\$6.00	\$6.00	-	-	-	Non-statutory	P
Cars	Per Item	Taxable	\$12.00	\$12.00	-	-	-	Non-statutory	P
Light truck	Per Item	Taxable	\$20.00	\$20.00	-	-	-	Non-statutory	P
Heavy truck	Per Item	Taxable	\$35.00	\$35.00	-	-	-	Non-statutory	P
Super single	Per Item	Taxable	\$50.00	\$50.00	-	-	-	Non-statutory	P
Small tractor / grader (up to 1m diameter)	Per Item	Taxable	\$85.00	\$85.00	-	-	-	Non-statutory	P
Large tractor (more than 1m diameter)	Per Item	Taxable	\$170.00	\$170.00	-	-	-	Non-statutory	P
Earth movers (# obtain price from site staff- dependant on tyre size).	Per Item	Taxable	#	#	-	-	-	Non-statutory	P
Community Safety (Local Laws)									
State Government Animal Levy (included in Registrations)									
Dog	Per Animal	Non-Taxable	\$4.23	\$4.39	\$0.16	3.8%	3.8%	Statutory	R
Cat	Per Animal	Non-Taxable	\$4.23	\$4.39	\$0.16	3.8%	3.8%	Statutory	R
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

Description of Fees and Charges							Unit of Measure	GST Status	2022/23 Fee Inc GST \$	2023/24 Fee Inc GST \$	Fee Increase / (Decrease) \$	Fee Increase / (Decrease) %	Basis of Fee	Pricing Basis	
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															
G.LL.26, Fires in the open air - residential							Per Permit	Non-Taxable	\$25.00	\$25.00	-	-	-	Non-statutory	P
G.LL.27, Burn offensive materials							Per Permit	Non-Taxable	\$150.00	\$150.00	-	-	-	Non-statutory	P
G.LL.28, Use of vehicles and recreation vehicles							Per Permit	Non-Taxable	\$50.00	\$50.00	-	-	-	Non-statutory	P
Bond if required to protect Council asset (refundable)							Per Permit	Non-Taxable	as determined	as determined	-	-	-	Non-statutory	P
G.LL.29, Advertising, bill posting Council asset							Per Permit	Non-Taxable	as determined	as determined	-	-	-	Non-statutory	P
G.LL.30, Noise in a public place							Per Permit	Non-Taxable	\$70.00	\$70.00	-	-	-	Non-statutory	P
G.LL.32, Camping on Council land							Per Permit	Non-Taxable	\$75.00	\$75.00	-	-	-	Non-statutory	P
G.LL.32(3), Camp on private land longer than specified							Per Permit	Non-Taxable	\$75.00	\$75.00	-	-	-	Non-statutory	P
G.LL.33, Temporary dwellings							Per Permit	Non-Taxable	\$125.00	\$125.00	-	-	-	Non-statutory	P
G.LL.34, Circuses, carnival and festivals							Per Permit	Non-Taxable	as determined	as determined	-	-	-	Non-statutory	P
G.LL.35, Keeping animals – residential - per year							Per Permit	Non-Taxable	\$50.00	\$50.00	-	-	-	Non-statutory	P
or for life of animal or time kept at property							Per Permit	Non-Taxable	\$250.00	\$250.00	-	-	-	Non-statutory	P
G.LL.38, Graze animals on Council land							Per Permit	Non-Taxable	\$60.00	\$60.00	-	-	-	Non-statutory	P
G.LL.50, Drainage tapping – dependant on works required							Per Permit	Non-Taxable	as determined	as determined	-	-	-	Non-statutory	P

Description of Fees and Charges		Unit of Measure	GST Status	2022/23 Fee Inc GST \$	2023/24 Fee Inc GST \$	Fee Increase / (Decrease) \$	Fee Increase / (Decrease) %	Basis of Fee	Pricing Basis
GLL.56, Consumption and possession of liquor Municipal. Reserves	Per Permit	Non-Taxable	as determined	as determined	-	-	-	Non-statutory	P
GLL.62, Vehicle crossings	Per Permit	Non-Taxable	\$70.00	\$70.00	-	-	-	Non-statutory	P
Bond if required to protect/reinstate asset (refundable)	Per Permit	Non-Taxable	as determined	as determined	-	-	-	Non-statutory	P
GLL.70, Collections on roads	Per Permit	Non-Taxable	\$70.00	\$70.00	-	-	-	Non-statutory	P
Registered charities, religious or not for profit groups	Per Permit	Non-Taxable	-	-	-	-	-	Non-statutory	Z
GLL.71, Placing "A" frame or advertising sign	Per Permit	Non-Taxable	\$60.00	\$60.00	-	-	-	Non-statutory	P
GLL.73, Roadside trading	Per Permit	Non-Taxable	\$130.00	\$130.00	-	-	-	Non-statutory	P
GLL.76, (71),76) Locating goods for sale or	Per Permit	Non-Taxable	\$60.00	\$60.00	-	-	-	Non-statutory	P
Locating goods and "A" frame sign	Per Permit	Non-Taxable	\$60.00	\$60.00	-	-	-	Non-statutory	P
GLL.77, Outdoor eating facilities - 3 tables & 12 chairs	Per Permit	Non-Taxable	\$70.00	\$70.00	-	-	-	Non-statutory	P
plus extra table & 4 chairs	Per Permit	Non-Taxable	\$25.00	\$25.00	-	-	-	Non-statutory	P
plus place menu board	Per Permit	Non-Taxable	\$35.00	\$35.00	-	-	-	Non-statutory	P
GLL.79, Place rubbish container or skip bin - limit 14 days	Per Permit	Non-Taxable	\$70.00	\$70.00	-	-	-	Non-statutory	P
each subsequent 7 days	Per Permit	Non-Taxable	\$30.00	\$30.00	-	-	-	Non-statutory	P
GLL.80, Road occupation for works	Per Permit	Non-Taxable	\$65.00	\$65.00	-	-	-	Non-statutory	P
Bond if required to protect/reinstate assets (refundable)	Per Permit	Non-Taxable	as determined	as determined	-	-	-	Non-statutory	P
GLL.81, Road cropping or planting	Per Permit	Non-Taxable	\$70.00	\$70.00	-	-	-	Non-statutory	P
GLL.85, Street parties, street festivals and processions	Per Permit	Non-Taxable	\$70.00	\$70.00	-	-	-	Non-statutory	P
GLL.86, Busking and street entertainment	Per Permit	Non-Taxable	\$50.00	\$50.00	-	-	-	Non-statutory	P
GLL.87, Droving or movement of livestock	Per Permit	Non-Taxable	\$80.00	\$80.00	-	-	-	Non-statutory	P
Bond if required to protect/reinstate Council asset (refund)	Per Permit	Non-Taxable	as determined	as determined	-	-	-	Non-statutory	P

Description of Fees and Charges	Unit of Measure	GST Status	2022/23 Fee Inc GST \$	2023/24 Fee Inc GST \$	Fee Increase / (Decrease) \$	Fee Increase / (Decrease) %	Basis of Fee	Pricing Basis
GLL89, Heavy vehicle parking in residential zones	Per Permit	Non-Taxable	\$150.00	\$150.00	-	-	Non-statutory	P
GLL90, Asset protection permit	Per Permit	Non-Taxable	\$125.00	\$125.00	-	-	Non-statutory	P
Bond if required to protect/reinstate asset (refundable)	Per Permit	Non-Taxable	as determined	as determined	-	-	Non-statutory	P
Fire Prevention Notice Contractor appointment administration fee	Per Notice	Taxable	\$175.00	\$175.00	-	-	Non-statutory	P
Schedule 13 Permit to Burn	Per Application	Non-Taxable	\$100.00	\$100.00	-	-	Non-statutory	P
Alexandra Oval Reserve								
Ground Hire - Not for profit (Full Day Rate)	Per Hire	Taxable	\$100.00	\$100.00	-	-	Non-statutory	P
Ground Hire - Not for profit (Training Session) (2 Hrs)	Per Hire	Taxable	\$34.00	\$34.00	-	-	Non-statutory	P
Ground Hire - Not for profit (Pre Season Training Session) (2 Hrs)	Per Hire	Taxable	\$34.00	\$34.00	-	-	Non-statutory	P
Commercial Group - more than 4 hrs	Per Hire	Taxable	\$235.00	\$235.00	-	-	Non-statutory	P
Commercial Group - half day rate	Per Hire	Taxable	\$130.00	\$130.00	-	-	Non-statutory	P
Football Finals	Per Hire	Taxable	\$150.00	\$150.00	-	-	Non-statutory	P
Netball Courts - Not for profit (Day Rate)	Per Hire	Taxable	\$25.00	\$25.00	-	-	Non-statutory	P
Netball Courts - Not for profit (Training Session) (2 Hrs)	Per Hire	Taxable	\$15.00	\$15.00	-	-	Non-statutory	P
Netball Courts - Not for profit (Pre Season Training Session) (2 Hrs)	Per Hire	Taxable	\$15.00	\$15.00	-	-	Non-statutory	P
Junior Clinics (SSA Provider)	Per Hire	Taxable	\$15.00	\$15.00	-	-	Non-statutory	P
Group Fitness (2 Hrs)	Per Hire	Taxable	\$40.00	\$40.00	-	-	Non-statutory	P
School groups(ARC Only)	Per Hire	Taxable	50% discount	50% discount	-	-	Non-statutory	P
Seasonal User Agreement (6 months)	Per Hire	Taxable	\$7,144.08	\$7,144.08	-	-	Non-statutory	P
Lights towers (Casual User - per hour)								
1 x tower	Per Hour	Taxable	\$14.00	\$14.00	-	-	Non-statutory	P
2 x towers	Per Hour	Taxable	\$25.00	\$25.00	-	-	Non-statutory	P
4 x towers	Per Hour	Taxable	\$40.00	\$40.00	-	-	Non-statutory	P
6 x towers	Per Hour	Taxable	\$65.00	\$65.00	-	-	Non-statutory	P

Description of Fees and Charges		Unit of Measure	GST Status	2022/23 Fee Inc GST \$	2023/24 Fee Inc GST \$	Fee Increase (Decrease) \$	Fee Increase (Decrease) %	Basis of Fee	Pricing Basis
Change rooms (Fiscalini pavilion)									
Training Session - half day up to four hours	Per Hire	Taxable	\$40.00	\$40.00	-	-	-	Non-statutory	P
Full day more than four hours	Per Hour	Taxable	\$70.00	\$70.00	-	-	-	Non-statutory	P
Junior Clinics (SSA Provider)	Per Hire	Taxable	\$20.00	\$20.00	-	-	-	Non-statutory	P
Group Fitness	Per Hire	Taxable	\$30.00	\$30.00	-	-	-	Non-statutory	P
Pre/post event inspection service	Per Hire	Taxable	\$50.00	\$50.00	-	-	-	Non-statutory	P
Canteen	Per Hire	Taxable	\$35.00	\$35.00	-	-	-	Non-statutory	P
Function Centre									
Community not for profit Local									
Day	Per Hire	Taxable	\$100.00	\$100.00	-	-	-	Non-statutory	P
Evening	Per Hire	Taxable	\$100.00	\$100.00	-	-	-	Non-statutory	P
Commercial / Private									
Day	Per Hire	Taxable	\$400.00	\$400.00	-	-	-	Non-statutory	P
Evening	Per Hire	Taxable	\$400.00	\$400.00	-	-	-	Non-statutory	P
Meeting Room									
Casual Community not for profit non local	Per Hire	Taxable	\$40.00	\$40.00	-	-	-	Non-statutory	P
Commercial/Private	Per Hire	Taxable	\$100.00	\$100.00	-	-	-	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	\$659.00	\$685.30	\$26.30	4.0%	4.0%	Statutory	R
Works within carriageway or pathway >50km/h (council)	Per Application	Non-Taxable	\$494.30	\$514.00	\$19.70	4.0%	4.0%	Non-statutory	P
Works within carriageway or pathway ≤ 50km/h (statutory)*	Per Application	Non-Taxable	\$359.30	\$373.70	\$14.40	4.0%	4.0%	Statutory	R
Works within carriageway or pathway ≤ 50km/h (council)	Per Application	Non-Taxable	\$269.50	\$280.30	\$10.80	4.0%	4.0%	Non-statutory	P

Description of Fees and Charges	Unit of Measure	GST Status	2022/23 Fee Inc GST \$	2023/24 Fee Inc GST \$	Fee Increase / (Decrease) \$	Fee Increase / (Decrease) %	Basis of Fee	Pricing Basis
Minor works within carriageway or pathway >50km/h (statutory)*	Per Application	Non-Taxable	\$142.20	\$147.90	\$5.70	4.0%	Statutory	R
Minor works within carriageway or pathway >50km/h (council)	Per Application	Non-Taxable	\$106.70	\$110.90	\$4.20	3.9%	Non-statutory	P
Minor works within carriageway or pathway ≤50km/h (statutory)*	Per Application	Non-Taxable	\$142.20	\$147.90	\$5.70	4.0%	Statutory	R
Minor works within carriageway or pathway ≤50km/h(council)	Per Application	Non-Taxable	\$106.70	\$110.90	\$4.20	3.9%	Non-statutory	P
Works within the verge > 50km/h (statutory)*	Per Application	Non-Taxable	\$359.30	\$373.70	\$14.40	4.0%	Statutory	R
Works within the verge > 50km/h (council)	Per Application	Non-Taxable	\$269.50	\$280.30	\$10.80	4.0%	Non-statutory	P
Works within the verge ≤ 50km/h (statutory)*	Per Application	Non-Taxable	\$91.70	\$95.40	\$3.70	4.0%	Statutory	R
Works within the verge ≤ 50km/h (council)	Per Application	Non-Taxable	\$68.80	\$71.60	\$2.80	4.1%	Non-statutory	P
Minor works within the verge > 50km/h (statutory)*	Per Application	Non-Taxable	\$91.70	\$95.40	\$3.70	4.0%	Statutory	R
Minor works within the verge > 50km/h (council)	Per Application	Non-Taxable	\$68.80	\$71.60	\$2.80	4.1%	Non-statutory	P
Minor works within the verge ≤ 50km/h (statutory)*	Per Application	Non-Taxable	\$91.70	\$95.40	\$3.70	4.0%	Statutory	R
Minor works within the verge ≤ 50km/h (council)	Per Application	Non-Taxable	\$68.80	\$71.60	\$2.80	4.1%	Non-statutory	P
*Statutory fees apply if council conditions are not met								

Description of Fees and Charges		Unit of Measure	GST Status	2022/23 Fee Inc GST \$	2023/24 Fee Inc GST \$	Fee Increase / (Decrease) \$	Fee Increase / (Decrease) %	Basis of Fee	Pricing Basis
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
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	Per User	Taxable	\$13.00	\$13.00	-	-	-	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 Prepaid									
Advance Fitness 12 month	Per User	Taxable	\$830.00	\$830.00	-	-	-	Non-statutory	M
Advance Fitness 12 months Teen/Concession	Per User	Taxable	\$730.00	\$730.00	-	-	-	Non-statutory	M
Advance Fitness 6 months	Per User	Taxable	\$415.00	\$415.00	-	-	-	Non-statutory	M
Advance Fitness 6 months Teen/Concession	Per User	Taxable	\$365.00	\$365.00	-	-	-	Non-statutory	M
Advance Fitness 3 months Teen/Concession	Per User	Taxable	\$208.00	\$208.00	-	-	-	Non-statutory	M
Advance Fitness 3 months Teen/Concession	Per User	Taxable	\$183.00	\$183.00	-	-	-	Non-statutory	M
Advance Fitness 1 month	Per User	Taxable	\$68.00	\$68.00	-	-	-	Non-statutory	M
Advance Fitness 1 month Concession	Per User	Taxable	\$60.00	\$60.00	-	-	-	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

Description of Fees and Charges	Unit of Measure	GST Status	2022/23 Fee Inc GST \$	2023/24 Fee Inc GST \$	Fee Increase / (Decrease) \$	Fee Increase / (Decrease) %	Basis of Fee	Pricing Basis
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 1 month	Per User	Taxable	\$37.00	\$37.00	-	-	Non-statutory	M
Aquatic Only or Gym Only 1 month Teen/Concession	Per User	Taxable	\$34.00	\$34.00	-	-	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	\$12.50	-	-	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
Family Swim	Per User	Taxable	\$145.00	\$145.00	-	-	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	Per User	Taxable	\$120.00	\$120.00	-	-	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	\$72.00	-	-	Non-statutory	M

Description of Fees and Charges	Unit of Measure	GST Status	2022/23 Fee		2023/24 Fee		Fee Increase / (Decrease) %	Basis of Fee	Pricing Basis
			Inc GST \$	Inc GST \$	Inc GST \$	Inc GST \$			
Outdoor Pools Season Pass									
Adult	Per User	Taxable	\$90.00	\$90.00	\$90.00	-	-	Non-statutory	M
Child	Per User	Taxable	\$60.00	\$60.00	\$60.00	-	-	Non-statutory	M
Family	Per User	Taxable	\$150.00	\$150.00	\$150.00	-	-	Non-statutory	M
Outdoor Pool Casual									
Adult	Per User	Taxable	\$5.00	\$5.00	\$5.00	-	-	Non-statutory	M
Child	Per User	Taxable	\$4.00	\$4.00	\$4.00	-	-	Non-statutory	M
Family	Per User	Taxable	\$15.00	\$15.00	\$15.00	-	-	Non-statutory	M
Hire Fees									
Swimming Lane Hire	Per Lane	Taxable	\$35.00	\$35.00	\$35.00	-	-	Non-statutory	M
Swim Instructor	Per Hour	Taxable	\$40.00	\$40.00	\$40.00	-	-	Non-statutory	M
Life Guard	Per Hour	Taxable	\$40.00	\$40.00	\$40.00	-	-	Non-statutory	M
Basketball Court Hire (casual)	Per Court Per Hour	Taxable	\$40.00	\$40.00	\$40.00	-	-	Non-statutory	M
Basketball Court Hire (regular)	Per Court Per Hour	Taxable	\$36.00	\$36.00	\$36.00	-	-	Non-statutory	M



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