

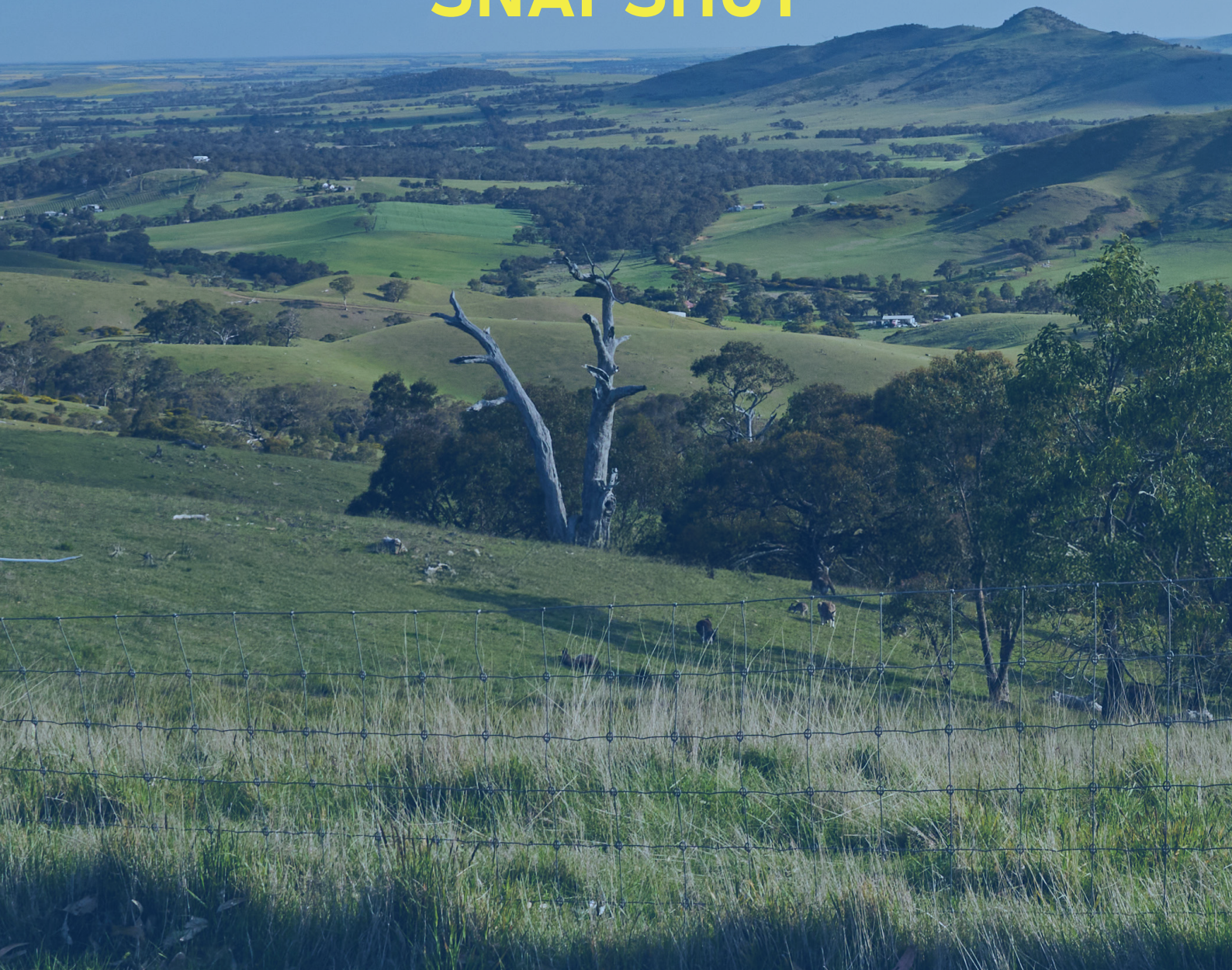


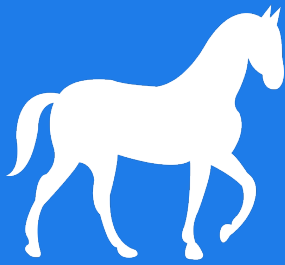
Ararat Rural City

BUDGET

2025/2026

SNAPSHOT





\$1.49M FOR ARARAT PONY CLUB

Supported by the Australian Government's Play Our Way Grants Program, this significant upgrade will deliver a state-of-the-art, covered equine arena complete with lighting to provide an all-weather riding space to stimulate increased participation in sports and offer greater opportunities for physical activity all year round.



\$399K ON BICYCLE NETWORK UPGRADE

Driven by Council's Ararat on the Move strategy, a \$399K upgrade – including a \$133K Council contribution – will significantly expand the Ararat Active Transport Bicycle Network, improving connectivity to key CBD locations like the train station, Barkly Street, schools, workplaces, community groups, and recreational facilities.



\$1M FOR BUANGOR- BEN NEVIS ROAD

This essential link between the Pyrenees and Western Highways, which services freight, residents, and tourists, will receive a further \$1M reconstruction in addition to the previously pledged \$2.143M. The major route will undergo renewal works to reduce heavy vehicle traffic through Ararat, alleviating the impact on local roads and improving transport efficiency.

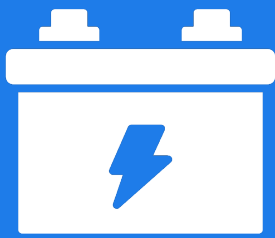


MESSAGE FROM OUR MAYOR CR JO ARMSTRONG

Council are pleased to present the Draft Budget for the upcoming financial year, which clearly signifies our ongoing commitment to enhancing the services and infrastructure which matter most to our community. With over \$12 million earmarked for capital works, this figure includes \$1.8 million for the continuation of rural gravel road renewal through re-sheeting and innovative sealing treatments, and \$750,000 towards Year 4 of Council's five-year urban drainage system upgrade plan. There is \$200,000 assigned to Council's various grants programs for our community groups and businesses, and almost \$1.5 million secured in grant funding for a wonderful new arena at the Ararat Pony Club.

Council have also pledged co-contributions on top of secured funding for major projects such as the Pomonal Hall Community Battery Project, the Woorndoo-Streatham Road reconstruction project, the Ararat Active Transport Bicycle Network upgrade, and more.

We welcome the community's invaluable input in shaping these initiatives, and look forward to delivering some very exciting projects over the next 12 months.



\$148K FOR POMONAL HALL POWER UPGRADE

Supported by the State Government's 100 Neighbourhood Batteries Grants Program, Pomonal's Community Hall will receive a battery storage and solar PV integration upgrade that will future-proof the Hall as an energy resilient hub for residents of Pomonal and surrounding areas to access in the event of an extended grid outage.



\$60K FOR BUANGOR COBB & CO REPAIRS

This funding has been secured to carry out essential repair works to this state heritage-listed site. It will support the replacement of damaged guttering, downpipes, and roofing to prevent future water damage from extreme weather, prioritising the site's cultural heritage, improving flood risk management, and supporting community resilience and heritage appreciation.



\$683K FOR WOORNDOO- STREATHAM ROAD

These funds have been allocated to the upgrade of Woorndoo-Streatham Road, delivered in partnership with Moyne Shire Council, and supported by the Federal Government's Roads to Recovery Grants Program. This key section of rural road plays a central role in facilitating heavy vehicle transport and supporting our region's agricultural sector.

OTHER 2025/2026 BUDGET HIGHLIGHTS:

- \$500,000 contribution to an ongoing partnership commitment to Ararat Housing Enterprise P/L
- \$100,000 for young people's programs across schools, largely through the Crazy Ideas College
- \$100,000 for Community Support Grants
- \$100,000 for the successful business Façade Improvement and Kick Start Grants Programs
- \$100,000 towards planning for a new indoor sports facility and an upgrade to Ararat outdoor pool
- \$100,000 of grant funding secured for a new dog park in Ararat
- \$1,800,000 for renewing rural gravel roads through re-sheeting or sealing treatments such as OTTA Seal
- \$750,000 to fund Year 4 of Council's five-year commitment to improve urban drainage systems
- \$400,000 to upgrade footpath network
- \$312,232 secured in grant funding for pedestrian safety upgrades in the Ararat CBD
- \$300,000 to renew kerb and channel assets
- Continuing funding for free access to outdoor pools
- Continuing delivery of the \$6.25 million Mount William Road reconstruction major infrastructure initiative

Ararat Rural City Council encourages community members to have their say on the 2025/2026 Council Draft Budget, as part of its ongoing commitment to community consultation.

Remember that your rates fund the Budget, and Council's job is to work hard to serve you by doing what is best for the community we live in.

The full 2025/2026 Draft Budget is available on the Engage Ararat website: www.engage.ararat.vic.au. Residents can also make submissions by writing to Ararat Rural City Council – PO Box 246, Ararat, VIC, 3377 – or by emailing engage@ararat.vic.gov.au. Submissions are open until **Friday 9 May 2025 at 5pm**.

Council encourages residents to attend one of the upcoming Draft Budget Community Engagement Sessions, to learn more about the Draft Budget and understand how it impacts your district. You'll have the opportunity to ask questions and get answers directly from your Councillors, and share your priorities for our community.

Can't make it to a session? We're also hosting individual drop-in sessions on **Friday 2 May 2025** at the Ararat Rural City Council offices, 59 Vincent St, Ararat between 9am and 2pm.

Draft Budget Community Engagement Sessions will be held at the following venues:

Location	Venue Address	Date and Time
Ararat	Ararat Town Hall: Corner of Vincent St and Barkly St, Ararat	Tuesday 29 April 2025, 11am
Buangor	Buangor Community Sports Centre Pavilion: 196 Coach Rd, Buangor	Wednesday 30 April 2025, 2pm
Elmhurst	Mechanics Institute: High Street, Elmhurst	Tuesday 29 April 2025, 2pm
Lake Bolac	Lake Bolac Complex: Lake Bolac Complex Road, Lake Bolac (next to the swimming pool, entrance from Montgomery St)	Thursday 1 May 2025, 7pm
Moyston	Moyston Community Hall: 12 Brooke St, Moyston	Thursday 1 May 2025, 11.30am
Pomonal	Pomonal Community Hall: 3360 Ararat-Halls Gap Rd, Pomonal	Thursday 1 May 2025, 3pm
Tatyoona	Tatyoona Hall: 2728 Tatyoona Rd, Tatyoona	Wednesday 30 April 2025, 7pm
Willaura	Willaura Memorial Hall: 93 Main St, Willaura	Thursday 1 May 2025, 5.30pm



Ararat Rural City



ARART RURAL CITY COUNCIL

Budget

2025/2026



Ararat Rural City

Traditional Acknowledgement

Ararat Rural City Council acknowledges the Traditional Owners of the land on which we live and work, the Eastern Maar, Wotjobaluk, Jaadwa, Jadawadjali, Wergaia, Jupagulk, and Wadawurrung peoples, and recognise their connection to the land and waterways.

We pay our respects to their Elders past, present and emerging, and to all Aboriginal and Torres Strait Islander people.

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Executive Summary

Council's 2025/26 Draft Budget represents a continuation of Council's fiscally responsible approach that has been in place over the past seven budget cycles. The headlines of the 2025/26 Budget continue to revolve around returning an efficiency dividend to the community through a minimal rate rise and an ongoing dedication to renewing the community's assets through a \$12,437,000 investment in capital works.

Council will ensure strong financial management, high-quality services, and on-time completion of projects through focusing on service delivery and capital works programs, and on in-house service provision.

Council's commitment to ensuring financial sustainability of the municipality is illustrated through delivering a budget result that projects a comprehensive operating surplus of \$2,050,000, an underlying operating surplus of \$560,000 and a net cash increase of \$588,000 for 2025/26.

Key things we are funding

The 2025/26 Budget reflects Council's continued 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 2025/26

- \$1,490,000 secured in grant funding for a new covered sports arena for the Ararat Pony Club
- \$683,000 contribution towards the Woorndoo-Streatham Road reconstruction project
- \$500,000 contribution to an ongoing partnership commitment to Ararat Housing Enterprise P/L.
- \$148,760 Pomonal Community Hall Battery Project, supported by the 100 Neighbourhood Batteries grants program
- \$133,000 Council contribution towards a \$399,000 upgrade of the Ararat Active Transport Bicycle Network
- \$100,000 for young people's programs across schools, largely through the Crazy Ideas College
- \$100,000 for Community Support Grants
- \$100,000 for the successful business Façade Improvement and Kick Start Grants Programs
- \$100,000 towards planning for a new indoor sports facility and the outdoor pool upgrade
- \$100,000 of grant funding secured for a new dog park in Ararat
- \$60,000 secured for repair works to the former Cobb & Co Staging Stables in Buangor
- \$1,000,000 to reconstruct a section of Buangor – Ben Nevis Road, on top of the \$2,143,000 previous reconstruction works on this road
- \$1,800,000 renewing rural gravel roads through resheeting or sealing treatments such as OTTA Seal
- \$750,000 to fund Year 4 of Council's five-year commitment to improve urban drainage systems
- \$400,000 to upgrade footpath network
- \$312,232 secured in grant funding for pedestrian safety upgrades in the Ararat CBD
- \$300,000 to renew kerb and channel assets
- Continuing to fund free access to Outdoor Pools
- Continuing the delivery of the \$6.25 million Mount William Road reconstruction major infrastructure initiative

Key Budget Influences

- a) Ararat Rural City Council's 2025/26 Budget has a 1.5 percent rate rise, which is half the rate cap for 2025/26 of 3 percent and the first net increase in seven years.

By contrast, had Council increased rates to the level allowable under the State Government's Fair Go Rates System over the eight-year period including 2025/26, this would have increased the total burden to ratepayers by 19.25% during that same period.

Year	ARCC Rate increase	FGRS increase
2018/2019	0.00%	2.25%
2019/2020	2.50%	2.50%
2020/2021	-1.00%	2.00%
2021/2022	-1.50%	1.50%
2022/2023	0.00%	1.75%
2023/2024	0.00%	3.50%
2024/2025	0.00%	2.75%
2025/2026	1.50%	3.00%
TOTAL	1.50%	19.25%

- b) In July 2022, Council adopted key drivers of financial sustainability, which form the basis for developing the 2025/26 Budget. These drivers of financial sustainability are:

Rating

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

Debt

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

Asset Preservation

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

Surplus Budgets

Maintain cash and operating surpluses in each financial year.

Managing Expenditure

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

Rate Rises

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

Service Standards

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

Key Statistics

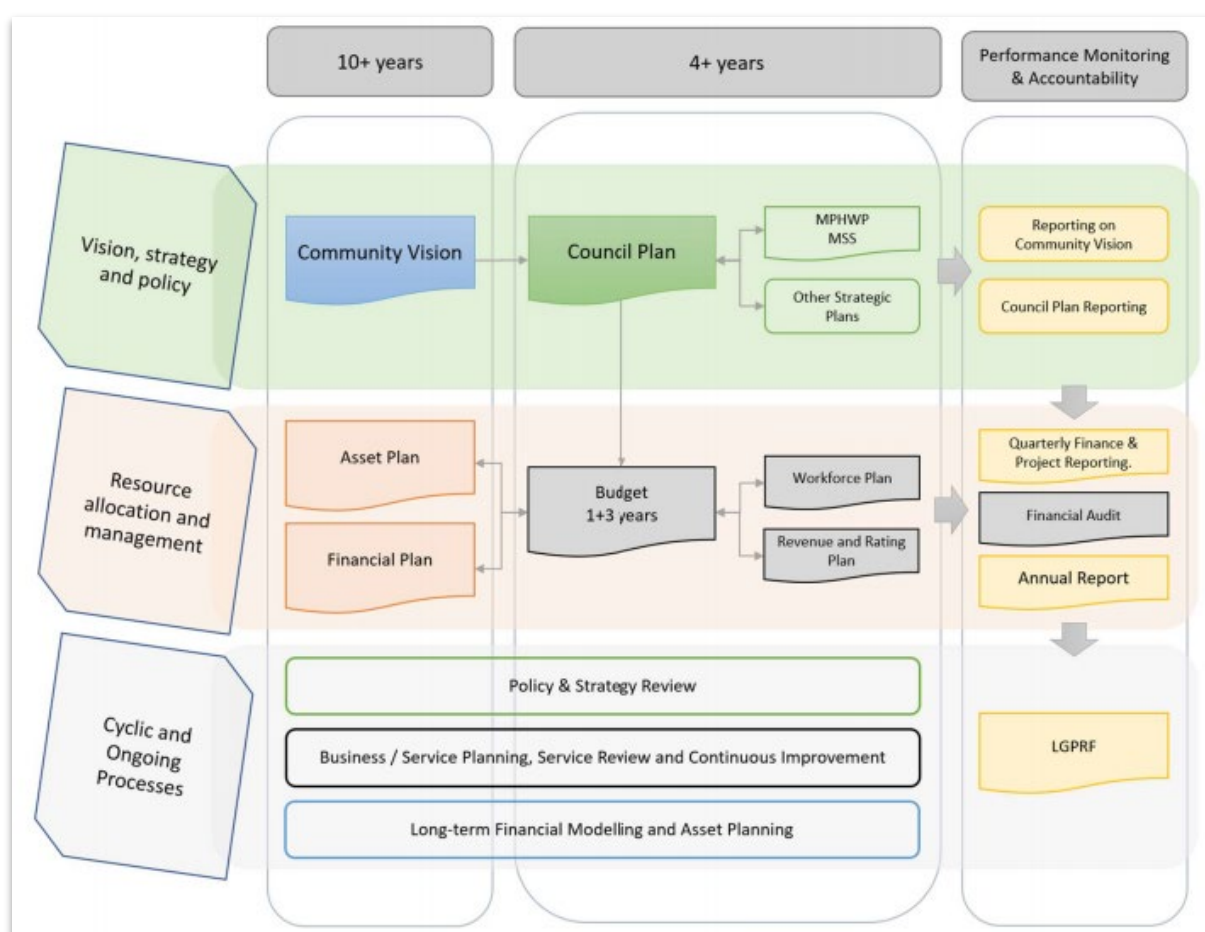
Key Statistics	2024/25 Budget \$million	2025/26 Budget \$million
Total Revenue	\$36.186	\$34.430
Total Expenditure	\$28.023	\$32.380
Accounting Result	\$8.163 Surplus	\$2.050 Surplus
(Refer Income Statement in Section 3)		
Underlying operating result:	\$2.320 Surplus	\$0.560 Surplus
(Note: Underlying 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)		
Cash result:	\$2.063 Surplus	\$0.588 Surplus
(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.		
Total Capital Works Program	\$15.513	\$12.437
· Council operations (rates funded)	\$8.209	\$8.609
· External grants	\$7.304	\$3.828

1 Links to the Integrated Planning and Reporting Framework

The Budget is closely associated with three key long term Council plans: Community Vision 2035, Asset Plan 2025-2035, and the Financial Plan 2025-2035. There are links to the planning window of the current Council through the Council Plan 2025-2029 and the Revenue and Rating Plan 2025-2029.

1.1 Legislative Planning and Accountability Framework

The diagram below depicts the integrated strategic planning and reporting framework that applies to local government in Victoria. At each stage of the integrated strategic planning and reporting framework there are opportunities for community and stakeholder input. This is important to ensure transparency and accountability to both residents and ratepayers. 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 2025/26 will provide the basis for Council planning across the 2025-2029 window.



Source - Department of Jobs, Precincts and Regions

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



1.1.1 Key Planning Considerations

Service Level Planning

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

The implementation of the Local Government Act 2020, and Council's adoption of the Community Engagement Policy and Public Transparency Policy provided a timely juncture for Council to undertake more broad-based reviews of its services, involving higher levels of community engagement and participation. Reviews of key community-facing services will continue in 2025/26.

1.2 Our Purpose

Council's purpose is defined by the Community Vision 2035.

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.

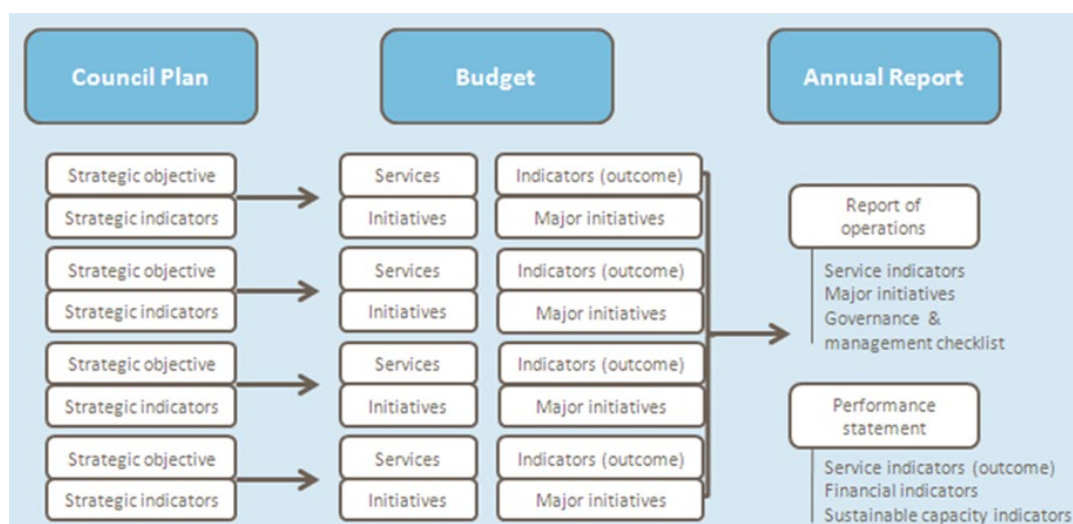
1.3 Strategic Objectives

The following table identifies and describes Council's six strategic objectives for the period 2025-2029.

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

2 Services and service performance indicators

This section identifies the alignment between strategic objectives in the Council Plan 2025-2029, key areas of Council service delivery, new initiatives related to strategic outcomes, and the budget allocated to the key services and activities. To support transparency and accountability, 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. The relationship between these accountability requirements in the Council Plan, Budget and Annual Report is shown below.



Source: Department of Job, Precincts and Regions

2.1 Strategic Objective One – Growing Our Place

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

We will do this through:

- Developing a strategic land use planning framework with annual targets to support sustainable urban growth.
- 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, educational institutions and not-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	2024/25 Budget Income <u>Expenses</u> Surplus/(deficit) \$'000	2025/26 Budget Income <u>Expenses</u> 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.	215 (626) (411)	233 (536) (303)
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.	62 (297) (235)	72 (335) (263)
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.	85 (219) (134)	80 (241) (161)

2.1.2 Service Performance Outcome Indicators and 2025/26 targets

These indicators are currently based on appropriate LGPRF performance measures with targets set for 2025/26.

Performance Indicator		Expected range	2025/26 target
FS1	Time taken to action food complaints	1 to 10 days	1 day
FS2	Food safety assessments	50% to 120%	98%
FS3	Cost of food safety service	\$300 to \$1,200	\$350
FS4	Critical and major food safety non-compliance outcome notifications	60% to 100%	100%
SP1	Time taken to decide planning applications	30 to 110 days	30
SP2	Planning applications decided within required time frames	40% to 100%	90%
SP3	Cost of statutory planning service	\$500 to \$4,000	\$2,100
SP4	Council planning decisions upheld at VCAT	30% to 100%	100%
CSS Planning and Building Permits		-	60

2.1.3 Major Initiatives

Council will undertake the following major initiatives during 2025/26 to support **Growing Our Place**:

Initiative	Budget 2025/26
Partnership in the Ararat Housing Enterprise P/L	\$500,000

2.1.4 Strategic Performance Indicators and 2025/26 targets

Performance Indicator	2025-2029 target	2025/26 target
Strategic land use planning framework targets	Annual targets met	Develop framework
Available residential land increase	600 lots	150 lots
Residential housing stock increase	300 properties	75 properties
% of new residential housing is affordable	25%	25%
ARCC population increase	1000	250

2.2 Strategic Objective Two - Building Robust Local Economies

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

We will do this through:

- Partnering with Federation University Australia to deliver the Ararat Jobs and Technology Precinct with a focus on engaging with local agribusiness, industry and community.
- Working 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.
- Engaging with Grampians Wimmera Mallee Tourism and local businesses to improve the quality of experience and drive growth in high yield tourist outcomes.

2.2.1 Services

Business area	Description of services provided	2024/25	2025/26
		Budget Income <u>Expenses</u> Surplus/(deficit) \$'000	Budget Income <u>Expenses</u> Surplus/(deficit) \$'000
Economic Development	The economic development service assists in facilitation of business opportunity across the municipality. It aims to grow the local business sector and provide support for growth and development in employment. This service includes the Visitor Information Centre operations.	23	28
		(764)	(606)
		(741)	(578)

2.2.2 Service Performance Outcome Indicators and 2025/26 targets

These indicators are currently based on appropriate LGPRF performance measures with targets set for 2025/26.

Performance Indicator			Expected range	2025/26 target
Community	Satisfaction	Survey	-	67
Business/community development tourism				

2.2.3 Major Initiatives

Council will undertake the following major initiatives during 2025/26 to support **Building Robust Local Economies**:

Initiative	Budget 2025/26
Contribution to Grampians Wimmera Mallee Tourism	\$75,000
Continuation of business Facade Improvement and Kick Start Grants programs	\$100,000

2.2.4 Strategic Performance Indicators and 2025/26 targets

Performance Indicator	2025-2029 target	2025/26 target
Percentage increase in jobs in local economy	15%	5%
Ararat Jobs and Technology Precinct annual engagement and development targets	8	2
Circular economy business park and lead tenants in agricultural value-add sector established	2	1
Increase in tourism visitation to Ararat Rural City	50%	10%
Increase 4 star and above accommodation options	80	20
Establish a municipal measure of economic growth for annual reporting.	Economic growth on target	Targets met for 2025/26

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 implement the Environment Strategy 2024-34, with a focus on the circular economy, emissions reduction and sustainable management of Council assets.

2.3.1 Services

Business area	Description of services provided	202/25 Budget Income	2025/26 Budget Income
		<u>Expenses</u> Surplus/(deficit) \$'000	<u>Expenses</u> Surplus/(deficit) \$'000
Waste Management	This service provides for collection and processing of four materials streams from household collection: general waste, mixed recyclables, glass, and green organics. Council has committed to local processing where possible. Council has local processing of green organics and glass at the Ararat Transfer Station.	2,852 (3,010) (158)	2,962 (3,054) (92)
	To achieve budget efficiencies and maintain low rates, Council will consolidate waste services by closing the Willaura, Elmhurst, Moyston and Pomonal Transfer Stations on 30 June 2025. Declining usage alongside ongoing operational costs render the sites no longer financially viable. Ararat and Lake Bolac Transfer Stations will remain open to serve the community's needs.		
Natural Resources & 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 (79) (9)	74 (79) (5)
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.	0 (1,552) (1,552)	0 (1,538) (1,538)
Emergency Management	This service includes emergency services management and fire prevention. Additional grant-funding will assist with funding the service in 2025-26.	63 (145) (82)	180 (155) 25

2.3.2 Service Performance Outcome Indicators and 2025/26 targets

These indicators are currently based on appropriate LGPRF performance measures with targets set for 2025/26.

	Performance Indicator	Expected range	2025/26 target
WC1	Kerbside bin collection requests	10 to 300 requests	30 requests
WC2	Kerbside collection bins missed	1 to 20 bins	2 bins
WC3	Cost of kerbside garbage bin collection service	\$40 to \$150	\$135
WC4	Cost of kerbside recyclables collection service	\$10 to \$80	\$75
WC5	Kerbside collection waste diverted from landfill	20% to 60%	40%
	CSS Waste management	-	68
	CSS Appearance of public areas	-	78
	CSS Disaster and emergency management		80

2.3.3 Major Initiatives

Council will undertake the following major initiatives during 2025/26 to support **Preserving Our Environment**:

Initiative	Budget 2025/26
Pomonal Hall Community Battery Project, supported by the 100 Neighbourhood Batteries grants program	\$148,760
Seek environmentally and economically beneficial outcomes for compost derived from Garden Organics processing	Existing internal resources and grant funding
Implement Year One Initiatives from the Environmental Strategy	Existing internal resources and grant funding

2.3.4 Strategic Performance Indicators and 2025/26 targets

Performance Indicator	2025-2029 target	2025/26 target
Decrease waste to landfill	20%	5%
Decrease total waste and recyclables tonnage collected	20%	5%
Achieve annual Environment Strategy outcomes	Implementation Plan on target	Year 1 initiatives completed

2.4 Service Objective Four - Developing and Maintaining Key Enabling Infrastructure

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

We will do this through:

- Ensuring that asset development and renewal during the planning period matches that identified in Council's Asset Plan 2025-2035.
- Working directly with asset users to manage and develop new and existing assets.
- Delivering infrastructure outcomes that support economic growth, are mindful of intergenerational equity and enhance community wellbeing and safety. These approaches will explore strategic use of debt to fund long-term assets and ensure Council's financial sustainability.

2.4.1 Services

Business area	Description of services provided	2024/25	2025/26
		Budget	Budget
		Income	Income
		Expenses	Expenses
		Surplus/(deficit)	Surplus/(deficit)
		\$'000	\$'000
Design & Project Management	This service conducts capital works planning for Council's main civil infrastructure assets including roads, laneways, car parks, foot/bike paths, drains, and bridges. This service undertakes design and supervision of Council's capital works program. Most staffing and design costs are capitalised within completed projects.	21 (478) (457)	21 (534) (513)
Property Maintenance & Capital	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. This service includes capital expenditure on Council's property assets to optimise their strategic value and service potential.	0 (1,001) (1,001)	0 (925) (925)
City Services	This service includes street lighting, aerodrome operations and operations, maintenance, and cleaning of public conveniences throughout the municipality.	8 (823) (815)	5 (776) (771)
Infrastructure Miscellaneous	This service includes private works, maintenance of water supplies and emergency bores.	3 (75) (72)	0 (75) (75)

Business area	Description of services provided	2024/25 Budget Income <u>Expenses</u> Surplus/(deficit)	2025/26 Budget Income <u>Expenses</u> Surplus/(deficit)
Road Maintenance	This service provides for management and maintenance on Council's infrastructure incorporating roads, bridges, drainage, footpaths, kerb and channel, street furniture, line marking and signage.	0 (3,344) (3,344)	0 (3,335) (3,335)
Major Plant	This service operates, maintains & 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.	0 (1,040) (1,040)	0 (1,450) (1,450)
Major Plant Recoups	Plant used on works generates plant hire income used to fund operations and maintenance and the replacement of the major plant.	0 1,450 1,450	0 1,450 1,450
Minor Plant	This service purchases and maintains Council's minor plant and equipment, including trailers.	0 (56) (56)	0 (56) (56)
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.	4,375 (7,107) (2,732)	5,516 (9,858) (4,342)
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.	5,843 (7,393) (1,550)	0 0 0
There are no non-recurrent capital grants for infrastructure projects included in the budget for 2025/26.			

2.4.2 Service Performance Outcome Indicators and 2025/26 targets

These indicators are currently based on appropriate LGPRF performance measures with targets set for 2025/26.

Performance Indicator		Expected range	2025/26 target
R1	Sealed local road requests	10 to 120 requests	8 requests
R2	Sealed local roads maintained to condition standards	80% to 100%	100%
R3	Cost of sealed local road reconstruction	\$20 to \$200	\$85
R4	Cost of sealed local road resealing	\$4 to \$30	\$6
	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 2025/26 to support **Developing and Maintaining Key Enabling Infrastructure**:

Initiative	Budget 2025/26
Gravel road resheeting or alternative treatment	\$1,800,000
Road resealing	\$1,000,000
Urban Road and Laneway Sealing or alternative treatment	\$1,000,000
Contribution to Woorndoo-Streatham Road reconstruction, delivered in partnership with Moyne Shire Council	\$683,000
Buangor-Ben Nevis Road reconstruction	\$1,000,000
Road reconstruction program	\$2,324,000
Kerb and channel	\$300,000
Bridge renewal program	\$400,000
Footpath and cycleway improvement program	\$400,000
Urban drainage renewal	\$750,000
Community Projects – Property	\$550,000

2.4.4 Strategic Performance Indicators and 2025/26 targets

Performance Indicator	2025-2029 target	2025/26 target
Staged progress on Aradale Development Strategy implementation	Implmentation Plan on target	Targets met for 2025/26
Quarterly meetings with the Rural Roads Group	Quarterly meetings achieved	Meetings held for 2025/26
Completion of 2025/26 Capital Work program		Complete by 30 June 2026

2.5 Service Objective Five - Enhancing Community Life

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

We will do this through:

- Opening up Council's arts and culture assets to greater community participation, ownership, and engagement in decision-making.
- Developing models of volunteering that recognise, support, and properly utilise the skills that community volunteers bring to community life.
- Partnering with community groups, not-for-profits, and Traditional Owner organisations to develop Ararat Rural City into a more inclusive, welcoming, tolerant and diverse community.

2.5.1 Services

Business area	Description of services provided	2024/25 Budget	2025/26 Budget
		Income <u>Expenses</u> Surplus/(deficit) \$'000	Income <u>Expenses</u> Surplus/(deficit) \$'000
Gallery TAMA	This service includes the operations, projects, exhibitions, acquisitions, and administration of the Ararat Gallery TAMA.	103 (446) (343)	100 (451) (351)
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.	175 (615) (440)	210 (738) (528)
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 (25) (25)	0 (24) (24)
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.	75 (131) (56)	75 (131) (56)
Community Support Grants	This service provides grants to community organisations for projects, events, sponsorships, and minor capital and community infrastructure.	0 (100) (100)	0 (100) (100)
Youth Services	This service provides services to young people.	0 (100) (100)	0 (100) (100)
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.	534 (1,210) (676)	539 (1,251) (712)

Business area	Description of services provided	2024/25	2025/26
		Budget	Budget
		Income	Income
		Expenses	Expenses
		Surplus/(deficit)	Surplus/(deficit)
		\$'000	\$'000
Alexandra Oval Community Centre, Gordon Street Recreation Reserve & Great Hall	This service operates and maintains the Alexandra Oval Community Centre, Gordon Street Recreation Reserve and Great Hall. The facilities provide the Ararat and greater Grampians community, clubs, and businesses with a centrally located, high quality, modern, flexible, dynamic, multipurpose community and recreation spaces.	115	155
		(136)	(196)
		(21)	(41)
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.	169	165
		(459)	(476)
		(290)	(311)
Children Services	This service provides family-oriented support services including maternal and child health, immunisation and early childhood education and support.	334	365
		(384)	(409)
		(50)	(44)
Community Safety	This service maintains and improves the health and safety of people, animals, and the environment in the municipality 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 school crossings and parking enforcement.	137	139
		(268)	(280)
		(131)	(141)
Funded Recreation Projects - Capital	This service includes the delivery of one-off capital building projects partly or wholly funded by non-recurrent government grants.	0	1,490
		0	(1,490)
		0	0

2.5.2 Service Performance Outcome Indicators and 2025/26 targets

These indicators are currently based on appropriate LGPRF performance measures with targets set for 2025/26.

	Performance Indicator	Expected range	2025/26 target
AF2	Health inspections of aquatic facilities	1 to 4 inspections	4 inspections
AF6	Utilisation of aquatic facilities	1 to 10 visits	4 visits
AF7	Cost of aquatic facilities per visit	\$0 to \$30	\$20
AM1	Time taken to action animal management requests	1 to 10 days	1 day
AM2	Animals reclaimed	30% to 90%	60%
AM5	Animals rehomed	30% to 90%	45%
AM6	Cost of animal management service per population	\$3 to \$40	\$16
AM7	Animal management prosecutions	50% to 200%	0%
LB1	Physical library collection usage	1 to 9 items	3 items
LB2	Recently purchased library collection (< 5 years old)	40% to 90%	65%
LB4	Active library borrowers in municipality	7% to 40%	20%
LB5	Cost of library service per population	\$10 to \$90	\$25
MC2	Infant enrolments in the MCH service	90% to 110%	100%
MC3	Cost of the MCH service	\$50 to \$200	\$75
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 2025/26 to support **Enhancing Community Life**:

Initiative	Budget 2025/26
Continuation of Community and Events Grants Programs	\$100,000
Early Years CALD Outreach Initiative, supported by the Victorian Department of Education	\$129,400
Programs for young people through Crazy Ideas College	\$100,000
New multicultural events	\$10,000
New covered sports arena at the Ararat Pony Club, supported by the Play Our Way Grants Program	\$1,490,000

2.5.4 Strategic Performance Indicators and 2025/26 targets

Performance Indicator	2025-2029 target	2025/26 target
Increase in annual visitation to the Ararat Art Gallery	80%	20%
Increase in community use of the Town Hall	40%	10%
Increase in audience sizes at commercial and funded performances at the Town Hall	80%	20%
Increase participation in community organisations in Ararat Rural City	20%	5%

2.6 Service Objective Six - Strong and Effective Governance

We will work hard to build models of governance that place delivering public value at their 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 ensuring that Councillors' roles as elected community representatives are understood and reflected in decision making.

2.6.1 Services

Business area	Description of services provided	2024/25 Budget Income <u>Expenses</u> Surplus/(deficit) \$'000	2025/26 Budget Income <u>Expenses</u> Surplus/(deficit) \$'000
Corporate Revenue	This service includes Council's rates and charges revenue, interest income and general-purpose grant funds received from the Victorian Local Government Grants Commission.	20,556	21,194
		0	0
		20,556	21,194
Financial Services & Corporate Support	This service predominantly provides financial based services to both internal and external customers including the management of Council's finances, procurement practices and contracting of services, raising rates and charges and the processing of accounts payable and receivables. This service includes corporate expenses including stationery, telecommunications, revenue collection fees and valuations.	60	76
		(970)	(981)
		(910)	(905)
Customer Services	This service includes the customer service function.	0	0
		(244)	(252)
		(244)	(252)
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.	234	243
		(152)	(164)
		82	79
Property Development - Capital	This service includes the purchase and sale of Council properties. In 2025-26 Council proposes to sell an industrial block of land on the East side of Ararat, and will review further land which is surplus to Council requirements.	0	950
		0	(950)
		0	0
Vehicles	This service operates, maintains and 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.	12	108
		(207)	(447)
		(195)	(339)

Business area	Description of services provided	2024/25	2025/26
		Budget Income Expenses Surplus/(deficit) \$'000	Budget Income Expenses Surplus/(deficit) \$'000
Strategy, Advocacy and Engagement (CEO's Office)	This area includes Chief Executive Officer and executive support. It also includes communications, marketing, strategy, community engagement and government relations.	0 (1,129) (1,129)	0 (1,202) (1,202)
CEO Projects	The funding of all significant Council funded projects is managed from the CEO's Office.	65 (43) 22	750 (771) (21)
Human Resources	This service provides Council with strategic and operational organisation development support. The service develops and implements strategies, policies, and procedures through the provision of human resources and industrial relations services. The service includes training programs and business excellence. This service also includes payment of salaries and wages to Council employees.	0 (407) (407)	0 (389) (389)
Governance	This service provides support to the Mayor, Councillors, and executive support. This service provides statutory and corporate support services to Council, including coordination of business papers for meetings of the Council and maintenance of statutory registers. This service also provides facilities maintenance grants for recreation reserves & public halls and coordinates risk management.	0 (1,279) (1,279)	0 (1,329) (1,329)
Business Transformation	This service includes service reviews and business improvement.	0 (492) (492)	0 (492) (492)
Information Services	This service provides, supports, and maintains reliable and cost-effective communications and computing systems, facilities and infrastructure to Council staff enabling them to deliver services in a smart, productive, and efficient way.	0 (738) (738)	0 (975) (975)

2.6.2 Service Performance Outcome Indicators and 2025/26 targets

These indicators are currently based on appropriate LGPRF performance measures with targets set for 2025/26.

	Performance Indicator	Expected range	2025/26 target
G1	Council decisions made at meetings closed to the public	0% to 30%	15%
G3	Councillor attendance at council meetings	80% to 100%	95%
G4	Cost of elected representation	\$30k to \$80K	\$42,500
	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 2025/26 to support **Strong and Effective Governance**:

Initiative	Budget 2025/26
Investment in information services for improved organisational capability and productivity	\$100,000

2.6.4 Strategic Performance Indicators and 2025/26 targets

Performance Indicator	2025-2029 target	2025/26 target
Return efficiency dividends to community through rate reduction	Annual rate rise within the rate cap	1.5% rate rise, half the rate cap of 3%
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	Growth of 40%	Annual growth of 25%

2.7 Reconciliation with Budgeted Operating Result

Strategic Objective	Surplus/ (Deficit)	Expenditure	Revenue
	\$'000	\$'000	\$'000
Growing our place	(727)	1,112	385
Building robust local economies	(578)	606	28
Preserving our environment	(4,111)	4,826	715
Developing and maintaining key enabling infrastructure	(13,196)	15,560	2,364
Enhancing community life	(2,408)	5,646	3,238
Strong and effective governance	(5,424)	7,952	2,528
Total	(26,444)	35,702	9,258
<i>Expenses added in:</i>			
Capital expenditure	12,437		
Depreciation	(10,469)		
Amortisation – right of use assets	(308)		
Written down value on assets sold	(1,030)		
Loan repayment	156		
Lease repayment	296		
Transfer from reserves	(768)		
Transfer to reserves	1,208		
Contribution to joint venture	500		
<i>Surplus/(Deficit) before funding sources</i>	(24,422)		
<i>Funding sources added in:</i>			
Rates and charges revenue	15,924		
Waste charge revenue	2,501		
General purpose financial assistance grant	8,047		
<i>Total funding sources</i>	26,472		
Operating surplus/(deficit) for the year	2,050		

3 Financial Statements

This section presents information regarding the Financial Statements and Statement of Human Resources. The budget information for the year 2025/26 has been supplemented with projections to 2028/29.

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 2029

		Budget	Budget	Projections		
		2024/25	2025/26	2026/27	2027/28	2028/29
	NOTES	\$'000	\$'000	\$'000	\$'000	\$'000
Income						
Rates and charges	4.1.1	17,950	18,425	18,878	19,344	19,821
Statutory fees and fines	4.1.2	272	277	284	291	298
User fees	4.1.3	1,515	1,631	1,672	1,714	1,757
Grants - Operating	4.1.4	8,323	9,526	9,426	9,536	9,788
Grants - Capital	4.1.4	7,304	3,828	2,777	2,923	2,923
Contributions - monetary	4.1.5	100	93	93	93	93
Net gain/(loss) on disposal of property, infrastructure, plant, and equipment		-	20	20	20	20
Other income	4.1.6	722	630	616	603	591
Total income		36,186	34,430	33,766	34,524	35,291
Expenses						
Employee costs	4.1.7	11,333	11,961	12,357	12,768	13,191
Materials and services	4.1.8	8,259	9,186	8,876	8,761	8,955
Depreciation	4.1.9	7,681	10,469	10,731	10,999	11,274
Depreciation - right of use assets	4.1.10	302	308	308	308	159
Borrowing costs		6	2	-	-	-
Finance costs - leases		74	60	42	23	5
Other expenses	4.1.11	368	394	404	414	424
Total expenses		28,023	32,380	32,718	33,273	34,008
Surplus/(deficit) for the year						
		8,163	2,050	1,048	1,251	1,283
Total comprehensive result						
		8,163	2,050	1,048	1,251	1,283

Balance Sheet

For the four years ending 30 June 2029

		Budget	Budget	Projections		
		2024/25	2025/26	2026/27	2027/28	2028/29
NOTES		\$'000	\$'000	\$'000	\$'000	\$'000
Assets						
Current assets						
Cash and cash equivalents		7,808	6,488	6,889	7,298	7,707
Trade and other receivables		98	2,265	2,152	2,044	1,942
Inventories		64	60	60	60	60
Prepayments		13	-	-	-	-
Total current assets		4.2.1	7,983	8,813	9,101	9,402
Non-current assets						
Trade and other receivables		4	3	1	-	-
Investments in associates, joint arrangement, and subsidiaries		1,001	1,998	1,998	1,998	1,998
Property, infrastructure, plant & equipment		306,643	314,678	315,434	316,359	317,312
Right-of-use assets		1,071	778	470	162	2
Investment property		1,661	1,535	1,535	1,535	1,535
Total non-current assets		4.2.1	310,380	318,992	320,054	320,847
Total assets			318,363	327,805	329,456	330,556
Liabilities						
Current liabilities						
Trade and other payables		2,218	1,024	1,024	1,024	1,024
Trust funds and deposits		305	303	303	303	303
Contract and other liabilities		-	-	-	-	-
Provisions		2,084	2,104	2,104	2,104	2,104
Interest-bearing liabilities		4.2.3	156	-	-	-
Lease liabilities		4.2.4	290	333	183	-
Total current liabilities		4.2.2	5,053	3,745	3,614	3,431
Non-current liabilities						
Provisions		123	293	293	293	293
Interest-bearing liabilities		4.2.3	-	-	-	-
Lease liabilities		4.2.4	810	186	2	-
Total non-current liabilities		4.2.2	933	812	295	293
Total liabilities			5,986	4,557	3,909	3,724
Net assets		4.2.5	312,377	323,248	325,547	326,830
Equity						
Accumulated surplus		107,944	109,959	110,743	111,723	112,729
Reserves		204,433	213,289	213,553	213,824	214,101
Total equity		4.3.1	312,377	323,248	325,547	326,830

Statement of Changes in Equity

For the four years ending 30 June 2029

		Total	Accumulated Surplus	Revaluation Reserve	Other Reserves
	NOTES	\$'000	\$'000	\$'000	\$'000
2025 Forecast					
Balance at beginning of the financial year		314,613	98,126	208,123	8,364
Surplus/(deficit) for the year		6,585	6,585	-	-
Net asset revaluation gain/(loss)		-	-	-	-
Transfers to other reserves		-	(107)		107
Transfers from other reserves		-	3,745		(3,745)
Balance at end of the financial year		321,198	108,349	208,123	4,726
2026 Budget					
Balance at beginning of the financial year		321,198	108,349	208,123	4,726
Surplus/(deficit) for the year		2,050	2,050	-	-
Net asset revaluation gain/(loss)		-	-	-	-
Transfers to other reserves		-	(1,208)	-	1,208
Transfers from other reserves		-	768	-	(768)
Balance at end of the financial year	4.3.1	323,248	109,959	208,123	5,166
2027					
Balance at beginning of the financial year		323,248	109,959	208,123	5,166
Surplus/(deficit) for the year		1,048	1,048	-	-
Net asset revaluation gain/(loss)		-	-	-	-
Transfers to other reserves		-	(264)	-	264
Transfers from other reserves		-	-	-	-
Balance at end of the financial year		324,296	110,743	208,123	5,430
2028					
Balance at beginning of the financial year		324,296	110,743	208,123	5,430
Surplus/(deficit) for the year		1,251	1,251	-	-
Net asset revaluation gain/(loss)		-	-	-	-
Transfers to other reserves		-	(271)	-	271
Transfers from other reserves		-	-	-	-
Balance at end of the financial year		325,547	111,723	208,123	5,701
2029					
Balance at beginning of the financial year		325,547	111,723	208,123	5,701
Surplus/(deficit) for the year		1,283	1,283	-	-
Net asset revaluation gain/(loss)		-	-	-	-
Transfers to other reserves		-	(277)	-	277
Transfers from other reserves		-	-	-	-
Balance at end of the financial year		326,830	112,729	208,123	5,978

Statement of Cash Flows

For the four years ending 30 June 2029

	Notes	Budget	Budget	Projections	
		2024/25	2025/26	2026/27	2027/28
		\$'000	\$'000	\$'000	\$'000
		Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)
Cash flows from operating activities					
Rates and charges		17,943	18,545	18,994	19,453
Statutory fees and fines		272	277	284	291
User fees		1,515	1,794	1,839	1,885
Grants - operating		10,270	9,526	9,426	9,537
Grants - capital		7,304	3,828	2,777	2,923
Contributions - monetary		100	93	93	93
Interest received		500	400	380	361
Other receipts		222	253	259	266
Net GST refund / payment		-	733	697	680
Employee costs		(11,333)	(11,960)	(12,358)	(12,768)
Materials and services		(8,336)	(10,106)	(9,763)	(9,636)
Other payments		(368)	(394)	(404)	(414)
Net cash provided by/ (used in) operating activities	4.4.1	18,089	12,989	12,224	12,671
Cash flows from investing activities					
Payments for property, infrastructure, plant, and equipment		(15,513)	(12,437)	(11,567)	(12,006)
Proceeds from sale of property, infrastructure, plant, and equipment		-	1,050	100	100
Payments for investments		-	(500)	-	-
Net cash provided by/ (used in) investing activities	4.4.2	(15,513)	(11,887)	(11,467)	(11,906)
Cash flows from financing activities					
Finance costs		(6)	(2)	-	-
Repayment of borrowings		(150)	(156)	-	-
Interest paid - lease liabilities		(74)	(60)	(42)	(23)
Repayment of lease liabilities		(283)	(296)	(314)	(333)
Net cash provided by/ (used in) financing activities	4.4.3	(513)	(514)	(356)	(356)
Net increase/(decrease) in cash & cash equivalents		2,063	588	401	409
Cash and cash equivalents at the beginning of the financial year		5,735	5,900	6,488	6,889
Cash and cash equivalents at the end of the financial year		7,798	6,488	6,889	7,298

Statement of Capital Works

For the four years ending 30 June 2029

	NOTES	Budget	Budget	Projections		
		2024/25	2025/26	2026/27	2027/28	2028/29
		\$'000	\$'000	\$'000	\$'000	\$'000
Property						
Buildings		550	2,040	564	578	592
Total property		550	2,040	564	578	592
Plant and equipment						
Plant, machinery and equipment		-	500	508	519	533
Fixtures, fittings and furniture		-	100	-	-	-
Library books		40	40	45	48	48
Total plant and equipment		40	640	553	567	581
Infrastructure						
Roads		13,693	8,207	8,900	9,311	9,583
Bridges		80	400	400	400	400
Footpaths and cycleways		400	400	400	400	400
Drainage		750	750	750	750	750
Total infrastructure		14,923	9,757	10,450	10,861	11,133
Total capital works expenditure	4.5	15,513	12,437	11,567	12,006	12,306
Represented by:						
New asset expenditure		138	1,628	141	145	148
Asset renewal expenditure		13,434	8,702	9,577	9,944	10,193
Asset upgrade expenditure		1,941	2,107	1,849	1,917	1,965
Total capital works expenditure	4.5	15,513	12,437	11,567	12,006	12,306
Funding sources represented by:						
Grants		7,304	3,828	2,777	2,923	2,923
Council cash		8,209	8,609	8,790	9,083	9,383
Total capital works expenditure	4.5	15,513	12,437	11,567	12,006	12,306

Statement of Human Resources

For the four years ending 30 June 2029

	Budget	Budget	Projections		
	2024/25	2025/26	2026/27	2027/28	2028/29
	\$'000	\$'000	\$'000	\$'000	\$'000
Staff expenditure					
Employee costs - operating	11,333	11,961	12,357	12,768	13,191
Employee costs - capital	1,091	1,136	1,165	1,194	1,224
Total staff expenditure	12,424	13,097	13,522	13,962	14,415
	FTE	FTE	FTE	FTE	FTE
Staff numbers					
Employees	128.4	127.8	127.8	127.8	127.8
Total staff numbers	128.4	127.8	127.8	127.8	127.8

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

Department	Comprises			
	Budget	Full Time	Part time	Casual
	2025/26 \$'000	\$'000	\$'000	\$'000
Growing our place	676	525	151	-
Building robust local economies	431	362	-	69
Preserving our environment	2,047	1,751	64	232
Developing and maintaining key enabling infrastructure	3,067	2,727	67	273
Enhancing community life	2,569	1,297	776	496
Strong and effective governance	3,171	2,634	513	24
Total permanent staff expenditure	11,961	9,296	1,571	1,094
Capitalised labour costs	1,136			
Total expenditure	13,097			

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

Department	Comprises			
	Budget	Full Time	Part time	Casual
	2025/26 FTE	FTE	FTE	FTE
Growing our place	5.5	4.0	1.5	-
Building robust local economies	3.7	3.0	-	0.7
Preserving our environment	22.5	20.0	0.8	1.7
Developing and maintaining key enabling infrastructure	44.8	41.0	0.9	2.9
Enhancing community life	26.0	14.0	6.9	5.1
Strong and effective governance	25.3	20.0	5.0	0.3
Total staff	127.8	102.0	15.1	10.7

3.1 Summary of Planned Human Resources Expenditure

For the four years ending 30 June 2029

	2025/26 \$'000	2026/27 \$'000	2027/28 \$'000	2028/29 \$'000
Growing our place				
Permanent - Full time				
Women	219	226	234	242
Men	305	315	326	336
Persons of self-described gender	-	-	-	-
Permanent - Part time				
Women	152	157	162	168
Men	-	-	-	-
Persons of self-described gender	-	-	-	-
Total - Growing our place	676	698	722	746
Building robust local economies				
Permanent - Full time				
Women	214	221	228	236
Men	148	153	158	163
Persons of self-described gender	-	-	-	-
Permanent - Part time				
Women	-	-	-	-
Men	-	-	-	-
Persons of self-described gender	-	-	-	-
Total - Building robust local economies	362	374	386	399
Preserving our environment				
Permanent - Full time				
Women	-	-	-	-
Men	1,751	1,809	1,869	1,931
Persons of self-described gender	-	-	-	-
Permanent - Part time				
Women	64	66	68	71
Men	-	-	-	-
Persons of self-described gender	-	-	-	-
Total - Preserving our environment	1,815	1,875	1,937	2,002
Developing and maintaining key enabling infrastructure				
Permanent - Full time				
Women	542	560	579	598
Men	2,185	2,257	2,332	2,410
Persons of self-described gender	-	-	-	-
Permanent - Part time				
Women	67	69	72	74
Men	-	-	-	-
Persons of self-described gender	-	-	-	-
Total - Developing and maintaining key enabling infrastructure	2,794	2,887	2,983	3,081

	2025/26 \$'000	2026/27 \$'000	2027/28 \$'000	2028/29 \$'000
Enhancing community life				
Permanent - Full time				
Women	575	594	614	634
Men	723	747	772	797
Persons of self-described gender	-	-	-	-
Permanent - Part time				
Women	746	771	796	823
Men	30	31	32	33
Persons of self-described gender	-	-	-	-
Total - Enhancing community life	2,074	2,143	2,214	2,287
Strong and effective governance				
Permanent - Full time				
Women	1,887	1,949	2,014	2,081
Men	746	771	796	823
Persons of self-described gender	-	-	-	-
Permanent - Part time				
Women	513	530	548	566
Men	-	-	-	-
Persons of self-described gender	-	-	-	-
Total - Strong and effective governance	3,146	3,250	3,358	3,470
Casuals, temporary and other expenditure	1,094	1,130	1,168	1,207
Capitalised labour costs	1,136	1,165	1,194	1,224
Total staff expenditure	13,097	13,522	13,962	14,415

	2025/26 FTE	2026/27 FTE	2027/28 FTE	2028/29 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	-	-	-	-
Permanent - Part time				
Women	1.5	1.5	1.5	1.5
Men	-	-	-	-
Persons of self-described gender	-	-	-	-
Total - Growing our place	5.5	5.5	5.5	5.5
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	-	-	-	-
Permanent - Part time				
Women	-	-	-	-
Men	-	-	-	-
Persons of self-described gender	-	-	-	-
Total - Building robust local economies	3.0	3.0	3.0	3.0
Preserving our environment				
Permanent - Full time				
Women	-	-	-	-
Men	20.0	20.0	20.0	20.0
Persons of self-described gender	-	-	-	-
Permanent - Part time				
Women	0.8	0.8	0.8	0.8
Men	-	-	-	-
Persons of self-described gender	-	-	-	-
Total - Preserving our environment	20.8	20.8	20.8	20.8
Developing and maintaining key enabling infrastructure				
Permanent - Full time				
Women	5.0	5.0	5.0	5.0
Men	24.0	24.0	24.0	24.0
Persons of self-described gender	-	-	-	-
Permanent - Part time				
Women	0.9	0.9	0.9	0.9
Men	-	-	-	-
Persons of self-described gender	-	-	-	-
Total - Developing and maintaining key enabling infrastructure	29.9	29.9	29.9	29.9
Enhancing community life				
Permanent - Full time				
Women	6.0	6.0	6.0	6.0
Men	8.0	8.0	8.0	8.0
Persons of self-described gender	-	-	-	-
Permanent - Part time				
Women	6.6	6.6	6.6	6.6
Men	0.3	0.3	0.3	0.3
Persons of self-described gender	-	-	-	-
Total - Enhancing community life	20.9	20.9	20.9	20.9

	2025/26 FTE	2026/27 FTE	2027/28 FTE	2028/29 FTE
Strong and effective governance				
Permanent - Full time				
Women	16.0	16.0	16.0	16.0
Men	4.0	4.0	4.0	4.0
Persons of self-described gender	-	-	-	-
Permanent - Part time				
Women	5.0	5.0	5.0	5.0
Men	-	-	-	-
Persons of self-described gender	-	-	-	-
Total - Strong and effective governance	25.0	25.0	25.0	25.0
Casuals and temporary staff	10.7	10.7	10.7	10.7
Capitalised labour	12.0	12.0	12.0	12.0
Total staff numbers	127.8	127.8	127.8	127.8

4 Notes to the Financial Statements

4.1 Comprehensive Income Statement

4.1.1 Rates and charges

It is required by the Act and the Regulations that rates and charges are disclosed in Council's Budget.

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

In developing the Budget, rates and charges were identified as an important source of revenue. Planning for future rate increases has therefore been a vital component of the financial planning process. The Fair Go Rates System (FGRS) sets out the maximum amount councils may increase rates in a year. For 2025/26 the FGRS cap has been set at 3.00%. The cap applies to both general rates and municipal charges and is calculated based on Council's average rates and charges.

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

Council has prepared the Budget based on a 1.5% increase in the amount raised by general rates and municipal charges.

This will raise total rates and charges for 2025/26 of \$18.425 million.

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

	Budget 2024/25	Budget 2025/26	Change	%
	\$'000	\$'000	\$'000	
General rates*	14,136	14,513	377	2.7%
Municipal charge*	639	643	4	0.6%
Service rates and charges	2,423	2,501	78	3.2%
Supplementary rates and rate adjustments	100	100	-	0.0%
Trust for Nature rebate	-	-11	-11	100.0%
Interest on rates and charges	96	96	-	0.0%
Revenue in lieu of rates	556	583	27	4.9%
Total rates and charges	17,950	18,425	475	2.6%

*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 2024/25	Budget 2025/26	Change
	cents/\$CIV	cents/\$CIV	
General rate for rateable general properties	0.3507	0.3644	3.9%
General rate for rateable commercial properties	0.4910	0.4919	0.2%
General rate for rateable industrial properties	0.4910	0.4919	0.2%
General rate for rateable farm properties	0.1350	0.1421	5.3%

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

Type or class of land	Budget 2024/25	Budget 2025/26	Change	
	\$'000	\$'000	\$'000	%
General	7,102	7,332	230	3.2%
Commercial	756	783	27	3.6%
Industrial	245	253	8	3.3%
Farm	6,033	6,144	111	1.8%
Total amount to be raised by general rates	14,136	14,512	376	2.7%

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 2024/25	Budget 2025/26	Change	
	Number	Number	Number	%
General	5,367	5,413	46	0.9%
Commercial	307	308	1	0.3%
Industrial	115	114	-1	-0.9%
Farm	1,610	1,614	4	0.2%
Total number of assessments	7,399	7,449	50	0.7%

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 2024/25	Budget 2025/26	Change	
	\$'000	\$'000	\$'000	%
General	2,025,125	2,012,184	-12,941	-0.6%
Commercial	153,962	159,240	5,278	3.4%
Industrial	49,899	51,378	1,479	3.0%
Farm	4,468,650	4,323,546	-145,104	-3.2%
Total value of land	6,697,636	6,546,348	-151,288	-2.3%

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 2024/25	Per Rateable Property 2025/26	Change	
	\$	\$	\$	%
Municipal	96	96	-	0.0%

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

Type of Charge	Budget 2024/25	Budget 2025/26	Change	
	\$	\$	\$	%
Municipal	638,976	643,296	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 2024/25	Per Rateable Property 2025/26	Change	
	\$	\$	\$	%
Kerbside collection - 4 Bin System	462	470	8	1.7%
Kerbside collection - 3 Bin System	410	417	7	1.7%
Kerbside collection – additional 140 litre Garbage	162	165	3	1.9%
Kerbside collection – additional 240 litre Recycling	139	142	3	2.2%
Kerbside collection – additional 240 litre Organics	139	142	3	2.2%
Kerbside collection – additional 80 litre Glass	22	24	2	9.1%

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 2024/25	Budget 2025/26	Change	
	\$	\$	\$	%
Kerbside collection - 4 Bin System	2,010,624	2,082,570	71,946	3.6%
Kerbside collection - 3 Bin System	387,040	393,648	6,608	1.7%
Kerbside collection – additional 140 litre Garbage	16,362	15,180	-1,182	-7.2%
Kerbside collection – additional 240 litre Recycling	7,506	7,242	-264	-3.5%
Kerbside collection – additional 240 litre Organics	834	1,278	444	53.2%
Kerbside collection – additional 80 litre Glass	726	792	66	9.1%
Total	2,423,092	2,500,710	77,618	3.2%

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

	Forecast 2024/25	Budget 2025/26	Change	
	\$'000	\$'000	\$'000	%
General rates	14,136	14,513	377	2.7%
Municipal charge	639	643	4	0.6%
Supplementary rates and rate adjustments	2,423	2,501	78	3.2%
Trust for Nature rebate	100	100	-	0.0%
Revenue in lieu of rates	-	-11	-11	100.0%
Service rates and charges	96	96	-	0.0%
Interest on rates and charges	556	583	27	4.9%
Total Rates and charges	17,950	18,425	475	2.6%

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.

	2024/25	2025/26
Total Annualised General Rates & Municipal Charges	\$14,774,420	\$14,930,489
Number of rateable properties	7,399	7,449
Base Average Rate	\$1,996.95	\$2,004.36
Maximum Rate Increase (set by the State Government)	2.75%	3.00%
Capped Average Rate	\$2,051.86	\$2,064.49
Maximum General Rates and Municipal Charges Revenue	\$15,181,744	\$15,378,404
Budgeted General Rates and Municipal Charges Revenue	\$14,774,725	\$15,155,483
Budgeted Supplementary Rates	\$100,000	\$100,000
Budgeted Total Rates and Municipal Charges Revenue	\$14,874,725	\$15,255,483

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).
- 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.
- Granting of Trust for Nature rebates.

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 1989*. Within the General rating model are four differentiated rating sectors: General, Industrial, Commercial and Farm.
- **Service Charges** - A ‘user pays’ component for Council services to reflect benefits provided by Council to ratepayers who benefit from a service. The only Service Charge applied by Council is the Waste Charge, applied to domestic waste management.
- **Municipal Charge** – Council applies a Municipal Charge as a ‘fixed rate’ portion per property or single farm enterprise, to cover some of the fixed administrative costs of Council.

Impact of 2025 Valuation

The expected final outcome of the 2025 general revaluation has been a 2.2% decrease in valuations for general/residential properties, a 2.15% increase in commercial valuations, a 0.02% increase in industrial valuations and a 3.58% decrease in farming valuations.

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

Class of Property	2024 Capital Improved Value (CIV) \$	2025 Capital Improved Value (CIV) \$	% Change in CIV from 2024 to 2025
General	2,057,525,000	2,012,184,000	-2.20%
Commercial	155,895,000	159,240,000	2.15%
Industrial	51,370,000	51,378,000	0.02%
Farm	4,484,283,000	4,323,546,000	-3.58%
Totals	6,749,073,000	6,546,348,000	-3.00%

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

General Rates

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

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

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

Rates and charges are an important source of revenue, accounting for 53.5% of the budgeted operating revenue expected to be received by Council in 2025/26. 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 administering 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, taking into account the benefits those properties derive from the local community.

Ararat Rural City Council has made a clear decision, supported by the outcomes of the Rating Strategy Advisory Group (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 councils "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, 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, the proportion of rates paid by one sector becomes skewed, 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 entire municipal community through seeking ongoing organisational efficiencies during the life of the Revenue and Rating Plan 2025-2029. These savings will be returned as a dividend to community.

There is a general "understanding" in the local government sector that forgoing the opportunity to increase rates to the maximum allowed under the FGRS results in significant losses in future revenue which undermines ongoing organisational sustainability, particularly in small rural councils. ARCC challenges this thinking; 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 2025-2029, to meet increased costs, but the first option to be exercised will always be efficiency dividends.

Valuation Methodology

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

Rationale for Differential Rating Sectors

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 2025-2029.

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 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 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 to achieve a balance between providing for municipal growth and retaining the important agricultural economic base.

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

Types and

Classes: Farm land having the relevant characteristics described below:

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

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

Level of Rate: The level of the rate will be determined annually by Council and the community in preparation and adoption of Council's Budget. The Farm differential is an economic lever required to maintain consistency in rating burden between rating sectors. It is proposed to be 39% of the General Rate in 2025/26.

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

Geographic

Location: Wherever located within the municipal district.

Planning Scheme

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

Types of

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

COMMERCIAL/INDUSTRIAL RATE

Although acknowledged as two separate rating sectors, the rationale for striking a Commercial/Industrial differential rate is the same and will be described as a single class in the Revenue and Rating Plan 2025-2029.

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 significant ongoing 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 a significant ongoing investment to create a vibrant economy and include 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 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 135% of the General Rate in 2025/26. It is less likely that the Commercial/Industrial differential will need to be altered significantly from budget to budget as there are much less volatile property markets in these two rating sectors.

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

Geographic

Location: Wherever located within the municipal district.

Planning Scheme

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

Types of

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

4.1.2 Statutory Fees and Fines

	Budget	Budget	Change	
	2024/25	2025/26		
	\$'000	\$'000	\$'000	%
Infringements and costs	23	23	-	0.0%
Town planning fees	215	215	-	0.0%
Land information certificates	15	15	-	0.0%
Permits	19	24	5	26.3%
Total statutory fees and fines	272	277	5	1.8%

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

Statutory fees are forecast to increase by 1.8% or \$0.005 million compared to 2024/25.

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

4.1.3 User Fees

	Budget	Budget	Change	
	2024/25	2025/26		
	\$'000	\$'000	\$'000	%
Leisure centre	534	539	5	0.9%
Childcare/children's programs	6	11	5	83.3%
Registration and other permits	160	150	-10	-6.3%
Building services	60	70	10	16.7%
Waste management services	425	458	33	7.8%
Ararat Town Hall charges	125	160	35	28.0%
Visitor Information Centre	5	5	-	0.0%
Alexandra Oval	110	110	-	0.0%
Gordon St Oval	-	40	40	100.0%
Road occupancy	10	10	-	0.0%
Other fees and charges	80	78	-2	-2.5%
Total user fees	1,515	1,631	116	7.7%

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 7.7% or \$0.116 million compared to 2024/25.

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	Budget	Change	
	2024/25	2025/26		
	\$'000	\$'000	\$'000	%
Grants were received in respect of the following:				
Summary of grants				
Commonwealth funded grants	14,745	10,385	-4,360	-29.6%
State funded grants	882	2,969	2,087	236.6%
Total grants received	15,627	13,354	-2,273	-14.5%
(a) Operating Grants				
Recurrent - Commonwealth Government				
Financial Assistance Grants	7,441	8,047	606	8.1%
Recurrent - State Government				
Aged care	3	3	-	0.0%
School crossing supervisors	15	16	1	6.7%
Libraries	157	155	-2	-1.3%
Maternal and child health	328	354	26	7.9%
Culture	140	140	-	0.0%
Administration	44	60	16	36.4%
Emergency Management	60	60	-	0.0%
Environment	70	74	4	5.7%
Total recurrent grants	8,258	8,909	651	7.9%
Non-recurrent - Commonwealth Government				
Community development				
Non-recurrent - State Government				
Maternal and child health	65	67	2	3.1%
Community Development	-	184	184	100.0%
Recreation	-	366	366	100.0%
Total non-recurrent grants	65	617	552	849.2%
Total operating grants	8,323	9,526	1,203	14.5%
(b) Capital Grants				
Recurrent - Commonwealth Government				
Roads to recovery	1,461	2,338	877	60.0%
Total recurrent grants	1,461	2,338	877	60.0%
Non-recurrent - Commonwealth Government				
Transport	5,843	-	-5,843	-100.0%
Non-recurrent – State Government				
Recreation	-	1,490	1,490	100.0%
Total non-recurrent grants	5,843	1,490	-4,353	-74.5%
Total capital grants	7,304	3,828	-3,476	-47.6%
Total Grants	15,627	13,354	-2,273	-14.5%

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 14.5% or \$1.203 million compared to 2024/25.

Capital grants include all monies received from State and Federal sources for the purposes of funding the capital works program. Overall, the level of capital grants is projected to decrease by 47.6% or \$3.476 million compared to 2024/25.

4.1.5 Contributions

	Budget	Budget	Change	
	2024/25	2025/26		
	\$'000	\$'000	\$'000	%
Monetary	100	93	-7	-7.0%
Total contributions	100	93	-7	-7.0%

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

Contributions are projected to decrease by 7.0% or \$0.007 million compared to 2024/25.

4.1.6 Other Income

	Budget	Budget	Change	
	2024/25	2025/26		
	\$'000	\$'000	\$'000	%
Interest	500	400	-100	-20.0%
Investment property rental	222	230	8	3.6%
Total other income	722	630	-92	-12.7%

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 decrease by 12.7% or \$0.092 million compared to 2024/25 mostly due to the expected decrease in market interest rates.

4.1.7 Employee costs

	Budget	Budget	Change	
	2024/25	2025/26		
	\$'000	\$'000	\$'000	%
Wages and salaries	10,912	11,398	486	4.5%
Less capitalised wages and salaries	-1,091	-1,136	-45	4.1%
WorkCover	245	316	71	29.0%
Superannuation	1,211	1,320	109	9.0%
Fringe benefits tax	56	63	7	12.5%
Total employee costs	11,333	11,961	628	5.5%

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

Employee costs are forecast to increase by 5.5% or \$0.628 million compared to 2024/25.

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

- Renegotiation of Council's Enterprise Agreement (EA).
- An increase in Council's WorkCover premiums.
- Movement of some staff in line with the Local Government Award upon their work anniversary.
- Various externally funded positions impact on employment staff costs from year to year.
- An increase in the Superannuation Guarantee percentage from 11.5% to 12.0%.

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

4.1.8 Materials and services

	Budget	Budget	Change	
	2024/25	2025/26		
	\$'000	\$'000	\$'000	%
Materials and services	4,828	5,699	871	18.0%
Contract Payments	804	839	35	4.4%
Plant and equipment maintenance	1,448	1,450	2	0.1%
Utilities	764	768	4	0.5%
Consultants	415	430	15	3.6%
Total materials and services	8,259	9,186	927	11.2%

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

Materials and services are forecast to increase by 11.2% or \$0.927 million compared to 2024/25.

4.1.9 Depreciation

	Budget	Budget	Change	
	2024/25	2025/26		
	\$'000	\$'000	\$'000	%
Property	1,243	2,626	1,383	111.3%
Plant & equipment	769	776	7	0.9%
Infrastructure	5,669	7,067	1,398	24.7%
Total depreciation	7,681	10,469	2,788	36.3%

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 \$2.788 million for 2025/26 has resulted from a revaluation of Council's assets undertaken during 2024/25, and is primarily due to significant market increases in the cost to replace property and infrastructure assets.

4.1.10 Amortisation – Right of Use Assets

	Budget	Budget	Change	
	2024/25	2025/26		
	\$'000	\$'000	\$'000	%
Right of use assets	302	308	6	2.0%
Total amortisation - right of use assets	302	308	6	2.0%

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

4.1.11 Other Expenses

	Budget	Budget	Change	
	2024/25	2025/26		
	\$'000	\$'000	\$'000	%
Auditors' remuneration - External (Victorian Auditor-General)	50	50	-	0.0%
Auditors' remuneration - Internal	65	65	-	0.0%
Councillors' allowances	253	279	26	10.3%
Total other expenses	368	394	26	7.1%

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 7.1% or \$0.026 million compared to 2024/25.

4.2 Balance Sheet

4.2.1 Assets

Cash and cash equivalents include cash and investments such as cash held in the bank and in cash on hand, and the value of investments in deposits or other highly liquid investments with short term maturities of three months or less. These balances are projected to decrease by \$1.320 million compared to 2024/25.

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

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

By 2025/26 Council will have invested \$2.000 million in a joint venture with a private investor to address the availability of affordable housing for the growing labour force within the municipality. The venture will see four new houses constructed per year over the next 15 years, for a total of 60 new homes, to be leased for a period of four years and then sold.

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

A right of use asset has been included in the 2025/26 budget due to Council holding five leases for major plant items. The right of use asset will be amortised over the term of the leases.

4.2.2 Liabilities

Trade and other payables are those to whom Council owes money as at 30 June. These liabilities are budgeted to remain consistent with 2024/25 levels.

Provisions include accrued long service leave, annual leave and rostered days owing to employees. These employee entitlements are expected to remain consistent during 2025/26.

Interest-bearing loans and borrowings are borrowings of Council. Council is budgeting to take out no new loans in 2025/26 and loan principal repayments of \$0.150 million will become due, resulting in Council's current loan being fully repaid.

Council holds five leases for major plant and equipment. Balances are separated into current and non-current lease liabilities.

4.2.3 Borrowings

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

	Budget	Budget	Projections		
	2024/25 \$'000	2025/26 \$'000	2026/27 \$'000	2027/28 \$'000	2028/29 \$'000
Amount borrowed as at 30 June of the prior year	307	157	-	-	-
Amount proposed to be borrowed	-	-	-	-	-
Amount projected to be redeemed	-150	-157	-	-	-
Amount of borrowings as at 30 June	157	-	-	-	-

4.2.4 Leases by Category

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

	Budget 2024/25 \$	Budget 2025/26 \$
Right-of-use assets	-	-
Plant and equipment	1,057,712	777,716
Total right-of-use assets	1,057,712	777,716
Lease liabilities		
Current lease Liabilities		
Plant and equipment	290,454	313,819
Total current lease liabilities	290,454	313,819
Non-current lease liabilities		
Plant and equipment	809,645	518,550
Total non-current lease liabilities	809,645	518,550
Total lease liabilities	1,100,099	832,369

4.2.5 Net Assets

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

The increase in net assets of \$10.871 million results predominantly from the operating surplus, asset revaluations and the net movement of non-current assets.

4.3 Statement of Changes in Equity

4.3.1 Equity

Total equity is projected to increase by \$10.871 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. \$2.050 million of the increase in accumulated surplus results directly from the surplus for the year. An amount of \$0.440 million (net) is budgeted to be transferred from accumulated surplus to other reserves as an allocation towards future building capital works projects. 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 decrease in net cash flows from operating activities of \$5.100 million is mostly due to a decrease in capital grants of \$3.476 million, and an increase in materials and services of \$1.770 million to complete grant-funded projects carried forward from 2023/24.

The net cash flows from operating activities does not equal the surplus (deficit) for the year as the expected revenues and expenses of 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 decrease by \$3.076 million due to the decrease in non-recurrent capital grants budgeted in 2025/26.

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 2025/26 the total principal repayments will be \$0.156 million and finance costs will be \$0.002 million, resulting in Council's current loan being fully repaid. Council is budgeting to take out no new loans in 2025/26.

During 2023/24 Council entered into four leases for major plant items, and one further lease in 2024/25. For 2025/26 the interest for the lease liabilities will be \$0.060 million and the lease repayments will be \$0.296 million.

4.5 Capital Works Program

This section presents a listing of the capital works projects that will be undertaken for the 2025/26 year, classified by expenditure type and funding source.

4.5.1 Summary

	Budget 2024/25 \$'000	Budget 2025/26 \$'000	Change \$'000	%
Property	550	2,040	1,490	270.9%
Plant and equipment	40	640	600	1500.0%
Infrastructure	14,923	9,757	-5,166	-34.6%
Total	15,513	12,437	-3,076	-19.8%

	Project Cost \$'000	Asset expenditure types			Summary of Funding Sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Grants \$'000	Contrib. \$'000	Council cash \$'000	Borrowings \$'000
Property	2,040	1,628	138	274	1,490	-	550	-
Plant and equipment	640	-	640	-	-	-	640	-
Infrastructure	9,757	-	7,924	1,833	2,338	-	7,419	-
Total	12,437	1,628	8,702	2,107	3,828	-	8,609	-

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	550	138	138	274	-	-	550	-
Ararat Pony Club-Covered Sports Arena	1,490	1,490	-	-	1,490	-	-	-
TOTAL PROPERTY	2,040	1,628	138	274	1,490	-	550	-
PLANT AND EQUIPMENT								
Plant, Machinery and Equipment								
Vehicle Purchases	240	-	240	-	-	-	240	-
Major Plant Purchases	260	-	260	-	-	-	260	-
Fixtures, Fittings and Furniture								
Computer Equipment	100	-	100	-	-	-	100	-
Library books								
Bookstock	40	-	40	-	-	-	40	-
TOTAL PLANT AND EQUIPMENT	640	-	640	-	-	-	640	-
INFRASTRUCTURE								
Roads								
Gravel road resheeting and alternative surfacing	1,800	-	1,800	-	-	-	1,800	-
Reseal program	1,000	-	1,000	-	-	-	1,000	-
Woorndoo-Streatham Road reconstruction	683	-	581	102	-	-	683	-
Buangor-Ben Nevis Road reconstruction	1,000	-	850	150	1,000	-	-	-
Road reconstruction program	2,324	-	1,975	349	1,338	-	986	-
Urban gravel to seal	1,000	-	-	1,000	-	-	1,000	-
Major patching	100	-	100	-	-	-	100	-
Kerb and channel renewal program	300	-	300	-	-	-	300	-
Bridges								
Bridge renewal program	400	-	340	60	-	-	400	-
Footpaths and Cycleways								
Footpaths and cycleways	400	-	340	60	-	-	400	-
Drainage								
Urban drainage	750	-	638	112	-	-	750	-
TOTAL INFRASTRUCTURE	9,757	-	7,924	1,833	2,338	-	7,419	-
TOTAL CAPITAL WORKS	12,437	1,628	8,702	2,107	3,828	-	8,609	-

4.6 Summary of Planned Capital Works Expenditure

For the four years ended 30 June 2029

2025/26	Total \$'000	Asset Expenditure Types			Funding Sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Grants \$'000	Contributions \$'000	Council Cash \$'000	Borrowings \$'000
Property								
Buildings	564	141	141	282	-	-	564	-
Total Property	564	141	141	282	-	-	564	-
Plant and Equipment								
Plant, machinery and equipment	508	-	508	-	-	-	508	-
Library books	45	-	45	-	-	-	45	-
Total Plant and Equipment	553	-	553	-	-	-	553	-
Infrastructure								
Roads	8,900	-	7,565	1,335	2,777	-	6,123	-
Bridges	400	-	340	60	-	-	400	-
Footpaths and cycleways	400	-	340	60	-	-	400	-
Drainage	750	-	638	112	-	-	750	-
Total Infrastructure	10,450	-	8,883	1,567	2,777	-	7,673	-
Total Capital Works Expenditure	11,567	141	9,577	1,849	2,777	-	8,790	-

2026/27	Asset Expenditure Types				Funding Sources			
	Total \$'000	New \$'000	Renewal \$'000	Upgrade \$'000	Grants \$'000	Contributions \$'000	Council Cash \$'000	Borrowings \$'000
Property								
Buildings	578	145	145	288	-	-	578	-
Total Property	578	145	145	288	-	-	578	-
Plant and Equipment								
Plant, machinery and equipment	519	-	519	-	-	-	519	-
Library books	48	-	48	-	-	-	48	-
Total Plant and Equipment	567	-	567	-	-	-	567	-
Infrastructure								
Roads	9,311	-	7,914	1,397	2,923	-	6,388	-
Bridges	400	-	340	60	-	-	400	-
Footpaths and cycleways	400	-	340	60	-	-	400	-
Drainage	750	-	638	112	-	-	750	-
Total Infrastructure	10,861	-	9,232	1,629	2,923	-	7,938	-
Total Capital Works Expenditure	12,006	145	9,944	1,917	2,923	-	9,083	-

2027/28	Asset Expenditure Types				Funding Sources			
	Total \$'000	New \$'000	Renewal \$'000	Upgrade \$'000	Grants \$'000	Contributions \$'000	Council Cash \$'000	Borrowings \$'000
Property								
Buildings	592	148	148	296	-	-	592	-
Total Property	592	148	148	296	-	-	592	-
Plant and Equipment								
Plant, machinery and equipment	533	-	533	-	-	-	533	-
Library books	48	-	48	-	-	-	48	-
Total Plant and Equipment	581	-	581	-	-	-	581	-
Infrastructure								
Roads	9,583	-	8,146	1,437	2,923	-	6,660	-
Bridges	400	-	340	60	-	-	400	-
Footpaths and cycleways	400	-	340	60	-	-	400	-
Drainage	750	-	638	112	-	-	750	-
Total Infrastructure	11,133	-	9,464	1,669	2,923	-	8,210	-
Total Capital Works Expenditure	12,306	148	10,193	1,965	2,923	-	9,383	-

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
			2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	+/-
Governance									
Consultation and Engagement	Satisfaction with community consultation and engagement								
(Council decisions made and implemented with community input)	Community satisfaction rating out of 100 with the consultation and engagement efforts of Council	1	59	65	75	75	75	75	o
Roads									
Condition	Sealed local roads below the intervention level								
(sealed local roads are maintained at the adopted condition standard)	Number of kms of sealed local roads below the renewal intervention level set by Council / Kms of sealed local roads	2	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	o
Statutory Planning									
Service Standard	Planning applications decided within the relevant required time								
(planning application processing and decisions are in accordance with legislative requirements)	Number of planning application decisions made within the relevant required time / Number of planning application decisions made	3	78.9%	85.0%	90.0%	90.0%	90.0%	90.0%	o
Waste Management									
Waste Diversion	Kerbside collection waste diverted from landfill								
(amount of waste diverted from landfill is maximised)	Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins	4	25.1%	35.0%	40.0%	40.0%	40.0%	40.0%	o

Targeted performance indicators – Financial

Indicator	Measure	Notes	Actual	Budget	Target	Target Projections			Trend
			2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	+/o/-
Liquidity									
Working Capital	Current assets compared to current liabilities								
(sufficient working capital is available to pay bills as and when they fall due)	Current assets / current liabilities	5	162.3%	158.0%	235.3%	241.8%	260.2%	282.8%	+
Obligations									
Asset Renewal	Asset renewal compared to depreciation								
(assets are renewed as planned)	Asset renewal and upgrade expense / Asset depreciation	6	124.6%	200.2%	103.2%	106.5%	107.8%	107.8%	+
Stability									
Rates Concentration	Rates compared to adjusted underlying revenue								
(revenue is generated from a range of sources)	Rate revenue / adjusted underlying revenue	7	73.8%	59.2%	55.9%	55.9%	56.0%	56.2%	+
Efficiency									
Expenditure Level	Expenses per property assessment								
(resources are used efficiently in the delivery of services)	Total expenses / no. of property assessments	8	\$4,592	\$3,787	\$4,347	\$4,349	\$4,379	\$4,432	+

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
			2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	+/-
Operating Position									
Adjusted underlying result	Adjusted underlying surplus (or deficit)								
(an adjusted underlying surplus is generated in the ordinary course of business)	Adjusted underlying surplus (deficit) / Adjusted underlying revenue	9	-40.3%	7.6%	1.7%	3.1%	3.6%	3.6%	+
Liquidity									
Unrestricted cash	Unrestricted cash compared to current liabilities								
(sufficient cash that is free of restrictions is available to pay bills as and when they fall due)	Unrestricted cash / current liabilities	10	-13.0%	145.0%	163.9%	173.7%	192.2%	214.3%	+
Obligations									
Loans and borrowings	Loans and borrowings compared to rates								
(level of interest bearing loans and borrowings is appropriate to the size and nature of Council's activities)	Interest bearing loans and borrowings / rate revenue	11	1.7%	0.9%	0.0%	0.0%	0.0%	0.0%	+
Loans and borrowings	Loans and borrowings repayments compared to rates								
(level of interest bearing loans and borrowings is appropriate to the size and nature of Council's activities)	Interest and principal repayments on interest bearing loans and borrowings / rate revenue		5.5%	0.9%	0.9%	0.0%	0.0%	0.0%	+
Indebtedness	Non-current liabilities compared to own-source revenue								
(level of long term liabilities is appropriate to the size and nature of a Council's activities)	Non-current liabilities / own source revenue		7.5%	4.6%	3.9%	2.2%	1.3%	1.3%	+
Stability									
Rates effort	Rates compared to property values								
(rating level is set based on the community's capacity to pay)	Rate revenue / CIV of rateable properties in the municipal district	12	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	o
Efficiency									
Revenue level	Average rate per property assessment								
(resources are used efficiently in the delivery of services)	General rates and municipal charges / no. of property assessments	13	\$1,993	\$1,997	\$2,035	\$2,065	\$2,096	\$2,127	+
Sustainability Capacity									
Population	Rate revenue per head of population								
(population is a key driver of a Council's ability to fund the	Total rate revenue / Municipal population	14	\$1,531	\$1,490	\$1,537	\$1,554	\$1,572	\$1,590	+

Indicator	Measure	Notes	Actual	Budget	Target	Target Projections			Trend
			2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	+/-
delivery of services to the community)									
Population	Expenses per head of population								
(population is a key driver of a Council's ability to fund the delivery of services to the community)	Total expenses/ Population	15	\$2,908	\$2,326	\$2,701	\$2,694	\$2,704	\$2,729	+
Population	Infrastructure per head of population								
(population is a key driver of a Council's ability to fund the delivery of services to the community)	Value of infrastructure / Population	16	\$24,836	\$25,450	\$26,247	\$25,972	\$25,714	\$25,460	+
Population	Population density per length of road								
(population is a key driver of a Council's ability to fund the delivery of services to the community)	Population / Kilometres of local roads	17	4.8	4.9	4.9	5.0	5.0	5.1	+
Own-source revenue	Own-source revenue per head of population								
(revenue is generated from a range of sources in order to fund the delivery of services to the community)	Own source revenue / Population	18	\$1,771	\$1,698	\$1,750	\$1,768	\$1,786	\$1,804	+
Recurrent grants	Recurrent grants per head of population								
(revenue is generated from a range of sources in order to fund the delivery of services to the community)	Recurrent grants / Population	19	\$124	\$807	\$938	\$984	\$1,005	\$1,014	+
Workforce turnover	Resignations and terminations compared to average staff								
(resources are used efficiently in the delivery of services)	Number of permanent staff resignations and terminations for the financial year / Average number of permanent staff for the financial year	20	7.6%	10.6%	10.6%	10.6%	10.6%	10.6%	o

Key to Forecast Trend:

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

Notes to Indicators

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1. Asset Renewal

This percentage indicates the extent of Council's renewal and upgrade of assets against its depreciation charge (an indication of the decline in value of its existing capital assets). A percentage greater than 100 indicates Council is maintaining its existing assets, while a percentage less than 100 means its assets are deteriorating faster than they are being renewed and upgraded, and future capital expenditure will be required to renew and upgrade assets. The total capital works program for 2025/26 is \$12.437 million.

2. Rates Concentration

Reflects the 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.

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3. Adjusted Underlying Result

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

4. Unrestricted Cash

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

5. Debt Compared to Rates

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

6 Schedule of Fees and Charges

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

Pricing services is also complex as Council provides numerous "public" services (eg. public parks) as well as "private" services (eg. 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 2025/26.

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	2024/25 Fee Inc GST	2025/26 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee	Pricing Basis
			\$	\$	\$	%		
Administration								
Freedom of Information								
Application Fee	Per Request	Non-Taxable	\$32.70	\$32.70	-	-	Statutory	R
Access Charge - Search Time	Per Hour	Non-Taxable	\$24.50	\$24.50	-	-	Statutory	R
Access Charge - Printing (A4)	Per Page	Non-Taxable	\$0.20	\$0.20	-	-	Statutory	P
Land Information Certificate	Per Application	Non-Taxable	\$29.70	\$29.70	-	-	Statutory	R
Priority Request - Land Information Certificate	Per Application	Non-Taxable	\$60.00	\$60.00	-	-	Non-statutory	F
Direct Debit Rejection Fee	Per Rejection	Taxable	\$6.00	\$6.00	-	-	Non-statutory	F
Request for Refund	Per Refund	Taxable	\$25.00	\$25.00	-	-	Non-statutory	F
Reprint Rate Notice Fee	Per Notice	Taxable	\$10.00	\$10.00	-	-	Non-statutory	F
Library								
Library - Damaged/lost items	Per Item	Taxable	cost of replacement	cost of replacement			Non-statutory	F
Library - Processing	Per Item	Taxable	\$6.00	\$6.00	-	-	Non-statutory	F
Library - Book Club per person	Per Person	Taxable	\$44.00	\$44.00	-	-	Non-statutory	F
Library - Bags	Per Item	Taxable	\$3.00	\$3.00	-	-	Non-statutory	F
Library - Debt collection	Per Item	Taxable	\$15.00	\$15.00	-	-	Non-statutory	F
Gum San Great Hall Hire								
Day Rate								
Community	Per Hire	Taxable	\$200.00	\$200.00	-	-	Non-statutory	P
Half Day (Less than 3 hours)	Per Hire	Taxable	\$200.00	\$100.00	-\$100.00	(50.0%)	Non-statutory	P
Commercial	Per Hire	Taxable	\$500.00	\$500.00	-	-	Non-statutory	P
Half Day (Less than 3 hours)	Per Hire	Taxable	\$500.00	\$200.00	-\$300.00	(60.0%)	Non-statutory	P

Description of Fees and Charges	Unit of Measure	GST Status	2024/25 Fee Inc GST	2025/26 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee	Pricing Basis
			\$	\$	\$	%		
Evening Rate								
Community	Per Hire	Taxable	\$200.00	\$200.00	-	-	Non-statutory	P
Half Day (Less than 3 hours)	Per Hire	Taxable	\$200.00	\$100.00	-\$100.00	(50.0%)	Non-statutory	P
Commercial	Per Hire	Taxable	\$500.00	\$500.00	-	-	Non-statutory	P
Half Day (Less than 3 hours)	Per Hire	Taxable	\$500.00	\$200.00	-\$300.00	(60.0%)	Non-statutory	P
Upstairs Meeting Room	Per Hire	Taxable	\$100.00	\$100.00	-	-	Non-statutory	P
Ararat Gallery TAMA								
Gallery membership								
Single	Per Person	Taxable	\$45.00	\$45.00	-	-	Non-statutory	P
Double/Family	Per Family	Taxable	\$60.00	\$60.00	-	-	Non-statutory	P
Single (Concession)	Per Person	Taxable	\$35.00	\$35.00	-	-	Non-statutory	P
Ararat Town Hall								
Whole Complex (kitchen, supper room, green room, dressing rooms, foyer)								
Standard	Per Event	Taxable	\$1,560.00	\$1,560.00	-	-	Non-statutory	P
Community	Per Event	Taxable	\$500.00	\$500.00	-	-	Non-statutory	P
Main Auditorium								
Venue Hire - Ticketed Event / Performance								
Standard	Per Event	Taxable	\$1,200.00	\$1,200.00	-	-	Non-statutory	P
Community	Per Event	Taxable	\$450.00	\$450.00	-	-	Non-statutory	P
Rehearsals/ Bump In (non-performance day)								
Standard	Per Hour	Taxable	\$75.00	\$75.00	-	-	Non-statutory	P
Community	Per Hour	Taxable	\$25.00	\$28.00	\$3.00	12.0%	Non-statutory	P
Built stage								

Description of Fees and Charges	Unit of Measure	GST Status	2024/25 Fee Inc GST	2025/26 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee	Pricing Basis
			\$	\$	\$	%		
Standard	Per Event	Taxable	\$450.00	\$450.00	-	-	Non-statutory	P
Community	Per Event	Taxable	\$250.00	\$250.00	-	-	Non-statutory	P
Piano - Steinway Baby Grand								
Standard	Per Event	Taxable	\$200.00	\$200.00	-	-	Non-statutory	P
Community	Per Event	Taxable	-	-	-	-	Non-statutory	Z
Piano Tuning	Per Event	Taxable	Quoted	Quoted			Non-statutory	P
Projector	Per Event	Taxable	\$50.00	\$50.00	-	-	Non-statutory	P
Festoon Lights	Per Event	Taxable	\$150.00	\$150.00	-	-	Non-statutory	P
Security (if required)	Per Event	Taxable	Quoted	Quoted			Non-statutory	P
Front of House Staff	Per Event	Taxable	\$50.00	\$50.00	-	-	Non-statutory	P
Technician	Per Event	Taxable	\$70.00	\$70.00	-	-	Non-statutory	P
Stand alone Art & Craft Room hire								
Standard	Per Event	Taxable	\$200.00	\$200.00	-	-	Non-statutory	P
Community	Per Event	Taxable	\$100.00	\$100.00	-	-	Non-statutory	P
Stand alone Green Room hire								
Standard	Per Event	Taxable	\$200.00	\$200.00	-	-	Non-statutory	P
Community	Per Event	Taxable	\$100.00	\$100.00	-	-	Non-statutory	P
Stand alone Foyer Hire								
Standard	Per Event	Taxable	\$200.00	\$200.00	-	-	Non-statutory	P
Community	Per Event	Taxable	\$100.00	\$100.00	-	-	Non-statutory	P
Stand alone Supper Room Hire								
Standard	Per Event	Taxable	\$200.00	\$200.00	-	-	Non-statutory	P
Community	Per Event	Taxable	\$100.00	\$100.00	-	-	Non-statutory	P
Ticket Selling Commission								
Standard	Per Ticket	Taxable	\$4.50	\$4.50	-	-	Non-statutory	P
Community - Paid Ticket Event	Per Ticket	Taxable	\$0.50	\$0.50	-	-	Non-statutory	P

Description of Fees and Charges	Unit of Measure	GST Status	2024/25 Fee Inc GST	2025/26 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee	Pricing Basis
			\$	\$	\$	%		
All venues - catering tea and coffee	Per Person	Taxable	\$2.00	\$2.00	-	-	Non-statutory	P
Town Hall Auditorium - out of contracted hours	Per 15 mins	Taxable	\$200.00	\$200.00	-	-	Non-statutory	P
Planning								
Request copies of Planning permits	Per Request	Taxable	\$68.25	\$70.00	\$1.75	2.6%	Non-statutory	F
Request copies of Endorsed Plans - standard search fee (print fees apply)	Per Request	Taxable	\$68.25	\$70.00	\$1.75	2.6%	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	\$3,364.00	\$3,364.00	-	-	Statutory	R
Stage 2								
For considering up to 10 submissions	Per Application	Non-Taxable	\$16,672.90	\$16,672.90	-	-	Statutory	R
For considering 11 to 20 submissions	Per Application	Non-Taxable	\$33,313.20	\$33,313.20	-	-	Statutory	R
For considering in excess of 20 submissions	Per Application	Non-Taxable	\$44,531.90	\$44,531.90	-	-	Statutory	R
Stage 3 - For adopting the amendment	Per Application	Non-Taxable	\$530.70	\$530.70	-	-	Statutory	R
Reg 9 Fees for Applications for permits under Section 47								
Class 1 - Use only	Per Application	Non-Taxable	\$1,453.40	\$1,453.40	-	-	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	\$220.50	\$220.50	-	-	Statutory	R
Class 3 - more than \$10,000 but not more than \$100,000	Per Application	Non-Taxable	\$694.00	\$694.00	-	-	Statutory	R
Class 4 - more than \$100,000 but not more than \$500,000	Per Application	Non-Taxable	\$1,420.70	\$1,420.70	-	-	Statutory	R

Description of Fees and Charges	Unit of Measure	GST Status	2024/25 Fee Inc GST	2025/26 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee	Pricing Basis
			\$	\$	\$	%		
Class 5 - more than \$500,000 but not more than \$1,000,000	Per Application	Non-Taxable	\$1,535.00	\$1,535.00	-	-	Statutory	R
Class 6 - more than \$1,000,000 but not more than \$2,000,000	Per Application	Non-Taxable	\$1,649.30	\$1,649.30	-	-	Statutory	R
VicSmart application if the estimated cost of development is								
Class 7 - \$10,000 or less	Per Application	Non-Taxable	\$220.50	\$220.50	-	-	Statutory	R
Class 8 - more than \$10,000	Per Application	Non-Taxable	\$473.60	\$473.60	-	-	Statutory	R
Class 9 - VicSmart application to subdivide or consolidate land	Per Application	Non-Taxable	\$220.50	\$220.50	-	-	Statutory	R
Class 10 - VicSmart application (other than a class 7, 8 or 9 permit)	Per Application	Non-Taxable	\$220.50	\$220.50	-	-	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	\$1,265.60	\$1,265.60	-	-	Statutory	R
Class 12 - more than \$100,000 and not more than \$1,000,000	Per Application	Non-Taxable	\$1,706.50	\$1,706.50	-	-	Statutory	R
Class 13 - more than \$1,000,000 and not more than \$5,000,000	Per Application	Non-Taxable	\$3,764.10	\$3,764.10	-	-	Statutory	R
Class 14 - more than \$5,000,000 and not more than \$15,000,000	Per Application	Non-Taxable	\$9,593.90	\$9,593.90	-	-	Statutory	R
Class 15 - more than \$15,000,000 and not more than \$50,000,000	Per Application	Non-Taxable	\$28,291.70	\$28,291.70	-	-	Statutory	R
Class 16 - more than \$50,000,000*	Per Application	Non-Taxable	\$63,589.00	\$63,589.00	-	-	Statutory	R
Class 17 - To subdivide an existing building	Per Application	Non-Taxable	\$1,453.40	\$1,453.40	-	-	Statutory	R
Class 18 - To subdivide land into two lots	Per Application	Non-Taxable	\$1,453.40	\$1,453.40	-	-	Statutory	R
Class 19 - To effect a realignment of a common boundary between lots or consolidate two or more lots	Per Application	Non-Taxable	\$1,453.40	\$1,453.40	-	-	Statutory	R
Class 20 - All other subdivisions of land (per 100 lots created)	Per Application	Non-Taxable	\$1,453.40	\$1,453.40	-	-	Statutory	R

Description of Fees and Charges	Unit of Measure	GST Status	2024/25 Fee Inc GST	2025/26 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee	Pricing Basis
			\$	\$	\$	%		
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	\$1,453.40	\$1,453.40	-	-	Statutory	R
Class 22 - A permit not otherwise provided for in the regulation	Per Application	Non-Taxable	\$1,453.40	\$1,453.40	-	-	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	\$1,453.40	\$1,453.40	-	-	Statutory	R
Class 2 - Amendment to a permit (other than a permit to develop land for a single dwelling per lot or to use and develop land for a single dwelling per lot or to undertake development ancillary to the use of land for a single dwelling per lot) to change the statement of what the permit allows or to change any or all of the conditions which apply to the permit.	Per Application	Non-Taxable	\$1,453.40	\$1,453.40	-	-	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	\$220.50	\$220.50	-	-	Statutory	R
Class 4 - more than \$10,000 but not more than \$100,000	Per Application	Non-Taxable	\$694.00	\$694.00	-	-	Statutory	R
Class 5 - more than \$100,00 but not more than \$500,000	Per Application	Non-Taxable	\$1,420.70	\$1,420.70	-	-	Statutory	R
Class 6 - more than \$500,000	Per Application	Non-Taxable	\$1,535.00	\$1,535.00	-	-	Statutory	R

Description of Fees and Charges	Unit of Measure	GST Status	2024/25 Fee Inc GST	2025/26 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee	Pricing Basis
			\$	\$	\$	%		
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	\$220.50	\$220.50	-	-	Statutory	R
Class 8 - more than \$10,000	Per Application	Non-Taxable	\$473.60	\$473.60	-	-	Statutory	R
Class 9 - Amendment to a class 9 permit *	Per Application	Non-Taxable	\$220.50	\$220.50	-	-	Statutory	R
Class 10 - Amendment to a class 10 permit *	Per Application	Non-Taxable	\$220.50	\$220.50	-	-	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	\$1,265.60	\$1,265.60	-	-	Statutory	R
Class 12 - more than \$100,000 but not more than \$1,000,000	Per Application	Non-Taxable	\$1,706.50	\$1,706.50	-	-	Statutory	R
Class 13 - more than \$1,000,000	Per Application	Non-Taxable	\$3,764.10	\$3,764.10	-	-	Statutory	R
Class 14 - Amendment to a class 17 permit *	Per Application	Non-Taxable	\$1,453.40	\$1,453.40	-	-	Statutory	R
Class 15 - Amendment to a class 18 permit *	Per Application	Non-Taxable	\$1,453.40	\$1,453.40	-	-	Statutory	R
Class 16 - Amendment to a class 19 permit *	Per Application	Non-Taxable	\$1,453.40	\$1,453.40	-	-	Statutory	R
Class 17 - Amendment to a class 20 permit * (per 100 lots created)	Per Application	Non-Taxable	\$1,453.40	\$1,453.40	-	-	Statutory	R
Class 18 - Amendment to a class 21 permit *	Per Application	Non-Taxable	\$1,453.40	\$1,453.40	-	-	Statutory	R
Class 19 - Amendment to a class 22 permit	Per Application	Non-Taxable	\$1,453.40	\$1,453.40	-	-	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	\$359.30	\$359.30	-	-	Statutory	R
Reg 16 For an agreement to a proposal to amend or end an agreement under section 173	Per Application	Non-Taxable	\$726.70	\$726.70	-	-	Statutory	R

Description of Fees and Charges	Unit of Measure	GST Status	2024/25 Fee Inc GST	2025/26 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee	Pricing Basis
			\$	\$	\$	%		
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	\$359.30	\$359.30	-	-	Statutory	R
Subdivision Fees								
Reg 6 For Certification of a Plan of Subdivision	Per Application	Non-Taxable	\$192.70	\$192.70	-	-	Statutory	R
Reg 7 Alteration of plan under section 10(2) of the Act	Per Application	Non-Taxable	\$122.50	\$122.50	-	-	Statutory	R
Reg 8 Amendment of certified plan under section 11(1) of the Act	Per Application	Non-Taxable	\$155.10	\$155.10	-	-	Statutory	R
Public Open Space Valuation	Per Application	Taxable	\$525.00	\$550.00	\$25.00	4.8%	Non-statutory	F
Statement of Compliance Final Inspection	Per Application	Taxable	\$273.00	\$280.00	\$7.00	2.6%	Non-statutory	P
Advertising of Planning Application - letters only	Per Application	Taxable	\$105.00	\$110.00	\$5.00	4.8%	Non-statutory	F
Advertising of Planning Application - letters and signs within Ararat	Per Application	Taxable	\$210.00	\$220.00	\$10.00	4.8%	Non-statutory	F
Advertising of Planning Application - letters and signs outside Ararat	Per Application	Taxable	\$315.00	\$330.00	\$15.00	4.8%	Non-statutory	F
Extension of Time - 1st Request	Per Application	Taxable	\$231.00	\$235.00	\$4.00	1.7%	Non-statutory	P
Extension of Time - 2nd Request	Per Application	Taxable	\$462.00	\$470.00	\$8.00	1.7%	Non-statutory	P
Extension of Time - 3rd Request	Per Application	Taxable	\$682.50	\$705.00	\$22.50	3.3%	Non-statutory	P
Secondary Consent	Per Application	Taxable	\$315.00	\$330.00	\$15.00	4.8%	Non-statutory	P
Planning Enquiry Fee	Per Enquiry	Taxable	\$52.50	\$55.00	\$2.50	4.8%	Non-statutory	F
Environmental Health								
Septic Tank Application Fees								
Construct, Install or alter - up to 8.2 hours assessment	Per Application	Non-Taxable	\$798.20	\$798.20	-	-	Statutory	R

Description of Fees and Charges	Unit of Measure	GST Status	2024/25 Fee Inc GST	2025/26 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee	Pricing Basis
			\$	\$	\$	%		
Construct, Install or alter - addition hours or part thereof	Per hour or part	Non-Taxable	\$99.90	\$99.90	-	-	Statutory	R
Construct, Install or alter - Maximum fee		Non-Taxable	\$2,211.60	\$2,211.60	-	-	Statutory	R
Minor Alteration	Per Application	Non-Taxable	\$608.30	\$608.30	-	-	Statutory	R
Transfer	Per Application	Non-Taxable	\$162.20	\$162.20	-	-	Statutory	R
Amend permit	Per Amendment	Non-Taxable	\$169.50	\$169.50	-	-	Statutory	R
Exemption - up to 2.6 hours assessment	Per application	Non-Taxable	\$239.60	\$239.60	-	-	Statutory	R
Exemption - additional hours or part thereof	Per hour or part	Non-Taxable	\$97.00	\$97.00	-	-	Statutory	R
Exemption - Maximum fee		Non-Taxable	\$1,002.80	\$1,002.80	-	-	Statutory	R
Renewal of septic tank application	Per Application	Non-Taxable	\$135.70	\$135.70	-	-	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	\$538.65	\$545.00	\$6.35	1.2%	Non-statutory	F
Class 2 - Food premises handling any potentially hazardous unpackaged foods	Per Application	Non-Taxable	\$452.55	\$460.00	\$7.45	1.6%	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	\$210.00	\$215.00	\$5.00	2.4%	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	\$388.50	\$395.00	\$6.50	1.7%	Non-statutory	F
Class 3 - Food premises handling unpackaged low risk foods or selling potentially hazardous pre-packaged foods	Per Application	Non-Taxable	\$323.40	\$330.00	\$6.60	2.0%	Non-statutory	F

Description of Fees and Charges	Unit of Measure	GST Status	2024/25 Fee Inc GST	2025/26 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee	Pricing Basis
			\$	\$	\$	%		
Class 3 Community Group - Class 3 Premises, where the premises is primarily a community group or not for profit organisation	Per Application	Non-Taxable	\$150.15	-	-\$150.15	(100.0%)	Non-statutory	Z
Class 4 Food premises handling pre-packaged low risk foods	Per Application	Non-Taxable	-	-	-	-	Non-statutory	Z
Streatrader Registration								
Class 2c - Community Group - Streatrader per event	Per Application	Non-Taxable	\$32.55	\$33.00	\$0.45	1.4%	Non-statutory	F
Class 2 & 3 - Temporary Stall (Fixed Premises as well as Streatrader) Annual fee	Per Application	Non-Taxable	\$91.35	\$93.00	\$1.65	1.8%	Non-statutory	F
Class 2 - Streatrader - Community Group Temporary/Mobile	Per Application	Non-Taxable	\$177.45	\$180.00	\$2.55	1.4%	Non-statutory	F
Class 3 - Streatrader - Community Group Temporary/Mobile	Per Application	Non-Taxable	\$110.25	\$114.00	\$3.75	3.4%	Non-statutory	F
Class 2 - Streatrader - Temporary/Mobile	Per Application	Non-Taxable	\$280.35	\$290.00	\$9.65	3.4%	Non-statutory	F
Class 3 - Streatrader - Temporary/Mobile	Per Application	Non-Taxable	\$204.75	\$210.00	\$5.25	2.6%	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	\$430.50	\$450.00	\$19.50	4.5%	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	\$258.30	\$300.00	\$41.70	16.1%	Non-statutory	F

Description of Fees and Charges	Unit of Measure	GST Status	2024/25 Fee Inc GST	2025/26 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee	Pricing Basis
			\$	\$	\$	%		
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	\$452.55	\$460.00	\$7.45	1.6%	Non-statutory	F
Tattooist/ Ear Piercing/ Beauty & Physical Therapies/ Barbers/ Electrolysis	Per Application	Non-Taxable	\$360.15	\$370.00	\$9.85	2.7%	Non-statutory	F
Hairdresser/ Physical Therapies	Per Application		\$182.70	\$185.00	\$2.30	1.3%	Non-statutory	F
Mobile/ Part Time/ Low Risk	Per Application	Non-Taxable	\$182.70	\$185.00	\$2.30	1.3%	Non-statutory	F
Private Caravan Park	Per Application	Non-Taxable	As Prescribed in the Residential Tenancies (Caravan Parks) Regulations 2010	As Prescribed in the Residential Tenancies (Caravan Parks) Regulations 2010	-	-	Statutory	R
Archive Search of Documents & copy of plans/permits	Per Application	Taxable	Minimum \$65.00 plus printing	Minimum \$65.00 plus printing	-	-	Non-statutory	F
Building								
Building Permit Application Fees								
Item 1 Class 1B & 2-9								
Residential & Commercial works other than Class 1A								
Up to \$50,000	Per Application	Taxable	\$1,732.50	\$1,900.00	\$167.50	9.7%	Non-statutory	F
\$50,001 to \$100,000	Per Application	Taxable	\$2,310.00	\$2,500.00	\$190.00	8.2%	Non-statutory	F
\$100,001 to \$150,000	Per Application	Taxable	\$3,465.00	\$3,700.00	\$235.00	6.8%	Non-statutory	F
\$150,001 to \$200,000	Per Application	Taxable	\$4,620.00	\$5,000.00	\$380.00	8.2%	Non-statutory	F
> \$200,000	Per Application	Taxable	\$5,775.00	\$6,300.00	\$525.00	9.1%	Non-statutory	F

Description of Fees and Charges	Unit of Measure	GST Status	2024/25 Fee Inc GST	2025/26 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee	Pricing Basis
			\$	\$	\$	%		
Item 2 Class 1A All Dwellings - Single Detached Houses or attached Multi-Units Development								
Up to \$100,000	Per Application	Taxable	\$2,310.00	\$2,500.00	\$190.00	8.2%	Non-statutory	F
\$100,001 to \$150,000	Per Application	Taxable	\$3,465.00	\$3,700.00	\$235.00	6.8%	Non-statutory	F
\$150,001 to \$200,000	Per Application	Taxable	\$4,620.00	\$5,000.00	\$380.00	8.2%	Non-statutory	F
\$200,001 to \$250,000	Per Application	Taxable	\$5,775.00	\$6,300.00	\$525.00	9.1%	Non-statutory	F
\$250,001 to \$300,000	Per Application	Taxable	\$6,352.50	\$6,900.00	\$547.50	8.6%	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	\$1,732.50	\$1,900.00	\$167.50	9.7%	Non-statutory	F
\$10,001 to \$20,000	Per Application	Taxable	\$2,310.00	\$2,500.00	\$190.00	8.2%	Non-statutory	F
\$20,001 to \$50,000	Per Application	Taxable	\$3,465.00	\$3,700.00	\$235.00	6.8%	Non-statutory	F
\$50,001 to \$100,000	Per Application	Taxable	\$4,620.00	\$5,000.00	\$380.00	8.2%	Non-statutory	F
\$100,001 to \$150,001	Per Application	Taxable	\$5,775.00	\$6,300.00	\$525.00	9.1%	Non-statutory	F
> \$150,000	Per Application	Taxable	\$6,352.50	\$6,900.00	\$547.50	8.6%	Non-statutory	F
Item 4 Class 1A Dwellings - Internal Alterations/ Minor Works								
Up to \$10,000	Per Application	Taxable	\$1,732.50	\$1,900.00	\$167.50	9.7%	Non-statutory	F
\$10,001 to \$20,000	Per Application	Taxable	\$2,310.00	\$2,500.00	\$190.00	8.2%	Non-statutory	F
\$20,001 to \$50,000	Per Application	Taxable	\$3,465.00	\$3,700.00	\$235.00	6.8%	Non-statutory	F
\$50,001 to \$100,000	Per Application	Taxable	\$4,620.00	\$5,000.00	\$380.00	8.2%	Non-statutory	F
> \$100,000	Per Application	Taxable	\$5,775.00	\$6,300.00	\$525.00	9.1%	Non-statutory	F

Description of Fees and Charges	Unit of Measure	GST Status	2024/25 Fee Inc GST	2025/26 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee	Pricing Basis
			\$	\$	\$	%		
Item 5 Class 10A/10B Minor Works - Garages, Carports, Pools, Fences, etc								
Up to \$5,000	Per Application	Taxable	\$1,732.50	\$1,900.00	\$167.50	9.7%	Non-statutory	F
\$5,001 to \$10,000	Per Application	Taxable	\$2,310.00	\$2,500.00	\$190.00	8.2%	Non-statutory	F
\$10,001 to \$20,000	Per Application	Taxable	\$3,465.00	\$3,700.00	\$235.00	6.8%	Non-statutory	F
\$20,001 to \$50,000	Per Application	Taxable	\$4,620.00	\$5,000.00	\$380.00	8.2%	Non-statutory	F
\$50,001 to \$100,000	Per Application	Taxable	\$5,775.00	\$6,300.00	\$525.00	9.1%	Non-statutory	F
> \$100,000	Per Application	Taxable	\$6,352.50	\$6,900.00	\$547.50	8.6%	Non-statutory	F
Item 7 Sundry Any Additional Inspections								
Domestic	Per Application	Taxable	\$500.00	\$550.00	\$50.00	10.0%	Non-statutory	F
Commercial	Per Application	Taxable	\$500.00	\$550.00	\$50.00	10.0%	Non-statutory	F
Pools and spas registration & compliance								
Registration fees	Per Application	Non-Taxable	\$35.10	\$35.10	-	-	Statutory	R
Search fee	Per Application	Non-Taxable	\$52.10	\$52.10	-	-	Statutory	R
Lodgement of certificate for pool barrier compliance	Per Application	Non-Taxable	\$22.50	\$22.50	-	-	Statutory	R
Lodgement of certificate for pool barrier non-compliance	Per Application	Non-Taxable	\$424.60	\$424.60	-	-	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	\$134.40	\$134.40	-	-	Statutory	R
Building Certificate Fees	Per Application	Non-Taxable	\$52.10	\$52.10	-	-	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	\$52.10	\$52.10	-	-	Statutory	R
Additional Building Fees								
Regulation 36 - Maximum Fee for Report and Consent								
(1) Under section 29A of the Act	Per Application	Non-Taxable	\$93.90	\$93.90	-	-	Statutory	R

Description of Fees and Charges	Unit of Measure	GST Status	2024/25 Fee Inc GST	2025/26 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee	Pricing Basis
			\$	\$	\$	%		
(2) Permit referred under Parts 6 or 10 or under Regulation 132(1) or 134(2)	Per Application	Non-Taxable	\$320.20	\$320.20	-	-	Statutory	R
(2A) Permit referred under Part 5	Per Application	Non-Taxable	\$448.30	\$448.30	-	-	Statutory	R
(3) Permit referred under regulation 116(4)	Per Application	Non-Taxable	\$325.00	\$325.00	-	-	Statutory	R
(4) Permit referred under regulation 133(2) (Legal Point of Discharge)	Per Application	Non-Taxable	\$231.40	\$231.40	-	-	Statutory	R
Amendment and/or extension of Building Permits, Amendment of Approved Plans	Per Application	Taxable	\$262.50	\$262.50	-	-	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	\$420.00	\$450.00	\$30.00	7.1%	Non-statutory	F
Temporary Structure Siting Approval - Community Activity	Per Application	Taxable	\$262.50	\$275.00	\$12.50	4.8%	Non-statutory	F
Places of Public Entertainment Occupancy Permit								
Low Risk (less than 5,000 people)	Per Application	Taxable	\$388.50	\$410.00	\$21.50	5.5%	Non-statutory	F
Medium Risk (more than 5,000 but less than 15,000 people)	Per Application	Taxable	\$1,333.50	\$1,400.00	\$66.50	5.0%	Non-statutory	F
High Risk (more than 15,000 people)	Per Application	Taxable	\$2,625.00	\$4,400.00	\$1,775.00	67.6%	Non-statutory	F
Provide Copy of Building Permit or Occupancy Permit (with owners consent)	Per Permit	Taxable	\$68.25	\$71.00	\$2.75	4.0%	Non-statutory	F
Provide Copy of Building Permit including plans (with owners consent)	Per Permit	Taxable	\$68.25	\$71.00	\$2.75	4.0%	Non-statutory	F
Additional Inspection Fee - eg. for non-compliance	Per Application	Taxable	\$500.00	\$550.00	\$50.00	10.0%	Non-statutory	F
Additional Inspection Fee - Lapsed Permits	Per Application	Taxable	\$500.00	\$550.00	\$50.00	10.0%	Non-statutory	F
Essential Services Determination Report	Per Application	Taxable	\$500.00	\$550.00	\$50.00	10.0%	Non-statutory	F
Reports other	Per Hour	Taxable	\$262.50	\$275.00	\$12.50	4.8%	Non-statutory	F
Request for Building Permits / Occupancy Certificate or Plans	Per Permit	Taxable	\$68.25	\$71.00	\$2.75	4.0%	Non-statutory	F

Description of Fees and Charges	Unit of Measure	GST Status	2024/25 Fee Inc GST	2025/26 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee	Pricing Basis
			\$	\$	\$	%		
Administration Fee (Change to a Permit Application)	Per Application	Taxable	25% of current fee	25% of current fee	-	-	Non-statutory	F
Maternal & Child Health								
Immunisation Charges	Per Item	Non-Taxable	\$26.00	\$26.00	-	-	Non-statutory	F
Breast Pump Hire	Per Hire	Taxable	\$60.00	\$60.00	-	-	Non-statutory	F
Meningococcal B vaccine	Per Dose	Taxable	-	\$130.00	\$130.00	100.0%	Non-statutory	F
Waste Management								
Transfer Station Charges								
Air conditioners, Refrigerators, Freezers - Ararat and Lake Bolac only	Per Item	Taxable	Free if de-gassed	Free if de-gassed	-	-	Non-statutory	P
Aluminium, brass, copper, steel, scrap metals	Per Item	Taxable	Free	Free	-	-	Non-statutory	Z
Batteries (lead acid vehicle batteries)	Per Item	Taxable	Free	Free	-	-	Non-statutory	Z
Chemical containers (drumMUSTER) triple rinse or pressure wash, dry, no lids	Per Item	Taxable	Free	Free	-	-	Non-statutory	Z
Oil (waste automotive oil domestic quantities only)	Per Item (max 20L)	Taxable	\$8.00	\$10.00	\$2.00	25.0%	Non-statutory	P
Other recyclables (mixed/commingled): Cans, cardboard, glass bottles, drink cartons, paper, milk containers, plastics numbered 1-7	Per Load (240L bin or max 3m³)	Taxable	\$10.00	\$10.00	-	-	Non-statutory	P
Building or commercial waste	Per Cubic Metre (max 3m³)	Taxable	\$70.00	\$70.00	-	-	Non-statutory	P
Concrete/bricks (uncontaminated) - Ararat only.	Per Cubic Metre (max 3m³)	Taxable	\$40.00	\$50.00	\$10.00	25.0%	Non-statutory	P
E-Waste per item or bag of mixed items (eg. TVs, DVDs, PCs, printers) Ararat only								
Small	Per Item/ Bag	Taxable	\$10.00	\$10.00	-	-	Non-statutory	P
Medium	Per Item/ Bag	Taxable	\$20.00	\$20.00	-	-	Non-statutory	P
Large	Per Item/ Bag	Taxable	\$30.00	\$30.00	-	-	Non-statutory	P

Description of Fees and Charges	Unit of Measure	GST Status	2024/25 Fee Inc GST	2025/26 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee	Pricing Basis
			\$	\$	\$	%		
Extra-Large	Per Item/ Bag	Taxable	\$50.00	\$50.00	-	-	Non-statutory	P
Photocopiers	Per Item	Taxable	\$50.00	\$50.00	-	-	Non-statutory	P
Gas bottles	Per Item	Taxable	\$10.00	\$10.00	-	-	Non-statutory	P
General waste (household/domestic and contaminated green waste):								
120 Litre Bin	Per Load	Taxable	\$8.00	\$10.00	\$2.00	25.0%	Non-statutory	P
240 Litre bin	Per Load	Taxable	\$12.00	\$15.00	\$3.00	25.0%	Non-statutory	P
Car boot load	Per Load	Taxable	\$20.00	\$20.00	-	-	Non-statutory	P
Single axle trailer / utility	Per Load	Taxable	\$30.00	\$30.00	-	-	Non-statutory	P
Tandem axle trailer	Per Load	Taxable	\$40.00	\$40.00	-	-	Non-statutory	P
Truck load	Per Cubic Metre (max 3m³)	Taxable	\$30.00	\$30.00	-	-	Non-statutory	P
Green waste (uncontaminated):								
Minimum load / car boot	Per Load	Taxable	\$15.00	\$15.00	-	-	Non-statutory	P
Single axle trailer / utility	Per Load	Taxable	\$20.00	\$20.00	-	-	Non-statutory	P
Tandem axle trailer	Per Load	Taxable	\$25.00	\$25.00	-	-	Non-statutory	P
Truck load	Per Cubic Metre	Taxable	\$20.00	\$20.00	-	-	Non-statutory	P
Mattresses:								
Single mattress or smaller	Per Item	Taxable	\$30.00	\$50.00	\$20.00	66.7%	Non-statutory	P
Double / queen / king	Per Item	Taxable	\$40.00	\$50.00	\$10.00	25.0%	Non-statutory	P
Tyres (not taken in commercial quantities, add \$3.00 per tyre if on rim):								
Motor cycle	Per Item	Taxable	\$15.00	\$15.00	-	-	Non-statutory	P
Cars	Per Item	Taxable	\$20.00	\$20.00	-	-	Non-statutory	P
Light truck	Per Item	Taxable	\$30.00	\$30.00	-	-	Non-statutory	P
Heavy truck	Per Item	Taxable	\$60.00	\$60.00	-	-	Non-statutory	P
Super single	Per Item	Taxable	\$80.00	\$80.00	-	-	Non-statutory	P

Description of Fees and Charges	Unit of Measure	GST Status	2024/25 Fee Inc GST	2025/26 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee	Pricing Basis
			\$	\$	\$	%		
Small tractor / grader (up to 1m diameter)	Per Item	Taxable	\$140.00	\$140.00	-	-	Non-statutory	P
Large tractor (more than 1m diameter)	Per Item	Taxable	\$250.00	\$250.00	-	-	Non-statutory	P
Earth movers (# obtain price from site staff- dependant on tyre size).	Per Item	Taxable	as determined	as determined	-	-	Non-statutory	P
Non-residential – Optional Waste Collection Services								
Garbage – 140 Litre	Per Bin	Non-Taxable	\$520.00	\$536.00	\$16.00	3.1%	Non-statutory	P
Recycle – 240 Litre	Per Bin	Non-Taxable	\$440.00	\$453.00	\$13.00	3.0%	Non-statutory	P
Glass – 80 Litre	Per Bin	Non-Taxable	\$68.00	\$70.00	\$2.00	2.9%	Non-statutory	P
Organics – 240 Litre	Per Bin	Non-Taxable	\$440.00	\$453.00	\$13.00	3.0%	Non-statutory	P
Community Safety (Local Laws)								
State Government Animal Levy (included in Registrations)								
Dog	Per Animal	Non-Taxable	\$4.39	\$4.51	\$0.12	2.7%	Statutory	R
Cat	Per Animal	Non-Taxable	\$4.39	\$4.51	\$0.12	2.7%	Statutory	R
Dog Registrations								
Dogs (within category of reduced fee - prescribed by Act)	Per Animal	Non-Taxable	\$40.00	\$42.00	\$2.00	5.0%	Non-statutory	P
with Pensioner Concession	Per Animal	Non-Taxable	\$20.00	\$21.00	\$1.00	5.0%	Non-statutory	P
Dogs full fee	Per Animal	Non-Taxable	\$125.00	\$131.00	\$6.00	4.8%	Non-statutory	P
with Pensioner Concession	Per Animal	Non-Taxable	\$62.50	\$65.50	\$3.00	4.8%	Non-statutory	P
Restricted breed/declared menacing/dangerous	Per Animal	Non-Taxable	\$200.00	\$250.00	\$50.00	25.0%	Non-statutory	P
Cat Registrations								
Cats (within category of reduced fee - prescribed by Act)	Per Animal	Non-Taxable	\$35.00	\$36.00	\$1.00	2.9%	Non-statutory	P

Description of Fees and Charges	Unit of Measure	GST Status	2024/25 Fee Inc GST	2025/26 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee	Pricing Basis
			\$	\$	\$	%		
with Pensioner Concession	Per Animal	Non-Taxable	\$17.50	\$18.00	\$0.50	2.9%	Non-statutory	P
Cats full fee	Per Animal	Non-Taxable	\$100.00	\$108.00	\$8.00	8.0%	Non-statutory	P
with Pensioner Concession	Per Animal	Non-Taxable	\$50.00	\$54.00	\$4.00	8.0%	Non-statutory	P
Domestic Animal Business Registrations	Per Business	Non-Taxable	\$275.00	\$280.00	\$5.00	1.8%	Non-statutory	P
Registered Community Foster Care Network Registration	Per Person	Non-Taxable	\$15.00	\$15.50	\$0.50	3.3%	Non-statutory	P
Pound Fees	Per Animal	Non-Taxable	\$128 first day, plus \$36.00 for each additional day	\$128 first day, plus \$36.00 for each additional day	-	-	Non-statutory	F
Replacement dog/cat registration tags	Per Tag	Non-Taxable	\$15.00	\$15.00	-	-	Non-statutory	F
Parking Fines	Per Infringement	Non-Taxable	\$80.00	\$80.00	-	-	Non-statutory	P
Local Laws Permit Fees, Charges and Bonds Schedule 10								
NALL15, Burning of materials	Per Permit	Non-Taxable	\$26.25	\$28.00	\$1.75	6.7%	Non-statutory	P
NALL63 Lighting fires	Per Permit	Non-Taxable	\$157.50	\$165.00	\$7.50	4.8%	Non-statutory	P
NALL28, Motorbikes and Motorised Recreation Vehicles	Per Permit	Non-Taxable	\$52.50	\$55.00	\$2.50	4.8%	Non-statutory	P
Bond if required to protect Council asset (refundable)	Per Permit	Non-Taxable	as determined	as determined	-	-	Non-statutory	P
NALL39, Advertising signs	Per Permit	Non-Taxable	as determined	as determined	-	-	Non-statutory	P
NALL60, Activity within a Municipal Reserve - Permitted Activities	Per Permit	Non-Taxable	\$73.50	\$75.00	\$1.50	2.0%	Non-statutory	P
NALL62, Camping Prohibited on Council Land	Per Permit	Non-Taxable	\$78.75	\$80.00	\$1.25	1.6%	Non-statutory	P

Description of Fees and Charges	Unit of Measure	GST Status	2024/25 Fee Inc GST	2025/26 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee	Pricing Basis
			\$	\$	\$	%		
NALL18, Camping on Private Property	Per Permit	Non-Taxable	\$78.75	\$80.00	\$1.25	1.6%	Non-statutory	P
NALL64 Filming on Council Land	Per Permit	Non-Taxable	\$131.25	\$135.00	\$3.75	2.9%	Non-statutory	P
NALL65, Parking on Municipal Reserve	Per Permit	Non-Taxable	as determined	as determined	-	-	Non-statutory	P
NALL22, Keeping animals	Per Permit	Non-Taxable	\$52.50	\$54.00	\$1.50	2.9%	Non-statutory	P
or for life of animal or time kept at property	Per Permit	Non-Taxable	\$262.50	\$270.00	\$7.50	2.9%	Non-statutory	P
NALL43, Drainage tapping and Discharging Groundwater	Per Permit	Non-Taxable	as determined	as determined	-	-	Non-statutory	P
NALL45, Constructing a Vehicle Crossings	Per Permit	Non-Taxable	\$73.50	\$75.00	\$1.50	2.0%	Non-statutory	P
Bond if required to protect/reinstate asset (refundable)	Per Permit	Non-Taxable	as determined	as determined	-	-	Non-statutory	P
NALL41, Collections	Per Permit	Non-Taxable	\$73.50	\$75.00	\$1.50	2.0%	Non-statutory	P
Registered charities, religious or not for profit groups	Per Permit	Non-Taxable	-	-	-	-	Non-statutory	Z
NALL34, Roadside Trading or Performing	Per Permit	Non-Taxable	\$136.50	\$140.00	\$3.50	2.6%	Non-statutory	P
NALL36, Display of Goods for Sale	Per Permit	Non-Taxable	\$63.00	\$65.00	\$2.00	3.2%	Non-statutory	P
NALL37, Use of Council Land for Outdoor Eating Facilities - 3 tables & 12 chairs	Per Permit	Non-Taxable	\$73.50	\$75.00	\$1.50	2.0%	Non-statutory	P
plus extra table & 4 chairs	Per Permit	Non-Taxable	\$26.25	\$27.00	\$0.75	2.9%	Non-statutory	P
plus place menu board	Per Permit	Non-Taxable	\$36.75	\$38.00	\$1.25	3.4%	Non-statutory	P
NALL27, Place bulk rubbish container	Per Permit	Non-Taxable	\$73.50	\$76.00	\$2.50	3.4%	Non-statutory	P
each subsequent 7 days	Per Permit	Non-Taxable	\$31.50	\$33.00	\$1.50	4.8%	Non-statutory	P
NALL50, Occupation of Roads	Per Permit	Non-Taxable	\$68.25	\$70.00	\$1.75	2.6%	Non-statutory	P
Bond if required to protect/reinstate assets (refundable)	Per Permit	Non-Taxable	as determined	as determined	-	-	Non-statutory	P
NALL33, Street Parties & Street Festivals	Per Permit	Non-Taxable	\$73.50	\$75.00	\$1.50	2.0%	Non-statutory	P
NALL31, Heavy or Long Vehicles on a Road or Private Property	Per Permit	Non-Taxable	\$157.50	\$160.00	\$2.50	1.6%	Non-statutory	P
NALL48, Asset protection Generally	Per Permit	Non-Taxable	\$131.25	\$160.00	\$28.75	21.9%	Non-statutory	P
Bond if required to protect/reinstate asset (refundable)	Per Permit	Non-Taxable	as determined	as determined	-	-	Non-statutory	P
NALL19, Shipping Containers	Per Permit	Non-Taxable	\$75.00	\$80.00			Non-statutory	P

Description of Fees and Charges	Unit of Measure	GST Status	2024/25 Fee Inc GST	2025/26 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee	Pricing Basis
			\$	\$	\$	%		
NALL30, Derelict, Abandoned and Unregistered Vehicles	Per Permit	Non-Taxable	\$75.00	\$80.00			Non-statutory	P
NALL32, Storing of Vehicles	Per Permit	Non-Taxable	\$75.00	\$80.00			Non-statutory	P
Fire Prevention Notice Contractor appointment administration fee	Per Notice	Taxable	\$183.75	\$185.00	\$1.25	0.7%	Non-statutory	P
Schedule 13 Permit to Burn	Per Application	Non-Taxable	\$105.00	\$110.00	\$5.00	4.8%	Non-statutory	P
Alexandra Oval Reserve								
Ground Hire - Community Group Local								
Full Day Rate	Per Hire	Taxable	\$200.00	\$200.00	-	-	Non-statutory	P
Training Session (2 Hrs)	Per Hire	Taxable	\$68.00	\$68.00	-	-	Non-statutory	P
Pre Season Training Session (2 Hrs)	Per Hire	Taxable	\$68.00	\$68.00	-	-	Non-statutory	P
Commercial Group - more than 4 hrs	Per Hire	Taxable	\$350.00	\$350.00	-	-	Non-statutory	P
Commercial Group - half day rate	Per Hire	Taxable	\$200.00	\$200.00	-	-	Non-statutory	P
Football Finals	Per Hire	Taxable	\$400.00	\$400.00	-	-	Non-statutory	P
Netball Courts - Community Group Local								
Full Day Rate	Per Hire	Taxable	\$80.00	\$80.00	-	-	Non-statutory	P
Training Session (2 Hrs)	Per Hire	Taxable	\$50.00	\$50.00	-	-	Non-statutory	P
Pre Season Training Session (2 Hrs)	Per Hire	Taxable	\$50.00	\$50.00	-	-	Non-statutory	P
Junior Clinics (SSA Provider)	Per Hire	Taxable	-	-	-	-	Non-statutory	Z
Group Fitness (2 Hrs)	Per Hire	Taxable	\$50.00	\$50.00	-	-	Non-statutory	P
Lights towers (Casual User - per hour)								
1 x tower	Per Hour	Taxable	\$20.00	\$20.00	-	-	Non-statutory	P
2 x towers	Per Hour	Taxable	\$40.00	\$40.00	-	-	Non-statutory	P
4 x towers	Per Hour	Taxable	\$80.00	\$80.00	-	-	Non-statutory	P

Description of Fees and Charges	Unit of Measure	GST Status	2024/25 Fee Inc GST	2025/26 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee	Pricing Basis
			\$	\$	\$	%		
6 x towers	Per Hour	Taxable	\$120.00	\$120.00	-	-	Non-statutory	P
Change rooms (Fiscalini pavilion)								
Training Session - half day up to four hours	Per Hire	Taxable	\$80.00	\$80.00	-	-	Non-statutory	P
Full day more than four hours	Per Hour	Taxable	\$140.00	\$140.00	-	-	Non-statutory	P
Junior Clinics (SSA Provider)	Per Hire	Taxable	-	-	-	-	Non-statutory	Z
Group Fitness	Per Hire	Taxable	\$60.00	\$60.00	-	-	Non-statutory	P
Pre/post event inspection service	Per Hire	Taxable	\$100.00	\$100.00	-	-	Non-statutory	P
Canteen	Per Hire	Taxable	\$70.00	\$70.00	-	-	Non-statutory	P
Function Centre								
Community Group Local								
Day	Per Hire	Taxable	\$200.00	\$200.00	-	-	Non-statutory	P
Half Day (less than 3 hours)	Per Hire	Taxable	\$200.00	\$100.00	-\$100.00	(50.0%)	Non-statutory	P
Evening	Per Hire	Taxable	\$200.00	\$200.00	-	-	Non-statutory	P
Half Day (less than 3 hours)	Per Hire	Taxable	\$200.00	\$100.00	-\$100.00	(50.0%)	Non-statutory	P
Commercial/ Private								
Day	Per Hire	Taxable	\$500.00	\$500.00	-	-	Non-statutory	P
Half Day (less than 3 hours)	Per Hire	Taxable	\$500.00	\$200.00	-\$300.00	(60.0%)	Non-statutory	P
Evening	Per Hire	Taxable	\$500.00	\$500.00	-	-	Non-statutory	P
Half Day (less than 3 hours)	Per Hire	Taxable	\$500.00	\$200.00	-\$300.00	(60.0%)	Non-statutory	P
Meeting Room								
Casual Community Group Local	Per Hire	Taxable	\$50.00	\$50.00	-	-	Non-statutory	P
Half Day (less than 3 hours)	Per Hire	Taxable	\$50.00	\$25.00	-\$25.00	(50.0%)	Non-statutory	P
Commercial/ Private	Per Hire	Taxable	\$125.00	\$125.00	-	-	Non-statutory	P

Description of Fees and Charges	Unit of Measure	GST Status	2024/25 Fee Inc GST	2025/26 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee	Pricing Basis
			\$	\$	\$	%		
Half Day (less than 3 hours)	Per Hire	Taxable	\$125.00	\$75.00	-\$50.00	(40.0%)	Non-statutory	P
Asset Management								
Road Discontinuance Fee	Per Application	Taxable	\$750.00	\$750.00	-	-	Non-statutory	P
Work Within Municipal Road Reserves								
Works within carriageway or pathway >50km/h (statutory)*	Per Application	Non-Taxable	\$703.80	\$703.80	-	-	Statutory	R
Works within carriageway or pathway >50km/h (council)	Per Application	Non-Taxable	\$527.90	75% of statutory fee	-	-	Non-statutory	P
Works within carriageway or pathway ≤ 50km/h (statutory)*	Per Application	Non-Taxable	\$383.80	\$383.80	-	-	Statutory	R
Works within carriageway or pathway ≤ 50km/h (council)	Per Application	Non-Taxable	\$287.90	75% of statutory fee	-	-	Non-statutory	P
Minor works within carriageway or pathway >50km/h (statutory)*	Per Application	Non-Taxable	\$151.90	\$151.90	-	-	Statutory	R
Minor works within carriageway or pathway >50km/h (council)	Per Application	Non-Taxable	\$113.90	75% of statutory fee	-	-	Non-statutory	P
Minor works within carriageway or pathway ≤50km/h (statutory)*	Per Application	Non-Taxable	\$151.90	\$151.90	-	-	Statutory	R
Minor works within carriageway or pathway ≤50km/h(council)	Per Application	Non-Taxable	\$113.90	75% of statutory fee	-	-	Non-statutory	P
Works within the verge > 50km/h (statutory)*	Per Application	Non-Taxable	\$383.80	\$383.80	-	-	Statutory	R
Works within the verge > 50km/h (council)	Per Application	Non-Taxable	\$287.90	75% of statutory fee	-	-	Non-statutory	P
Works within the verge ≤ 50km/h (statutory)*	Per Application	Non-Taxable	\$98.00	\$98.00	-	-	Statutory	R
Works within the verge ≤ 50km/h (council)	Per Application	Non-Taxable	\$73.50	75% of statutory fee	-	-	Non-statutory	P
Minor works within the verge > 50km/h (statutory)*	Per Application	Non-Taxable	\$98.00	\$98.00	-	-	Statutory	R
Minor works within the verge > 50km/h (council)	Per Application	Non-Taxable	\$73.50	75% of statutory fee	-	-	Non-statutory	P
Minor works within the verge ≤ 50km/h (statutory)*	Per Application	Non-Taxable	\$98.00	\$98.00	-	-	Statutory	R
Minor works within the verge ≤ 50km/h (council)	Per Application	Non-Taxable	\$73.50	75% of statutory fee	-	-	Non-statutory	P
*Statutory fees apply if council conditions are not met								

Description of Fees and Charges	Unit of Measure	GST Status	2024/25 Fee Inc GST	2025/26 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 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	\$8.00	-\$3.00	(27.3%)	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	Z
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

Description of Fees and Charges	Unit of Measure	GST Status	2024/25 Fee Inc GST	2025/26 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee	Pricing Basis
			\$	\$	\$	%		
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	\$14.00	\$14.00	-	-	Non-statutory	M
10 Visit Pass								
Adult Swim	Per User	Taxable	\$55.00	\$55.00	-	-	Non-statutory	M
Adult Swim Concession	Per User	Taxable	\$45.00	\$45.00	-	-	Non-statutory	M
Child Swim	Per User	Taxable	\$40.00	\$40.00	-	-	Non-statutory	M
Spa and Sauna	Per User	Taxable	\$45.00	\$45.00	-	-	Non-statutory	M
Spa and Sauna Concession	Per User	Taxable	\$41.00	\$41.00	-	-	Non-statutory	M
Group Fitness - Wet Area Concession	Per User	Taxable	\$72.00	\$72.00	-	-	Non-statutory	M
Group Fitness - Gym	Per User	Taxable	\$120.00	\$120.00	-	-	Non-statutory	M
Group Fitness - Gym Concession	Per User	Taxable	\$7.00	\$7.00	-	-	Non-statutory	M
Outdoor Pools Season Pass								
Adult	Per User	Taxable	-	-	-	-	Non-statutory	Z
Child	Per User	Taxable	-	-	-	-	Non-statutory	Z
Family	Per User	Taxable	-	-	-	-	Non-statutory	Z
Outdoor Pool Casual								
Adult	Per User	Taxable	-	-	-	-	Non-statutory	Z
Child	Per User	Taxable	-	-	-	-	Non-statutory	Z
Family	Per User	Taxable	-	-	-	-	Non-statutory	Z
Hire Fees								
Swimming Lane Hire	Per Lane Per Hour	Taxable	\$35.00	\$35.00	-	-	Non-statutory	M
Swim Instructor	Per Hour	Taxable	\$45.00	\$50.00	\$5.00	11.1%	Non-statutory	M

Description of Fees and Charges	Unit of Measure	GST Status	2024/25 Fee Inc GST	2025/26 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee	Pricing Basis
			\$	\$	\$	%		
Life Guard	Per Hour	Taxable	\$45.00	\$50.00	\$5.00	11.1%	Non-statutory	M
Basketball Court Hire (casual)	Per Court Per Hour	Taxable	\$40.00	\$40.00	-	-	Non-statutory	M
Basketball Court Hire (regular)	Per Court Per Hour	Taxable	\$36.00	\$36.00	-	-	Non-statutory	M
Gordon Street Reserve								
AFL Oval Ground Hire - Community Group Local								
Full Day Rate	Per Hire	Taxable	-	\$200.00	\$200.00	100.0%	Non-statutory	P
Training Session (2 Hrs)	Per Hire	Taxable	-	\$68.00	\$68.00	100.0%	Non-statutory	P
Pre Season Training Session (2 Hrs)	Per Hire	Taxable	-	\$68.00	\$68.00	100.0%	Non-statutory	P
Football Pitch (x2) Ground Hire - Community Group Local								
Full Day Rate	Per Hire	Taxable	-	\$200.00	\$200.00	100.0%	Non-statutory	P
Training Session (2 Hrs)	Per Hire	Taxable	-	\$68.00	\$68.00	100.0%	Non-statutory	P
Pre Season Training Session (2 Hrs)	Per Hire	Taxable	-	\$68.00	\$68.00	100.0%	Non-statutory	P
Commercial Group - more than 4 hrs (Both ovals)	Per Hire	Taxable	-	\$400.00	\$400.00	100.0%	Non-statutory	P
Commercial Group - half day rate (both ovals)	Per Hire	Taxable	-	\$250.00	\$250.00	100.0%	Non-statutory	P
Finals - per oval/pitch	Per Hire	Taxable	-	\$400.00	\$400.00	100.0%	Non-statutory	P
Junior Clinics (SSA Provider)	Per Hire	Taxable	-	-	-	-	Non-statutory	Z
Group Fitness (2 Hrs)	Per Hire	Taxable	-	\$50.00	\$50.00	100.0%	Non-statutory	P
Athletics Line Marking	Per Event	Taxable	-	\$100.00	\$100.00	100.0%	Non-statutory	P
Lights towers (Football) (Casual User - per hour)								
1 x tower	Per Hour	Taxable	-	\$20.00	\$20.00	100.0%	Non-statutory	P
2 x towers	Per Hour	Taxable	-	\$40.00	\$40.00	100.0%	Non-statutory	P

Description of Fees and Charges	Unit of Measure	GST Status	2024/25 Fee Inc GST	2025/26 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee	Pricing Basis
			\$	\$	\$	%		
4 x towers	Per Hour	Taxable	-	\$80.00	\$80.00	100.0%	Non-statutory	P
Change rooms								
Training Session - half day up to four hours	Per Hire	Taxable	-	\$80.00	\$80.00	100.0%	Non-statutory	P
Full day more than four hours	Per Hour	Taxable	-	\$140.00	\$140.00	100.0%	Non-statutory	P
Junior Clinics (SSA Provider)	Per Hire	Taxable	-	-	-	-	Non-statutory	Z
Group Fitness	Per Hire	Taxable	-	\$60.00	\$60.00	100.0%	Non-statutory	P
Pre/post event inspection service	Per Hire	Taxable	-	\$100.00	\$100.00	100.0%	Non-statutory	P
Community Rooms								
Community Group Local								
Day	Per Hire	Taxable	-	\$200.00	\$200.00	100.0%	Non-statutory	P
Half Day (less than 3 hours)	Per Hire	Taxable	-	\$100.00	\$100.00	100.0%	Non-statutory	P
Evening	Per Hire	Taxable	-	\$200.00	\$200.00	100.0%	Non-statutory	P
Half Day (less than 3 hours)	Per Hire	Taxable	-	\$100.00	\$100.00	100.0%	Non-statutory	P
Commercial/ Private								
Day	Per Hire	Taxable	-	\$500.00	\$500.00	100.0%	Non-statutory	P
Half Day (less than 3 hours)	Per Hire	Taxable	-	\$200.00	\$200.00	100.0%	Non-statutory	P
Evening	Per Hire	Taxable	-	\$500.00	\$500.00	100.0%	Non-statutory	P
Half Day (less than 3 hours)	Per Hire	Taxable	-	\$200.00	\$200.00	100.0%	Non-statutory	P
Meeting Room (AFL Office)								
Casual Community Group Local	Per Hire	Taxable	-	\$50.00	\$50.00	100.0%	Non-statutory	P
Half Day (less than 3 hours)	Per Hire	Taxable	-	\$25.00	\$25.00	100.0%	Non-statutory	P
Commercial/ Private	Per Hire	Taxable	-	\$125.00	\$125.00	100.0%	Non-statutory	P
Half Day (less than 3 hours)	Per Hire	Taxable	-	\$75.00	\$75.00	100.0%	Non-statutory	P

Description of Fees and Charges	Unit of Measure	GST Status	2024/25 Fee Inc GST	2025/26 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee	Pricing Basis
			\$	\$	\$	%		



Ararat Rural City

www.ararat.vic.gov.au

ARART RURAL CITY COUNCIL

Revenue & Rating Plan

2025-2029



Ararat Rural City

Traditional Acknowledgement

Ararat Rural City Council acknowledges the Traditional Owners of the land on which we live and work, the Eastern Maar, Wotjobaluk, Jaadwa, Jadawadjali, Wergaia, Jupagulk, and Wadawurrung peoples, and recognise their connection to the land and waterways.

We pay our respects to their Elders past, present and emerging, and to all Aboriginal and Torres Strait Islander people.

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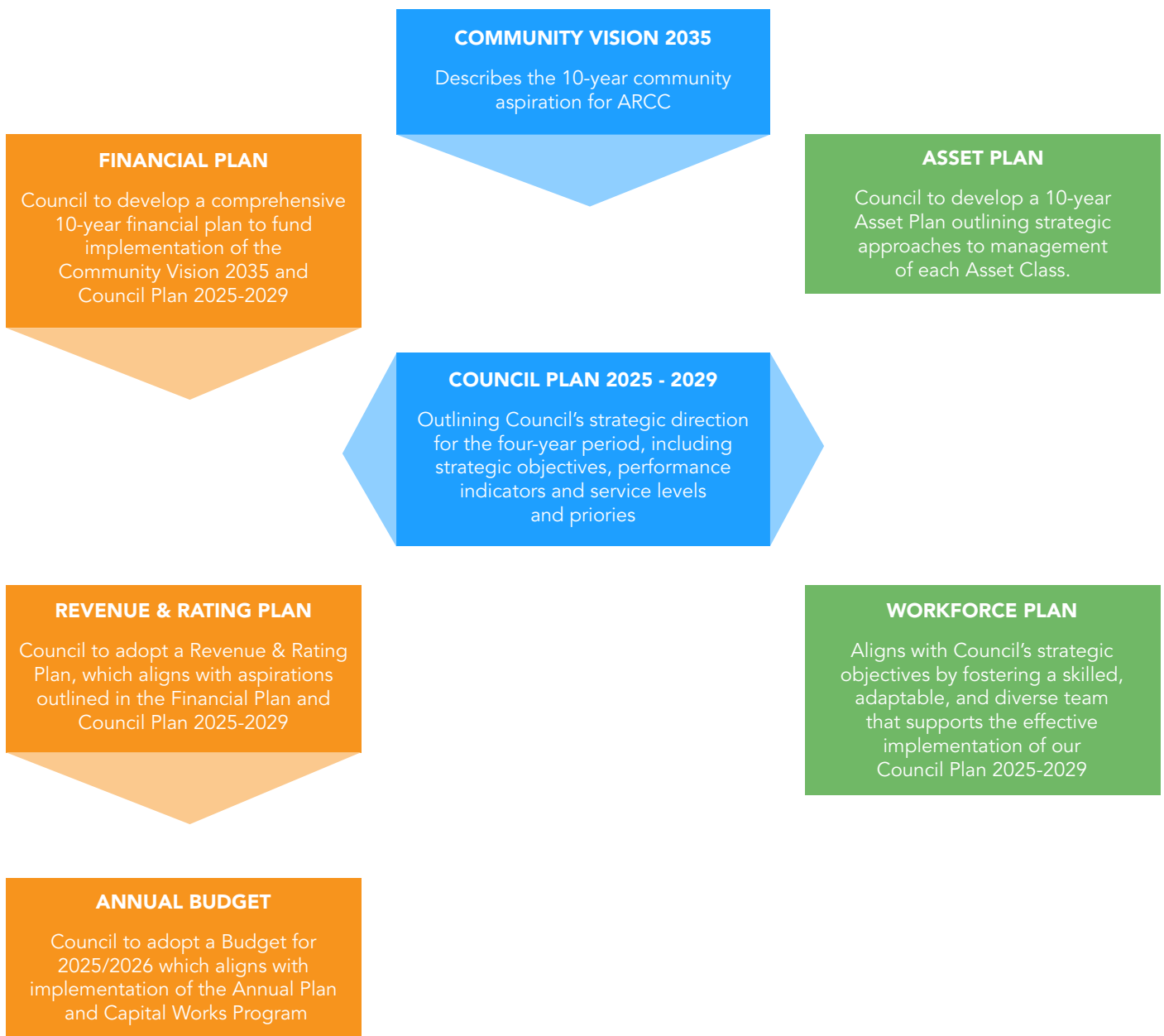
Introduction

The *Local Government Act 2020* requires Ararat Rural City Council to prepare a Revenue and Rating Plan to cover a minimum period of four years following each Council election. The Revenue and Rating Plan establishes the revenue raising framework within which the Council proposes to work.

The purpose of the Revenue and Rating Plan is to determine the most appropriate and affordable revenue and rating approach for Council which in conjunction with other income sources will adequately finance the objectives in the Council Plan 2025-2029.

This plan is an important part of Council's integrated planning framework, all of which is created to help Council achieve the outcomes of the Community Vision 2035.

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



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

This plan will set out decisions that Council has made in relation to its available rating options under the *Local Government Act 1989* and the *Local Government Act 2020* to ensure the fair and equitable distribution of rates across property owners. It will also set out principles that are used in decision-making for other revenue sources such as fees and charges.

It is important to note that the approach to rating equity utilised in this plan is heavily influenced by the deliberations of the Rating Strategy Advisory Group (RSAG) during 2017 and 2018 and endorsed by the subsequent Citizen's Jury convened in 2018.

It must also be noted that this plan does not set revenue targets for Council. Rather, it outlines the strategic framework and decisions which inform how Council will go about calculating and collecting its revenue.

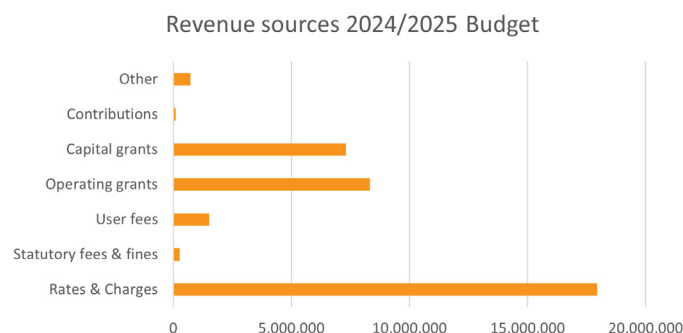


Background

Council provides several services to the community that are funded through a range of different mechanisms.

The revenue to maintain Ararat Rural City Council's activity is funded from a range of different sources.

The graph below indicates sources of revenue from the 2024/2025 Budget.



Council's revenue sources identified in the 2024-2025 Budget were:

Source	Value (\$)
Rates and charges	17,950,000
Operating grants	8,323,000
Capital grants	7,304,000
Statutory fees and fines	272,000
User fees	1,515,000
Contributions	100,000
Other	722,000
TOTAL	36,186,000

As indicated above, Council relies heavily on rates as a revenue source, representing 49.6% of total revenue in the 2024/2025 Budget. It must be understood that a small rural council has few other significant revenue sources open to it beyond rates and government grants. Increasing the levels of statutory fines and fees or user fees only continues to levy revenue from the municipal community, albeit through a different mechanism to rates and charges.

Council's Community Plan 2025-2029 identifies maintenance of Council service provision, development of community assets and enabling infrastructure, circular economy outcomes and economic growth as key outcomes.

Council have a strong commitment to driving organisational efficiencies and returning ongoing savings as a dividend to the community. In the last seven financial years this has yielded a net rate increase of 0% compared to an increase of 16.25% available under the Fair Go Rates System (FGRS).

Council proposes a 1.5% increase in the 2025/2026 budget compared to an increase of 3% available under FGRS, as seen in the table below.

Year	ARCC Rate increase	FGRS increase
2018/2019	0.00%	2.25%
2019/2020	2.50%	2.50%
2020/2021	-1.00%	2.00%
2021/2022	-1.50%	1.50%
2022/2023	0.00%	1.75%
2023/2024	0.00%	3.50%
2024/2025	0.00%	2.75%
2025/2026	1.50%	3.00%
TOTAL	1.50%	19.25%

Community Engagement

The Revenue and Rating Plan outlines Ararat Rural City Council's decision-making process on how revenues are calculated and collected. The following public consultation processes will be followed for the Revenue and Rating Plan 2025-2029:

- Draft Revenue and Rating Plan developed by CEO, Councillors and Council officers.
- Draft Revenue and Rating Plan posted to engage.ararat.vic.gov.au on 11 April 2025 for community engagement, suggested inclusions and public comment. Online engagement and submission process ends on Friday 9 May 2025.
- Face-to-face community engagement sessions will be held in Ararat, Buangor, Elmhurst, Tatyoon, Lake Bolac, Moyston, Pomonal, Tatyoon and Willaura to seek feedback on the Plan in the week commencing 28 April 2025.

- Final Revenue and Rating Plan adopted by Council on Tuesday 24 June 2025.

It is important to acknowledge that the underpinning philosophy of Council's Revenue and Rating Plan rests in the outcomes of extensive deliberative engagement processes undertaken through the RSAG and the Citizen's Jury in 2017 and 2018. These processes established a very clear model of rating fairness based on consistent sharing of the rate burden among the four rating sectors established through Council's differential rating model. These four rating sectors are General, Industrial, Commercial and Farm. The model for distribution of the rating burden is colloquially named the "pie model", and will be discussed in more detail later in this document.



Rates and Charges

Rates are essentially property taxes that allow Ararat Rural City Council to raise revenue to fund delivery of a range of services for the 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 1989*. Within the general rating model are four differentiated rating sectors: General, Industrial, Commercial and Farm.
- **Service Charges** – A ‘user pays’ a component of Council services to reflect benefits provided by Council to ratepayers who benefit from a service. The only Service Charge applied by Council is the Waste Charge, applied to domestic waste management.
- **Municipal Charge** – Council applies a Municipal Charge as a ‘fixed rate’ portion per property or single farm enterprise to cover some of the fixed administrative costs of Council.

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 which shares rating burden predictably and fairly between the four rating sectors.

Rates and charges are an important source of revenue, accounting for 49.6% of the budgeted operating revenue for 2024/25. The collection of rates is a considerable 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 administering 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, taking into account the benefits those properties derive from the local community.

Council have made a clear decision, supported by the outcomes of the Rating Strategy Advisory Group (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. The model mandates 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 councils “seek to provide stability and predictability in the financial impact on the municipal community”.

Within Ararat Rural City Council, the model’s outcome describes a rating system which should support the following rating burden among the four sectors:

Rating Sectors	Rates “burden”
General	51.60%
Commercial	5.30%
Industrial	1.70%
Farm Land	41.40%
TOTAL	100.00%

These figures are based on the rates burden data from the 2024/2025 Budget, adjusted annually to uphold consistent equalisation of the rates burden.

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 which underpins rating fairness. Rather, 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, the proportion of rates paid by one sector becomes skewed, requiring adjustment through alteration of one or more differentials.

Council will continue to attempt to minimise the impact of rating burden on the entire municipal community through seeking ongoing organisational efficiencies during the life of the Revenue and Rating Plan 2025-2029. These savings will be returned as a dividend to community.

There is a general “understanding” in the local government sector that forgoing the opportunity to increase rates to the maximum allowed under the FGRS results in significant losses in future revenue which undermines ongoing organisational sustainability, particularly in small rural councils. Council challenges this thinking on the basis that 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 2025-2029 to meet increased costs, but the first option to be exercised will always be efficiency dividends.

RATING LEGISLATION

The legislative framework set out in the *Local Government Act 1989* determines Ararat Rural City Council’s ability to develop a rating system. The framework provides significant flexibility for Council to tailor a system that suits its needs.

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

- General Rates under Section 158
- Municipal Charges under Section 159
- Service Rates and Charges under Section 162
- Special Rates and Charges under Section 163

The recommended strategy in relation to Municipal Charges, Service Rates and Charges, and Special Rates and Charges, is discussed later in this document.

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

The advantages and disadvantages of the respective valuation bases are discussed later in this document. Whilst this document outlines Council’s strategy regarding rates revenue, rates data is contained in Council’s Annual Budget as required by the *Local Government Act 2020*.

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

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

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

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

This plan outlines the principles and strategic framework that Council will utilise in calculating and distributing the rating burden to property owners, however, the quantum of rate revenue and rating differential amounts will be determined in the annual Council Budget.

RATING PRINCIPLES

When developing differential rates within a Revenue and Rating Plan, Ararat Rural City Council gives consideration to the following good practice taxation principles:

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

Wealth Tax

The “wealth tax” principle implies that the rates paid are dependent upon the value of a ratepayer's real property and have no correlation to the individual ratepayer's consumption of services or the perceived benefits derived by individual ratepayers from the expenditures funded from rates.

Equity

Horizontal equity – posits that ratepayers in similar situations should pay similar amounts of rates, primarily ensured through accurate property valuations undertaken in a consistent manner, their classification into homogeneous property classes and the right of appeal against valuation.

Vertical equity – posits that those who are better

off should pay greater rates than those worse off. The rationale applies for the use of progressive and proportional income taxation and implies a “relativity” dimension to the fairness of the tax burden.

Efficiency

Economic efficiency is measured by the extent to which rates are affected by residents' production and consumption decisions.

Simplicity

Simplicity denotes how easily a rates system can be understood by ratepayers alongside the practicality and ease of its administration.

Benefit

Benefit refers to the extent to which there is a nexus between consumption/benefit and the rate burden.

Capacity to Pay

Capacity refers to the capacity of ratepayers or groups of ratepayers to pay rates.

Diversity

Diversity denotes the capacity of ratepayers within a group to pay rates.

The rating challenge for Council is to determine the appropriate balancing of these competing considerations.

Rates and Charges Revenue Principles:

Property rates will:

- be reviewed annually.
- not change dramatically from one year to next; and
- be sufficient to fund current expenditure commitments and deliverables outlined in the Council Plan, Financial Plan and Asset Plan.

Differential rating will be applied as equitably as is practical and will comply with the *Ministerial Guidelines for Differential Rating 2013*.

PROPERTY VALUATION BASE

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

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

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

Capital Improved Value (CIV)

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

Section 161 of the *Local Government Act 1989* provides that a council may raise any General Rates by the application of a differential rate if –

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

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

Advantages of using Capital Improved Value (CIV)

- CIV includes all property improvements and is therefore often supported on the basis that it more closely reflects “capacity to pay”. The CIV rating method considers the full development value of the property, and more closely meets the equity criteria than Site Value and NAV.
- The increased frequency of valuations (previously two-year intervals, now annual intervals) has resulted in more predictable market values, reducing the level of objections resulting from valuations.

- The concept of a property’s market value is more easily understood under the CIV rather than NAV or SV.
- Most councils in Victoria have now adopted CIV making it simpler to compare relative movements in rates and valuations across councils.
- The use of CIV allows Council to apply differential rates which greatly improves Council’s ability to equitably distribute the rating burden based on ability to afford Council rates. CIV allows Council to apply higher rating differentials to the commercial and industrial sectors, which offset residential rates.

Disadvantages of using CIV

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

Site value (SV)

As the Site Value methodology is based solely on the valuation of land with only very limited ability to apply the differential rates, the implementation of Site Value within Ararat Rural City Council context would cause a shift in rate burden from the industrial/commercial sectors onto the residential sector, hindering Council’s objective of a fair and equitable rating system.

SV would cause further rating movements away from modern townhouse style developments on relatively small land parcels to older established homes on quarter acre residential blocks. An equity argument would not be well served by the implementation of SV within Ararat Rural City Council.

Advantages of Site Value

- There is a perception that under SV, a uniform rate would promote development of land, particularly commercial and industrial developments. However, there is little evidence to support this case.
- SV provides scope for possible concessions for urban farmland and residential use land.

Disadvantages of using Site Value

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

Net Annual Value (NAV)

In concept, NAV represents the annual rental value of a property. However, in practice, NAV is loosely linked to Capital Improved Value for Residential and Farm properties. Valuers derive the NAV directly as 5 per cent of CIV.

In contrast to the treatment of Residential and Farm properties, the NAV for Commercial and Industrial properties is assessed against actual market rental. This differing treatment of commercial versus residential and farm properties has led to some suggestions that all properties should be valued on a rental basis.

Overall, the use of NAV is not largely supported. For Residential and Farm ratepayers, actual rental values pose problems, the artificial rental estimate used

may not represent actual market value, and means the base is the same as CIV but is harder to understand.

Recommended valuation base

In choosing a valuation base, councils must decide whether they wish to adopt a differential rating system (different rates in the dollar for different property categories) or a uniform rating system (same rate in the dollar). If a council were to choose the former, under the *Local Government Act 1989* it must adopt either of the CIV or NAV methods of rating.

Ararat Rural City Council applies Capital Improved Value (CIV) to all properties within the municipality to take into account the fully developed value of the property. This basis of valuation considers the total market value of the land plus buildings and other improvements.

Under the CIV method, differential rating allows Council to shift part of the rate burden from some groups of ratepayers to others, through different "rates in the dollar" for each class of property.

Section 161(1) of the *Local Government Act 1989* outlines the requirements relating to differential rates, which include:

- a) A council may raise any General Rates by the application of a differential rate, if Council considers that the differential rate will contribute to the equitable and efficient carrying out of its functions.
- b) If a council declares a differential rate for any land, the council must specify the objectives of the differential rate, which must be consistent with the equitable and efficient carrying out of the council's functions and must include the following:
 - (i) A definition of the types or classes of land which are subject to the rate and a statement of the reasons for the use and level of that rate.
 - (ii) An identification of the type or classes of land which are subject to the rate in respect of the uses, geographic location (other than location based on whether the land is within a specific ward in the council's district).
 - (iii) Specify the characteristics of the land, which are the criteria for declaring the differential rate.

Once the council has declared a differential rate for any land, the council must:

- a) Specify the objectives of the differential rates;
- b) Specify the characteristics of the land which are the criteria for declaring the differential rate.

The purpose is to ensure that a council has a sound basis on which to develop the various charging features when determining its revenue strategies and to ensure that these are consistent with the provisions of the *Local Government Act 1989*.

The general objectives of each of the differential rates are to ensure that all rateable land makes an equitable financial contribution to the cost of carrying out the functions of Council. There is no limit on the number or types of differential rates that can be levied, but the highest differential rate can be no more than four times the lowest differential rate.

Property Valuations

The *Valuation of Land Act 1960* is the principal legislation in determining property valuations. Under the *Valuation of Land Act 1960*, the Victorian Valuer-General conducts property valuations on an annual basis. Ararat Rural City Council applies a Capital Improved Value (CIV) to all properties within the municipality to take into account the full development value of the property. This basis of valuation considers the total market value of the land including buildings and other improvements.

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

Council must be mindful of the impacts of revaluations on the various property types in implementing the differential rating strategy outlined in the previous section to ensure that rises and falls in Council Rates remain affordable and that rating 'shocks' are mitigated to some degree.

Supplementary Valuations

Supplementary valuations are carried out for a variety of reasons including rezoning, subdivisions, amalgamations, renovations, new constructions, extensions, occupancy changes and corrections. The Valuer-General Victoria is tasked with undertaking supplementary valuations and advises Council monthly of valuation and Australian Valuation Property Classification Code (AVPCC) changes.

Supplementary valuations bring the value of the affected property into line with the general valuation of other properties within the municipality. Objections to supplementary valuations can be lodged in accordance with Part 3 of the *Valuation of Land Act 1960*. Any objections must be lodged with Council within two months of the issue of the supplementary rate notice.

Objections to property valuations

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

A property owner must lodge their objection to the valuation or the AVPCC in writing to Ararat Rural City Council, or via the rating valuation objections portal.

Property owners also have the ability to object to the site valuations on receipt of their Land Tax Assessment. Property owners can appeal their land valuation within two months of receipt of their Council Rate Notice (via Council) or within two months of receipt of their Land Tax Assessment (via the State Revenue Office).

RATING DIFFERENTIALS

Ararat Rural City 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 2025-2029.

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: The objectives are 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 Farm Land 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 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 referenced 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 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: The objectives are 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 to achieve a balance between providing for municipal growth and retaining the important agricultural economic base.

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

Types and Classes: Farm Land having the relevant characteristics described below:

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

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

Level of Rate: The level of the rate will be determined annually by Council and the community in preparation and adoption of Council's Budget. The Farm differential is an economic lever required to maintain consistency in rating burden between rating sectors. It is proposed to be 39% of the General Rate in 2025/26.

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.

Ratepayers who wish to claim the Farm Rate are required to complete the Application for Farm Land Classification provided in Appendix 2.

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 2025-2029.

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: The objectives are 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 Council benefit from significant ongoing 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 Ararat Rural City Council as outlined in the Council Plan. These objectives include a significant ongoing investment to create a vibrant economy and include 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 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 135% of the General Rate in 2025/26. It is less likely that the Commercial/Industrial differential will need to be altered significantly from Budget to Budget as there are much less volatile property markets in these two rating sectors.

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

Geographic Location: Wherever located within the municipal district.

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

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

MUNICIPAL CHARGE

Another principal rating option available to Council is the application of a Municipal Charge. Under Section 159 of the *Local Government Act 1989*, Council may declare a Municipal Charge to cover some of the administrative costs of Council. The legislation is not

definitive on what comprises administrative costs and does not require Council to specify what is covered by the charge. The application of a Municipal Charge represents a choice to raise a portion of the rates by a flat fee for all properties and farm enterprises, rather than sole use of the CIV valuation method.

Under the *Local Government Act 1989*, a council's total revenue from a Municipal Charge in a financial year must not exceed 20 per cent of Council's total revenue from the Municipal Charge and the revenue from General Rates (total rates).

The Municipal Charge is based on the recovery of a fixed cost of providing administrative services irrespective of valuation. The same contribution amount per assessment to cover a portion of Council's administrative costs can be seen as an equitable method of recovering these costs.

SPECIAL CHARGE SCHEMES

The *Local Government Act 1989* recognises that councils need help to provide improved infrastructure for their local communities. Legislation allows councils to pass on the cost of capital infrastructure to the owner of a property that generally receives a unique benefit from the construction works. The technical explanation of a Special Charge comes from legislation (under the *Local Government Act 1989*) which allows councils to recover the cost of works from property owners who will gain special benefit from that work.

The purposes for which Special Rates and Special Charges may be used include road construction, kerb and channelling, footpath provision, drainage, and other capital improvement projects.

The Special Rate or Special Charges may be declared based on any criteria specified by the council in the rate (Section 163 (2)). In accordance with Section 163 (3), council must specify:

- a) the wards, groups, uses or areas for which the special rate or charge is declared; and
- b) the land in relation to which the Special Rate or Special Charge is declared;
- c) the way the Special Rate or Special Charge will be assessed and levied; and
- d) details of the period for which the Special Rate or Special Charge remains in force.

The Special Rates and Charges provisions are flexible and can be used to achieve a wide range of community objectives. The fundamental principle of Special Rates and Charges is proof “special benefit” applies to those being levied. For example, these charges could be used to fund the construction of footpaths for specific properties.

SERVICE RATES AND CHARGES

Section 162 of the *Local Government Act 1989* provides Ararat Rural City Council with the opportunity to raise service rates and charges for any of the following services:

- The provision of a water supply.
- The collection and disposal of refuse.
- The provision of sewage services.
- Any other prescribed service.

Council currently applies a service charge for the collection and disposal of garbage, recycling, glass, and organics for residences located on both urban and rural properties. Council retains the objective of setting the service charge for waste at a level that fully recovers the cost of the waste services, including providing for future landfill rehabilitation costs. Waste charges are not capped under the Fair Go Rates System, however, Council will continue to minimise future increases in waste and recycling charges based on efficiencies, services review, and effective implementation of Circular Economy Policy.



Collection and Administration of Rates

Ararat Rural City Council is committed to providing the most flexible, fair, and equitable approach to collection of rates and charges that is reasonably possible. The purpose of this section is to outline the rate payment options, processes, and the support provided to ratepayers facing financial hardship. A recent Ombudsman's inquiry into ratepayers facing financial hardship highlighted ARCC as one of the more responsive councils in managing these issues.

Payment options

In accordance with section 167(1) of the *Local Government Act 1989* ratepayers must be allowed to pay rates and charges by way of four instalments. Payments are due on the prescribed dates below:

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

Council also allows payment in a lump sum on 15 February each year.

Should any person pay an amount equivalent to their first instalment on or before 20 October each year, Council will consider the payment as an instalment payment. Should any person pay an amount equivalent to their first instalment after 20 October each year, Council will consider the payment as an amount towards the lump sum option and the rates will then be due by 15 February.

Council offers a range of payment options including:

- In person at Council offices via cheque, money order, EFTPOS, credit/debit card or cash,
- Direct debit – Ratepayers have the option to pay rates and charges by monthly, fortnightly or weekly payments, free of interest. Ratepayers can also pay by lump sum or by instalments,
- BPAY,
- Australia Post – over the counter, over the phone via credit card and on the internet,
- Mail – cheque and money order only,
- Online – on Councils website (ararat.vic.gov.au), or
- Online – directly from an eNotices email or by using the QR Code on rate notices.

Interest on arrears and overdue rates

Interest is charged on all overdue rates in accordance with Section 172 of the *Local Government Act 1989*. The maximum interest rate applied is determined by the Minister and published by notice in the Government Gazette.

Council may exempt any person from paying the whole or part of any interest amount generally or specifically under Section 172 (3).

To assist ratepayers further in the payment of rates and charges, Council will allow a grace period of 30 days before interest is applied to late installments and late lump sum payments. This will allow reminder notices to be sent free of interest which will assist in the administration of payments.

Council officers have the authority to write off property balances of \$10 or less if the balance is related to interest now being calculated daily.

Pensioner rebates

Holders of a Centrelink or Veterans' Affairs Pension Concession card or a Veterans' Affairs Gold card which stipulates TPI or War Widow may claim a rebate on their sole or principal place of residence. Upon initial application, ongoing eligibility is maintained, unless rejected by Centrelink or the Department of Veterans' Affairs during the annual verification procedure. Upon confirmation of an eligible pensioner concession status, the pensioner rebate is deducted from the rate account before payment is required by the ratepayer.

New pensioner applicants may, after being granted a Pensioner Concession Card (PCC), apply for the rebate at any time throughout the rating year. Retrospective claims up to a maximum of one previous financial year can be approved by Council on verification of eligibility criteria. For periods prior to this, claims may be approved by the relevant government department.

Trust for Nature Rebate

A conservation covenant is a voluntary agreement between Trust for Nature and a property owner. It is placed on the title of the land to ensure that the natural bushland is permanently protected.

In 2025/2026, in accordance with section 169(1) (c) of the *Local Government Act 1989*, Council has proposed to offer a rate rebate to property owners who register a Trust for Nature conservation covenant on their property. The rebate acknowledges the long-term commitment of these property owners to conserving the biodiversity of their land. Landowners will receive a rebate of up to \$20 per hectare of land placed under covenant, with a maximum payment of \$500.

Rates Assistance, Waivers and Deferrals

Council acknowledges that ratepayers may experience financial hardship for a wide range of issues and that meeting rate obligations constitutes just one element of several difficulties that a ratepayer may face. The simplest description of hardship is "a customer or ratepayer who wants to pay but cannot".

Any ratepayer who is experiencing financial difficulty is advised that Council is sympathetic to their financial situation and that flexible repayment plans can be developed based on their ability to pay.

Pursuant to the provisions of Section 171A of the *Local Government Act 1989*, a person who is suffering financial hardship or would suffer financial hardship if that person had to pay the full rate may apply to Council for the waiver of the whole or part of the rates or interest charged for late payment.

Council may require the person to give further details or to verify particulars. An application form to facilitate consideration of a request for deferral or waiver of rates is required to be completed [Appendix 1].

Applications for the waiver of rates will only be considered based on genuine hardship, supported by another government agency, welfare group or financial counsellor. The intent of providing a waiver will be to allow the ratepayer to overcome immediate financial difficulties with a supported financial plan to ensure that future commitments to rates and other household payments can be accommodated.

Waiver of rates will only apply to rates on the ratepayer's primary residence. This excludes commercial properties, industrial properties, residential investment properties - and in most cases - farm properties. Applications for waiver will be considered as a confidential report to Council.

Applications for the deferral of rates will be considered based on genuine hardship. The deferred payment option means rates, charges and interest will still be charged, but the ratepayer does not have to pay the amount until Council considers the payment will not cause the ratepayer financial hardship, or the ratepayer no longer owns or occupies the land. Deferral of rates will apply to all classes of property.

Debt recovery

Council makes every effort to contact ratepayers at their correct address, but it is the ratepayers' responsibility to properly advise Council of their contact details. The *Local Government Act 2020* Section 122 requires the purchaser of property, or their agents (e.g., solicitors and/or conveyancers), to notify Council by way of notice of acquisition of an interest in land.

If an account becomes overdue, Council will issue an overdue reminder notice. If the account remains unpaid, and a payment plan has not been established, Council may take legal action without further notice to recover the overdue amount. All fees and court costs incurred will be recoverable from the ratepayer.

If an amount payable by way of rates in respect to land has been in arrears for three years or more, Council may take action to sell the property in accordance with the *Local Government Act 1989* Section 181.

Payment Plans

Any ratepayer who is experiencing financial difficulty is advised that Council is sympathetic to their financial situation and that flexible payment plans can be developed based on their ability to pay. Ratepayers wishing to make a payment plan are required to make application.

Council will consider all reasonable payment plan applications. However, efforts should be made to negotiate full payment of overdue debts by the end of the current financial year or before the issuance of the next annual rates and valuation notices.

A payment plan for overdue rates older than one financial year should aim to settle all outstanding balances, including current and arrears, within a maximum period of four (4) years. Council Officers can provide assistance in calculating appropriate payment amounts to achieve this objective.

After agreeing to a suitable payment plan, Council will send an acceptance letter to the applicant outlining the terms of the arrangement. A waiver of interest will then apply to the account.

If rates remain outstanding or if there is a default in an agreed payment plan, interest will be reinstated, and the account may be referred to Council's debt collection agency for further action.

Additional information is available in Council's Rate Collection Policy.



Emergency Services and Volunteers Fund

In 2012 the Victorian State Government passed legislation requiring the Fire Services Property Levy (FSPL) to be collected from ratepayers. This levy was previously collected through building and property insurance premiums. From 1 July 2025, the FSPL will be replaced by the Emergency Services and Volunteers Fund (ESVF). Like the FSPL, the ESVF will be calculated based on a fixed charge that varies by property type, and a variable charge based on property value.

The ESVF will fund up to 95% of the annual budgets for VICSES, Triple Zero Victoria, Emergency Management Victoria and Forest Fire Management Victoria, and all levies collected by Council will be passed through to the State Government.

This levy is not included in the rate cap and increases in the levy are at the discretion of the State Government. However, at the time of publication the changes have not yet been adopted as legislation.

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

Each year, Council develops a table of fees and charges as part of its annual Budget. Pricing changes are included in the Budget and are available for community engagement before the Budget is adopted, giving stakeholders the chance to review and provide feedback before the fees are finalised.

In determining charges for community services, Council must determine if the extent of cost recovery for services is consistent with the individual and collective benefit that the service provides and the community's expectations.

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

- a) Zero cost recovery** – This service is provided at no cost. The costs are met entirely from rates and general-purpose income.
- b) Partial cost recovery** – Pricing for this service is set as a mix of user contribution and subsidy from Council revenue.
- c) Full cost recovery** – The full cost of the service is paid by the user.
- d) Market Price** – The price is set by comparisons with like services delivered by like Councils or competitors.

Other Revenue Sources

User Fees and Charges

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

- Waste management fees
- Fitness Centre, gym, and pool visitation and membership fees
- Facility income – Ararat Town Hall, Great Hall, Alexandra Oval Community Centre, Gordon Street Recreation Reserve
- Building Services
- Registration fees – health, animal

Statutory Fees and Fines

Statutory fees and fines are those which Council collects where price is set through legislative or regulatory mechanisms. Pricing is generally established through penalty units or fee units.

Examples of statutory fees and fines include:

- Planning and subdivision fees
- Building and inspection fees
- Infringements and fines
- Waste management fees
- Land Information Certificate fees

Penalty units

Penalty units are used to define the amount payable for fines for many offences. The rate for penalty units is indexed each financial year. One penalty unit is currently \$197.59, from 1 July 2024 to 30 June 2025.

Fee units

Fee units are used to calculate the cost of a certificate, registration or licence that is set in legislation or regulation. The value of one fee unit is currently \$16.33 and is reviewed each financial year.

The cost of fees and penalties is calculated by multiplying the number of units by the current value of the fee or unit. The exact cost may be rounded up or down. For example, the Building Request for Information fee for 2024-25 is based on 3.19 units x \$16.33 per unit = \$52.10 (rounded).

Grants

Grant revenue represents income usually received from other levels of government. Some grants are singular and attached to the delivery of specific projects, whilst others can be of a recurrent nature and may or may not be linked to the delivery of projects.

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

Contributions

Contributions represent funds received by Council, usually from non-government sources, and are usually linked to projects.

Contributions can be made to Council in the form of either cash payments or asset handovers.

Examples of contributions include:

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

Interest on investments

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

Appendix 1

Application for Waiver/Deferral of Rates and Interest

The *Local Government Act 1989* specifies Council's obligations for deferring payment of rates and the waiver of rates and interest:

Section 170. Deferred payment

1. A Council may defer in whole or in part the payment by a person of any rate or charge which is due and payable for a specified period and subject to any conditions determined by the Council if it considers that an application by that person shows that the payment would cause hardship to the person.
2. On deferral of the payment the person who is liable to make the payment is not liable until the Council sends the person a notice under sub-section (3).
3. A Council may by a notice sent to a person—
 - (a) require that person to pay the whole or part of any deferred rate or charge by a specified date if —
 - (i) it considers that the person's circumstances have so changed that the payment would no longer cause hardship to the person; or
 - (ii) the person no longer owns or occupies the land in relation to which the rate or charge was levied; and
 - (b) requires the payment of interest for the late payment of the rate or charge, as if the deferral had not occurred.

Note: The deferred payment option means rates, charges and interest are still charged, but the ratepayer does not have to pay the amount until Council considers the payment will not cause the ratepayer financial hardship, or the ratepayer no longer owns or occupies the land.

Section 171A. Waiver

1. A person who—
 - (a) is suffering financial hardship; or
 - (b) would suffer financial hardship if that person paid the full amount of a rate or charge for which he or she is liable— may apply to a Council for the waiver of the whole or part of any rate or charge or of any interest imposed for late payment.
2. The Council may require the applicant—
 - (a) to give further particulars; or
 - (b) to verify particulars— in relation to the application.
3. The Council may waive the whole or part of any rate or charge or interest.

Note: The waiver option means Council reduces the whole or part of any rate, charge, or interest.

External resources that may assist ratepayers who cannot afford to pay their rates include:

- Consumer Action Law Centre - <https://consumeraction.org.au/>
- Financial Counselling Australia - <https://www.debtsselfhelp.org.au/>
- CAFS - <https://www.cafs.org.au/Listing/Category/financial-counselling>

If you are a ratepayer and you wish to have your rates deferred or waived, please complete the following questions and submit to Ararat Rural City Council offices at 59 Vincent St, Ararat VIC 3377:

	Questions	Answers
1	What is the amount of rates-interest you owe?	
2	What is the amount of rates-arrears you owe?	
3	What is the amount of rates-current you owe?	
4	Are you seeking a waiver of rates and interest? If so, how much? (A waiver means Council reduces the whole or part of any rate, charge or interest and the ratepayer does not need to pay the amount waived)	
5	Are you seeking a deferral of rates? If so, until when? (A deferral of rates means rates, charges and interest are still charged, but the ratepayer does not have to pay the amount until an appropriate time in the future determined by Council)	
6	What is your full name?	
7	What is your phone number?	
8	What is the address of the property on which you are seeking a waiver/deferral of rates?	
9	Is the property used exclusively for residential purposes and is it your sole or principal place of residence?	
Financial Assessment		
10	What income do you receive each month?	
11	What expenses do you have each month?	
12	What is the difference between income and expenses each month?	
13	Can you provide a financial statement that details your monthly income and expenses if we require this?	
14	How much money do you have in the bank, including any investments?	
15	Do you have any other assets? e.g., investment properties	
16	Are you owed any money? If yes, give details	
17	What other moneys do you owe, not previously mentioned? E.g., mortgage, car loans	

18	Please provide the reason/s why you cannot pay your rates.	
19	Do you have an offer to pay this debt?	
20	Do you believe you would suffer financial hardship if you had to pay the full amount of the rates for which you are liable? Hardship does not generally apply to ratepayers who have short-term cash flow problems.	
Signature of applicant:		Dated:
Signature of witness:		Dated:

External resources that may assist ratepayers who cannot afford to pay their rates include:

- Consumer Action Law Centre - <https://consumeraction.org.au/>
- Financial Counselling Australia - <https://www.debtselphelp.org.au/>
- CAFS - <https://www.cafs.org.au/Listing/Category/financial-counselling>

Appendix 2

Application for Farm Land Classification

Farm Land Eligibility Criteria

In 2018 as part of the recommendation from the Rating Strategy Advisory Group and the Citizen's Jury, Council resolved to make a change to eligibility of properties which can claim the farming differential rate.

To be eligible for the farm differential, Farm Land must meet the definition under the *Valuation of Land Act 1960* and be used for the carrying out of primary production by an owner or occupier who is regarded as a Primary Producer by the Australian Taxation Office.

Property owners who wish to claim the farming rate are asked to consider the eligibility information provided below and complete the Statutory Declaration if applicable.

Valuation Land Act 1960

Under the *Valuation of Land Act 1960* Farm Land means any rateable land –

- (a) That is not less than 2 hectares in area; and
- (b) That is used primarily for grazing (including agistment), dairying, pig farming, poultry farming, fish farming, tree farming, beekeeping, viticulture, horticulture, fruit-growing, or the growing of crops of any kind or for any combination of those activities; and
- (c) That is used by a business –
 - i. That has significant and substantial commercial purpose or character and
 - ii. That seeks to make a profit on a continuous or repetitive basis from its activities on the land; and

- iii. 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.

For the purpose of differential rating as determined by Council, Farm Land must also be used for the carrying on of primary production by an owner or an occupier who is regarded as a Primary Producer by the Australian Taxation Office.

Australian Taxation Office

Summary of main indicators of carrying on a business of primary production:

- A significant commercial activity
- Purpose and intention of the taxpayer in engaging in the activity
- An intention to make a profit from the activity
- The activity is or will be profitable
- Repetition and regularity of activity
- Activity is carried on in a similar manner to that of the ordinary trade
- Activity organised in a businesslike manner with records kept
- Size and scale of the activity
- Not a hobby, recreation, or sporting activity
- A business plan exists
- Commercial sales of product
- Taxpayer has knowledge or skill in the business

Eligibility Checklist

The following questions are to assist you to determine if the land included is Farm Land and is eligible for the Farm Rate. Is each property listed on your property details form?	
Used for primary production activity as described by the ATO	Yes / No
Greater than 2 hectares (not including land devoted to domestic use or uncleared land)	Yes / No
Used to carry on a business of primary production that has a significant and substantial commercial purpose	Yes / No
Seeking to make a profit on a continuous basis from its activities on the land	Yes / No
Operating with a reasonable prospect of making a profit if it continues to operate in its current form.	Yes / No
If you answered yes to all of these questions you are eligible for the Farm Rate. If you answered no to any you will not be eligible.	

Farm Rate Statutory Declaration

After reading the Farm Rate Eligibility Criteria, please complete the table below and Statutory Declaration for all properties you deem eligible for the Farm Rate and return to PO Box 246, Ararat VIC 3377, or email: rates@ararat.vic.gov.au

Property Details

Assessment No	Property Address	Status – Owner, Occupier/ Rate Payer	Area in hectares
e.g., 618111.111	e.g., 1234 Ararat-Halls Gap Road	e.g., lease	e.g., 30.46ha

If space provided is insufficient, please attach a list of additional properties or complete additional application(s)

Instructions for completing a statutory declaration

Please complete the following form using the notes in the left-hand margin for guidance. More guidance on making statutory declarations can be found at www.justice.vic.gov.au.

When making the statutory declaration the declarant must say aloud:

I, [full name of person making declaration] of [address], declare that the contents of this statutory declaration are true and correct.

Statutory Declaration

Insert the name, address, and occupation (or alternatively, unemployed or retired or child) of person making the statutory declaration	I, make the following statutory declaration under the Oaths and Affirmations Act 2018 :		
Set out matter declared to in numbered paragraphs. Add numbers, as necessary.	<ol style="list-style-type: none"> 1. I have read the Farm Land Eligibility Criteria; 2. I believe that the land listed in the property details table can be defined as Farm Land and is used for farming purposes. 3. The land is used for these purposes by a Primary Producer as defined by the Australian Taxation Office. 4. I will advise Council if the circumstances relating to my land changes. 5. The information is true and correct to the best of my knowledge and belief; <p>I declare that the contents of this statutory declaration are true and correct and I make it knowing that making a statutory declaration that I know to be untrue is an offence.</p>		
Signature of person making the declaration			
Place (City, town, or suburb)	Declared at:		*In the state of Victoria
Date	on		
Signature of authorised statutory declaration witness	I am an authorised statutory declaration witness and I sign this document in the presence of the person making the declaration:		
Date	on		
Name, capacity in which authorised person has authority to witness statutory declaration, and address (writing, typing or stamp)	A person authorised under section 30(2) of the Oaths and Affirmations Act 2018 to witness the signing of a statutory declaration.		

Appendix 3

Equalising Rating Burden

2024/2025 Council Budget					
Rating segment	Number of assessments	Total CIV (\$)	Differential	Total rates (inc. MC) (\$)	Rates "burden"
General	5367	2,025,125,000	1.00	\$7,617,345	51.6%
Commercial	307	153,962,000	1.40	\$785,425	5.3%
Industrial	115	49,899,000	1.40	\$256,044	1.7%
Farm Land	1610	4,468,650,500	0.385	\$6,115,910	41.4%

**SOME "SUPPLEMENTARY" RATES
MAINLY IN GENERAL CATEGORY**

2024/2025 Actuals					
Rating segment	Number of assessments	Total CIV (\$)	Differential	Total rates (inc. MC) (\$)	Rates "burden"
General	5413	2,057,525,000	1.00	\$7,735,388	51.8%
Commercial	308	155,895,000	1.40	\$795,012	5.3%
Industrial	114	51,370,000	1.40	\$263,171	1.8%
Farm Land	1614	4,484,283,000	0.385	\$6,136,918	41.1%

MINOR DECREASE IN GENERAL AND FARM LAND VALUATIONS

**MOVE COMMERCIAL / INDUSTRIAL DIFFERENTIAL FROM 1.40
TO 1.35 AND FARM LAND DIFFERENTIAL FROM 0.385 TO 0.39
TO "EQUALISE" RATES BURDEN**

PROPOSED 1.5% RATE INCREASE

2025/2026 Proposed Council Budget					
Rating segment	Number of assessments	Total CIV (\$)	Differential	Total rates (inc. MC) (\$)	Rates "burden"
General	5413	2,012,184,000	1.00	\$7,852,047	51.80%
Commercial	308	159,240,000	1.35	\$812,870	5.40%
Industrial	114	51,378,000	1.35	\$263,672	1.70%
Farm Land	1614	4,323,546,000	0.39	\$6,226,895	41.10%



Ararat Rural City

www.ararat.vic.gov.au

ARART RURAL CITY COUNCIL

Financial Plan

2025 - 2035



Traditional Acknowledgement

Ararat Rural City Council acknowledges the Traditional Owners of the land on which we live and work, the Eastern Maar, Wotjobaluk, Jaadwa, Jadawadjali, Wergaia, Jupagulk, and Wadawurrung peoples, and recognise their connection to the land and waterways.

We pay our respects to their Elders past, present and emerging, and to all Aboriginal and Torres Strait Islander people.

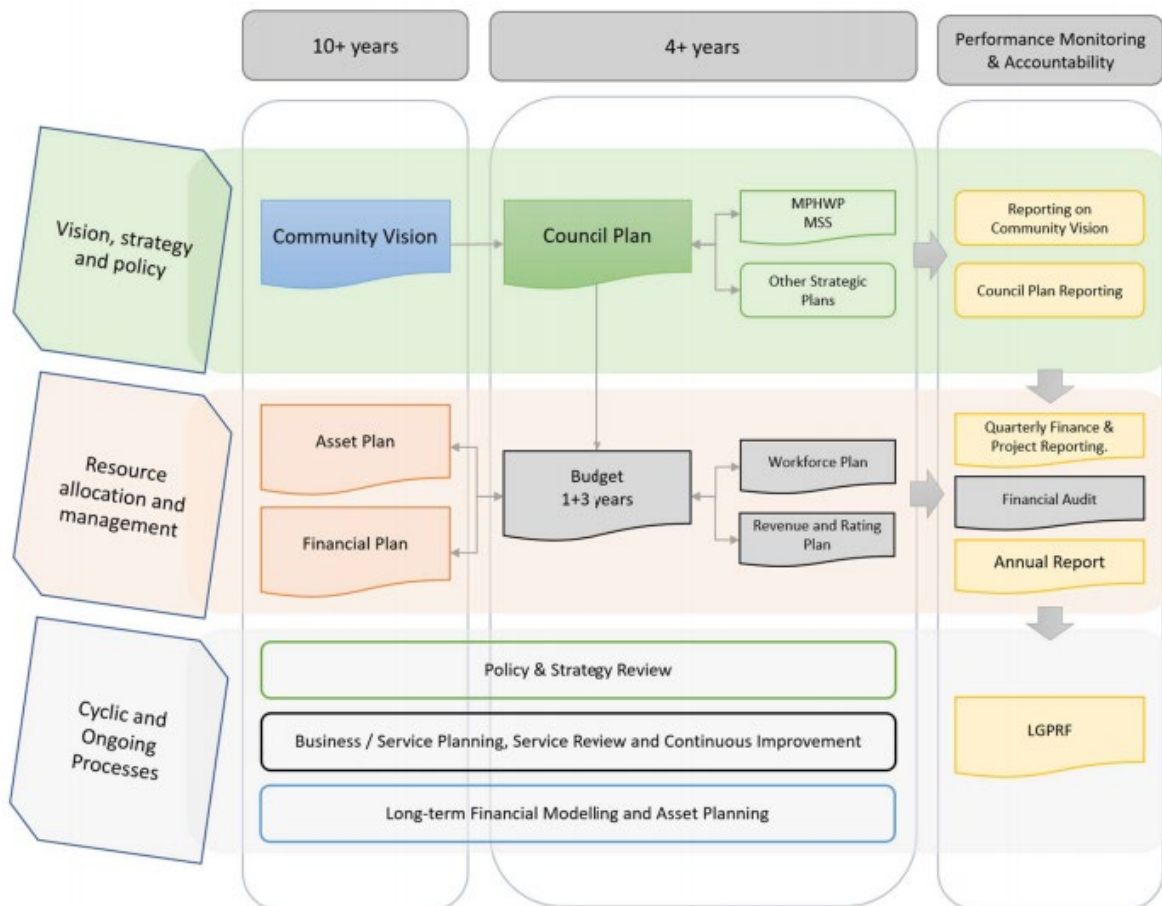
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1. Legislative Requirements

This section describes how the Financial Plan links to the achievement of the Community Vision and the Council Plan within the Integrated Strategic Planning & Reporting framework. This framework guides Ararat Rural City Council in identifying community needs and aspirations over the long term (Community Vision), medium term (Council Plan) and short term (Annual Budget) and then holding itself accountable (Annual Report).

The diagram below depicts the integrated strategic planning and reporting framework that applies to local government in Victoria, and demonstrates how each element might inform or be informed by other parts of the integrated framework.



1.1 Strategic Planning Principles

The Financial Plan provides a 10-year financially sustainable projection regarding how the actions of the Council Plan may be funded to achieve the Community Vision. The Financial Plan is developed in the context of the following strategic planning principles:

- Council has an integrated approach to planning, monitoring and performance reporting.

- b) Council's Financial Plan addresses the Community Vision by funding the aspirations of the Council Plan. The Council Plan aspirations and actions are formulated in the context of the Community Vision.
- c) The Financial Plan statements articulate the 10-year financial resources necessary to implement the goals and aspirations of the Council Plan to achieve the Community Vision.
- d) Council's strategic planning principles identify and address the risks to effective implementation of the Financial Plan. The financial risks are included at section 1.2.2 below.
- e) The Financial Plan provides for the strategic planning principles of monitoring of progress and reviews to identify and adapt to changing circumstances.

1.2 Financial Management Principles

The Financial Plan demonstrates the following financial management principles:

1.2.1 Revenue, expenses, assets, liabilities, investments and financial transactions are managed in accordance with Council's financial policies and strategic plans.

1.2.2 Management of the following financial risks:

- a) the financial viability of the Council (refer to section 2.1 Financial Policy Statements).
- b) the management of current and future liabilities of the Council. The estimated 10-year liabilities are disclosed in section 3.2 Balance Sheet projections.
- c) the beneficial enterprises of Council

1.2.3 Financial policies and strategic plans are designed to provide financial stability and predictability to the community.

1.2.4 Council maintains accounts and records that explain its financial operations and financial position (refer section 3 Financial Statements)

1.3 Engagement Principles

Council has implemented the following consultation process to ensure due consideration and feedback is received from relevant stakeholders.

- a) Draft Financial Plan prepared by management.
- b) Community engagement around the Financial Plan 2025- 2035 is conducted using the Engage Ararat platform online, and in-person community meetings.
- c) Draft Financial Plan, including any revisions, presented to the June Council Meeting for adoption.

1.4 Service Performance Principles

Council services are designed to be purposeful, targeted to community needs and value for money. The service performance principles are listed below:

- a) Services are provided in an equitable manner and are responsive to the diverse needs of the community. The Council Plan is designed to identify the key services and projects to be delivered to the community. The Financial Plan provides the mechanism to demonstrate how the service aspirations within the Council Plan may be funded.
- b) Services are accessible to the relevant users within the community.
- c) Council provides quality services that provide value for money to the community. The Local Government Performance Reporting Framework (LGPRF) is designed to communicate Council's performance regarding the provision of quality and efficient services.
- d) Council has a performance monitoring framework to continuously improve its service delivery standards.
- e) Council has a service delivery framework that considers and responds to community feedback and complaints regards service provision.

1.5 Asset Plan Integration

Integration to the Asset Plan is a key principle of the Council's strategic financial planning principles. The purpose of this integration is designed to ensure that future funding is allocated in a manner that supports service delivery in terms of the plans and the effective management of Council's assets into the future.

The Asset Plan identifies the operational and strategic practices which will ensure that Council manages assets across their life cycle in a financially sustainable manner. The Asset Plan, and associated asset management policies, provide Council with a sound base to understand the risk associated with managing its assets for the community's benefit.

The Asset Plan is designed to inform the 10-year Financial Plan by identifying the amount of capital renewal, backlog and maintenance funding that is required over the life of each asset category. The level of funding will incorporate knowledge of asset condition, the risk assessment issues as well as the impact of reviewing and setting intervention and service levels for each asset class.

In addition to identifying the operational and strategic practices that ensure that Council manages assets across their life cycle in a financially sustainable manner, the Asset Plan quantifies the asset portfolio and the financial implications of those practices. Together the Financial Plan and Asset Plan seek to balance projected investment requirements against projected budgets.

2. Financial Plan Context

2. Financial Plan Context

This section describes the context and external / internal environment and consideration in determining the 10-year financial projections and assumptions.

2.1 Financial Policy Statements

This section defines the measures that demonstrate Council's financial sustainability in order to fund the aspirations of the Community Vision and the Council Plan.

Policy Statement	Measure	Target	Budget										
			2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35
Consistent underlying surplus results	Adjusted underlying result greater than \$0	\$0	\$2,320	\$560	\$1,048	\$1,251	\$1,283	\$1,292	\$1,324	\$1,358	\$1,395	\$1,424	\$1,463
Ensure Council maintains sufficient working capital to meet its debt obligations as they fall due.	Current Assets / Current Liabilities greater than 1.25	1.25	1.58	2.35	2.42	2.60	2.83	2.92	3.01	3.11	3.21	3.31	3.41
Allocate adequate funds towards renewal of capital to replace assets and infrastructure as they reach the end of their service life.	Asset renewal and upgrade expenses / Depreciation above 100%	100%	200.2%	103.2%	106.5%	107.8%	107.8%	107.8%	107.8%	107.8%	107.8%	107.8%	107.8%

Policy Statement	Measure	Target	Budget										
			2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35
Council applies loan funding to new capital and maintains total borrowings in line with rate income and growth of the municipality.	Total borrowings / Rate revenue to remain below 60%	60%	0.9%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Council maintains sufficient unrestricted cash to ensure ongoing liquidity as well as to address unforeseen cash imposts if required.	Unrestricted cash / current liabilities to be maintained above 80%	80%	147.5%	163.9%	173.7%	192.2%	214.3%	226.3%	238.4%	250.4%	262.6%	274.7%	287.0%
Council generates sufficient revenue from rates plus fees and charges to ensure a consistent funding for new and renewal capital.	Capital Outlays as a % of Own Source Revenue to remain above 30%	30%	75.8%	59.3%	53.9%	54.6%	54.7%	54.8%	54.9%	54.9%	55.0%	55.1%	55.1%

2.2 Strategic Actions

Following a series of community engagement activities, Council has identified the following strategic actions that will support the aspirations of the Council Plan. The strategic actions are included in the 10-year Financial Plan and, where appropriate, referenced in the commentary associated with the 10-year Comprehensive Income Statement and the 10-year Statement of Capital Works. The following are key strategic actions derived from the Community Vision 2025-2035 and the Council Plan 2025-2029:

- Maintaining investment in renewal capital works to ensure an effective local roads network that meets the economic and social needs of the municipal community.
- Ensuring ongoing organisational efficiencies are returned as a dividend to ratepayers through responsible rating.

- Investing in pragmatic approaches to environmental management and investment in local approaches to engaging in a circular economy.
- Maintaining and developing community, recreational and sporting facilities.
- Developing key industry and research partnerships to deliver cost effective, innovative approaches to health and wellbeing, economic growth and housing development.
- Demonstrating that small rural councils, like Ararat Rural City Council, can maintain assets, deliver effective community services and remain financially viable.

2.3 Assumptions to the Financial Plan Statements

This section presents information in regard to the assumptions to the Comprehensive Income Statement for the 10 years from 2025/26 to 2034/35. The assumptions comprise the annual escalations / movement for each line item of the Comprehensive Income Statement.

Escalation Factors % movement	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35
CPI	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%
Rates and charges	1.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%
Statutory fees and fines	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%
User fees	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%
Grants - Operating	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%
Other income	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%
Employee costs	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%
Materials and services	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%
Depreciation & Amortisation	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%
Other expenses	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%

3. Financial Plan Statements

This section presents information in regard to the Financial Plan Statements for the 10 years from 2025/26 to 2034/35.

Comprehensive Income Statement

Balance Sheet

Statement of Cash Flows

Statement of Capital Works

Statement of Human Resources

Statement of Changes in Equity

3.1 Comprehensive Income Statement

For the 10 years ended 30 June 2035

	Budget										
	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Income											
Rates and charges	17,950	18,425	18,878	19,344	19,821	20,311	20,813	21,328	21,856	22,398	22,953
Statutory fees and fines	272	277	284	291	298	306	313	321	329	337	346
User fees	1,515	1,631	1,672	1,714	1,757	1,800	1,846	1,892	1,939	1,988	2,037
Grants - Operating	8,323	9,526	9,426	9,536	9,788	10,075	10,370	10,674	10,988	11,310	11,642
Grants - Capital	7,304	3,828	2,777	2,923	2,923	2,923	2,923	2,923	2,923	2,923	2,923
Contributions - monetary	100	93	93	93	93	93	93	93	93	93	93
Net gain/(loss) on disposal of property, infrastructure, plant and equipment	-	20	20	20	20	20	20	20	20	20	20
Fair value adjustments for investment property	-	-	-	-	-	-	-	-	-	-	-
Other income	722	630	616	603	591	580	570	561	553	546	540
Total income	36,186	34,430	33,766	34,524	35,291	36,108	36,948	37,812	38,701	39,615	40,554
Expenses											
Employee costs	11,333	11,961	12,357	12,768	13,191	13,630	14,082	14,549	15,032	15,531	16,046
Materials and services	8,259	9,186	8,876	8,761	8,955	9,193	9,251	9,307	9,361	9,424	9,478
Depreciation	7,681	10,469	10,731	10,999	11,274	11,556	11,845	12,141	12,445	12,756	13,075
Bad Debts	-	-	-	-	-	-	-	-	-	-	-
Borrowing costs	6	2	-	-	-	-	-	-	-	-	-
Finance Costs - leases	74	60	42	23	5	-	-	-	-	-	-
Other expenses	368	394	404	414	424	435	446	457	468	480	492
Total expenses	28,023	32,380	32,718	33,273	34,008	34,816	35,624	36,454	37,306	38,191	39,091
Surplus/(deficit) for the year	8,163	2,050	1,048	1,251	1,283	1,292	1,324	1,358	1,395	1,424	1,463
Net asset revaluation increment/(decrement)	-	-	-	-	-	-	-	-	-	-	-
Total comprehensive result	8,163	2,050	1,048	1,251	1,283	1,292	1,324	1,358	1,395	1,424	1,463

3.2 Balance Sheet

For the 10 years ended 30 June 2035

	Budget										
	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Assets											
Current assets											
Cash and cash equivalents	7,808	6,488	6,889	7,298	7,707	8,117	8,529	8,943	9,362	9,777	10,199
Trade and other receivables	98	2,265	2,152	2,044	1,942	1,845	1,753	1,665	1,582	1,503	1,428
Inventories	64	60	60	60	60	60	60	60	60	60	60
Other assets	13	-	-	-	-	-	-	-	-	-	-
Total current assets	7,983	8,813	9,101	9,402	9,709	10,022	10,342	10,668	11,004	11,340	11,687
Non-current assets											
Trade and other receivables	4	3	1	-	-	-	-	-	-	-	-
Investments in associates, joint arrangements and subsidiaries	1,001	1,998	1,998	1,998	1,998	1,998	1,998	1,998	1,998	1,998	1,998
Property, infrastructure, plant & equipment	306,643	314,678	315,434	316,359	317,312	318,291	319,295	320,327	321,386	322,474	323,590
Right-of-use assets	1,071	778	470	162	2	-	-	-	-	-	-
Investment property	1,661	1,535	1,535	1,535	1,535	1,535	1,535	1,535	1,535	1,535	1,535
Total non-current assets	310,380	318,992	319,438	320,054	320,847	321,824	322,828	323,860	324,919	326,007	327,123
Total assets	318,363	327,805	328,539	329,456	330,556	331,846	333,170	334,528	335,923	337,347	338,810
Liabilities											
Current liabilities											
Trade and other payables	2,218	1,024	1,024	1,024	1,024	1,024	1,024	1,024	1,024	1,024	1,024
Trust funds and deposits	305	303	303	303	303	303	303	303	303	303	303
Unearned income	-	-	-	-	-	-	-	-	-	-	-
Provisions	2,084	2,104	2,104	2,104	2,104	2,104	2,104	2,104	2,104	2,104	2,104
Interest-bearing liabilities	156	-	-	-	-	-	-	-	-	-	-
Lease liabilities	290	314	333	183	2	-	-	-	-	-	-
Total current liabilities	5,053	3,745	3,764	3,614	3,433	3,431	3,431	3,431	3,431	3,431	3,431

	Budget										
	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Non-current liabilities											
Provisions	123	293	293	293	293	293	293	293	293	293	293
Interest-bearing liabilities	-	-	-	-	-	-	-	-	-	-	-
Lease liabilities	810	519	186	2	-	-	-	-	-	-	-
Total non-current liabilities	933	812	479	295	293	293	293	293	293	293	293
Total liabilities	5,986	4,557	4,243	3,909	3,726	3,724	3,724	3,724	3,724	3,724	3,724
Net assets	312,377	323,248	324,296	325,547	326,830	328,122	329,446	330,804	332,199	333,623	335,086
Equity											
Accumulated surplus	107,944	109,959	110,743	111,723	112,729	113,737	114,770	115,829	116,918	118,028	119,169
Reserves	204,433	213,289	213,553	213,824	214,101	214,385	214,676	214,975	215,281	215,595	215,917
Total equity	312,377	323,248	324,296	325,547	326,830	328,122	329,446	330,804	332,199	333,623	335,086

3.3 Statement of Changes in Equity

For the 10 years ended 30 June 2035

	Total	Accumulated Surplus	Revaluation Reserve	Other Reserves
	\$'000	\$'000	\$'000	\$'000
2025 Forecast Actual				
Balance at beginning of the financial year	314,613	98,126	208,123	8,364
Surplus/(deficit) for the year	6,585	6,585		
Net asset revaluation increment/(decrement)	-		-	
Transfers to other reserves	-	(107)		107
Transfers from other reserves	-	3,745		(3,745)
Balance at end of the financial year	321,198	108,349	208,123	4,726
2026				
Balance at beginning of the financial year	321,198	108,349	208,123	4,726
Surplus/(deficit) for the year	2,050	2,050	-	-
Net asset revaluation increment/(decrement)	-	-	-	-
Transfers to other reserves	-	(1,208)	-	1,208
Transfers from other reserves	-	768	-	(768)
Balance at end of the financial year	323,248	109,959	208,123	5,166
2027				
Balance at beginning of the financial year	323,248	109,959	208,123	5,166
Surplus/(deficit) for the year	1,048	1,048	-	-
Net asset revaluation increment/(decrement)	-	-	-	-
Transfers to other reserves	-	(264)	-	264
Transfers from other reserves	-	-	-	-
Balance at end of the financial year	324,296	110,743	208,123	5,430
2028				
Balance at beginning of the financial year	324,296	110,743	208,123	5,430
Surplus/(deficit) for the year	1,251	1,251	-	-
Net asset revaluation increment/(decrement)	-	-	-	-
Transfers to other reserves	-	(271)	-	271
Transfers from other reserves	-	-	-	-
Balance at end of the financial year	325,547	111,723	208,123	5,701

	Total	Accumulated Surplus	Revaluation Reserve	Other Reserves
	\$'000	\$'000	\$'000	\$'000
2029				
Balance at beginning of the financial year	325,547	111,723	208,123	5,701
Surplus/(deficit) for the year	1,283	1,283	-	-
Net asset revaluation increment/(decrement)	-	-	-	-
Transfers to other reserves	-	(277)	-	277
Transfers from other reserves	-	-	-	-
Balance at end of the financial year	326,830	112,729	208,123	5,978
2030				
Balance at beginning of the financial year	326,830	112,729	208,123	5,978
Surplus/(deficit) for the year	1,292	1,292	-	-
Net asset revaluation increment/(decrement)	-	-	-	-
Transfers to other reserves	-	(284)	-	284
Transfers from other reserves	-	-	-	-
Balance at end of the financial year	328,122	113,737	208,123	6,262
2031				
Balance at beginning of the financial year	328,122	113,737	208,123	6,262
Surplus/(deficit) for the year	1,324	1,324	-	-
Net asset revaluation increment/(decrement)	-	-	-	-
Transfers to other reserves	-	(291)	-	291
Transfers from other reserves	-	-	-	-
Balance at end of the financial year	329,446	114,770	208,123	6,553
2032				
Balance at beginning of the financial year	329,446	114,770	208,123	6,553
Surplus/(deficit) for the year	1,358	1,358	-	-
Net asset revaluation increment/(decrement)	-	-	-	-
Transfers to other reserves	-	(299)	-	299
Transfers from other reserves	-	-	-	-
Balance at end of the financial year	330,804	115,829	208,123	6,852

	Total	Accumulated Surplus	Revaluation Reserve	Other Reserves
	\$'000	\$'000	\$'000	\$'000
2033				
Balance at beginning of the financial year	330,804	115,829	208,123	6,852
Surplus/(deficit) for the year	1,395	1,395	-	-
Net asset revaluation increment/(decrement)	-	-	-	-
Transfers to other reserves	-	(306)	-	306
Transfers from other reserves	-	-	-	-
Balance at end of the financial year	332,199	116,918	208,123	7,158
2034				
Balance at beginning of the financial year	332,199	116,918	208,123	7,158
Surplus/(deficit) for the year	1,424	1,424	-	-
Net asset revaluation increment/(decrement)	-	-	-	-
Transfers to other reserves	-	(314)	-	314
Transfers from other reserves	-	-	-	-
Balance at end of the financial year	333,623	118,028	208,123	7,472
2035				
Balance at beginning of the financial year	333,623	118,028	208,123	7,472
Surplus/(deficit) for the year	1,463	1,463	-	-
Net asset revaluation increment/(decrement)	-	-	-	-
Transfers to other reserves	-	(322)	-	322
Transfers from other reserves	-	-	-	-
Balance at end of the financial year	335,086	119,169	208,123	7,794

3.4 Statement of Cash Flows

For the 10 years ended 30 June 2035

	Budget										
	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)
Cash flows from operating activities											
Rates and charges	17,943	18,545	18,994	19,453	19,923	20,406	20,907	21,415	21,939	22,479	23,030
Statutory fees and fines	272	277	284	291	298	306	313	321	329	337	346
User fees	1,515	1,794	1,839	1,885	1,932	1,981	2,030	2,081	2,133	2,186	2,241
Grants - operating	10,270	9,526	9,426	9,537	9,788	10,075	10,370	10,675	10,988	11,310	11,642
Grants - capital	7,304	3,828	2,777	2,923	2,923	2,923	2,923	2,923	2,923	2,923	2,923
Contributions - monetary	100	93	93	93	93	93	93	93	93	93	93
Interest received	500	400	380	361	343	326	310	294	279	265	252
Other receipts	222	253	259	266	272	279	286	293	301	308	316
Net GST refund / payment	-	733	697	680	695	714	715	715	715	716	715
Employee costs	(11,333)	(11,960)	(12,358)	(12,768)	(13,192)	(13,630)	(14,082)	(14,549)	(15,032)	(15,531)	(16,046)
Materials and services	(8,336)	(10,106)	(9,763)	(9,636)	(9,848)	(10,112)	(10,177)	(10,237)	(10,297)	(10,367)	(10,426)
Other payments	(368)	(394)	(404)	(414)	(424)	(435)	(446)	(457)	(468)	(480)	(492)
Net cash provided by/(used in) operating activities	18,089	12,989	12,224	12,671	12,803	12,926	13,242	13,567	13,903	14,239	14,594
Cash flows from investing activities											
Payments for property, infrastructure, plant and equipment	(15,513)	(12,437)	(11,567)	(12,006)	(12,306)	(12,614)	(12,930)	(13,253)	(13,584)	(13,924)	(14,272)
Proceeds from sale of property, infrastructure, plant and equipment	-	1,050	100	100	100	100	100	100	100	100	100
Payments for investments	-	(500)	-	-	-	-	-	-	-	-	-
Net cash provided by/ (used in) investing activities	(15,513)	(11,887)	(11,467)	(11,906)	(12,206)	(12,514)	(12,830)	(13,153)	(13,484)	(13,824)	(14,172)

	Budget										
	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Cash flows from financing activities											
Finance costs	(6)	(2)	-	-	-	-	-	-	-	-	-
Repayment of borrowings	(150)	(156)	-	-	-	-	-	-	-	-	-
Interest paid - lease liability	(74)	(60)	(42)	(23)	(5)	-	-	-	-	-	-
Repayment of lease liabilities	(283)	(296)	(314)	(333)	(183)	(2)	-	-	-	-	-
Net cash provided by/(used in) financing activities	(513)	(514)	(356)	(356)	(188)	(2)	-	-	-	-	-
Net increase/(decrease) in cash & cash equivalents	2,063	588	401	409	409	410	412	414	419	415	422
Cash and cash equivalents at the beginning of the financial year	5,735	5,900	6,488	6,889	7,298	7,707	8,117	8,529	8,943	9,362	9,777
Cash and cash equivalents at the end of the financial year	7,798	6,488	6,889	7,298	7,707	8,117	8,529	8,943	9,362	9,777	10,199

3.5 Statement of Capital Works

For the 10 years ended 30 June 2035

	Budget										
	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Property											
Buildings	550	2,040	564	578	592	607	622	638	654	670	687
Total property	550	2,040	564	578	592	607	622	638	654	670	687
Plant and equipment											
Plant, machinery and equipment	-	500	508	519	533	546	561	574	590	604	620
Fixtures, fittings and furniture	-	100	-	-	-	-	-	-	-	-	-
Library books	40	40	45	48	48	50	50	52	52	54	54
Total plant and equipment	40	640	553	567	581	596	611	626	642	658	674
Infrastructure											
Roads	13,693	8,207	8,900	9,311	9,583	9,711	9,997	10,289	10,438	10,746	11,061
Bridges	80	400	400	400	400	450	450	450	500	500	500
Footpaths and cycleways	400	400	400	400	400	450	450	450	500	500	500
Drainage	750	750	750	750	750	800	800	800	850	850	850
Total infrastructure	14,923	9,757	10,450	10,861	11,133	11,411	11,697	11,989	12,288	12,596	12,911
Total capital works expenditure	15,513	12,437	11,567	12,006	12,306	12,614	12,930	13,253	13,584	13,924	14,272

	Budget										
	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Represented by:											
New asset expenditure	138	1,628	141	145	148	152	156	159	163	168	172
Asset renewal expenditure	13,434	8,702	9,577	9,944	10,192	10,447	10,708	10,977	11,251	11,532	11,820
Asset upgrade expenditure	1,941	2,107	1,849	1,917	1,966	2,015	2,066	2,117	2,170	2,224	2,280
Total capital works expenditure	15,513	12,437	11,567	12,006	12,306	12,614	12,930	13,253	13,584	13,924	14,272
Funding sources represented by:											
Grants	7,304	3,828	2,777	2,923	2,923	2,923	2,923	2,923	2,923	2,923	2,923
Contributions	-	-	-	-	-	-	-	-	-	-	-
Council cash	8,209	8,609	8,790	9,083	9,383	9,691	10,007	10,330	10,661	11,001	11,349
Borrowings	-	-	-	-	-	-	-	-	-	-	-
Total capital works expenditure	15,513	12,437	11,567	12,006	12,306	12,614	12,930	13,253	13,584	13,924	14,272

3.6 Statement of Human Resources

For the 10 years ended 30 June 2035

	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Staff expenditure											
Employee costs - operating	11,333	11,960	12,358	12,768	13,192	13,630	14,082	14,549	15,032	15,531	16,046
Employee costs - capital	1,091	1,136	1,165	1,194	1,224	1,254	1,286	1,318	1,351	1,384	1,419
Total staff expenditure	12,424	13,096	13,523	13,962	14,416	14,884	15,368	15,867	16,383	16,915	17,465
	FTE	FTE	FTE	FTE	FTE	FTE	FTE	FTE	FTE	FTE	FTE
Staff numbers											
Employees	128.4	127.8	127.8	127.8	127.8	127.8	127.8	127.8	127.8	127.8	127.8
Total staff numbers	128.4	127.8	127.8	127.8	127.8	127.8	127.8	127.8	127.8	127.8	127.8

A summary of Human Resources expenditure categorised according to the organisational structure of Council is included below:

Department	Budget 2025/26 \$'000	Comprises		
		Full Time	Part time	Casual
		\$'000	\$'000	\$'000
Growing our place	676	525	151	-
Building robust local economies	431	362	-	69
Preserving our environment	2,047	1,751	64	232
Developing and maintaining key enabling infrastructure	3,067	2,727	67	273
Enhancing community life	2,569	1,297	776	496
Strong and effective governance	3,171	2,634	513	24
Total permanent staff expenditure	11,961	9,296	1,571	1,094
Capitalised labour costs	1,136			
Total expenditure	13,097			

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

Department	Budget 2025/26 FTE	Comprises		
		Full Time	Part time	Casual
		FTE	FTE	FTE
Growing our place	5.5	4.0	1.5	-
Building robust local economies	3.7	3.0	-	0.7
Preserving our environment	22.5	20.0	0.8	1.7
Developing and maintaining key enabling infrastructure	44.8	41.0	0.9	2.9
Enhancing community life	26.0	14.0	6.9	5.1
Strong and effective governance	25.3	20.0	5.0	0.3
Total staff	127.8	102.0	15.1	10.7

3.7 Summary of Planned Human Resources Expenditure

For the 10 years ended 30 June 2035

	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Growing our place										
Permanent - Full time										
Female	219	226	234	242	250	258	266	275	284	294
Male	305	315	326	336	348	359	371	383	396	409
Persons of self-described gender	-	-	-	-	-	-	-	-	-	-
Permanent - Part time										
Female	152	157	162	168	173	179	185	191	197	204
Male	-	-	-	-	-	-	-	-	-	-
Persons of self-described gender	-	-	-	-	-	-	-	-	-	-
Total - Growing our place	676	698	722	746	770	796	822	850	878	907
Building robust local economies										
Permanent - Full time										
Female	214	221	228	236	244	252	260	269	278	287
Male	148	153	158	163	169	174	180	186	192	199
Persons of self-described gender	-	-	-	-	-	-	-	-	-	-
Permanent - Part time										
Female	-	-	-	-	-	-	-	-	-	-
Male	-	-	-	-	-	-	-	-	-	-
Persons of self-described gender	-	-	-	-	-	-	-	-	-	-
Total - Building robust local economies	362	374	386	399	413	426	440	455	470	486
Preserving our environment										
Permanent - Full time										
Female	-	-	-	-	-	-	-	-	-	-
Male	1,751	1,809	1,869	1,931	1,995	2,061	2,130	2,201	2,274	2,349
Persons of self-described gender	-	-	-	-	-	-	-	-	-	-
Permanent - Part time										
Female	64	66	68	71	73	75	78	80	83	86
Male	-	-	-	-	-	-	-	-	-	-

	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Persons of self-described gender	-	-	-	-	-	-	-	-	-	-
Total - Preserving our environment	1,815	1,875	1,937	2,002	2,068	2,137	2,208	2,281	2,357	2,435
Developing and maintaining key enabling infrastructure										
Permanent - Full time										
Female	542	560	579	598	618	638	659	681	704	727
Male	2,185	2,257	2,332	2,410	2,490	2,572	2,658	2,746	2,837	2,931
Persons of self-described gender	-	-	-	-	-	-	-	-	-	-
Permanent - Part time										
Female	67	69	72	74	76	79	81	84	87	90
Male	-	-	-	-	-	-	-	-	-	-
Persons of self-described gender	-	-	-	-	-	-	-	-	-	-
Total - Developing and maintaining key enabling infrastructure	2,794	2,887	2,983	3,081	3,184	3,289	3,399	3,511	3,628	3,748
Enhancing community life										
Permanent - Full time										
Female	575	594	614	634	655	677	699	723	747	771
Male	723	747	772	797	824	851	879	909	939	970
Persons of self-described gender	-	-	-	-	-	-	-	-	-	-
Permanent - Part time										
Female	746	771	796	823	850	878	907	938	969	1,001
Male	30	31	32	33	34	35	36	38	39	40
Persons of self-described gender	-	-	-	-	-	-	-	-	-	-
Total - Enhancing community life	2,074	2,143	2,214	2,287	2,363	2,442	2,523	2,607	2,693	2,782
Strong and effective governance										
Permanent - Full time										
Female	1,887	1,949	2,014	2,081	2,150	2,222	2,295	2,371	2,450	2,531
Male	746	771	796	823	850	878	907	938	969	1,001
Persons of self-described gender	-	-	-	-	-	-	-	-	-	-
Permanent - Part time										
Female	513	530	548	566	585	604	624	645	666	688

	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Male	-	-	-	-	-	-	-	-	-	-
Persons of self-described gender	-	-	-	-	-	-	-	-	-	-
Total - Strong and effective governance	3,146	3,250	3,358	3,470	3,585	3,704	3,827	3,954	4,085	4,220
Casuals, temporary and other expenditure	1,094	1,130	1,168	1,207	1,247	1,288	1,331	1,375	1,421	1,468
Capitalised labour costs	1,136	1,165	1,194	1,224	1,254	1,286	1,318	1,351	1,384	1,419
Total staff expenditure	13,097	13,522	13,962	14,415	14,884	15,368	15,867	16,383	16,915	17,465

	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35
	FTE	FTE	FTE	FTE	FTE	FTE	FTE	FTE	FTE	FTE
Growing our place										
Permanent - Full time										
Women	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Men	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Persons of self-described gender	-	-	-	-	-	-	-	-	-	-
Permanent - Part time										
Women	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5
Men	-	-	-	-	-	-	-	-	-	-
Persons of self-described gender	-	-	-	-	-	-	-	-	-	-
Total - Growing our place	5.5	5.5	5.5	5.5	5.5	5.5	5.5	5.5	5.5	5.5
Building robust local economies										
Permanent - Full time										
Women	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Men	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Persons of self-described gender	-	-	-	-	-	-	-	-	-	-
Permanent - Part time										
Women	-	-	-	-	-	-	-	-	-	-
Men	-	-	-	-	-	-	-	-	-	-
Persons of self-described gender	-	-	-	-	-	-	-	-	-	-
Total - Building robust local economies	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0
Preserving our environment										
Permanent - Full time										
Women	-	-	-	-	-	-	-	-	-	-
Men	20.0	20.0	20.0	20.0	20.0	20.0	20.0	20.0	20.0	20.0
Persons of self-described gender	-	-	-	-	-	-	-	-	-	-
Permanent - Part time										
Women	0.8	0.8	0.8	0.8	0.8	0.8	0.8	0.8	0.8	0.8
Men	-	-	-	-	-	-	-	-	-	-
Persons of self-described gender	-	-	-	-	-	-	-	-	-	-
Total - Preserving our environment	20.8	20.8	20.8	20.8	20.8	20.8	20.8	20.8	20.8	20.8

	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35
	FTE	FTE	FTE	FTE	FTE	FTE	FTE	FTE	FTE	FTE
Developing and maintaining key enabling infrastructure										
Permanent - Full time										
Women	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0
Men	24.0	24.0	24.0	24.0	24.0	24.0	24.0	24.0	24.0	24.0
Persons of self-described gender	-	-	-	-	-	-	-	-	-	-
Permanent - Part time										
Women	0.9	0.9	0.9	0.9	0.9	0.9	0.9	0.9	0.9	0.9
Men	-	-	-	-	-	-	-	-	-	-
Persons of self-described gender	-	-	-	-	-	-	-	-	-	-
Total - Developing and maintaining key enabling infrastructure	29.9	29.9	29.9	29.9	29.9	29.9	29.9	29.9	29.9	29.9
Enhancing community life										
Permanent - Full time										
Women	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0
Men	8.0	8.0	8.0	8.0	8.0	8.0	8.0	8.0	8.0	8.0
Persons of self-described gender	-	-	-	-	-	-	-	-	-	-
Permanent - Part time										
Women	6.6	6.6	6.6	6.6	6.6	6.6	6.6	6.6	6.6	6.6
Men	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3
Persons of self-described gender	-	-	-	-	-	-	-	-	-	-
Total - Enhancing community life	20.9	20.9	20.9	20.9	20.9	20.9	20.9	20.9	20.9	20.9
Strong and effective governance										
Permanent - Full time										
Women	16.0	16.0	16.0	16.0	16.0	16.0	16.0	16.0	16.0	16.0
Men	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0
Persons of self-described gender	-	-	-	-	-	-	-	-	-	-
Permanent - Part time										
Women	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0
Men	-	-	-	-	-	-	-	-	-	-
Persons of self-described gender	-	-	-	-	-	-	-	-	-	-
Total - Strong and effective governance	25.0	25.0	25.0	25.0	25.0	25.0	25.0	25.0	25.0	25.0
Casuals and temporary staff	10.7	10.7	10.7	10.7	10.7	10.7	10.7	10.7	10.7	10.7
Capitalised labour	12.0	12.0	12.0	12.0	12.0	12.0	12.0	12.0	12.0	12.0
Total staff numbers	127.8	127.8	127.8	127.8	127.8	127.8	127.8	127.8	127.8	127.8

4. Financial Performance Indicators

The following table highlights Council's projected performance across a range of key financial performance indicators. These indicators provide an analysis of Council's 10-year financial projections and should be interpreted in the context of the organisation's objectives and financial management principles.

Indicator	Measure	Notes	Budget											Trend
			2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	+/-
Operating position														
Adjusted underlying result	Adjusted underlying surplus (deficit) / adjusted underlying revenue	1	7.6%	1.7%	3.1%	3.6%	3.6%	3.6%	3.6%	3.6%	3.6%	3.6%	3.6%	o
Liquidity														
Working Capital	Current assets / current liabilities	2	158.0%	235.3%	241.8%	260.2%	282.8%	292.1%	301.4%	310.9%	320.7%	330.5%	340.6%	+
Unrestricted cash	Unrestricted cash / current liabilities	3	147.5%	163.9%	173.7%	192.2%	214.3%	226.3%	238.4%	250.4%	262.6%	274.7%	287.0%	+
Obligations														
Loans and borrowings	Interest bearing loans and borrowings / rate revenue	4	0.9%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	o
Loans and borrowings	Interest and principal repayments on interest bearing loans and borrowings / rate revenue		0.9%	0.9%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	o
Indebtedness	Non-current liabilities / own source revenue		4.6%	3.9%	2.2%	1.3%	1.3%	1.3%	1.2%	1.2%	1.2%	1.2%	1.1%	o
Asset renewal	Asset renewal and upgrade expense / asset depreciation	5	200.2%	103.2%	106.5%	107.8%	107.8%	107.8%	107.8%	107.8%	107.8%	107.8%	107.8%	o
Stability														
Rates concentration	Rate revenue / adjusted underlying revenue	6	59.2%	55.9%	55.9%	56.0%	56.2%	56.3%	56.3%	56.4%	56.5%	56.5%	56.6%	o
Rates effort	Rate revenue / CIV of rateable properties in the municipality		0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	o

Indicator	Measure	Notes	Budget												Trend
			2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	+/-	
Efficiency															
Expenditure level	Total expenses / no. of property assessments		\$3,787	\$4,347	\$4,349	\$4,379	\$4,432	\$4,492	\$4,550	\$4,610	\$4,671	\$4,735	\$4,798	+	
Revenue level	Total rate revenue / no. of property assessments		\$1,997	\$2,035	\$2,065	\$2,096	\$2,127	\$2,158	\$2,190	\$2,223	\$2,256	\$2,289	\$2,323	+	
Workforce turnover	No. of permanent staff resignations & terminations / average no. of permanent staff for the financial year		10.6%	10.6%	10.6%	10.6%	10.6%	10.6%	10.6%	10.6%	10.6%	10.6%	10.6%	o	
Sustainable Capacity															
Population	Total rate revenue / Municipal population		\$1,490	\$1,537	\$1,554	\$1,572	\$1,590	\$1,609	\$1,627	\$1,646	\$1,665	\$1,685	\$1,704	+	
Population	Total expenses / Municipal population		\$2,326	\$2,701	\$2,694	\$2,704	\$2,729	\$2,758	\$2,786	\$2,814	\$2,843	\$2,873	\$2,903	+	
Population	Value of infrastructure / Municipal population		\$25,450	\$26,247	\$25,972	\$25,714	\$25,460	\$25,211	\$24,966	\$24,726	\$24,490	\$24,257	\$24,028	+	
Population	Municipal population / Kilometres of local roads		4.9	4.9	5.0	5.0	5.1	5.2	5.2	5.3	5.4	5.4	5.5	+	
Own-source revenue	Own source revenue / Municipal population		\$1,698	\$1,750	\$1,768	\$1,786	\$1,804	\$1,823	\$1,842	\$1,862	\$1,882	\$1,902	\$1,923	+	
Recurrent grants	Recurrent grants / Municipal population		\$807	\$938	\$984	\$1,005	\$1,014	\$1,024	\$1,034	\$1,044	\$1,055	\$1,066	\$1,077	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. 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.

2. Working capital

The proportion of current liabilities represented by current assets. Working capital is forecast to steadily increase in future years.

3. Unrestricted cash

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

4. Debt compared to rates

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

5. 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.

6. Rates concentration

Reflects extent of reliance on rate revenues to fund all of Council's on-going services. This indicator confirms 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.

5. Strategies and Plans

This section describes the strategies and plans that support the 10-year financial projections included in the Financial Plan.

5.1 Borrowing Strategy

5.1.1 Current Debt Position

The total amount borrowed as at 30 June 2025 is \$156,400.

5.1.2 Future Borrowing Requirements

The following table highlights Council's projected loan balance, including new loans and loan repayments for the 10 years of the Financial Plan.

	Budget										
	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Opening balance	307	157	-	-	-	-	-	-	-	-	-
Plus New loans	-	-	-	-	-	-	-	-	-	-	-
Less Principal repayment	(150)	(157)	-	-	-	-	-	-	-	-	-
Closing balance	157	-	-	-	-	-	-	-	-	-	-
Interest payment	6	2	-	-	-	-	-	-	-	-	-



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