

**Ararat Rural City Council
Draft Budget 2020/21**

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Message from the Mayor

On behalf of my fellow Councillors and the organisation, it is with pleasure I present the Ararat Rural City Council Budget 2020/2021 to the community for comment and public submissions. This budget builds on our Council Plan 2017-2021 vision, which focuses on the following four pillars – our community, our lifestyle, our economy, our environment; and one foundation – our organisation.

The Council Plan 2017-2021 (Year 4), is a continuation of our strategic planning to deliver our vision over the full term of the Council. The focus over the next year will be on building and maintaining community infrastructure, designing new activities and programs, and seeking funding to deliver on our current commitments.

Council's first considerations in framing the 2020/2021 Budget are on the revenue side. Key considerations are:

- ensuring a commitment to maintaining relativities in rating burden by each identified rating sector
- attempting to ease the impact of rates rises on individual ratepayers
- avoiding where possible “rate shock” experiences of large and unexpected rate increases.

To achieve this we have decreased general rates by one percent and ensured that rating differentials maintain a consistent share of the rates burden across the general, industrial, commercial and farm sectors.

The proposed budget details the resources required over the next year to fund the large range of services we provide to the community. It also includes details of proposed capital expenditure allocations to improve and renew our Council's physical infrastructure, buildings and operational assets as well as funding proposals for a range of new projects.

The 2020/2021 Budget outlines a capital works investment of \$13.648 million, which ensures we as an organisation can continue to maintain and upgrade the important infrastructure that we have stewardship over. From roads and footpaths to community buildings, swimming pools and sporting facilities, Council is keenly aware of the need for us to ensure our infrastructure is maintained for the community.

Highlights of the capital works program include:

- Infrastructure – \$11.773 million on road reconstruction and reseals, re-sheeting gravel roads, bridge and culvert works, footpaths, and kerb and channels.
- Property and buildings – \$0.910 million for projects including female-friendly facilities at the Willaura Recreation Reserve and the completion of the Ararat Active Corridor projects.
- Plant and equipment – \$0.965 million for purchases including major items of plant to support our roadworks program.

The proposed budget was developed through a rigorous process of consultation and review and Council endorses it as financially responsible. I encourage you to read the remainder of this document in conjunction with our Council Plan 2017-2021 and we look forward to receiving your submission.

Cr Jo Armstrong
Mayor

Message from the CEO

Thank you for picking up a copy of the Ararat Rural City Council Budget 2020/2021. This document has been prepared with a keen eye on the ongoing financial sustainability of the municipality, balancing the needs of the community with our fiscal, service and administrative responsibilities. This year's Budget includes a range of new projects and initiatives that aim to maintain infrastructure, improve facilities, upgrade road assets and continue important services that help our community

The 2020/2021 Budget includes \$13.648 million allocated for capital works including road renewal and upgrade, the continuation of the Ararat on the Move project, and drainage renewal work. Of the \$13.648 million in capital funding required, \$6.956 million will come from Council operations, \$4.127 million from external grants, \$2.327 million transferred from Council reserves and \$0.238 million from asset sales. This level of investment is also made possible through cost savings made in other areas of Council operations.

Key infrastructure projects outlined in this year's Budget include:

- Reconstruction of a section of Tatyoon Road – \$3.110 million.
- Reconstruction of a section of Woorndoo-Streatham Road – \$1.967 million.
- Reconstruction of a section of Darlington-Carranballac Road – \$0.558 million.
- Reconstruction of a section of Willaura-Wickliffe Road – \$1.375 million.
- Bridge strengthening and culvert renewal and maintenance – \$0.325 million.
- Continuation of the Ararat Active Link Stage 2 and Ararat on the Move projects – \$0.650 million
- Construction of female-friendly amenities at the Willaura Recreation Reserve – \$0.200 million.
- Footpath construction and maintenance – \$0.160 million.
- Drainage maintenance and renewal work – \$0.293 million.

Our budget goals this year are:

- Funding key elements of the Council Plan 2017-2021.
- Delivering an approach to rating that attempts to keep similar rates as 2019/2020 for each rating sector
- Delivering key infrastructure projects for the community.
- Ensuring financial sustainability through managing performance, developing organisational efficiency and an ongoing commitment to service review
- Continued moves towards a sustainable level of staffing.

Residents are invited to make a submission on this document – please visit our website www.ararat.vic.gov.au for details on how to do this.

Dr Tim Harrison
Chief Executive Officer

Executive Summary

Council has prepared a Budget for 2020/21 which is aligned to the vision in the Council Plan 2017/2021. It seeks to maintain and improve services and infrastructure as well as deliver projects and services that are valued by our community, and do this within the rate increase mandated by the State Government.

This budget projects a surplus of \$4.661 million for 2020/21. The underlying result is a surplus of \$4.036 million after adjusting for non-recurrent capital grants or contributions.

1. Key things we are funding

1) Ongoing delivery of services to the Ararat Rural City community funded by a budget of \$31.701 million. These services are summarised in Section 2.

2) Continued investment in Infrastructure assets (\$11.773 million) primarily for renewal works. This includes roads (\$10.995 million); bridges (\$0.325 million); footpaths and bicycle paths (\$0.160 million); and drainage (\$0.293 million). The Statement of Capital Works can be found in Section 3 and further details on the capital works budget can be found in Section 4.5.

The budget includes several initiatives and projects in 2020-21:

- Continued increase in Capital Works to address the asset renewal gap
- Continued review of current expenditure to identify additional cost savings
- Improvement towards a sustainable level of staffing
- Tatyoon Road
- Woorndoo-Streatham Road
- Willaura-Wickliffe Road
- Fund a \$200,000 COVID-19 economic recovery program

2. The Rate Rise

a. Ararat Rural City Council's Budget 2020/2021 will not increase rates by the two percent allowable under the State Government's Fair Go Rates System, which caps Victorian local government rate rises. Council is mindful of the current difficulties around the COVID-19 event and the impact this is having on our communities and economy. In line with this Council has decided to decrease general rates by one percent in an attempt to keep rates as close as possible to last year. The budget impact of this decision is \$445,000, which will be recouped through organisational efficiencies and not affect delivery of Council services

b. Key drivers

- i. To fund ongoing service delivery – business as usual, balanced with greater service demands from residents
- ii. To fund renewal of infrastructure and community assets
- iii. Not unduly increase the rate burden in any rating sector in 2020/21

c. The Victorian State Government has introduced annual revaluations. Valuations will be as per the General Revaluation dated 1 January 2020 (as amended by supplementary valuations).

d. The waste service charge incorporating kerbside collection and recycling will increase by approximately 2.0% per property.

e. Refer Section 4.1.1 for further Rates and Charges details.

3. Key Statistics

Key Statistics	2019-20 Forecast \$million	2020-21 Budget \$million
Total Revenue	\$31.976	\$31.701
Total Expenditure	\$30.345	\$27.040
Accounting Result (Refer Income Statement in Section 3)	\$1.631 Surplus	\$4.661 Surplus
Underlying operating result: (Note: Underlying operating result is an important measure of financial sustainability as it excludes income which is to be used for capital from being allocated to cover operating expenses)	\$3.782 Deficit	\$4.036 Surplus
Cash result: (Refer Statement of Cash Flows in Section 3) This is the net funding result after considering the funding requirements to meet loan principal repayments and the reserve transfers.	\$6.115 Deficit	\$2.043 Deficit
Total Capital Works Program	\$16.454	\$13.648
• Council operations (rates funded)	\$7.675	\$6.956
• Contributions	\$0.390	\$0.000
• Asset sales	\$0.320	\$0.238
• External grants	\$6.562	\$4.127
• Council reserves	\$1.507	\$2.327

4. Budget Influences

External Influences

The 2020/21 Budget has been influenced by the following external factors:

- The Victorian State Government has introduced a cap on rate increases from 2016/17. The cap for 2020/21 has been set at 2.0% (2019/20: 2.5%) but the proposed budget allows for a 1% rate reduction.
- CPI of 1.5% has been estimated for the 2020/21 year.
- Council is currently renegotiating a new Enterprise Agreement as the current agreement expires in June 2020.
- Ongoing impacts of the COVID-19 pandemic.
- Ongoing cost shifting. This occurs where Local Government provides a service to the community on behalf of the State and Federal Government. Over time the funds received by local governments do not increase in line with real cost increases.
- The Fire Services Property Levy will continue to be collected by Council on behalf of the State Government with the introduction of the *Fire Services Property Levy Act 2012*.

Internal Influences

As well as external influences, there are also a number of internal influences which are expected to have a significant impact on the 2020/21 Budget.

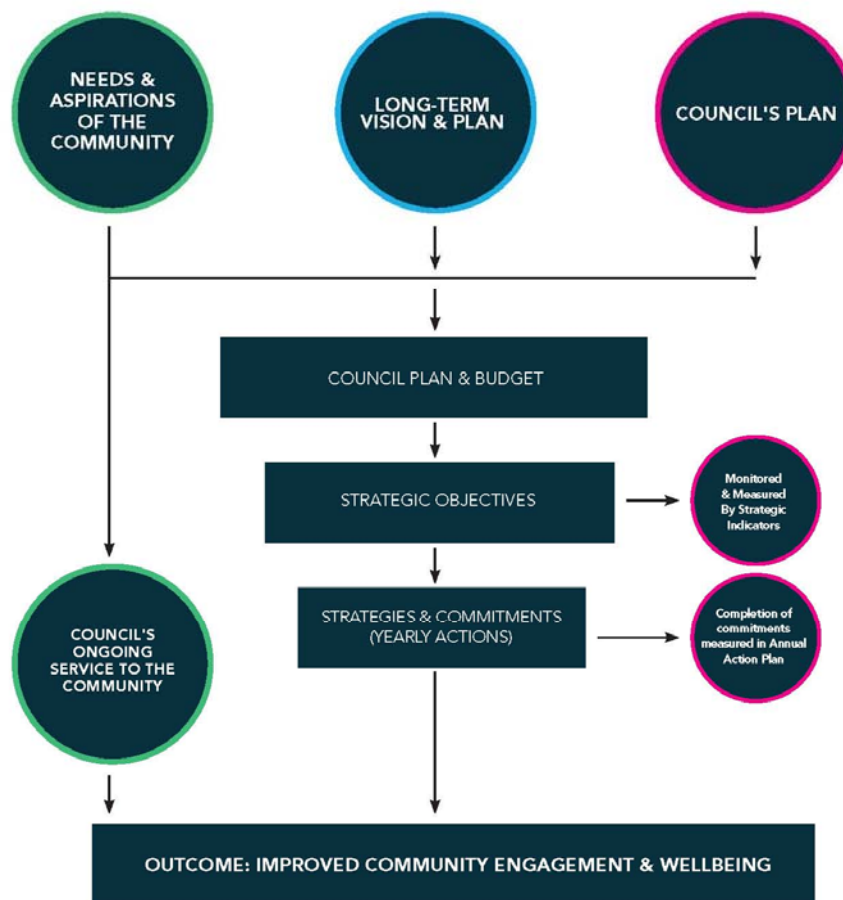
- Excluding municipal rates and waste collection charges, Council is only able to exert some control over approximately 4% of its income. Council relies heavily on raising rates to fund its services and facilities.
- It is well recognised that Council provides a number of regional city type services such as Ararat Town Hall, Ararat Gallery TAMA, Gum San Chinese Heritage Museum, indoor and outdoor pools, Alexandra Oval Community & Recreation Centre, but the rate revenue is derived from a small rate base. This has a flow-on effect, with higher recurrent operating costs associated with maintaining the key commercial areas at regional standard, including signage, footpaths, streetscape, cleaning and public conveniences.
- As Council has limited ability to fund major capital works from its operating activities, Council relies heavily on government grants, loans and contributions from the community to fund the proposed capital works over the next four years.
- Increased debt servicing costs as a result of new borrowings.

1. Link to the Council Plan

This section describes how the Annual Budget links to the achievement of the Council Plan within an overall planning and reporting framework. This framework guides the Council in identifying community needs and aspirations over the long term, medium term (Council Plan) and short term (Annual Budget) and then holding itself accountable (Annual Report).

1.1 Planning and accountability framework

The Strategic Resource Plan, part of and prepared in conjunction with the Council Plan, is a rolling four-year plan that outlines the financial and non-financial resources that Council requires to achieve the strategic objectives described in the Council Plan. The Annual Budget is framed within the Strategic Resource Plan, considering the services and initiatives which contribute to achieving the strategic objectives specified in the Council Plan.



In addition to the above, Council has a long-term plan which articulates a community vision, mission and values. The Council Plan is prepared with reference to Council's long-term Community Plan.

The timing of each component of the planning framework is critical to the successful achievement of the planned outcomes.

Council has also created a Council Plan Snapshot and a 2020/2021 Priorities Action Plan.

1.2 Our purpose

Our vision

Our communities, our opportunities

Our mission

We will demonstrate leadership through social responsibility, openness and transparency by actively working with our community to achieve shared goals.

Our values

Respect - Respect for each other and the wider community.

Excellence - Striving for ongoing professionalism and organisational excellence.

Passion - Passion for our people, community and services.

1.3 Strategic objectives

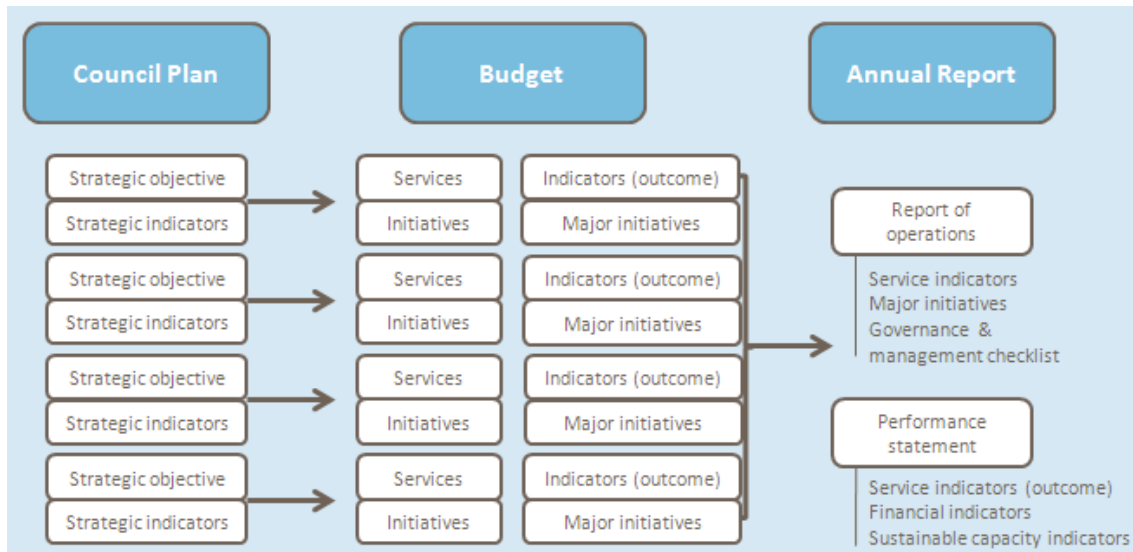
Council delivers activities and initiatives under numerous major service categories. Each contributes to the achievement of one of the four pillars and one foundation, as set out in the Council Plan 2017-2021.

The following table lists the four pillars and one foundation as described in the Council Plan.

Pillar/Foundation	Description
1. Our Community	We value our people and our community, their sense of place, resilience and connectedness and we target our services to meet their needs.
2. Our Lifestyle	We strengthen the underlying community fabric by celebrating and nurturing the culture and heritage which defines our identity.
3. Our Economy	We enhance our community's prosperity through encouraging sustainable growth.
4. Our Environment	We value our natural and built environment and want to manage, enhance and protect it, now and for future generations.
5. Our Organisation	Our Council is open, fair and honest, engaging with the community to provide leadership and supporting our community through efficient and effective service provision.

2. Services and initiatives and service performance outcome indicators

This section provides a description of the services and initiatives to be funded in the Budget for the 2020/21 year and how these will contribute to achieving the strategic objectives outlined in the Council Plan. It also describes several initiatives and service performance outcome indicators for key areas of Council's operations. Council is required by legislation to identify major initiatives, initiatives and service performance outcome indicators in the Budget and report against them in their Annual Report to support transparency and accountability. The relationship between these accountability requirements in the Council Plan, the Budget and the Annual Report is shown below.



Source: Department of Environment, Land, Water and Planning

2.1 Strategic Objective 1: Our Community

Strategies to work with communities to develop and prosper

- Provide community development support and facilitate partnerships.
- Support vibrant community organisations.
- Promote the learning, literacy and information needs of the community.
- Create a culture which supports social inclusion.

Strategies to develop community services that are accessible, inclusive and responsive to the community's needs

- Partner to ensure that services and programs are delivered to families and children.
- Support programs and services for young people.
- Ensure Council's services and facilities are accessible.
- Develop an effective community engagement model.

Strategies to develop community safety

- Implement and support effective approaches to emergency management.
- Ensure delivery of legislated public safety and health programs.
- Support community safety programs.
- Promote initiatives that prevent violence against women.
- Promote, develop and administer Council's Local Laws and relevant legislation.

To achieve our Community objectives (incorporating Community Development, Community Safety and Diversity and Inclusion) we will continue to plan, deliver and improve high quality, cost effective, accessible and responsive services. The initiatives, major initiatives and service performance indicators for each service category are described below.

Major Initiatives

- **Develop township strategies for Lake Bolac and Elmhurst**
- **Preparation work for Moyston and Buangor township strategies**
- **Seek sector partners for the redevelopment of the McDonald Centre site**
- **Develop a Vocational Education & Training (VET) sector partnership plan**
- **Develop a model to further expand the library into the community education space**
- **Completion of the Skatepark Lighting element of the Active Link project**

Service Performance Outcome Indicators Supporting Our Community

Service	Indicator	Performance Measure	Computation
Animal Management	Health and safety	Animal management prosecutions (Number of successful animal management prosecutions)	Number of successful animal management prosecutions
Food safety	Health and safety	Critical and major non-compliance notifications (Percentage of critical and major non-compliance notifications that are followed up by Council)	$\frac{\text{[Number of critical non-compliance notifications and major non-compliance notifications about a food premises followed up / Number of critical non-compliance notifications and major non-compliance notifications about food premises]}}{\text{[Number of critical non-compliance notifications and major non-compliance notifications about food premises]}} \times 100$
Maternal and Child Health	Participation	Participation in the MCH service (Percentage of children enrolled who participate in the MCH service)	$\frac{\text{[Number of children who attend the MCH service at least once (in the year) / Number of children enrolled in the MCH service]}}{\text{[Number of children who attend the MCH service at least once (in the year) / Number of children enrolled in the MCH service]}} \times 100$

Service	Indicator	Performance Measure	Computation
		Participation in MCH service by Aboriginal children (Percentage of Aboriginal children enrolled who participate in the MCH service)	[Number of Aboriginal children who attend the MCH service at least once (in the year) / Number of Aboriginal children enrolled in the MCH service] x100

2.2 Strategic Objective 2: Our Lifestyle

Strategies to develop community & cultural connectedness

- Recognise cultural history and heritage, including local indigenous heritage.
- Support and develop local activities which activate spaces and enhance lifestyle.
- Support community events.

Strategies to develop promotion of regional living

- Promote Ararat as a regional centre.
- Leverage our proximity to Melbourne and other regional centres.
- Promote regional living benefits.

Strategies to develop a strong performing and visual arts program

- Promote the Ararat Town Hall as a significant regional Performing Arts Centre.
- Develop the profile of the Ararat Regional Art Gallery as TAMA.
- Deliver an innovative, diverse and accessible program of exhibitions and performances.

Strategies to support Ararat Active City

- Promote community health and wellbeing through the provision of recreation facilities and programs.
- Develop walking and cycling trails for recreation and commuter use.
- Support schools and workplaces to be health promoting environments.
- Encourage delivery of community-based health and wellbeing programs.

To achieve our Lifestyle objectives (incorporating Heritage/History, Arts and Culture, Regional living, Community Events, Sport and Recreation and Passive and Active Public Spaces) we will continue to plan, deliver and improve high quality, cost effective, accessible and responsive services. The initiatives and major initiatives and service performance indicators for each service category are described below.

Major Initiatives

- Hold a cultural festival in 2020/2021
- OPAN (Opportunity Pyrenees, Ararat & Northern Grampians) project commenced
- Develop and promote the Pomonal Tunnel Track walk
- Undertake formal review of Arts, Culture and Heritage programs
- 2020/2021 Town Hall and TAMA programs
- Investigate acquisition of the Cardamone Interior Design Collection
- Advocate for Ararat Regional Park Mountain Bike Track
- Develop a works priority for rural recreation reserves
- Commence development of Female Friendly change facilities at Willaura Recreation Reserve
- Commence development of Mininera Recreation Reserve irrigation project
- Ararat on the Move Events and Visitor Space and Pathways and Active Links
- Ararat Active Link Stage 2 – multipurpose court and bouldering wall

- Commence planning for Ararat Leisure Centre and Outdoor Pool upgrades

Service Performance Outcome Indicators Supporting Our Lifestyle

Service	Indicator	Performance Measure	Computation
Aquatic Facilities	Utilisation	Utilisation of aquatic facilities (Number of visits to aquatic facilities per head of municipal population)	Number of visits to aquatic facilities / Municipal population
Libraries	Participation	Active library members (Percentage of the municipal population that are active library members)	[Number of active library members / municipal population] x100

2.3 Strategic Objective 3: Our Economy

Strategies to develop a strong and diverse local economy

- Partner with businesses and peak organisations to support strong business sectors.
- Pursue investment opportunities to diversify and strengthen the municipality's economic base.
- Support the tourism sector, through engagement with Grampians Tourism and regional stakeholders.
- Actively support the agribusiness sector through advocacy and industry programs.
- Promote the regional wine and food sector.
- Advocate for the active use and preservation of Aradale.

Strategies to develop effective, efficient and safe transport networks

- Plan and develop transport networks promoting social and economic connectivity.
- Advocate for increased passenger rail services across the western region.
- Maintain and develop roads, bridges and footpaths to agreed standards.
- Plan and implement road safety and traffic control improvements.
- Develop a freight strategy.

Strategies to develop effective and efficient land use planning and building control

- Implement a Planning Scheme that facilitates social, economic and environmental well-being.
- Provide an effective development application processing system.
- Preserve local heritage through appropriate planning controls.
- Utilise integrated urban design principles to support the existing character of townships.

To achieve our Economy objectives (incorporating Economic Activity, Tourism, Major Events, Digital Connectivity and Planning and Development), we will continue to plan, deliver and improve high quality, cost effective, accessible and responsive services. The major initiatives and service performance indicators for each service category are described below.

Major Initiatives

- Promote the Ararat East Development Zone. Commence works on Heath Street Level Crossing
- Attract a 4-star tourist accommodation business in Ararat.
- Support development of a business association
- Establish a co-working space
- Support development of home based and microbusiness
- Promote improved commercial streetscapes
- Council to lead development of a Business Leaders Forum
- Actively engage in promoting renewable energy options for the municipality
- Implement Capital Works Planning Model

- Continue to work with Rural Roads Group to develop rural network based on economic and social outcomes
- Review the Road Management Plan
- Planning for the Ararat Bypass
- Continue to advocate for Western Highway duplication
- Housing strategy developed and implemented
- Public Private Partnership housing model explored with potential private sector partners

Service Performance Outcome Indicators Supporting Our Economy

Service	Indicator	Performance Measure	Computation
Roads	Satisfaction	Satisfaction with sealed local roads (Community satisfaction rating out of 100 with how Council has performed on the condition of sealed local roads)	Community satisfaction rating out of 100 with how Council has performed on the condition of sealed local roads.
Statutory planning	Decision making	Council planning decisions upheld at VCAT (Percentage of planning application decisions subject to review by VCAT and that were not set aside)	[Number of VCAT decisions that did not set aside Council's decision in relation to a planning application / Number of VCAT decisions in relation to planning applications] x100

2.4 Strategic Objective 4: Our Environment

Strategies to develop attractive streetscapes, town entrances, parks and gardens

- Develop and maintain Council owned and managed parks, gardens, playgrounds and open space.
- Develop and maintain township entrances and streetscapes.
- Provide and maintain public toilets and other amenities at established standards.

Strategies to develop effective management of municipal waste and disposal of domestic wastewater/stormwater

- Manage and maintain stormwater infrastructure.
- Plan and regulate on-site domestic wastewater disposal.
- Continue to improve and deliver municipal waste and recycling collection services.
- Provide and effectively manage waste transfer stations.
- Promote recycling, reuse and minimisation of waste.

Strategies to support a protected and enhanced natural environment

- Promote Council's environmental sustainability role across the municipality.
- Identify and pursue initiatives to reduce greenhouse gases, energy and water consumption and to conserve water.

Strategies to support long-term asset management

- Develop long term Strategic Asset Management Plans for all Council assets to manage current and future needs.
- Manage and deliver a long-term Capital Works Program to improve community infrastructure and facilities.

To achieve our Environment objectives (incorporating Building and Facilities, Environmental Sustainability, Natural and Built Environment) we will continue to plan, deliver and improve high quality,

cost effective, accessible and responsive services. The initiatives, major initiatives and service performance indicators for each service category are described below.

Major Initiatives

- Street tree planting programs, including introduction of edible species.
- Upgrade township and municipal welcome signage.
- Complete Council's Waste Management strategy, including impacts of the State Government's Circular Economy Policy
- Revision of the Environmental Sustainability Strategy (ESS)
- Review engagement processes around sustainability

Service Performance Outcome Indicators Supporting Our Environment

Service	Indicator	Performance Measure	Computation
Waste collection	Waste diversion	Kerbside collection waste diverted from landfill (Percentage of garbage, recyclables and green organics collected from kerbside bins that is diverted from landfill)	[Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins] x100

2.5 Strategic Objective 5: Our Organisation

Strategies to develop good governance through leadership

- Support the role of Councillors by informing, resourcing, skilling and supporting them.
- Ensure Council governance complies with legislative requirements and best practice.
- Support the Audit Committee to provide Council with pro-active advice on management of corporate governance.
- Work with our communities to encourage open communication and participation.
- Pursue strategic alliances and partnerships to assist Council in policy development and service delivery planning.

Strategies to deliver services and infrastructure that meets the municipality's needs

- Identify infrastructure and service funding gap priorities and appropriate solutions and funding options.
- Advocate for improved service provision by government, the private sector and not-for-profit providers.

Strategies to manage Organisational Risk

- Plan for and manage Council's strategic, reputational and operational risks.
- Develop and implement a project management framework that ensures effective project delivery.

Strategies to develop sustainable, long-term financial management

- Develop and maintain a strategic financial planning, management and reporting system.
- Develop and implement a balanced revenue model for funding Council's services, assets and operations.
- Commit to an ongoing Service Delivery Review Program.

To achieve our Organisation objectives (incorporating Organisational Processes and Systems, Leadership and Governance, Health and Wellbeing, Financial Sustainability and Civic Events), we will continue to plan, deliver and improve high quality, cost effective, accessible and responsive services. The service performance indicators for each service category are described below.

Major Initiatives

- Conduct candidate and Councillor mandatory training
- Conduct Council elections October 2020
- Councillor induction training program reviewed and implemented
- Implement Council's Risk Management policy, procedure and systems
- Implement a program of policy review across Council
- Undertake the Ararat Digital Transformation Project
- Implement the Regional Councils Transformation Project (Central Highlands)
- Establish service standards and a Council senior management reporting framework
- 10-year capital works program funding model explored by Council

Service Performance Outcome Indicators Supporting Our Organisation

Service	Indicator	Performance Measure	Computation
Governance	Satisfaction	Satisfaction with Council decisions (Community satisfaction rating out of 100 with how Council has performed in making decisions in the interests of the community)	Community satisfaction rating out of 100 with how Council has performed in making decisions in the interests of the community

2.6 Service Categories

The service categories to deliver the initiatives are described below. The figures presented are based on the cash basis of accounting.

Planning, Community & Compliance

Business area	Description of services provided	2019/20	2020/21
		Budget Expenditure (Revenue) Net Cost \$'000	Budget Expenditure (Revenue) Net Cost \$'000
Planning	This statutory planning service is responsible for administering the Ararat Rural City Council Planning Scheme including the strategic land use and policy planning.	440 (111) <u>329</u>	321 (112) <u>209</u>
	The department processes planning permit applications including subdivision compliance certificates and planning permit amendments. The Department also manages planning activities compliance.		
	The planning department also considers new planning scheme amendment proposals and reviews the Municipal Strategic Statement of the Ararat Planning Scheme.		
Building Control	This service provides statutory building services to the Council community including processing of building permits, fire safety inspections, audits of swimming pool barriers and investigations of complaints and illegal works.	312 (152) <u>160</u>	257 (59) <u>198</u>
Environmental Health	This service protects the community's health and well-being by coordinating food safety programs, Tobacco Act activities, 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.	117 (89) <u>28</u>	211 (93) <u>118</u>
Waste Management	This service provides waste collection including kerbside collections of garbage from all properties in the designated collection districts. This service provides kerbside collections of recyclable materials from residential properties in the designated collection districts. This service also manages the transfer stations situated throughout the municipality.	2,282 (2,403) <u>(121)</u>	2,450 (2,479) <u>(29)</u>

Business area	Description of services provided	2019/20	2020/21
		Budget Expenditure (Revenue) Net Cost \$'000	Budget Expenditure (Revenue) Net Cost \$'000
Sustainability	This service promotes environmentally sustainable development principles, coordinates and implements environmental projects and works with other services to improve Council's environmental performance. Reducing greenhouse gas emissions within Council operations and the community are a key priority through Council's ongoing involvement in the Cities for Climate Protection Plus program. Projects include roadside pest, plant and animal and renewable energy projects.	126	135
		(60)	(64)
		66	71
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.	319	279
		(75)	(75)
		244	204
Recreation Services	This service includes providing a range of recreational facilities including employment of a municipal recreation officer.	382	234
		(260)	(107)
		122	127
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.	828	1,179
		0	(573)
		828	606
Alexandra Oval Community Centre & Great Hall	This service operates and maintains the recreation and community centre at Alexandra Oval. The facility provides the Ararat and greater Grampians community, clubs and businesses with a centrally located new high quality, modern, flexible and dynamic multipurpose community and recreation space. This service also includes the operations of the Great Hall function centre located at the Gum San Chinese Heritage Museum.	144	137
		(98)	(95)
		46	42
Library Services	This service provides public library services at the Ararat Library and the Lake Bolac Business and Information Centre. This provides a customer focused service that caters for the cultural, educational and recreational needs of residents and provides a focal point for the community where they can meet, relax and enjoy the facilities and services offered. A library outreach service is offered to residents in rural townships that involves library staff delivering ordered books.	307	313
		(155)	(157)
		152	156
Home and Community Care - Aged Services	This service provides a range of home and community care services for the aged and disabled including home delivered meals, personal care, transport, dementia care, home maintenance, housing support and senior citizen centre.	781	739
		(656)	(690)
		125	49

Business area	Description of services provided	2019/20	2020/21
		Budget Expenditure (Revenue) Net Cost \$'000	Budget Expenditure (Revenue) Net Cost \$'000
Home and Community Care - Commercial Care	This service provides a range of services on behalf of external agencies for the aged and disabled including home delivered meals, personal care, transport, dementia care and home maintenance. External agencies include Villa Maria and Grampians Community Health.	156 (172) (16)	164 (180) (16)
Children Services	This service provides family oriented support services including maternal and child health, immunisation and early childhood education and support. The service also provides baby capsule hire to residents.	297 (236) 61	319 (278) 41
Community Safety	This service includes community safety enforcement. This service includes parking fees and fines, public safety and traffic control. This service maintains and improves the health and safety of people, animals and the environment in Council by providing animal management services including a cat trapping program, a dog and cat collection service, a pound service, a registration and administration service, and an after-hours emergency service. This service also includes the operations of the school crossings.	321 (261) 60	417 (217) 200
Waste Management - Capital	This service includes capital expenditure on waste management.	539 (539) 0	0 0 0
Sustainability Capital	This service provides funding for sustainability projects, including the installation of solar panels on selected Council buildings	200 (200) 0	0 0 0
Recreation Projects - Capital	This service provides funding for various recreation projects, including pool safety improvements and facility upgrades.	2,709 (2,694) 15	850 (850) 0
Library - Capital	This service covers capital works relating to Library Services e.g Library books.	40 0 40	40 0 40

Arts, Culture & Heritage

Business area	Description of services provided	2019/20	2020/21
		Budget Expenditure (Revenue) Net Cost \$'000	Budget Expenditure (Revenue) Net Cost \$'000
Gallery TAMA	This service includes the operations, projects, exhibitions, acquisitions and administration of the Ararat Gallery TAMA.	471 (107) <u>364</u>	443 (99) <u>344</u>
Town Hall	This service operates and manages the Ararat Town Hall which provides artistic programs for the region.	577 (111) <u>466</u>	546 (114) <u>432</u>
Gum San Chinese Heritage Museum	This service includes the operations and marketing of the Gum San Chinese Heritage Museum.	145 (57) <u>88</u>	154 (51) <u>103</u>

Infrastructure

Business area	Description of services provided	2019/20	2020/21
		Budget Expenditure (Revenue) Net Cost \$'000	Budget Expenditure (Revenue) Net Cost \$'000
Design & Project Management	This service conducts capital works planning for Council's main civil infrastructure assets in an integrated and prioritised manner in order to optimise their strategic value and service potential. These include roads, laneways, car parks, foot/bike paths, drains and bridges.	690 0 690	610 0 610
	This service undertakes design and supervision of various works within Council's capital works program.		
Property Maintenance	This service prepares maintenance management programs for Council's property assets in an integrated and prioritised manner in order to optimise their strategic value and service potential. These include municipal buildings, pavilions and other community buildings. The service also includes emergency building and facility maintenance.	431 (93) 338	408 (60) 348
City Services	This service includes street lighting and Aerodrome operations. The service also includes the operations, maintenance and cleaning of public conveniences throughout the municipality.	323 (6) 317	363 (7) 356
Infrastructure - Miscellaneous	This service includes private works, maintenance of water supplies and emergency bores.	97 (29) 68	90 (26) 64
Road Maintenance	This service provides for maintenance on Council's infrastructure incorporating roads, bridges, drainage, footpaths, kerb and channel, street furniture, line marking and signage. This service also includes the program of road inspections as part of the Road Management Act and Council's Road Management Plan for Council managed local roads. Oncosts and overhead recoups are included in this service.	3,221 (3) 3,218	3,358 (3) 3,355
Major Plant	This service operates and maintains Council's major plant and equipment, to meet functionality and safety needs and to maximise the performance and minimise operational cost of the fleet.	1,048 0 1,048	1,121 0 1,121
Major Plant Recoups	Plant used on works generates plant hire income used to fund operations and maintenance and the replacement of the major plant.	(1,580) 0 (1,580)	(1,628) 0 (1,628)
Minor Plant	This service purchases and maintains Council's minor plant and equipment, including trailers	70 0 70	74 0 74

Business area	Description of services provided	2019/20	2020/21
		Budget	Budget
		Expenditure	Expenditure
		(Revenue)	(Revenue)
		Net Cost	Net Cost
		\$'000	\$'000
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. Also includes playground maintenance and safety improvement programs.	1,287	1,421
		(11)	(13)
		1,276	1,408
Property - Capital	This service includes capital expenditure on Council's property assets in order to optimise their strategic value and service potential. These include municipal buildings, pavilions and other community buildings.	525	105
		(125)	0
		400	105
Infrastructure - Capital	This service provides for capital expenditure on Council's infrastructure incorporating roads, bridges, drainage, footpaths, kerb and channel, streetscapes and car parks.	9,680	11,773
		(6,541)	(7,942)
		3,139	3,831
Major Plant - Capital	This service purchases Council's major plant and equipment, to meet functionality and safety needs and to maximise the performance and minimise operational cost of the fleet.	972	645
		(439)	(138)
		533	507

Corporate Services

Business area	Description of services provided	2019/20	2020/21
		Budget Expenditure (Revenue) Net Cost \$'000	Budget Expenditure (Revenue) Net Cost \$'000
Corporate Revenue	This service includes Council's rates and charges revenue, interest income and general purpose grant funds received from the Victoria Grants Commission	0 <u>(19,373)</u> <u>(19,373)</u>	0 <u>(19,540)</u> <u>(19,540)</u>
Financial Services	This service predominantly provides financial based services to both internal and external customers including the management of Council's finances, procurement practices and contracting of services, raising rates and charges and the processing of accounts payable and receivables. This service also includes property management and records management. It also provides for the loan borrowing costs associated with the Alexandra Oval Community & Recreation Centre and the upgrade to the Ararat Arts Precinct.	1,215 <u>(1)</u> <u>1,214</u>	1,199 <u>(1)</u> <u>1,198</u>
Corporate Support	This service includes corporate expenses including stationery, telecommunications, revenue collection fees, valuations and the customer service operations of the Municipal Office	441 <u>(51)</u> <u>390</u>	399 <u>(53)</u> <u>346</u>
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.	124 <u>(134)</u> <u>(10)</u>	125 <u>(135)</u> <u>(10)</u>
Vehicles	This service operates and maintains Council vehicles, excluding major plant and equipment, to meet functionality and safety needs and to maximise the performance and minimise operational cost of the fleet.	221 0 <u>221</u>	236 (8) <u>228</u>
Property Development - Capital	This service includes a transfer to the Building Capital reserve following the sale of Council properties.	30 <u>(30)</u> <u>0</u>	0 0 <u>0</u>
Vehicles - Capital	This service purchases Council vehicles, excluding major plant and equipment, to meet functionality and safety needs and to maximise the performance and minimise operational cost of the fleet.	220 <u>(100)</u> <u>120</u>	220 <u>(100)</u> <u>120</u>

CEO's Office

Business area	Description of services provided	2019/20	2020/21
		Budget Expenditure (Revenue) Net Cost \$'000	Budget Expenditure (Revenue) Net Cost \$'000
CEO's Office	This area includes Chief Executive Officer and executive support.	956	853
		0	0
		956	853
	This service includes the following:- Media and communications Marketing and publicity		
Economic Development	The economic development service assists the organisation to facilitate an environment that is conducive to a sustainable and growing local business sector and provides opportunities for local residents to improve their skill levels and access to employment. Provides an advisory information and support service for local and potential businesses and community groups. This service includes the Visitor Information Centre operations.	554 (33) 521	747 (77) 670
Community Support Grants	This service provides grants to community organisations for projects, sponsorships and minor capital & community infrastructure.	131 0 131	95 0 95
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.	575 0 575	508 0 508
Emergency Management	This service includes emergency services management and fire prevention.	228 (62) 166	155 (64) 91

Governance

Business area	Description of services provided	2019/20	2020/21
		Budget Expenditure (Revenue) Net Cost \$'000	Budget Expenditure (Revenue) Net Cost \$'000
Governance	This area of governance includes 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 includes Council elections, subscriptions, insurances, legal expenses, support of civic functions, ceremonies and events, hospitality management and coordination of arrangements for Council and workshop meetings. This service also provides facilities maintenance grants for recreation reserves & public halls.	962	1,114
		0	(93)
		962	1,021

Business Transformation

Business area	Description of services provided	2019/20	2020/21
		Budget Expenditure (Revenue) Net Cost \$'000	Budget Expenditure (Revenue) Net Cost \$'000
Business Transformation	This service includes service reviews and business improvement.	365	307
		0	0
		365	307
Asset Management	This service predominantly provides asset management services. The service also approves and supervises private development activities such as subdivisions and infrastructure associated with unit developments.	412	319
		(8)	(13)
		404	306
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.	751	709
		0	0
		751	709
Information Services - Capital	This service includes expenditure of a capital nature relating to information technology.	25	25
		0	0
		25	25

2.3 Reconciliation with budgeted operating result

	Net Cost (Revenue) \$'000	Expenditure \$'000	Revenue \$'000
Planning, Community & Compliance	4,282	8,045	3,763
Arts, Culture & Heritage	879	1,143	264
Infrastructure	12,489	18,340	5,851
Corporate Services	1,659	2,179	520
CEO's Office	2,217	2,358	141
Governance	1,021	1,114	93
Business Transformation	1,347	1,360	13
Total	23,894	34,539	10,645
Less capital expenditure	(13,648)		
Add depreciation	6,888		
Add WDV on assets sold	190		
Less loan repayment	(134)		
Add transfer from reserves	2,673		
Less transfer to reserves	(603)		
Deficit before funding sources	19,260		
Funding sources added in:			
Rates and charges revenue	15,436		
Waste charge revenue	2,266		
General purpose financial assistance grant	6,219		
Total funding sources	23,921		
Operating (surplus)/deficit for the year	(4,661)		

3. Financial Statements

This section presents information in regard to the Financial Statements and Statement of Human Resources. The budget information for the year 2020/21 has been supplemented with projections to 2023/24 extracted from the Strategic Resource Plan.

This section includes the following financial statements prepared in accordance with the *Local Government Act 1989* and the *Local Government (Planning and Reporting) regulations 2014*.

Comprehensive Income Statement

Balance Sheet

Statement of Changes in Equity

Statement of Cash Flows

Statement of Capital Works

Statement of Human Resources

Pending Accounting Standards

The 2020-21 budget has been prepared based on the accounting standards applicable at the date of preparation. It has been updated to include the impact of *AASB 16 Leases*, *AASB 15 Revenue from Contracts with Customers* and *AASB 1058 Income of Not-for-Profit Entities*, but pending accounting standards that will be in effect from the 2020-21 financial year have not been considered in the development of the budget.

Standards that are likely to impact on the 2020-21 financial statements, not considered in the preparation of the budget include:

AASB 1059 Service Concession Arrangements: Grantors

Comprehensive Income Statement

For the four years ending 30 June 2024

	NOTES	Forecast	Budget	Strategic Resource Plan		
		Actual		Projections		
		2019/20	2020/21	2021/22	2022/23	2023/24
		\$'000	\$'000	\$'000	\$'000	\$'000
Income						
Rates and charges	4.1.1	17,742	17,702	18,056	18,417	18,785
Statutory fees and fines	4.1.2	190	176	180	184	188
User fees	4.1.3	1,349	1,654	1,704	1,755	1,808
Grants - Operating	4.1.4	5,222	7,617	7,655	7,693	7,731
Grants - Capital	4.1.4	6,484	4,086	795	795	795
Contributions - monetary	4.1.5	545	93	10	10	10
Net gain/(loss) on disposal of property, infrastructure, plant and equipment		64	48	50	52	54
Other income	4.1.6	380	325	332	339	346
Total income		31,976	31,701	28,782	29,245	29,717
Expenses						
Employee costs	4.1.7	11,551	12,077	12,319	12,565	12,816
Materials and services	4.1.8	9,744	7,620	7,007	7,196	7,254
Depreciation	4.1.9	8,610	6,888	6,957	7,027	7,097
Borrowing costs		126	118	56	17	12
Other expenses	4.1.10	314	337	347	357	368
Total expenses		30,345	27,040	26,686	27,162	27,547
Surplus/(deficit) for the year		1,631	4,661	2,096	2,083	2,170
Total comprehensive result		1,631	4,661	2,096	2,083	2,170

Balance Sheet

For the four years ending 30 June 2024

	NOTES	Forecast	Budget	Strategic Resource Plan		
		Actual		Projections		
		2019/20	2020/21	2021/22	2022/23	2023/24
		\$'000	\$'000	\$'000	\$'000	\$'000
Assets						
Current assets						
Cash and cash equivalents		13,211	11,168	9,579	9,896	10,213
Trade and other receivables		2,035	2,035	2,035	2,035	2,035
Inventories		63	63	63	63	63
Other assets		3	3	3	3	3
Total current assets	4.2.1	<u>15,312</u>	<u>13,269</u>	<u>11,680</u>	<u>11,997</u>	<u>12,314</u>
Non-current assets						
Trade and other receivables		16	14	12	10	9
Property, infrastructure, plant & equipment		230,967	237,539	239,087	240,713	242,419
Investment property		1,321	1,321	1,321	1,321	1,321
Total non-current assets	4.2.1	<u>232,304</u>	<u>238,874</u>	<u>240,420</u>	<u>242,044</u>	<u>243,749</u>
Total assets		<u>247,616</u>	<u>252,143</u>	<u>252,100</u>	<u>254,041</u>	<u>256,063</u>
Liabilities						
Current liabilities						
Trade and other payables		1,270	1,270	1,270	1,270	1,270
Trust funds and deposits		2,000	2,000	2,000	2,000	2,000
Provisions		2,606	2,606	2,606	2,606	2,606
Interest-bearing liabilities	4.2.3	134	2,139	142	148	150
Total current liabilities	4.2.2	<u>6,010</u>	<u>8,015</u>	<u>6,018</u>	<u>6,024</u>	<u>6,026</u>
Non-current liabilities						
Provisions		286	286	286	286	286
Interest-bearing liabilities	4.2.3	2,736	597	455	307	157
Total non-current liabilities	4.2.2	<u>3,022</u>	<u>883</u>	<u>741</u>	<u>593</u>	<u>443</u>
Total liabilities		<u>9,032</u>	<u>8,898</u>	<u>6,759</u>	<u>6,617</u>	<u>6,469</u>
Net assets	4.2.4	<u>238,584</u>	<u>243,245</u>	<u>245,341</u>	<u>247,424</u>	<u>249,594</u>
Equity						
Accumulated surplus		83,379	90,110	93,795	95,561	97,414
Reserves		155,205	153,135	151,546	151,863	152,180
Total equity	4.3.1	<u>238,584</u>	<u>243,245</u>	<u>245,341</u>	<u>247,424</u>	<u>249,594</u>

Statement of Changes in Equity
For the four years ending 30 June 2024

	NOTES	Total \$'000	Accumulated Surplus \$'000	Revaluation Reserve \$'000	Other Reserves \$'000
2020 Forecast Actual					
Balance at beginning of the financial year		238,732	75,610	145,293	17,829
Impact of adoption of new accounting standards		1,779	1,779	-	-
Adjusted opening balance		236,953	73,831	145,293	17,829
Surplus/(deficit) for the year		1,631	1,631	-	-
Transfers to other reserves		-	(710)	-	710
Transfers from other reserves		-	8,627	-	(8,627)
Balance at end of the financial year		238,584	83,379	145,293	9,912
2021 Budget					
Balance at beginning of the financial year		238,584	83,379	145,293	9,912
Surplus/(deficit) for the year		4,661	4,661	-	-
Transfers to other reserves		-	(603)	-	603
Transfers from other reserves		-	2,673	-	(2,673)
Balance at end of the financial year	4.3.1	243,245	90,110	145,293	7,842
2022					
Balance at beginning of the financial year		243,245	90,110	145,293	7,842
Surplus/(deficit) for the year		2,096	2,096	-	-
Transfers to other reserves		-	(411)	-	411
Transfers from other reserves		-	2,000	-	(2,000)
Balance at end of the financial year		245,341	93,795	145,293	6,253
2023					
Balance at beginning of the financial year		245,341	93,795	145,293	6,253
Surplus/(deficit) for the year		2,083	2,083	-	-
Transfers to other reserves		-	(317)	-	317
Balance at end of the financial year		247,424	95,561	145,293	6,570
2024					
Balance at beginning of the financial year		247,424	95,561	145,293	6,570
Surplus/(deficit) for the year		2,170	2,170	-	-
Transfers to other reserves		-	(317)	-	317
Balance at end of the financial year		249,594	97,414	145,293	6,887

Statement of Cash Flows

For the four years ending 30 June 2024

Notes	Forecast	Budget	Strategic Resource Plan Projections		
	Actual		2021/22	2022/23	2023/24
	2019/20	2020/21	2021/22	2022/23	2023/24
	\$'000	\$'000	\$'000	\$'000	\$'000
	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)
Cash flows from operating activities					
Rates and charges	17,742	17,702	18,056	18,417	18,785
Statutory fees and fines	190	176	180	184	188
User fees	1,484	1,819	1,874	1,931	1,989
Grants - operating	5,222	7,617	7,655	7,693	7,731
Grants - capital	6,484	4,086	795	795	795
Contributions - monetary	545	93	10	10	10
Interest received	256	202	206	210	214
Other receipts	124	123	126	129	132
Net GST refund / payment	839	597	530	544	545
Employee costs	(11,551)	(12,077)	(12,319)	(12,565)	(12,816)
Materials and services	(10,718)	(8,382)	(7,707)	(7,916)	(7,980)
Other payments	(314)	(337)	(347)	(357)	(368)
Net cash provided by/(used in) operating activities 4.4.1	10,303	11,619	9,059	9,075	9,225
Cash flows from investing activities					
Payments for property, infrastructure, plant and equipment	(16,454)	(13,648)	(8,701)	(8,857)	(9,016)
Proceeds from sale of property, infrastructure, plant and equipment	320	238	248	258	268
Net cash provided by/ (used in) investing activities 4.4.2	(16,134)	(13,410)	(8,453)	(8,599)	(8,748)
Cash flows from financing activities					
Finance costs	(126)	(118)	(56)	(17)	(12)
Repayment of borrowings	(158)	(134)	(2,139)	(142)	(148)
Net cash provided by/(used in) financing activities 4.4.3	(284)	(252)	(2,195)	(159)	(160)
Net increase/(decrease) in cash & cash equivalents	(6,115)	(2,043)	(1,589)	317	317
Cash and cash equivalents at the beginning of the financial year	19,326	13,211	11,168	9,579	9,896
Cash and cash equivalents at the end of the financial year	13,211	11,168	9,579	9,896	10,213

Statement of Capital Works

For the four years ending 30 June 2024

	NOTES	Forecast	Budget	Strategic Resource Plan Projections		
		Actual 2019/20 \$'000	2020/21 \$'000	2021/22 \$'000	2022/23 \$'000	2023/24 \$'000
Property						
Buildings		3,064	910	928	947	966
Total property		3,064	910	928	947	966
Plant and equipment						
Plant, machinery and equipment		949	865	865	865	865
Fixtures, fittings and furniture		25	60	61	62	63
Library books		40	40	40	40	40
Total plant and equipment		1,014	965	966	967	968
Infrastructure						
Roads		9,509	10,995	6,013	6,133	6,256
Bridges		2,421	325	332	339	346
Footpaths and cycleways		256	160	163	166	169
Drainage		190	293	299	305	311
Total infrastructure		12,376	11,773	6,807	6,943	7,082
Total capital works expenditure 4.5.1		16,454	13,648	8,701	8,857	9,016
Represented by:						
New asset expenditure		766	303	232	237	242
Asset renewal expenditure		12,300	10,645	6,985	7,106	7,230
Asset upgrade expenditure		3,388	2,700	1,484	1,514	1,544
Total capital works expenditure 4.5.1		16,454	13,648	8,701	8,857	9,016
Funding sources represented by:						
Grants		5,090	4,086	795	795	795
Grants from prior year		1,472	41	-	-	-
Contributions		390	-	-	-	-
Asset sales		320	238	248	258	268
Council reserves		1,507	2,327	-	-	-
Council operations		7,675	6,956	7,658	7,804	7,953
Total capital works expenditure 4.5.1		16,454	13,648	8,701	8,857	9,016

Statement of Human Resources

For the four years ending 30 June 2024

	Forecast	Budget	Strategic Resource Plan Projections		
	Actual 2019/20 \$'000	2020/21 \$'000	2021/22 \$'000	2022/23 \$'000	2023/24 \$'000
Staff expenditure					
Employee costs	11,551	12,077	12,319	12,565	12,816
Total staff expenditure	11,551	12,077	12,319	12,565	12,816
	FTE	FTE	FTE	FTE	FTE
Staff numbers					
Employees	137.3	136.4	136.4	136.4	136.4
Total staff numbers	137.3	136.4	136.4	136.4	136.4

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

Department	Budget	Comprises		
	2020/21 \$'000	Full Time \$'000	Part time \$'000	Casual \$'000
Planning, Community & Compliance	3,440	1,415	1,342	683
Arts, Culture & Heritage	739	447	118	174
Infrastructure	4,916	4,734	95	87
Corporate Services	576	350	226	-
CEO's Office	1,404	1,124	215	65
Governance	191	191	-	-
Business Transformation	811	711	100	-
Total expenditure	12,077	8,972	2,096	1,009

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

Department	Budget	Comprises		
	2020/21 FTE	Full Time FTE	Part time FTE	Casual FTE
Planning, Community & Compliance	38.5	14.0	15.1	9.4
Arts, Culture & Heritage	8.4	5.0	1.6	1.8
Infrastructure	60.5	58.0	1.5	1.0
Corporate Services	5.7	4.0	1.7	-
CEO's Office	12.0	9.0	2.5	0.5
Governance	2.0	2.0	-	-
Business Transformation	9.3	8.0	1.3	-
Total staff	136.4	100.0	23.7	12.7

4. Notes to the financial statements

This section presents detailed information on material components of the financial statements. Council needs to assess which components are material, considering the dollar amounts and nature of these components.

4.1 Comprehensive Income Statement

4.1.1 Rates and charges

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

In developing the Strategic Resource Plan, rates and charges were identified as an important source of revenue. Planning for future rate increases has therefore been an important component of the Strategic Resource Planning process. The Fair Go Rates System (FGRS) sets out the maximum amount councils may increase rates in a year. For 2020/21 the FGRS cap has been set at 2.0%. The cap applies to both general rates and municipal charges and is calculated on the basis of council's average rates and charges.

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

Council has resolved to prepare the proposed budget with a 1.0% reduction in rates.

Waste management charges will increase by 2% as Council continues to improve waste management services.

This will raise total rates and charges for 2020/21 to \$17.702 million

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

	2019-20 Forecast Actual \$'000	2020/21 Budget \$'000	Change \$'000	%
General rates*	14,339	14,206	(133)	-0.93%
Municipal charge*	612	626	14	2.29%
Waste management charge	2,219	2,266	47	2.12%
Interest on rates and charges	108	110	2	1.85%
Revenue in lieu of rates	464	494	30	6.47%
Total rates and charges	17,742	17,702	(40)	-0.23%

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

From 2019, the Valuer-General Victoria is responsible for valuing all properties every year. The Valuer General is still in the process of finalising the 2020 annual revaluation. The figures included in this budget are indicative only and subject to change after Council's receives the Valuer General's final valuation report.

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 2019/20 cents/\$CIV*	Budget 2020/21 cents/\$CIV*	Change
General rate for rateable general properties	0.6597	0.6275	-4.88%
General rate for rateable commercial properties	0.8246	0.7844	-4.88%
General rate for rateable industrial properties	0.8246	0.7844	-4.88%
General rate for rateable farm properties	0.3628	0.2949	-18.72%

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	2019-20	Budget	Change	
	Forecast Actual	2020/21	\$'000	%
	\$	\$		
General	7,281,500	7,214,700	(66,800)	-0.92%
Commercial	996,200	948,600	(47,600)	-4.78%
Industrial	252,600	242,500	(10,100)	-4.00%
Farm	5,834,900	5,799,500	(35,400)	-0.61%
Total amount to be raised by general rates	14,365,200	14,205,300	(159,900)	-1.11%

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	Budget	Change	
	2019/20 Number	2020/21 Number	Number	%
General	5,018	5,199	181	3.61%
Commercial	330	332	2	0.61%
Industrial	98	99	1	1.02%
Farm	1,718	1,544	(174)	-10.13%
Total number of assessments	7,164	7,174	10	0.14%

The change in the number of General and Farm assessments is largely due to a number of properties being reclassified from the farm rate to the general rate. This follows an extensive review where all ratepayers receiving the farm rate were required to re-apply to verify their eligibility for the farm rate.

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	2019-20	Budget	Change	
	Forecast Actual	2020/21	\$'000	%
	\$	\$		
General	1,103,759,600	1,149,755,500	45,995,900	4.17%
Commercial	120,804,200	120,931,500	127,300	0.11%
Industrial	30,635,300	30,915,500	280,200	0.91%
Farm	1,608,291,500	1,966,601,000	358,309,500	22.28%
Total value of land	2,863,490,600	3,268,203,500	404,712,900	14.13%

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

Type of Charge	Per Rateable	Per Rateable	Change	
	Property 2019/20	Property 2020/21	\$	%
	\$	\$		
Municipal	94	96	2	2.13%

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

Type of Charge	Budget	Budget	Change	
	2019/20	2020/21	\$	%
	\$	\$		
Municipal	611,000	626,496	15,496	2.54%

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

Type of Charge	Per Rateable Property	Per Rateable Property	Change	
	2019/20	2020/21	\$	%
Kerbside collection - Waste - 240 litre	408	416	8	1.96%
Kerbside collection - Waste - 120 litre	312	318	6	1.92%
Kerbside collection - Recycling	147	150	3	2.04%
Bunnugal Drainage - High rating zone - charge per hectare	1.65	1.65	-	0.00%
Bunnugal Drainage - Low rating zone - charge per hectare	1	1	-	0.00%
Water Supply - Mininera, Rossbridge, Tatyoon, & Travellers Rest	448	456	8	1.79%

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 2019/20	Budget 2020/21	Change	
	\$	\$	\$	%
Kerbside collection - Waste - 240 litre	472,464	486,720	14,256	3.02%
Kerbside collection - Waste - 120 litre	1,212,432	1,240,836	28,404	2.34%
Kerbside collection - Recycling	525,672	538,500	12,828	2.44%
Bunnugal Drainage	2,529	2,529	-	0.00%
Water Supply - Mininera, Rossbridge, Tatyoon, & Travellers Rest	6,272	6,272	-	0.00%
Total	2,219,369	2,274,857	55,488	2.50%

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

	Budget 2019/20	Budget 2020/21	Change	
	\$'000	\$'000	\$'000	%
General Rates*	14,365,200	14,205,300	(159,900)	-1.11%
Municipal Charge*	611,000	626,496	15,496	2.54%
Revenue in lieu of rates	454,374	493,643	39,269	8.64%
Kerbside waste and recycling collection	2,210,568	2,266,056	55,488	2.51%
Interest on rates and charges	100,000	110,000	10,000	10.00%
Total Rates and charges	17,741,142	17,701,495	(39,647)	-0.22%

4.1.1(l) Fair Go Rates System Compliance

Victoria 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.

	2019/20	2020/21
	\$	\$
Total Annualised General Rates	\$ 14,365,200	
Total Annualised Municipal Charges	\$ 613,444	
Total Annualised General Rates & Municipal Charges	\$ 14,978,644	
Number of rateable properties	7,174	7,174
Base Average Rate	\$ 2,087.91	
Maximum Rate Increase (set by the State Government)	2.50%	2.00%
Capped Average Rate		\$ 2,129.67
Maximum General Rates and Municipal Charges Revenue		\$ 15,278,217
Budgeted General Rates		\$ 14,205,300
Budgeted Municipal Charges Revenue		\$ 626,496
Budgeted Total Rates and Municipal Charges Revenue		\$ 14,831,796

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

4.1.1(n) Differential rates

As farm valuations have increased by 22% Council proposes to reduce the Farm rate from 55% of the General to 47% of the farm rate. This change will allow a reasonable degree of stability in the level of rates burden as required under the Local Government Act 1989.

The Victorian State Government has introduced annual valuations. During the 2019/2020 year, a revaluation of all properties within the municipality has been carried out and will apply from 1 July 2020 for the 2020/2021 year. The expected outcome of the general revaluation has been a 4% increase in valuations for general/residential properties, a 0% increase in commercial valuations, a 1% increase in industrial valuations and a 22% increase in farming valuations.

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

Class of property	2019 Capital Improved Value (CIV) \$	2020 Capital Improved Value (CIV) \$	2019 % Change in CIV	2020 % Change in CIV	% Share of CIV 2019	% Share of CIV 2020
General	1,103,756,900	1,149,755,500	4%	4%	38.55%	35.18%
Commercial	120,804,200	120,931,500	1%	0%	4.22%	3.70%
Industrial	30,635,300	30,915,500	2%	1%	1.07%	0.95%
Farm	1,608,291,500	1,966,601,000	3%	22%	56.17%	60.17%
Totals	2,863,487,900	3,268,203,500	3%	14%	100%	100%

4.1.1(n) (a) Rates to be levied

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

- A general rate of 0.6275% (0.6275 cents in the dollar of CIV) for all rateable general properties
- A commercial/industrial rate of 0.7844% (0.7844 cents in the dollar of CIV) for all rateable commercial/industrial properties.
- A farm rate of 0.2949% (0.2947 cents in the dollar of CIV) for all rateable farm properties.

Each differential rate will be determined by multiplying the Capital Improved Value of rateable land (categorised by the characteristics described below) by the relevant percentages indicated above.

Council believes that differential rates will contribute to the equitable and efficient carrying out of council functions. Details of the objectives of each differential rate, the types of classes of land which are subject to each differential rate and the uses of each differential rate are set out below.

4.1.1(n)(a1) General/Residential

Definition:

General land is all rateable land which is not subject to any other differential rate

Objective:

The objective of the General Rate is to ensure owners of general land make an equitable financial contribution to the cost of carrying out Council's functions.

Characteristics:

General land is all rateable land which is not subject to any other differential rate.

Impact:

The Act requires there to be a general rate for the purposes of establishing differential rates.

Quantum:

Quantum is set as 1.0 in accordance with legislation.

Rating Principles:**Wealth tax:**

Partly – Local Government is limited to taxing one component of wealth – real property. Council rates tax the stored "wealth" or unrealised capital gains inherent in land and buildings

Equity:

Yes – Council valuations fairly reflect the true valuations of like properties and differential rating allows different types of properties to bear more or less of the rate burden than another type of property.

Efficiency:

Yes – Practical and efficient to administer

Simplicity:

Yes – Transparent and simple to understand

Capacity to pay:

Arguable – difficult to measure the capacity to pay across the various rate differentials. Waiver and deferral of rates and/or alternate payment options are available. Generally accepted that capacity to pay is linked to the capital improved value.

Diversity:

Arguable – difficult to measure the capacity to pay within each class of the various rate differentials. Generally accepted that capacity to pay is linked to the capital improved value of individual properties in each differential class. Waiver and deferral of rates and/or alternate payment options are available to individual ratepayers.

Legislative Compliance:

Yes– Complies with legislation and Ministerial guidelines

Use and Level of Differential Rate:

The General Differential Rate is the default rate in instances where land does not meet the characteristics of any other differential rate. As such, it has a differential ratio of 1.0 and is the base around which all other differential rate ratios are determined.

The level of the differential rate is the level which council considers necessary to achieve the objectives specified above, in conjunction with all the other rating differentials.

Geographic Location

Wherever located within the municipality.

Use of Land

Any use permitted under the Planning Scheme.

Planning Scheme Zoning

The zoning applicable to each rateable property within this category, as determined by consulting the maps referred to in the Planning Scheme.

Types of Buildings

All buildings which are now constructed on the land or which are constructed prior to the expiry of the applicable rating year.

4.1.1(n)(a2) Commercial/Industrial

Definition:

Commercial and Industrial Land is identified as land which is used for commercial or industrial purposes and/or any land zoned as commercial or industrial under the planning scheme in force in the municipal district.

Objective:

The objective of the Commercial & Industrial Rate is to ensure that owners of commercial & industrial land make an equitable financial contribution to the cost of carrying out Council's functions.

The Commercial & Industrial Land differential is higher than the General Land Differential for a number of reasons including:

- Council's financial commitment to economic development & tourism initiatives;
- Commerce & Industry attracts non-residents and consequently additional demands on the renewal and maintenance of public infrastructure;
- Council rates and charges may be claimed as a tax deduction; and
- Commercial & Industrial precincts demands on the environment are higher than residential areas.
- Council's investment in infrastructure assets in built up areas.

Characteristics:

Commercial & Industrial Land is land which is used for commercial or industrial purposes and/or any land that can be used for commercial or industrial purposes under the planning scheme including:

1. Rateable property that is or can be used predominantly for commercial or industrial purposes, including but not limited to properties used for:
 - a) the sale or hire of goods by retail or trade sales, e.g. shops, auction rooms, milk bars, newsagents;
 - b) the manufacture of goods;
 - c) the provision of entertainment, e.g. theatres, cinemas, amusement parlours;
 - d) media establishments, e.g. radio stations, newspaper offices, television stations;
 - e) the provision of accommodation other than residential,
 - f) The provision of hospitality, e.g. hotels, bottle shops, restaurants, cafes, takeaway food establishments, tearooms;
 - g) tourist and leisure industry, e.g. flora and fauna parks, gymnasiums, boatsheds, indoor sports stadiums, gaming establishments;
 - h) the provision of education e.g. museums, art galleries;
 - i) showrooms, e.g. display of goods;
 - j) public offices and halls for commercial hire.
 - k) the production of raw materials in the extractive and timber industries;
 - l) The storage of goods
 - m) the treatment and storage of industrial waste materials. Properties used predominantly for the provision of health services, including but not limited to properties for medical practices and dental practices.
 - n) Predominantly as offices, including but not limited to properties used for legal practices, real estate agents, veterinary surgeons, and accounting firms.
 - o) Rateable property that is or can be used predominantly for commercial or industrial purposes, including but not limited to properties used for:
2. Rateable properties that are vacant unoccupied land and zoned or intended to be used for commercial or industrial purposes.

Impact:

This rating differential is 1.25 multiplier, thus 25% higher than the general rate differential. Thus a commercial or industrial property pays 25% more in rates than a general property assuming both have the same valuation (disregarding the effect of the municipal charge).

Quantum:

A 0.25 differential between general land and commercial/industrial land is deemed appropriate given Council's higher level of expenditure in the commercial and industrial areas. e.g. street sweeping, street lighting, kerb and channel, footpaths, parking control, drainage, street bins, public toilets, parks and gardens. Council is also committed to assisting commercial and industrial properties through economic development support and tourism support.

Rating Principles

Wealth tax:

Partly – Local Government is limited to taxing one component of wealth – real property. Council rates tax the stored “wealth” or unrealised capital gains inherent in land and buildings.

Equity:

Yes – Council valuations fairly reflect the true valuations of like properties and differential rating allows different types of properties to bear more or less of the rate burden than another type of property.

Efficiency:

Yes – Practical and efficient to administer

Simplicity:

Yes – Transparent and simple to understand

Benefit:

Yes – Commercial and industrial properties benefit from specific expenditure, including economic development, industrial development and tourism. Benefit is reflected in the Site Value of the land.

Capacity to pay:

Arguable – difficult to measure the capacity to pay across the various rate differentials. Commercial and industrial properties can claim rates as a tax deduction, but so too are residential investment properties and farm properties. Ratepayers who are not owners do not have the benefit of capital growth. Deferral of rates and/or alternate payment options are available. Generally accepted that capacity to pay is linked to the capital improved value.

Diversity:

Arguable – difficult to measure the capacity to pay within each class of the various rate differentials. Generally accepted that capacity to pay is linked to the capital improved value of individual properties. Deferral of rates and/or alternate payment options are available to individual ratepayers.

Legislative Compliance:

Yes– Complies with legislation and Ministerial guidelines

Use and Level of Differential Rate:

The Commercial Differential Rate will be used to fund some of the items of expenditure described in the budget

The level of the differential rate is the level which council considers necessary to achieve the objectives specified above, in conjunction with all the other rating differentials.

Geographic Location

Wherever located within the municipality.

Use of Land

Any use permitted under the Planning Scheme.

Planning Scheme Zoning

The zoning applicable to each rateable property within this category, as determined by consulting the maps referred to in the Planning Scheme.

Types of Buildings

All buildings which are now constructed on the land or which are constructed prior to the expiry of the applicable rating year

4.1.1(n)(a3) Farm

Definition:

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

Objective:

The objectives of this rate are to:

- Ensure that all ratepayers for agricultural land make a fair and equitable financial contribution to the costs of carrying out Council's functions;
- promote and support the use of sound agricultural practices;
- conserve and protect areas which are suited to certain agricultural pursuits; and encourage proper land use consistent with genuine farming activities; and
- recognise that ratepayers on farm land do not receive the same level of services as other classes of land.

Characteristics:

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, bee-keeping, 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 a 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

Farm land for the purposes of differential rating must also be used for the carrying on primary production by an owner or occupier who is regarded as a Primary Producer by the Australian Taxation Office.

Impact:

This rating differential is 0.47 multiplier, or 47% of the general rate. Thus a farm property currently pays 53% less in rates than a general property, a commercial and industrial property pays 267% more than a farm property, assuming all properties have the same valuation (disregarding the effect of the municipal charge).

Quantum:

Ministerial guidelines state that Council should consider the use of a farm rate. The farming sector pay a significant portion of the total amount of rates.

Rating Principles

Wealth tax:

Partly – Local Government is limited to taxing one component of wealth – real property. Council rates tax the stored “wealth” or unrealised capital gains inherent in land and buildings.

Equity:

Yes – Council valuations fairly reflect the true valuations of like properties and differential rating allows different types of properties to bear more or less of the rate burden than another type of property.

Efficiency:

Yes – Practical and efficient to administer

Simplicity:

Yes – Transparent and simple to understand

Benefit:

Yes – the lower farm rate reflects the general consensus that farming enterprises do not receive the same benefits as other classes of land.

Capacity to pay:

Arguable – difficult to measure the capacity to pay across the various rate differentials. Farming properties can claim rates as a tax deduction, but so too are residential investment properties and Commercial and industrial properties. Generally accepted that farming enterprises have a lower capacity to pay as the rate of return compared to the level of capital investment required is lower than other classes of businesses. Deferral of rates and/or alternate payment options are available

Diversity:

Arguable – difficult to measure the capacity to pay within each class of the various rate differentials. Generally accepted that capacity to pay is linked to the capital improved value of individual properties. Deferral of rates and/or alternate payment options are available.

Incentive:

No – Does not provide any incentives

Legislative Compliance:

Yes – Complies with legislation and Ministerial guidelines

Use and Level of Differential Rate:

The Farm Differential Rate will be used to fund some of the items of expenditure described in the budget.

The level of the differential rate is the level which council considers necessary to achieve the objectives specified above, in conjunction with all the other rating differentials.

The farm rate is lower than for all other classes of land (except recreation & culture) for the following reasons:

- If a differential rate was not in place then farmers would be required to contribute a disproportional amount of Council's rates revenue.
- Evidence shows that returns able to be realised by farming from the assets employed (including land) are lower than for other forms of land, so there is a general consensus its capacity to pay is lower;
- There is a general consensus that farming operations do not receive the same level of benefit as other classes of land from Council services;
- Agricultural producers are unable to pass on increases in costs like other commercial and industrial businesses.
- Farm profitability is affected by the vagaries of weather and international markets. In this sense farms are seen to be more susceptible or fragile than other commercial and industrial operations.
- To recognise the importance and contributions made by the farming sector.
- To encourage land use consistent with farming activities and conservation of areas which are suited for agricultural pursuits.

Geographic Location

Wherever located within the municipality.

Use of Land

Any use permitted under the Planning Scheme.

Planning Scheme Zoning

The zoning applicable to each rateable property within this category, as determined by consulting the maps referred to in the Planning Scheme.

Types of Buildings

All buildings which are now constructed on the land or which are constructed prior to the expiry of the applicable rating year.

4.1.1(n)(a4) Cultural Recreational Lands

Prior to 1996 the rating strategy contained provisions that specified a rate for recreation and culture land at half the General rate.

In 1996 Council adopted the following policy:

1. All cultural and recreational lands and indoor cultural and recreational facilities shall be exempt from the payment of municipal rates, except where:

- the land is subject to a grazing lease, in which case it will attract the general rate (or the farm rate if applicable);
- the land is used for housing gaming machines, in which case the portion of the premises used for housing gaming machines shall attract the commercial rate, and the balance of the property shall be exempt from the payment of municipal rates.

2. All cultural and recreational lands and indoor cultural and recreational facilities shall be liable for the annual service charges for the provision of specific services such as garbage collection and water supply, where those services are provided to the property by Council.

Rationale:

This option provides a blanket exemption for all land currently used for cultural and recreational activities. It also provides for recreation reserves that are currently used for commercial purposes (e.g. grazing) to be rated, and addresses the commercial nature of land used for housing gaming machines.

4.1.2 Statutory fees and fines

	Forecast	Budget	Change	
	Actual	2020/21		
	2019/20	\$'000	\$'000	%
Infringements and costs	18	23	5	27.8%
Town planning fees	103	111	8	7.8%
Land information certificates	11	11	-	0.0%
Permits	58	31	(27)	-46.6%
Total statutory fees and fines	190	176	(14)	-7.4%

Statutory fees relate mainly to fees and fines levied in accordance with legislation and include animal registrations, Public Health and Wellbeing Act 2008 registrations and parking fines. Increases in statutory fees are made in accordance with legislative requirements.

Statutory fees are forecast to decrease by 7.4% or \$0.014 million compared to 2019/20. Infringements are forecast to increase due to increased parking fines. Permit fees are forecast to decrease by \$0.027 million due to a reduction in building permits received by Council.

A detailed listing of statutory fees is included in Appendix A.

4.1.3 User fees

	Forecast	Budget	Change	
	Actual	2020/21		
	2019/20	\$'000	\$'000	%
Aged and health services	241	266	25	10.4%
Leisure centre	328	543	215	65.5%
Child care/children's programs	9	10	1	11.1%
Parking	68	70	2	2.9%
Registration and other permits	149	155	6	4.0%
Building services	44	57	13	29.5%
Waste management services	172	208	36	20.9%
Gum San Museum/Great Hall charges	62	58	(4)	-6.5%
Ararat Town Hall charges	71	65	(6)	-8.5%
Visitor Information Centre	22	27	5	22.7%
Alexandra Oval	78	96	18	23.1%
Road occupancy	15	13	(2)	-13.3%
Private works	10	7	(3)	-30.0%
Other fees and charges	80	79	(1)	-1.3%
Total user fees	1,349	1,654	305	22.6%

User fees relate mainly to the recovery of service delivery costs through the charging of fees to users of Council's services. These include separate rating schemes, use of leisure, entertainment and other community facilities and the provision of human services such as home help services.

User fees are projected to increase by 22.6% or \$0.305 million compared to 2019/20. Council plans to increase most user charges by 2.0% in line with expected inflationary trends over the budget period to maintain parity between user charges and the costs of service delivery. During 2019/20 Council took over the operations and management of the Ararat Fitness Centre so the \$0.328 million is only for part of the year. The user charges for 2020/21 are for a full year and have been estimated at \$0.543 million. Waste management charges are also forecast to increase by \$0.036 million partly due to less scrap metal being sold in 2019/20.

A detailed listing of fees and charges is included in Appendix A.

4.1.4 Grants

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

	Forecast	Budget	Change	
	Actual 2019/20 \$'000	2020/21 \$'000	\$'000	%
Grants were received in respect of the following:				
Summary of grants				
Commonwealth funded grants	6,599	10,631	4,032	61.1%
State funded grants	5,107	1,072	(4,035)	-79.0%
Total grants received	11,706	11,703	(3)	0.0%
(a) Operating Grants				
Recurrent - Commonwealth Government				
Financial Assistance Grants	2,915	6,219	3,304	113.3%
General home care	456	451	(5)	-1.1%
Recurrent - State Government				
Aged care	154	156	2	1.3%
School crossing supervisors	12	12	-	0.0%
Libraries	139	140	1	0.7%
Maternal and child health	247	258	11	4.5%
Culture	140	140	-	0.0%
Community health	15	16	1	6.7%
Total recurrent grants	4,078	7,392	3,314	81.3%
Non-recurrent - State Government				
Community development	106	12	(94)	-88.7%
Environment	173	69	(104)	-60.1%
Employment	5	3	(2)	-40.0%
Culture	77	5	(72)	-93.5%
Natural disaster	140	60	(80)	-57.1%
Libraries	6	6	-	0.0%
Administration	42	42	-	0.0%
Planning and development	361	-	(361)	-100.0%
Recreation	221	28	(193)	-87.3%
Transport	13	-	(13)	-100.0%
Total non-recurrent grants	1,144	225	(919)	-80.3%
Total operating grants	5,222	7,617	2,395	45.9%
(b) Capital Grants				
Recurrent - Commonwealth Government				
Roads to recovery	1,461	3,461	2,000	136.9%
Total recurrent grants	1,461	3,461	2,000	136.9%
Non-recurrent - Commonwealth Government				
Transport	1,767	500	(1,267)	-71.7%
Non-recurrent - State Government				
Buildings	25	-	(25)	-100.0%
Transport	1,589	-	(1,589)	-100.0%
Recreation	1,642	125	(1,517)	-92.4%
Total non-recurrent grants	5,023	625	(4,398)	-87.6%
Total capital grants	6,484	4,086	(2,398)	-37.0%
Total Grants	11,706	11,703	(3)	0.0%

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 45.9% or \$2.395 million compared to 2019/20. The increase in Financial Assistance Grants results from approximately half of the grant for 2019/20 being paid in 2018/19.

Capital grants include all monies received from State and Federal sources for the purposes of funding the capital works program. Overall the level of capital grants has decreased by 37.0% or \$2.398 million compared to 2019/20 due to a number of one off grants including a Fixing Country Roads grant of \$0.900 million, Bridge Renewal Program grants of \$1.017 million and Infrastructure Investment Program grant of \$0.750 million forecast to be received in 2019/20.

4.1.5 Contributions

	Forecast	Budget	Change	
	Actual	2020/21		
	2019/20	2020/21	\$'000	%
	\$'000	\$'000	\$'000	%
Monetary	545	93	(452)	-82.9%
Total contributions	545	93	(452)	-82.9%

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

Contributions are projected to decrease by \$0.452 million or 82.9% compared to 2019/20 due mainly to a contribution of \$0.390 million received in 2019/20 from Pyrenees Shire Council for their share of works undertaken on the Elmhurst-Landsborough Rd Bridge.

4.1.6 Other income

	Forecast	Budget	Change	
	Actual	2020/21		
	2019/20	2020/21	\$'000	%
	\$'000	\$'000	\$'000	%
Interest	256	202	(54)	-21.1%
Investment property rental	124	123	(1)	-0.8%
Total other income	380	325	(55)	-14.5%

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 14.5% or \$0.055 million compared to 2019/20 due mainly to reduced market interest rates.

4.1.7 Employee costs

	Forecast	Budget	Change	
	Actual	2020/21		
	2019/20	2020/21	\$'000	%
	\$'000	\$'000	\$'000	%
Wages and salaries	10,110	10,552	442	4.4%
WorkCover	397	486	89	22.4%
Superannuation	950	973	23	2.4%
Fringe benefits tax	94	66	(28)	-29.8%
Total employee costs	11,551	12,077	526	4.6%

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

Employee costs are forecast to increase by 4.6% or \$0.526 million compared to 2019/20.

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

- The addition of the direct management of the Ararat Fitness Centre on 28 October 2019
- Renegotiation of Council's Enterprise Agreement (EA) which expires in June 2020
- 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

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

	Forecast	Budget	Change	
	Actual	2020/21		
	2019/20	2020/21	\$'000	%
	\$'000	\$'000	\$'000	%
Materials and services	6,174	4,246	(1,928)	-31.2%
Contract Payments	1,298	1,307	9	0.7%
Plant and equipment maintenance	1,096	1,126	30	2.7%
Utilities	589	639	50	8.5%
Consultants	587	302	(285)	-48.6%
Total materials and services	9,744	7,620	(2,124)	-21.8%

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

A number of specific, one-off projects included in the forecast for 2019/20 do not require the same level of funding in 2020/21. These include projects that had been carried forward from 2018/19.

Materials and services are forecast to decrease by 21.8% or \$2.124 million compared to 2019/20.

4.1.9 Depreciation

	Forecast	Budget	Change	
	Actual	2020/21		
	2019/20	2020/21	\$'000	%
	\$'000	\$'000	\$'000	%
Property	1,275	1,150	(125)	-9.8%
Plant & equipment	762	683	(79)	-10.4%
Infrastructure	6,573	5,055	(1,518)	-23.1%
Total depreciation	8,610	6,888	(1,722)	-20.0%

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 decrease of \$1.722 million for 2019/20 is due mainly to a reassessment of the effective lives and unit rates which had resulted in higher rates of depreciation being expensed.

4.1.10 Other expenses

	Forecast	Budget	Change	
	Actual	2020/21		
	2019/20	2020/21	\$'000	%
	\$'000	\$'000	\$'000	%
Auditors' remuneration - External (Victorian Auditor-General)	47	47	-	0.0%
Auditors' remuneration - Internal	50	50	-	0.0%
Councillors' allowances	217	240	23	10.6%
Total other expenses	314	337	23	7.3%

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 7.3% or \$0.023 million compared to 2019/20.

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 petty cash 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 \$2.043 million during the year.

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

Other assets includes items such as prepayments for expenses that Council has paid in advance of service delivery, inventories or assets held for sale or consumption in Council's services, and other revenues due to be received in the next 12 months.

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. The \$6.572 million increase in this balance is attributable to the net result of the capital works program (\$13.648 million of new assets), depreciation of assets (\$6.888 million) and the sale of property, plant and equipment (\$0.188 million).

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 2019/20 levels.

Provisions include accrued long service leave, annual leave and rostered days owing to employees. These employee entitlements are only expected to increase marginally due to more active management of entitlements despite factoring in an increase for Collective Agreement outcomes.

Interest-bearing loans and borrowings are borrowings of Council. Council is budgeting to take out no new loans in 2020/21 and loan principal repayments of \$0.134 million will become due.

4.2.3 Borrowings

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

	Forecast Actual 2019/20 \$	Budget 2020/21 \$
Amount borrowed as at 30 June of the prior year	3,028	2,869
Amount proposed to be borrowed	-	-
Amount projected to be redeemed	(159)	(134)
Amount of borrowings as at 30 June	2,869	2,735

4.2.4 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 \$4.661 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 \$4.661 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. \$4.661 million of the \$6.731 million increase in accumulated surplus results directly from the surplus for the year. An amount of \$2.070 million (net) is budgeted to be transferred from other reserves to accumulated surplus. This reflects the usage of investment cash reserves to partly fund the capital works program and council operations. This is a transfer between equity balances only and does not impact on the total balance of equity.

4.4 Statement of Cash Flows

4.4.1 Net cash flows provided by/used in operating activities

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

The increase in net cash flows from operating activities of \$1.316 million is partly due to a decrease in payments to suppliers of \$2.336 million. The forecast outflow for materials and services in 2019/20 includes one off projects that had been carried forward from 2018/19 and there have been other cost savings identified during the budget process. There has also been a decrease in monetary contributions (\$0.452 million) and an increase in employee costs (\$0.526 million).

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

4.4.2 Net cash flows provided by/used in investing activities

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

The payments for investing activities represent the proposed capital works program disclosed in Section 4.4. The decrease of \$2.806 million is partly due to the increased level of capital works budgeted for 2019/20. Proceeds from sale of assets are forecast to decrease by \$0.082 million during 2020/21.

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.

Council is budgeting to take out no new loans in 2020/21. For 2020/21 the total of principal repayments is \$0.134 million and finance costs are \$0.118 million.

4.5 Capital works program

This section presents a listing of the capital works projects that will be undertaken for the 2020/21 year, classified by expenditure type and funding source. Works are also disclosed as current budget or carried forward from prior year.

4.5.1 Summary

	Forecast Actual 2019/20 \$'000	Budget 2020/21 \$'000	Change \$'000	%
Property	3,064	910	(2,154)	-70.30%
Plant and equipment	1,014	965	(49)	-4.83%
Infrastructure	12,376	11,773	(603)	-4.87%
Total	16,454	13,648	(2,806)	-17.05%

	Project Cost \$'000	Asset expenditure types			Summary of Funding Sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Grants \$'000	Asset sales \$'000	Council operations \$'000	Council reserves \$'000
Property	910	200	480	230	166	-	60	684
Plant and equipment	965	-	965	-	-	238	727	-
Infrastructure	11,773	103	9,200	2,470	3,961	-	6,169	1,643
Total	13,648	303	10,645	2,700	4,127	238	6,956	2,327

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	Asset sales \$'000	Council operations \$'000	Council reserves \$'000
PROPERTY								
Buildings								
Ararat Active Link Stage 2	200	200	-	-	49	-	-	151
Ararat on the Move - Events/ Visitor Space	450	-	270	180	117	-	-	333
Female Friendly Facilities Willaura Recreation Reserve	200	-	150	50	-	-	-	200
Structural Works - Rural Halls	20	-	20	-	-	-	20	-
Minor Building Works	40	-	40	-	-	-	40	-
TOTAL PROPERTY	910	200	480	230	166	-	60	684
PLANT AND EQUIPMENT								
Plant, Machinery and Equipment								
Global Vehicle Purchases	220	-	220	-	-	100	120	-
Global Major Plant Purchases	645	-	645	-	-	138	507	-
Fixtures, Fittings and Furniture								
Server Purchases	25	-	25	-	-	-	25	-
Parking Meters	35	-	35	-	-	-	35	-
Library books								
Bookstock	40	-	40	-	-	-	40	-
TOTAL PLANT AND EQUIPMENT	965	-	965	-	-	238	727	-

Capital Works Area	Project Cost \$'000	Asset expenditure types			Summary of Funding Sources			
		New	Renewal	Upgrade	Grants	Asset sales	Council operations	Council reserves
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
INFRASTRUCTURE								
Roads								
Resheeting Works	1,000	-	1,000	-	-	-	1,000	-
Reseal Works	1,405	-	1,405	-	-	-	1,405	-
Major Patching	250	-	250	-	-	-	250	-
Heath Street	800	-	640	160	500	-	-	300
Woorndoo-Streatham Road	1,967	-	1,377	590	980	-	644	343
Darlington-Carranballac Road	558	-	390	168	500	-	58	-
Tatyoan Road	3,110	-	2,177	933	1,150	-	960	1,000
Truscott Street	376	-	301	75	376	-	-	-
Baird Street	154	-	123	31	-	-	154	-
Willaura-Wickliffe Road	1,375	-	962	413	455	-	920	-
Bridges								
Bridge Strengthening	75	-	65	10	-	-	75	-
Major Culvert Renewal	100	-	80	20	-	-	100	-
Excavate and Relay Culverts	150	-	150	-	-	-	150	-
Footpaths and Cycleways								
Footpath Connections	60	60	-	-	-	-	60	-
Condition Assessment Program	100	-	80	20	-	-	100	-
Drainage								
Drainage Renewal Works	250	-	200	50	-	-	250	-
Mininera Recreation Reserve Drainage	43	43	-	-	-	-	43	-
TOTAL INFRASTRUCTURE	11,773	103	9,200	2,470	3,961	-	6,169	1,643
TOTAL NEW CAPITAL WORKS	13,648	303	10,645	2,700	4,127	238	6,956	2,327

5. 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.

Indicator	Measure	Notes	Actual	Forecast	Budget	Strategic Resource Plan Projections			Trend
			2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	+/-
Adjusted underlying result	Adjusted underlying surplus (deficit) / Adjusted underlying revenue	1	-3.8%	-12.6%	13.0%	7.3%	7.1%	7.3%	-
Liquidity									
Working Capital	Current assets / current liabilities	2	421.7%	254.8%	165.6%	194.1%	199.2%	204.3%	+
Unrestricted cash	Unrestricted cash / current liabilities	3	337.9%	186.5%	114.4%	125.9%	131.1%	136.3%	+
Obligations									
Loans and borrowings	Interest bearing loans and borrowings / rate revenue	4	17.8%	16.2%	15.5%	3.3%	2.5%	1.6%	+
Loans and borrowings	Interest and principal repayments on interest bearing loans and borrowings / rate revenue		0.8%	1.6%	1.4%	12.2%	0.9%	0.9%	o
Indebtedness	Non-current liabilities / own source revenue		16.6%	15.4%	4.4%	3.7%	2.9%	2.1%	+
Asset renewal and upgrade	Asset renewal and upgrade expenses / Asset depreciation	5	111.9%	182.2%	193.7%	121.7%	122.7%	123.6%	-
Stability									
Rates concentration	Rate revenue / adjusted underlying revenue	6	59.0%	64.7%	61.6%	62.5%	62.4%	62.6%	o
Rates effort	Rate revenue / CIV of rateable properties in the municipality		0.7%	0.6%	0.6%	0.5%	0.5%	0.5%	o
Efficiency									
Expenditure level	Total expenses/ no. of property assessments		\$4,212	\$4,230	\$3,770	\$3,665	\$3,676	\$3,672	+
Revenue level	General Rates and Municipal Charges/Number of property assessments		\$1,983	\$2,087	\$2,070	\$2,078	\$2,088	\$2,098	+
Workforce turnover	No. of permanent staff resignations & terminations / average no. of permanent staff for the financial year		15.3%	11.7%	11.9%	8.9%	8.9%	8.9%	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. Rate Capping will continue to have a significant impact on Council's financial performance over the period, with continued pressure to find savings each year in order to maintain the current levels of service. The adjusted underlying result calculation includes recurrent capital funding such as Roads to Recovery funding. The adjusted underlying surplus for the next four years is expected to be approximately 7% each year.

2. Working Capital

The proportion of current liabilities represented by current assets. Working capital is forecast to decrease in 2020/21 as Council transfers funds from Reserves to pay for capital works.

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. This indicator measures the proportion of current liabilities represented by unrestricted cash.

4. Debt compared to rates

Trend reflects the \$1 million loan taken up in 2018/19 to complete the Ararat Performing Arts Centre and the \$2 million interest only loan using the Local Government Funding Vehicle to fund the Alexandra Oval Community Centre which is due to be repaid in 2021/22.

5. Asset renewal and upgrade

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 2020/21 is \$13.648 million compared with a forecast of \$16.454 million in 2019/20.

6. Rates concentration

Reflects extent of reliance on rate revenues to fund all of Council's on-going services. This indicator proves Council relies heavily on rates as a source of income. The trend indicates Council will become more reliant on rate revenue compared to all other revenue sources. Rate capping has restricted Council's capacity to raise income at an appropriate level to fund Council's operations.

6. Schedule of Fees and Charges

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

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

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

This schedule presents the fees and charges of a statutory/non-statutory nature which will be charged in respect to various goods and services during the 2020/21 financial year.

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	2019/20 Fee	2020/21 Fee	Fee	Fee	Basis of Fee	Pricing Basis
			Inc GST	Inc GST	Increase / Decrease	Increase / Decrease		
			\$	\$	\$	%		
Customer Services								
Printing & Photocopying								
A0 (841mm x 1189mm) single sided	Per Page	Taxable	\$ 13.50	\$ 13.50	\$ -	0%	Non-statutory	F
A1 (594mm x 841mm) single sided	Per Page	Taxable	\$ 6.75	\$ 6.75	\$ -	0%	Non-statutory	F
A2 (420mm x 594mm) single sided	Per Page	Taxable	\$ 3.60	\$ 3.60	\$ -	0%	Non-statutory	F
A3 Black & White	Per Page Per Side	Taxable	\$ 0.55	\$ 0.60	\$ 0.05	9%	Non-statutory	F
A3 Colour	Per Page Per Side	Taxable	\$ 1.00	\$ 1.00	\$ -	0%	Non-statutory	F
A4 Black & White	Per Page Per Side	Taxable	\$ 0.30	\$ 0.30	\$ -	0%	Non-statutory	F
A4 Colour	Per Page Per Side	Taxable	\$ 1.00	\$ 1.00	\$ -	0%	Non-statutory	F
B1 (707mm x 1000mm) single sided	Per Page	Taxable	\$ 9.75	\$ 9.75	\$ -	0%	Non-statutory	F
B2 (707mm x 500mm) single sided	Per Page	Taxable	\$ 7.25	\$ 7.25	\$ -	0%	Non-statutory	F
Aerial Image (A4) single sided	Per Page	Taxable	\$ 22.00	\$ 22.00	\$ -	0%	Non-statutory	F
Aerial Image (A3) single sided	Per Page	Taxable	\$ 33.00	\$ 33.00	\$ -	0%	Non-statutory	F
Finance								
Freedom of Information	Per Application	Non -Taxable	\$ 29.60	\$ 29.60	\$ -	0%	Statutory	R
Land Information Certificate	Per Application	Non -Taxable	\$ 27.00	\$ 27.00	\$ -	0%	Statutory	R
Direct Debit Rejection Fee	Per Rejection	Taxable	\$ 6.00	\$ 6.00	\$ -	0%	Non-statutory	F
Library								
Library Fines	Per Item Per Day	Taxable	\$ 0.25	\$ -	\$ (0.25)	-100%	Non-statutory	Z
Library Reservations	Per Item	Taxable	\$ -	\$ -	\$ -	0%	Non-statutory	Z
Library Photocopying/ Printing/ Faxes:								
A4 Black & White	Per Page Per Side	Taxable	\$ 0.30	\$ 0.30	\$ -	0%	Non-statutory	F
A4 Colour	Per Page Per Side	Taxable	\$ 1.00	\$ 1.00	\$ -	0%	Non-statutory	F
A3 Black & White	Per Page Per Side	Taxable	\$ 0.55	\$ 0.60	\$ 0.05	9%	Non-statutory	F
A3 Colour	Per Page Per Side	Taxable	\$ 1.00	\$ 1.00	\$ -	0%	Non-statutory	F
Fax								
send first page	Per Page	Taxable	\$ 2.20	\$ 2.20	\$ -	0%	Non-statutory	F
every other page	Per Page	Taxable	\$ 1.10	\$ 1.10	\$ -	0%	Non-statutory	F
receive	Per Page	Taxable	\$ 0.30	\$ 0.30	\$ -	0%	Non-statutory	F
Scan document to USB or email	Per Item	Taxable	\$ -	\$ -	\$ -	0%	Non-statutory	Z

Description of Fees and Charges	Unit of Measure	GST Status	2019/20 Fee	2020/21 Fee	Fee	Fee	Basis of Fee	Pricing Basis
			Inc GST	Inc GST	Increase / Decrease	Increase / Decrease		
			\$	\$	\$	%		
Library - lost cards	Per Item	Taxable	\$ 2.00	\$ 2.00	\$ -	0%	Non-statutory	F
Library - Damaged/lost items	Per Item	Taxable	cost of replacement	cost of replacement	N/A	N/A	Non-statutory	F
Library - Processing	Per Item	Taxable	\$ 6.00	\$ 6.00	\$ -	0%	Non-statutory	F
Library - Book Club per person	Per Person	Taxable	\$ 44.00	\$ 44.00	\$ -	0%	Non-statutory	F
Library - Bags	Per Item	Taxable	\$ 2.50	\$ 2.50	\$ -	0%	Non-statutory	F
Library - Loans (non swift public libraries)	Per Item	Taxable	\$ 2.00	\$ -	\$ (2.00)	-100%	Non-statutory	Z
Library - Loans (from academic libraries)	Per Item	Taxable	\$ 18.50	\$ -	\$ (18.50)	-100%	Non-statutory	Z
Library - Debt collection	Per Item	Taxable	\$ 15.00	\$ 15.00	\$ -	0%	Non-statutory	F
Gum San								
Gum San Admissions								
Adult	Per Person	Taxable	\$ 12.00	\$ 12.00	\$ -	0%	Non-statutory	P
Concession	Per Person	Taxable	\$ 10.00	\$ 10.00	\$ -	0%	Non-statutory	P
Child	Per Person	Taxable	\$ 5.00	\$ 6.00	\$ 1.00	20%	Non-statutory	P
Family	Per Family	Taxable	\$ 29.00	\$ 29.00	\$ -	0%	Non-statutory	P
Gum San Group Admissions (over 10 people)								
Adult	Per Person	Taxable	\$ 10.00	\$ 10.00	\$ -	0%	Non-statutory	P
Child	Per Person	Taxable	\$ 4.00	\$ 6.00	\$ 2.00	50%	Non-statutory	P
Gum San Great Hall Hire								
Day Rate								
Community	Per Hire	Taxable	\$ 215.00	\$ 215.00	\$ -	0%	Non-statutory	P
Commercial	Per Hire	Taxable	\$ 305.00	\$ 310.00	\$ 5.00	2%	Non-statutory	P
Evening Rate								
Community	Per Hire	Taxable	\$ 310.00	\$ 310.00	\$ -	0%	Non-statutory	P
Commercial	Per Hire	Taxable	\$ 385.00	\$ 385.00	\$ -	0%	Non-statutory	P
Upstairs Meeting Room	Per Hire	Taxable	\$ 140.00	\$ 140.00	\$ -	0%	Non-statutory	P
Ararat Gallery TAMA								
Gallery membership								

Description of Fees and Charges	Unit of Measure	GST Status	2019/20 Fee	2020/21 Fee	Fee	Fee	Basis of Fee	Pricing Basis
			Inc GST	Inc GST	Increase / Decrease	Increase / Decrease		
			\$	\$	\$	%		
Single	Per Person	Taxable	\$ 30.00	\$ 30.00	\$ -	0%	Non-statutory	P
Double/Family	Per Family	Taxable	\$ 45.00	\$ 45.00	\$ -	0%	Non-statutory	P
Single (Concession)	Per Person	Taxable	\$ 20.00	\$ 20.00	\$ -	0%	Non-statutory	P
Corporate	Per Organisation	Taxable	\$ 50.00	\$ 50.00	\$ -	0%	Non-statutory	P
School - Rural	Per School	Taxable	\$ 30.00	\$ 30.00	\$ -	0%	Non-statutory	P
School - Primary	Per School	Taxable	\$ 40.00	\$ 40.00	\$ -	0%	Non-statutory	P
School - Secondary	Per School	Taxable	\$ 50.00	\$ 50.00	\$ -	0%	Non-statutory	P
Ararat Town Hall								
Main Auditorium								
Venue Hire - Ticketed Event / Performance								
Standard	Per Hire	Taxable	\$ 1,076.00	\$ 1,098.00	\$ 22.00	2%	Non-statutory	P
Community	Per Hire	Taxable	\$ 468.00	\$ 468.00	\$ -	0%	Non-statutory	P
Rehearsals/ Bump In (non-performance day) first 6 hr block								
Standard	Per Hire	Taxable	\$ 536.00	\$ 547.00	\$ 11.00	2%	Non-statutory	P
Community	Per Hire	Taxable	\$ 180.00	\$ 180.00	\$ -	0%	Non-statutory	P
Rehearsals/ Bump In (non-performance day) per hour after 6 hrs								
Standard	Per Hire	Taxable	\$ 18.00	\$ 18.00	\$ -	0%	Non-statutory	P
Community	Per Hire	Taxable	\$ 18.00	\$ 18.00	\$ -	0%	Non-statutory	P
Built stage	Per Hire	Taxable	\$ 400.00	\$ 400.00	\$ -	0%	Non-statutory	P
Piano - Steinway Baby Grand								
Standard	Per Hire	Taxable	\$ 230.00	\$ 235.00	\$ 5.00	2%	Non-statutory	P
Community	Per Hire	Taxable	\$ 104.00	\$ 104.00	\$ -	0%	Non-statutory	P
Piano Tuning	Per Hire	Taxable	At Cost	At Cost	N/A	N/A	Non-statutory	P
Lift onto stage	Per Hire	Taxable	At Cost	At Cost	N/A	N/A	Non-statutory	P
Projector	Per Hire	Taxable	\$ 250.00	\$ 250.00	\$ -	0%	Non-statutory	P
Security (if required)	Per Hire	Taxable	Quoted	Quoted	N/A	N/A	Non-statutory	P
Fire warden	Per Hire	Taxable	Quoted	Quoted	N/A	N/A	Non-statutory	P
Technician	Per Hire	Taxable	Quoted	Quoted	N/A	N/A	Non-statutory	P
Stand alone Art & Craft Room hire								
Standard	Per Hire	Taxable	\$ 305.00	\$ 312.00	\$ 7.00	2%	Non-statutory	P
Community	Per Hire	Taxable	\$ 215.00	\$ 215.00	\$ -	0%	Non-statutory	P
Stand alone Green Room hire								
Standard	Per Hire	Taxable	\$ 305.00	\$ 312.00	\$ 7.00	2%	Non-statutory	P

Description of Fees and Charges	Unit of Measure	GST Status	2019/20 Fee	2020/21 Fee	Fee	Fee	Basis of Fee	Pricing Basis
			Inc GST	Inc GST	Increase /	Increase /		
			\$	\$	Decrease	Decrease		
Community	Per Hire	Taxable	\$ 215.00	\$ 215.00	\$ -	0%	Non-statutory	P
Stand alone Foyer Hire								
Standard	Per Hire	Taxable	\$ 305.00	\$ 312.00	\$ 7.00	2%	Non-statutory	P
Community	Per Hire	Taxable	\$ 215.00	\$ 215.00	\$ -	0%	Non-statutory	P
Stand alone Supper Room Hire								
Standard	Per Hire	Taxable	\$ 305.00	\$ 312.00	\$ 7.00	2%	Non-statutory	P
Community	Per Hire	Taxable	\$ 215.00	\$ 215.00	\$ -	0%	Non-statutory	P
Ticket Selling Commission	Per Ticket	Taxable	\$ 3.60	\$ 3.70	\$ 0.10	3%	Non-statutory	P
All venues - catering tea and coffee	Per Person	Taxable	\$ 1.00	\$ 1.00	\$ -	0%	Non-statutory	P
Planning								
Request copies of Planning permits	Per Request	Taxable	\$ 60.00	\$ 65.00	\$ 5.00	8%	Non-statutory	F
Request copies of Endorsed Plans - standard search fee (print fees apply)	Per Request	Taxable	\$ 60.00	\$ 65.00	\$ 5.00	8%	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	\$ 3,050.90	\$ 3,050.90	\$ -	0%	Statutory	R
Stage 2								
For considering up to 10 submissions	Per Application	Non-Taxable	\$ 15,121.00	\$ 15,121.00	\$ -	0%	Statutory	R
For considering 11 to 20 submissions	Per Application	Non-Taxable	\$ 30,212.40	\$ 30,212.40	\$ -	0%	Statutory	R
For considering in excess of 20 submissions	Per Application	Non-Taxable	\$ 40,386.90	\$ 40,386.90	\$ -	0%	Statutory	R
Stage 3 - For adopting the amendment	Per Application	Non-Taxable	\$ 481.30	\$ 481.30	\$ -	0%	Statutory	R
Reg 9 Fees for Applications for permits under Section 47								
Class 1 - Use only	Per Application	Non-Taxable	\$ 1,318.10	\$ 1,318.10	\$ -	0%	Statutory	R
To develop land or to use and develop land for a single dwelling per lot and undertake development ancillary to the use of land for a single dwelling per lot if the estimated cost of development is:								
Class 2 - \$10,000 or less	Per Application	Non-Taxable	\$ 199.90	\$ 199.90	\$ -	0%	Statutory	R
Class 3 - more than \$10,000 but not more than \$100,000	Per Application	Non-Taxable	\$ 629.40	\$ 629.40	\$ -	0%	Statutory	R
Class 4 - more than \$100,000 but not more than \$500,000	Per Application	Non-Taxable	\$ 1,288.50	\$ 1,288.50	\$ -	0%	Statutory	R
Class 5 - more than \$500,000 but not more than \$1,000,000	Per Application	Non-Taxable	\$ 1,392.10	\$ 1,392.10	\$ -	0%	Statutory	R
Class 6 - more than \$1,000,000 but not more than \$2,000,000	Per Application	Non-Taxable	\$ 1,495.80	\$ 1,495.80	\$ -	0%	Statutory	R
VicSmart application if the estimated cost of development is								
Class 7 - \$10,000 or less	Per Application	Non-Taxable	\$ 199.90	\$ 199.90	\$ -	0%	Statutory	R

Description of Fees and Charges	Unit of Measure	GST Status	2019/20 Fee	2020/21 Fee	Fee	Fee	Basis of Fee	Pricing Basis
			Inc GST	Inc GST	Increase / Decrease	Increase / Decrease		
			\$	\$	\$	%		
Class 8 - more than \$10,000	Per Application	Non-Taxable	\$ 429.50	\$ 429.50	\$ -	0%	Statutory	R
Class 9 - VicSmart application to subdivide or consolidate land	Per Application	Non-Taxable	\$ 199.90	\$ 199.90	\$ -	0%	Statutory	R
Class 10 - VicSmart application (other than a class 7, 8 or 9 permit)	Per Application	Non-Taxable	\$ 199.90	\$ 199.90	\$ -	0%	Statutory	R
To develop land (other than for a single dwelling per lot) if the estimated cost of development is:								
Class 11 - less than \$100,000	Per Application	Non-Taxable	\$ 1,147.80	\$ 1,147.80	\$ -	0%	Statutory	R
Class 12 - more than \$100,000 and not more than \$1,000,000	Per Application	Non-Taxable	\$ 1,547.60	\$ 1,547.60	\$ -	0%	Statutory	R
Class 13 - more than \$1,000,000 and not more than \$5,000,000	Per Application	Non-Taxable	\$ 3,413.70	\$ 3,413.70	\$ -	0%	Statutory	R
Class 14 - more than \$5,000,000 and not more than \$15,000,000	Per Application	Non-Taxable	\$ 8,700.90	\$ 8,700.90	\$ -	0%	Statutory	R
Class 15 - more than \$15,000,000 and not more than \$50,000,000	Per Application	Non-Taxable	\$ 25,658.30	\$ 25,658.30	\$ -	0%	Statutory	R
Class 16 - more than \$50,000,000*	Per Application	Non-Taxable	\$ 57,670.10	\$ 57,670.10	\$ -	0%	Statutory	R
Class 17 - To subdivide an existing building	Per Application	Non-Taxable	\$ 1,318.10	\$ 1,318.10	\$ -	0%	Statutory	R
Class 18 - To subdivide land into two lots	Per Application	Non-Taxable	\$ 1,318.10	\$ 1,318.10	\$ -	0%	Statutory	R
Class 19 - To effect a realignment of a common boundary between lots or consolidate two or more lots	Per Application	Non-Taxable	\$ 1,318.10	\$ 1,318.10	\$ -	0%	Statutory	R
Class 20 - All other subdivisions of land (per 100 lots created)	Per Application	Non-Taxable	\$ 1,318.10	\$ 1,318.10	\$ -	0%	Statutory	R
Class 21								
To:								
a) create, vary or remove a restriction within the meaning of the Subdivision Act 1988; or	Per Application	Non-Taxable	\$ 1,318.10	\$ 1,318.10	\$ -	0%	Statutory	R
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.								
Class 22 - A permit not otherwise provided for in the regulation	Per Application	Non-Taxable	\$ 1,318.10	\$ 1,318.10	\$ -	0%	Statutory	R
Reg 11 Fees for Applications to Amend Permits under Section 72								
Class 1 - Amendment to a permit to change the use of land allowed by the permit or allow a new use of land	Per Application	Non-Taxable	\$ 1,318.10	\$ 1,318.10	\$ -	0%	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	\$ 1,318.10	\$ 1,318.10	\$ -	0%	Statutory	R
Amendment to a class 2, 3, 4, 5 or 6 permit, * if the cost of any additional development permitted by the amendment is:								
Class 3 - \$10,000 or less	Per Application	Non-Taxable	\$ 199.90	\$ 199.90	\$ -	0%	Statutory	R

Description of Fees and Charges	Unit of Measure	GST Status	2019/20 Fee	2020/21 Fee	Fee	Fee	Basis of Fee	Pricing Basis
			Inc GST	Inc GST	Increase / Decrease	Increase / Decrease		
			\$	\$	\$	%		
Class 4 - more than \$10,000 but not more than \$100,000	Per Application	Non-Taxable	\$ 629.40	\$ 629.40	\$ -	0%	Statutory	R
Class 5 - more than \$100,00 but not more than \$500,000	Per Application	Non-Taxable	\$ 1,288.50	\$ 1,288.50	\$ -	0%	Statutory	R
Class 6 - more than \$500,000	Per Application	Non-Taxable	\$ 1,392.10	\$ 1,392.10	\$ -	0%	Statutory	R
Amendment to a permit * that is the subject of VicSmart application, if the estimated cost of the additional development is:								
Class 7 - \$10,000 or less	Per Application	Non-Taxable	\$ 199.90	\$ 199.90	\$ -	0%	Statutory	R
Class 8 - more than \$10,000	Per Application	Non-Taxable	\$ 429.50	\$ 429.50	\$ -	0%	Statutory	R
Class 9 - Amendment to a class 9 permit *	Per Application	Non-Taxable	\$ 199.90	\$ 199.90	\$ -	0%	Statutory	R
Class 10 - Amendment to a class 10 permit *	Per Application	Non-Taxable	\$ 199.90	\$ 199.90	\$ -	0%	Statutory	R
Amendment to a class 11, 12, 13, 14, 15 or 16 permit * if the estimated cost of the additional development to be permitted by the amendment is:								
Class 11 - \$100,000 or less	Per Application	Non-Taxable	\$ 1,147.80	\$ 1,147.80	\$ -	0%	Statutory	R
Class 12 - more than \$100,000 but not more than \$1,000,000	Per Application	Non-Taxable	\$ 1,547.60	\$ 1,547.60	\$ -	0%	Statutory	R
Class 13 - more than \$1,000,000	Per Application	Non-Taxable	\$ 3,413.70	\$ 3,413.70	\$ -	0%	Statutory	R
Class 14 - Amendment to a class 17 permit *	Per Application	Non-Taxable	\$ 1,318.10	\$ 1,318.10	\$ -	0%	Statutory	R
Class 15 - Amendment to a class 18 permit *	Per Application	Non-Taxable	\$ 1,318.10	\$ 1,318.10	\$ -	0%	Statutory	R
Class 16 - Amendment to a class 19 permit *	Per Application	Non-Taxable	\$ 1,318.10	\$ 1,318.10	\$ -	0%	Statutory	R
Class 17 - Amendment to a class 20 permit * (per 100 lots created)	Per Application	Non-Taxable	\$ 1,318.10	\$ 1,318.10	\$ -	0%	Statutory	R
Class 18 - Amendment to a class 21 permit *	Per Application	Non-Taxable	\$ 1,318.10	\$ 1,318.10	\$ -	0%	Statutory	R
Class 19 - Amendment to a class 22 permit	Per Application	Non-Taxable	\$ 1,318.10	\$ 1,318.10	\$ -	0%	Statutory	R
* Refer to Reg 9 Fees to see the relevant Class of permit								
Reg 15 For a Certificate of Compliance	Per Application	Non-Taxable	\$ 325.80	\$ 325.80	\$ -	0%	Statutory	R
Reg 16 For an agreement to a proposal to amend or end an agreement under section 173	Per Application	Non-Taxable	\$ 659.00	\$ 659.00	\$ -	0%	Statutory	R
Reg 18 Where a planning scheme specifies that a matter must be done to the satisfaction of a responsible authority, Minister, public authority or municipal Council.	Per Application	Non-Taxable	\$ 325.80	\$ 325.80	\$ -	0%	Statutory	R
Subdivision Fees								
Reg 6 For Certification of a Plan of Subdivision	Per Application	Non-Taxable	\$ 174.80	\$ 174.80	\$ -	0%	Statutory	R
Reg 7 Alteration of plan under section 10(2) of the Act	Per Application	Non-Taxable	\$ 111.10	\$ 111.10	\$ -	0%	Statutory	R
Reg 8 Amendment of certified plan under section 11(1) of the Act	Per Application	Non-Taxable	\$ 140.70	\$ 140.70	\$ -	0%	Statutory	R

Description of Fees and Charges	Unit of Measure	GST Status	2019/20 Fee	2020/21 Fee	Fee	Fee	Basis of Fee	Pricing Basis
			Inc GST	Inc GST	Increase / Decrease	Increase / Decrease		
			\$	\$	\$	%		
Public Open Space Valuation	Per Application	Taxable	\$ 495.00	\$ 500.00	\$ 5.00	1%	Non-statutory	F
Statement of Compliance Final Inspection	Per Application	Taxable	\$ 250.00	\$ 260.00	\$ 10.00	4%	Non-statutory	P
Advertising of Planning Application - letters only	Per Application	Taxable	N/A	\$ 100.00	N/A	N/A	Non-statutory	F
Advertising of Planning Application - letters and signs	Per Application	Taxable	\$ 350.00	\$ 300.00	\$ (50.00)	-14%	Non-statutory	F
Extension of Time - 1st Request	Per Application	Taxable	\$ 200.00	\$ 220.00	\$ 20.00	10%	Non-statutory	P
Extension of Time - 2nd Request	Per Application	Taxable	\$ 400.00	\$ 440.00	\$ 40.00	10%	Non-statutory	P
Extension of Time - 3rd Request	Per Application	Taxable	\$ 600.00	\$ 650.00	\$ 50.00	8%	Non-statutory	P
Secondary Consent	Per Application	Taxable	\$ 200.00	\$ 200.00	\$ -	0%	Non-statutory	P
Environmental Health								
Septic Tank Application Fees								
Installation	Per Application	Non-Taxable	\$ 420.00	\$ 430.00	\$ 10.00	2%	Non-statutory	P
Alteration	Per Application	Non-Taxable	\$ 260.00	\$ 265.00	\$ 5.00	2%	Non-statutory	P
Alteration to Application	Per Application	Non-Taxable	\$ 165.00	\$ 170.00	\$ 5.00	3%	Non-statutory	P
Food Act Registrations								
Class 1 - Food premises that predominantly handle potentially hazardous food that is served to vulnerable groups	Per Application	Non-Taxable	\$410 plus \$16 per EFT employee over 10	\$ 500.00	N/A	N/A	Non-statutory	F
Class 2 - Food premises handling any potentially hazardous unpackaged foods	Per Application	Non-Taxable	\$410 plus \$16 per EFT employee over 10	\$ 420.00	N/A	N/A	Non-statutory	F
Class 2a - Class 2 Premises, where the premises is primarily a community group or not for profit organisation	Per Application	Non-Taxable	\$ 190.00	\$ 195.00	\$ 5.00	3%	Non-statutory	F
Class 2b - Class 2 Premises, where the premises is a short term operation	Per Application	Non-Taxable	\$ 110.00	\$ 115.00	\$ 5.00	5%	Non-statutory	F
Class 2c - Community Group - Streatrader per event	Per Application	Non-Taxable	\$ 30.00	\$ 30.00	\$ -	0%	Non-statutory	F
Class 2 & 3 - Temporary Stall (Fixed Premises as well as Streatrader) Annual fee	Per Application	Non-Taxable	\$ 80.00	\$ 85.00	\$ 5.00	6%	Non-statutory	F
Class 2d - Streatrader - Community Mobile	Per Application	Non-Taxable	\$ 160.00	\$ 165.00	\$ 5.00	3%	Non-statutory	F
Class 2 - Streatrader - Mobile	Per Application	Non-Taxable	\$ 250.00	\$ 260.00	\$ 10.00	4%	Non-statutory	F
Class 3 - Streatrader - Mobile	Per Application	Non-Taxable	\$ 180.00	\$ 190.00	\$ 10.00	6%	Non-statutory	F
Class 4 - Streatrader - Mobile	Per Application	Non-Taxable	\$ -	\$ -	N/A	N/A	Non-statutory	Z

Description of Fees and Charges	Unit of Measure	GST Status	2019/20 Fee	2020/21 Fee	Fee	Fee	Basis of Fee	Pricing Basis
			Inc GST	Inc GST	Increase / Decrease	Increase / Decrease		
			\$	\$	\$	%		
Class 3 - Food premises handling unpackaged low risk foods or selling potentially hazardous pre-packaged foods	Per Application	Non-Taxable	\$ 225.00	\$ 300.00	\$ 75.00	33%	Non-statutory	F
Class 3a Class 3 Premises, where the premises is primarily a community group or not for profit organisation	Per Application	Non-Taxable	\$ 110.00	\$ 140.00	\$ 30.00	27%	Non-statutory	F
Class 3b Community Group - per event	Per Application	Non-Taxable	\$ 30.00	\$ 30.00	\$ -	0%	Non-statutory	F
Class 4 Food premises handling pre-packaged low risk foods	Per Application	Non-Taxable	\$ -	\$ -	N/A	N/A	Non-statutory	Z
Requested Inspection and Report on a Premises	Per Application	Taxable	50% of Relevant Registration Fee	50% of Relevant Registration Fee	\$ -	0%	Non-statutory	F
Urgent Requested Inspection and Report on a Premises (less than 7 days notice)	Per Application	Taxable	\$ 360.00	\$ 400.00	\$ 40.00	11%	Non-statutory	F
Transfer of Registration	Per Application	Non-Taxable	50% of Relevant Registration Fee	50% of Relevant Registration Fee	\$ -	0%	Non-statutory	F
Initial Registration of New Premises	Per Application	Non-Taxable	Additional 50% of Relevant Registration Fee	Additional 50% of Relevant Registration Fee	\$ -	0%	Non-statutory	F
Late Payment Fee	Per Application	Non-Taxable	50% of Relevant Registration Fee	50% of Relevant Registration Fee	\$ -	0%	Non-statutory	F
Additional Fee for inspection due to non compliance	Per Application	Non-Taxable	\$ 230.00	\$ 240.00	\$ 10.00	4%	Non-statutory	F
Additional Fee for Sampling non compliance	Per Application	Non-Taxable	At Cost + 40%	At Cost + 40%	\$ -	0%	Non-statutory	F
Health Act Registrations								
Prescribed Accommodation	Per Application	Non-Taxable	\$ 410.00	\$ 420.00	\$ 10.00	2%	Non-statutory	F
Tattooist/ Ear Piercing/ Beauty & Physical Therapies/ Barbers/ Electrolysis	Per Application	Non-Taxable	\$ 320.00	\$ 335.00	\$ 15.00	5%	Non-statutory	F
Hairdresser/ Physical Therapies	Per Application		\$ 160.00	\$ 170.00	\$ 10.00	6%	Non-statutory	F
Mobile/ Part Time/ Low Risk	Per Application	Non-Taxable	\$ 160.00	\$ 170.00	\$ 10.00	6%	Non-statutory	F

Description of Fees and Charges	Unit of Measure	GST Status	2019/20 Fee	2020/21 Fee	Fee	Fee	Basis of Fee	Pricing Basis
			Inc GST	Inc GST	Increase / Decrease	Increase / Decrease		
			\$	\$	\$	%		
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	\$ -	0%	Statutory	R
Archive Search of Documents & copy of plans/permits	Per Application	Taxable	Minimum \$65.00 plus printing	Minimum \$65.00 plus printing	\$ -	0%	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	\$ 775.00	\$ 1,500.00	\$ 725.00	94%	Non-statutory	F
\$50,001 to \$100,000	Per Application	Taxable	\$ 1,040.00	\$ 2,000.00	\$ 960.00	92%	Non-statutory	F
\$100,001 to \$150,000	Per Application	Taxable	\$ 1,550.00	\$ 3,000.00	\$ 1,450.00	94%	Non-statutory	F
\$150,001 to \$200,000	Per Application	Taxable	\$ 1,930.00	\$ 4,000.00	\$ 2,070.00	107%	Non-statutory	F
> \$200,000	Per Application	Taxable	4x(Value/2000 + √Value) + GST	\$ 5,000.00	N/A	N/A	Non-statutory	F
Item 2 Class 1A All Dwellings - Single Detached Houses or attached Multi-Units Development								
Up to \$100,000	Per Application	Taxable	\$ 1,040.00	\$ 2,000.00	\$ 960.00	92%	Non-statutory	F
\$100,001 to \$150,000	Per Application	Taxable	\$ 1,550.00	\$ 3,000.00	\$ 1,450.00	94%	Non-statutory	F
\$150,001 to \$200,000	Per Application	Taxable	\$ 1,930.00	\$ 4,000.00	\$ 2,070.00	107%	Non-statutory	F
\$200,001 to \$250,000	Per Application	Taxable	\$ 2,600.00	\$ 5,000.00	\$ 2,400.00	92%	Non-statutory	F
\$250,001 to \$300,000	Per Application	Taxable	Value/109 + GST	\$ 5,500.00	N/A	N/A	Non-statutory	F
> \$300,000	Per Application	Taxable	Large Projects Negotiable	Large Projects Negotiable	N/A	N/A	Non-statutory	F
Item 3 Class 1A Dwellings - Extensions/ Alterations (including Demolitions)								

Description of Fees and Charges	Unit of Measure	GST Status	2019/20 Fee	2020/21 Fee	Fee	Fee	Basis of Fee	Pricing Basis
			Inc GST	Inc GST	Increase / Decrease	Increase / Decrease		
			\$	\$	\$	%		
Up to \$10,000	Per Application	Taxable	\$ 515.00	\$ 1,500.00	\$ 985.00	191%	Non-statutory	F
\$10,001 to \$20,000	Per Application	Taxable	\$ 650.00	\$ 2,000.00	\$ 1,350.00	208%	Non-statutory	F
\$20,001 to \$50,000	Per Application	Taxable	\$ 900.00	\$ 3,000.00	\$ 2,100.00	233%	Non-statutory	F
\$50,001 to \$100,000	Per Application	Taxable	\$ 1,220.00	\$ 4,000.00	\$ 2,780.00	228%	Non-statutory	F
\$100,001 to \$150,001	Per Application	Taxable	\$ 1,550.00	\$ 5,000.00	\$ 3,450.00	223%	Non-statutory	F
> \$150,000	Per Application	Taxable	Value/109 +GST	\$ 5,500.00	N/A	N/A	Non-statutory	F
Item 4 Class 1ADwellings - Internal Alterations/ Minor Works								
Up to \$10,000	Per Application	Taxable	\$ 390.00	\$ 1,500.00	\$ 1,110.00	285%	Non-statutory	F
\$10,001 to \$20,000	Per Application	Taxable	\$ 515.00	\$ 2,000.00	\$ 1,485.00	288%	Non-statutory	F
\$20,001 to \$50,000	Per Application	Taxable	\$ 775.00	\$ 3,000.00	\$ 2,225.00	287%	Non-statutory	F
\$50,001 to \$100,000	Per Application	Taxable	\$ 1,040.00	\$ 4,000.00	\$ 2,960.00	285%	Non-statutory	F
> \$100,000	Per Application	Taxable	Value/109 +GST	\$ 5,000.00	N/A	N/A	Non-statutory	F
Item 5 Class 10A/10BMinor Works - Garages, Carports, Pools, Fences, etc								
Up to \$5,000	Per Application	Taxable	\$ 260.00	\$ 1,500.00	\$ 1,240.00	477%	Non-statutory	F
\$5,001 to \$10,000	Per Application	Taxable	\$ 390.00	\$ 2,000.00	\$ 1,610.00	413%	Non-statutory	F
\$10,001 to \$20,000	Per Application	Taxable	\$ 515.00	\$ 3,000.00	\$ 2,485.00	483%	Non-statutory	F
\$20,001 to \$50,000	Per Application	Taxable	\$ 650.00	\$ 4,000.00	\$ 3,350.00	515%	Non-statutory	F
\$50,001 to \$100,000	Per Application	Taxable	\$ 900.00	\$ 5,000.00	\$ 4,100.00	456%	Non-statutory	F
> \$100,000	Per Application	Taxable	\$ 1,160.00	\$ 5,500.00	\$ 4,340.00	374%	Non-statutory	F
Item 6 Class 10BPool Fence (without pool)	Per Application	Taxable	\$ 190.00	N/A	N/A	N/A	Non-statutory	F
Item 7 SundryAny Additional Inspections								
Domestic	Per Application	Taxable	\$ 150.00	\$300 on set days, \$500 for special requests	N/A	N/A	Non-statutory	F
Commercial	Per Application	Taxable	\$ 190.00	\$300 on set days, \$500 for special requests	N/A	N/A	Non-statutory	F
Pools and spas registration & compliance								
Registration fees	Per Application	Non -Taxable	\$ 30.00	\$ 30.00	\$ -	0%	Statutory	R
Search fee	Per Application	Non -Taxable	\$ 47.20	\$ 47.20	\$ -	0%	Statutory	R

Description of Fees and Charges	Unit of Measure	GST Status	2019/20 Fee	2020/21 Fee	Fee	Fee	Basis of Fee	Pricing Basis
			Inc GST	Inc GST	Increase / Decrease	Increase / Decrease		
			\$	\$	\$	%		
Lodgement of certificate for pool barrier compliance	Per Application	Non -Taxable	\$ 20.00	\$ 20.00	\$ -	0%	Statutory	R
Lodgement of certificate for pool barrier non-compliance	Per Application	Non -Taxable	\$ 385.00	\$ 385.00	\$ -	0%	Statutory	R
Regulation 45(1) Lodgement Fees under section 30 of the Act and clause 1(d) of Schedule 2	Per Application	Non -Taxable	\$ 121.90	\$ 121.90	\$ -	0%	Statutory	R
Building Certificate Fees	Per Application	Non -Taxable	\$ 47.20	\$ 47.20	\$ -	0%	Statutory	R
Regulation 52 Fees for Requests for Information under Regulation 51(1), 51(2) or 51(3) of the Act	Per Application	Non -Taxable	\$ 47.20	\$ 47.20	\$ -	0%	Statutory	R
Additional Building Fees								
Regulation 36 - Maximum Fee for Report and Consent	Per Application	Non -Taxable	\$ 85.20	\$ 85.20	\$ -	0%	Statutory	R
(1) Under section 29A of the Act	Per Application	Non -Taxable	\$ 290.40	\$ 290.40	\$ -	0%	Statutory	R
(2) Permit referred under Parts 5, 6 or 10 or under Regulation 132(1) or 134(2)	Per Application	Non -Taxable	\$ 294.70	\$ 294.70	\$ -	0%	Statutory	R
(3) Permit referred under regulation 116(4)	Per Application	Non -Taxable	\$ 144.70	\$ 144.70	\$ -	0%	Statutory	R
(4) Permit referred under regulation 133(2) (Legal Point of Discharge)	Per Application	Non -Taxable	\$ 185.70	\$ 250.00	\$ 64.30	35%	Non-statutory	
Amendment and/or extension of Building Permits, Amendment of Approved Plans	Per Application	Taxable	min \$250 + double building permit fee if applicable	min \$250 + double building permit fee if applicable	\$ -	0%	Non-statutory	F
Building Notice - Administration Fee	Per Application	Taxable	min \$250 + double building permit fee if applicable	min \$250 + double building permit fee if applicable	\$ -	0%	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	\$ -	0%	Non-statutory	F
Temporary Structure Siting Approval	Per Application	Taxable	\$ 380.00	\$ 400.00	\$ 20.00	5%	Non-statutory	F
Temporary Structure Siting Approval - Community Activity	Per Application	Taxable	N/A	\$ 250.00	N/A	N/A	Non-statutory	F
Places of Public Entertainment Occupancy Permit								
Low Risk	Per Application	Taxable	\$ 350.00	\$ 370.00	\$ 20.00	6%	Non-statutory	F
Medium Risk	Per Application	Taxable	\$ 1,200.00	\$ 1,270.00	\$ 70.00	6%	Non-statutory	F
High Risk	Per Application	Taxable	\$ 2,400.00	\$ 2,500.00	\$ 100.00	4%	Non-statutory	F
Pool Safety Fence Inspections	Per Application	Taxable	\$ 220.00	N/A	N/A	N/A	Non-statutory	F

Description of Fees and Charges	Unit of Measure	GST Status	2019/20 Fee	2020/21 Fee	Fee	Fee	Basis of Fee	Pricing Basis
			Inc GST	Inc GST	Increase / Decrease	Increase / Decrease		
			\$	\$	\$	%		
Provide Copy of Building Permit or Occupancy Permit (with owners consent)	Per Permit	Taxable	min \$65 + print + additional search costs	\$ 65.00	\$ -	0%	Non-statutory	F
Provide Copy of Building Permit including plans (with owners consent)	Per Permit	Taxable	min \$65 + print + additional search costs	\$ 65.00	\$ -	0%	Non-statutory	F
Additional Inspection Fee - eg for non-compliance	Per Application	Taxable	\$220 min + travel at 75c/km	\$300 on set days, \$500 for special requests	N/A	N/A	Non-statutory	F
Additional Inspection Fee - Lapsed Permits	Per Application	Taxable	\$220 min + travel at 75c/km	\$300 on set days, \$500 for special requests	N/A	N/A	Non-statutory	F
Essential Services Determination Report	Per Application	Taxable	\$200 min	\$300 on set days, \$500 for special requests	N/A	N/A	Non-statutory	F
Reports other	Per Hour	Taxable	\$ 120.00	\$ 150.00	\$ 30.00	25%	Non-statutory	F
Request for Building Permits / Occupancy Certificate or Plans	Per Permit	Taxable	min \$65 plus printing	\$ 65.00	\$ -	0%	Non-statutory	F
Design Charge	Per Application	Taxable	\$400 min	N/A	N/A	N/A	Non-statutory	F
Administration Fee (Change to a Permit Application)	Per Application	Taxable	\$180 min	25% of current fee	N/A	N/A	Non-statutory	F
Home & Community Care								
Delivered Meals Charges	Per Meal	Non -Taxable	\$ 9.30	\$ 9.50	\$ 0.20	2%	Non-statutory	P
Property Modification Charges	Per Hour	Non -Taxable	\$ 12.40	\$ 12.70	\$ 0.30	2%	Non-statutory	P
Home Care Charges	Per Hour	Non -Taxable	\$ 6.20	\$ 6.35	\$ 0.15	2%	Non-statutory	P

Description of Fees and Charges	Unit of Measure	GST Status	2019/20 Fee	2020/21 Fee	Fee	Fee	Basis of Fee	Pricing Basis
			Inc GST	Inc GST	Increase / Decrease	Increase / Decrease		
			\$	\$	\$	%		
Personal Care	Per Hour	Non -Taxable	\$ 4.70	\$ 6.35	\$ 1.65	35%	Non-statutory	P
Respite Care	Per Hour	Non -Taxable	\$ 3.20	\$ 6.35	\$ 3.15	98%	Non-statutory	P
Commercial Care								
Delivered Meals Charges	Per Meal	Taxable	\$ 14.10	\$ 14.80	\$ 0.70	5%	Non-statutory	F
Home Care Charges	Per Hour	Taxable	\$ 53.70	\$ 58.00	\$ 4.30	8%	Non-statutory	F
Saturday Rate	Per Hour	Taxable	\$ 80.60	\$ 87.00	\$ 6.40	8%	Non-statutory	F
Sunday Rate	Per Hour	Taxable	\$ 107.60	\$ 116.00	\$ 8.40	8%	Non-statutory	F
Public Holiday Rate	Per Hour	Taxable	\$ 107.60	\$ 116.00	\$ 8.40	8%	Non-statutory	F
Personal Care Charges	Per Hour	Taxable	\$ 53.70	\$ 58.00	\$ 4.30	8%	Non-statutory	F
Saturday Rate	Per Hour	Taxable	\$ 80.60	\$ 87.00	\$ 6.40	8%	Non-statutory	F
Sunday Rate	Per Hour	Taxable	\$ 107.60	\$ 116.00	\$ 8.40	8%	Non-statutory	F
Public Holiday Rate	Per Hour	Taxable	\$ 107.60	\$ 116.00	\$ 8.40	8%	Non-statutory	F
Respite Care Charges	Per Hour	Taxable	\$ 53.70	\$ 58.00	\$ 4.30	8%	Non-statutory	F
Saturday Rate	Per Hour	Taxable	\$ 80.60	\$ 87.00	\$ 6.40	8%	Non-statutory	F
Sunday Rate	Per Hour	Taxable	\$ 107.60	\$ 116.00	\$ 8.40	8%	Non-statutory	F
Public Holiday Rate	Per Hour	Taxable	\$ 107.60	\$ 116.00	\$ 8.40	8%	Non-statutory	F
Maternal & Child Health								
Bassinet Hire Charges	Per Hire	Taxable	\$ 35.00	\$ 40.00	\$ 5.00	14%	Non-statutory	P
Bassinet Hire Deposit	Per Hire	Non -Taxable	\$ 20.00	\$ 20.00	\$ -	0%	Non-statutory	P
Immunisation Charges	Per Item	Non -Taxable	\$ 25.00	\$ 26.00	\$ 1.00	4%	Non-statutory	F
Waste Management								
Transfer Station Charges								
Airconditioners, Refrigerators, Freezers - Ararat and Lake Bolac only	Per Item	Taxable	Free if de-gassed	Free if de-gassed	\$ -	0%	Non-statutory	P
Aluminium, brass, copper, steel, scrap metals	Per Item	Taxable	Free	Free	\$ -	0%	Non-statutory	P

Description of Fees and Charges	Unit of Measure	GST Status	2019/20 Fee	2020/21 Fee	Fee	Fee	Basis of Fee	Pricing Basis
			Inc GST	Inc GST	Increase /	Increase /		
			\$	\$	Decrease	Decrease		
Batteries (lead acid vehicle batteries)	Per Item	Taxable	Free	Free	\$ -	0%	Non-statutory	P
Chemical containers (drumMUSTER) triple rinse or pressure wash, dry, no lids	Per Item	Taxable	Free	Free	\$ -	0%	Non-statutory	P
Oil (waste automotive oil domestic quantities only)	Per Item (max 20L)	Taxable	\$ 5.00	\$ 5.00	\$ -	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	\$5.00-\$10.00	\$5.00-\$10.00	\$ -	0%	Non-statutory	P
Building or commercial waste	Per Cubic Metre (max 3m³)	Taxable	\$ 50.00	\$ 50.00	\$ -	0%	Non-statutory	P
Concrete/bricks (uncontaminated) - Ararat only.	Per Cubic Metre (max 3m³)	Taxable	\$ 30.00	\$ 30.00	\$ -	0%	Non-statutory	P
E-Waste per item (E.g TVs, DVDs, PCs, printers) Ararat only	Per Item or Small Bag of Mixed Items	Taxable	\$ 10.00	\$ 10.00	\$ -	0%	Non-statutory	P
Photocopiers	Per Item	Taxable	\$ 25.00	\$ 25.00	\$ -	0%	Non-statutory	P
Gas bottles	Per Item	Taxable	\$ 5.00	\$ 5.00	\$ -	0%	Non-statutory	P
General waste (household/domestic and contaminated green waste):								
120 Litre Bin	Per Load	Taxable	\$ 5.00	\$ 5.00	\$ -	0%	Non-statutory	P
240 Litre bin	Per Load	Taxable	\$ 8.00	\$ 8.00	\$ -	0%	Non-statutory	P
Car boot load	Per Load	Taxable	\$ 15.00	\$ 15.00	\$ -	0%	Non-statutory	P
Single axle trailer / utility	Per Load	Taxable	\$ 20.00	\$ 20.00	\$ -	0%	Non-statutory	P
Tandem axle trailer	Per Load	Taxable	\$ 30.00	\$ 30.00	\$ -	0%	Non-statutory	P
Truck load	Per Cubic Metre (max 3m³)	Taxable	\$ 25.00	\$ 25.00	\$ -	0%	Non-statutory	P
Green waste (uncontaminated):								
Minimum load / car boot	Per Load	Taxable	\$ 10.00	\$ 10.00	\$ -	0%	Non-statutory	P
Single axle trailer / utility	Per Load	Taxable	\$ 15.00	\$ 15.00	\$ -	0%	Non-statutory	P
Tandem axle trailer	Per Load	Taxable	\$ 18.00	\$ 18.00	\$ -	0%	Non-statutory	P
Truck load	Per Cubic Metre	Taxable	\$ 20.00	\$ 20.00	\$ -	0%	Non-statutory	P
Mattresses:								
Single mattress or smaller	Per Item	Taxable	\$ 20.00	\$ 20.00	\$ -	0%	Non-statutory	P
Double / queen / king	Per Item	Taxable	\$ 25.00	\$ 25.00	\$ -	0%	Non-statutory	P
Tyres (not taken in commercial quantities, add \$3.00 per tyre if on rim):								
Motor cycle	Per Item	Taxable	\$ 6.00	\$ 6.00	\$ -	0%	Non-statutory	P
Cars	Per Item	Taxable	\$ 12.00	\$ 12.00	\$ -	0%	Non-statutory	P
Light truck	Per Item	Taxable	\$ 20.00	\$ 20.00	\$ -	0%	Non-statutory	P
Heavy truck	Per Item	Taxable	\$ 35.00	\$ 35.00	\$ -	0%	Non-statutory	P
Super single	Per Item	Taxable	\$ 50.00	\$ 50.00	\$ -	0%	Non-statutory	P

Description of Fees and Charges	Unit of Measure	GST Status	2019/20 Fee	2020/21 Fee	Fee	Fee	Basis of Fee	Pricing Basis
			Inc GST	Inc GST	Increase /	Increase /		
			\$	\$	Decrease	Decrease		
Small tractor / grader (up to 1m diameter)	Per Item	Taxable	\$ 85.00	\$ 85.00	\$ -	0%	Non-statutory	P
Large tractor (more than 1m diameter)	Per Item	Taxable	\$ 170.00	\$ 170.00	\$ -	0%	Non-statutory	P
Earth movers (# obtain price from site staff- dependant on tyre size).	Per Item	Taxable	#	#	\$ -	0%	Non-statutory	P
Community Safety (Local Laws)								
State Government Animal Levy (included in Registrations)								
Dog	Per Animal	Non-Taxable	\$ 4.00	\$ 4.00	\$ -	0%	Statutory	R
Cat	Per Animal	Non-Taxable	\$ 4.00	\$ 4.00	\$ -	0%	Statutory	R
Dog Registrations								
Dogs (within category of reduced fee - prescribed by Act)	Per Animal	Non-Taxable	\$ 36.90	\$ 40.00	\$ 3.10	8%	Non-statutory	P
with Pensioner Concession	Per Animal	Non-Taxable	\$ 18.00	\$ 20.00	\$ 2.00	11%	Non-statutory	P
Dogs full fee	Per Animal	Non-Taxable	\$ 117.50	\$ 125.00	\$ 7.50	6%	Non-statutory	P
with Pensioner Concession	Per Animal	Non-Taxable	\$ 57.50	\$ 62.50	\$ 5.00	9%	Non-statutory	P
Restricted breed/declared menacing/dangerous	Per Animal	Non-Taxable	\$ 184.50	\$ 200.00	\$ 15.50	8%	Non-statutory	P
Cat Registrations								
Cats (within category of reduced fee - prescribed by Act)	Per Animal	Non-Taxable	\$ 32.00	\$ 35.00	\$ 3.00	9%	Non-statutory	P
with Pensioner Concession	Per Animal	Non-Taxable	\$ 15.00	\$ 17.50	\$ 2.50	17%	Non-statutory	P
Cats full fee	Per Animal	Non-Taxable	\$ 92.50	\$ 100.00	\$ 7.50	8%	Non-statutory	P
with Pensioner Concession	Per Animal	Non-Taxable	\$ 45.00	\$ 50.00	\$ 5.00	11%	Non-statutory	P
Domestic Animal Business Registrations	Per Business	Non-Taxable	\$ 256.00	\$ 275.00	\$ 19.00	7%	Non-statutory	P
Registered Community Foster Care Network Registration	Per Person	Non-Taxable	\$ 10.00	\$ 15.00	\$ 5.00	50%	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	\$ -	0%	Non-statutory	F
Replacement dog/cat registration tags	Per Tag	Non-Taxable	\$ 15.50	\$ 15.00	\$ (0.50)	-3%	Non-statutory	F
Parking Meter Fees (per hour)	Per Hour	Taxable	\$ 1.60	\$ 1.60	\$ -	0%	Non-statutory	P
Parking Fines	Per Infringement	Non-Taxable	\$ 80.00	\$ 80.00	\$ -	0%	Non-statutory	P

Description of Fees and Charges	Unit of Measure	GST Status	2019/20 Fee	2020/21 Fee	Fee	Fee	Basis of Fee	Pricing Basis	
			Inc GST	Inc GST	Increase / Decrease	Increase / Decrease			
			\$	\$	\$	%			
Local Laws Permit Fees, Charges and Bonds Schedule 10									
GLL.26, Fires in the open air - residential	Per Permit	Non-Taxable	\$ 25.00	\$ 25.00	\$ -	0%	Non-statutory	P	
GLL.27, Burn offensive materials	Per Permit	Non-Taxable	\$ 120.00	\$ 150.00	\$ 30.00	25%	Non-statutory	P	
GLL.28, Use of vehicles and recreation vehicles	Per Permit	Non-Taxable	\$ 50.00	\$ 50.00	\$ -	0%	Non-statutory	P	
Bond if required to protect Council asset (refundable)	Per Permit	Non-Taxable	as determined	as determined	\$ -	0%	Non-statutory	P	
GLL.29, Advertising, bill posting Council asset	Per Permit	Non-Taxable	as determined	as determined	\$ -	0%	Non-statutory	P	
GLL.30, Noise in a public place	Per Permit	Non-Taxable	\$ 65.00	\$ 70.00	\$ 5.00	8%	Non-statutory	P	
GLL.32, Camping on Council land	Per Permit	Non-Taxable	\$ 70.00	\$ 75.00	\$ 5.00	7%	Non-statutory	P	
GLL.32(3), Camp on private land longer than specified	Per Permit	Non-Taxable	\$ 70.00	\$ 75.00	\$ 5.00	7%	Non-statutory	P	
GLL.33, Temporary dwellings	Per Permit	Non-Taxable	\$ 120.00	\$ 125.00	\$ 5.00	4%	Non-statutory	P	
GLL.34, Circuses, carnival and festivals	Per Permit	Non-Taxable	as determined	as determined	\$ -	0%	Non-statutory	P	
GLL.35, Keeping animals – residential - per year	Per Permit	Non-Taxable	\$ 50.00	\$ 50.00	\$ -	0%	Non-statutory	P	
or for life of animal or time kept at property	Per Permit	Non-Taxable	\$ 250.00	\$ 250.00	\$ -	0%	Non-statutory	P	
GLL.38, Graze animals on Council land	Per Permit	Non-Taxable	\$ 60.00	\$ 60.00	\$ -	0%	Non-statutory	P	
GLL.50, Drainage tapping – dependant on works required	Per Permit	Non-Taxable	as determined	as determined	\$ -	0%	Non-statutory	P	
GLL.56, Consumption and possession of liquor Municipal. Reserves	Per Permit	Non-Taxable	as determined	as determined	\$ -	0%	Non-statutory	P	
GLL.62, Vehicle crossings	Per Permit	Non-Taxable	\$ 65.00	\$ 70.00	\$ 5.00	8%	Non-statutory	P	
Bond if required to protect/reinstate asset (refundable)	Per Permit	Non-Taxable	as determined	as determined	\$ -	0%	Non-statutory	P	
GLL.70, Collections on roads	Per Permit	Non-Taxable	\$ 70.00	\$ 70.00	\$ -	0%	Non-statutory	P	
Registered charities, religious or not for profit groups	Per Permit	Non-Taxable	\$ -	\$ -	\$ -	0%	Non-statutory	Z	
GLL.71, Placing "A" frame or advertising sign	Per Permit	Non-Taxable	\$ 55.00	\$ 60.00	\$ 5.00	9%	Non-statutory	P	
GLL.73, Roadside trading	Per Permit	Non-Taxable	\$ 125.00	\$ 130.00	\$ 5.00	4%	Non-statutory	P	
GLL.76, (71),76) Locating goods for sale or	Per Permit	Non-Taxable	\$ 55.00	\$ 60.00	\$ 5.00	9%	Non-statutory	P	
Locating goods and "A" frame sign	Per Permit	Non-Taxable	\$ 55.00	\$ 60.00	\$ 5.00	9%	Non-statutory	P	
GLL.77, Outdoor eating facilities - 3 tables & 12 chairs	Per Permit	Non-Taxable	\$ 65.00	\$ 70.00	\$ 5.00	8%	Non-statutory	P	
plus extra table & 4 chairs	Per Permit	Non-Taxable	\$ 25.00	\$ 25.00	\$ -	0%	Non-statutory	P	
plus place menu board	Per Permit	Non-Taxable	\$ 35.00	\$ 35.00	\$ -	0%	Non-statutory	P	
GLL.79, Place rubbish container or skip bin - limit 14 days	Per Permit	Non-Taxable	\$ 60.00	\$ 70.00	\$ 10.00	17%	Non-statutory	P	
each subsequent 7 days	Per Permit	Non-Taxable	\$ 25.00	\$ 30.00	\$ 5.00	20%	Non-statutory	P	

Description of Fees and Charges	Unit of Measure	GST Status	2019/20 Fee	2020/21 Fee	Fee	Fee	Basis of Fee	Pricing Basis
			Inc GST	Inc GST	Increase / Decrease	Increase / Decrease		
			\$	\$	\$	%		
GLL.80, Road occupation for works	Per Permit	Non-Taxable	\$ 60.00	\$ 65.00	\$ 5.00	8%	Non-statutory	P
Bond if required to protect/reinstate assets (refundable)	Per Permit	Non-Taxable	as determined	as determined	\$ -	0%	Non-statutory	P
GLL.81, Road cropping or planting	Per Permit	Non-Taxable	\$ 60.00	\$ 70.00	\$ 10.00	17%	Non-statutory	P
GLL.85, Street parties, street festivals and processions	Per Permit	Non-Taxable	\$ 65.00	\$ 70.00	\$ 5.00	8%	Non-statutory	P
GLL.86, Busking and street entertainment	Per Permit	Non-Taxable	\$ 60.00	\$ 50.00	\$ (10.00)	-17%	Non-statutory	P
GLL.87, Droving or movement of livestock	Per Permit	Non-Taxable	\$ 80.00	\$ 80.00	\$ -	0%	Non-statutory	P
Bond if required to protect/reinstate Council asset (refund)	Per Permit	Non-Taxable	as determined	as determined	\$ -	0%	Non-statutory	P
GLL.89, Heavy vehicle parking in residential zones	Per Permit	Non-Taxable	\$ 125.00	\$ 150.00	\$ 25.00	20%	Non-statutory	P
GLL.90, Asset protection permit	Per Permit	Non-Taxable	\$ 120.00	\$ 125.00	\$ 5.00	4%	Non-statutory	P
Bond if required to protect/reinstate asset (refundable)	Per Permit	Non-Taxable	as determined	as determined	\$ -	0%	Non-statutory	P
Disabled Parking Permit Fees	Per Application	Non-Taxable	\$ 20.00	No Council charge - new state process	N/A	N/A	Non-statutory	P
Fire Prevention Notice Contractor appointment administration fee	Per Notice	Taxable	\$ 175.00	\$ 175.00	\$ -	0%	Non-statutory	P
Schedule 13 Permit to Burn	Per Application	Non-Taxable	\$ 100.00	\$ 100.00	\$ -	0%	Non-statutory	P
Alexandra Oval Reserve								
Ground Hire - Not for profit (Full Day Rate)	Per Hire	Taxable	\$ 102.70	\$ 104.75	\$ 2.05	2%	Non-statutory	P
Ground Hire - Not for profit (Training Session) (2 Hrs)	Per Hire	Taxable	\$ 34.10	\$ 34.78	\$ 0.68	2%	Non-statutory	P
Ground Hire - Not for profit (Pre Season Training Session) (2 Hrs)	Per Hire	Taxable	\$ 34.10	\$ 34.78	\$ 0.68	2%	Non-statutory	P
Commercial Group - more than 4 hrs	Per Hire	Taxable	\$ 205.30	\$ 209.41	\$ 4.11	2%	Non-statutory	P
Commercial Group - half day rate	Per Hire	Taxable	\$ 123.20	\$ 125.66	\$ 2.46	2%	Non-statutory	P
Football Finals	Per Hire	Taxable	\$ 154.10	\$ 157.18	\$ 3.08	2%	Non-statutory	P
Netball Courts - Not for profit (Day Rate)	Per Hire	Taxable	\$ 28.30	\$ 28.87	\$ 0.57	2%	Non-statutory	P
Netball Courts - Not for profit (Training Session) (2 Hrs)	Per Hire	Taxable	\$ 17.00	\$ 17.34	\$ 0.34	2%	Non-statutory	P
Netball Courts - Not for profit (Pre Season Training Session) (2 Hrs)	Per Hire	Taxable	\$ 17.00	\$ 17.34	\$ 0.34	2%	Non-statutory	P
Junior Clinics (SSA Provider)	Per Hire	Taxable	\$ 17.00	\$ 17.34	\$ 0.34	2%	Non-statutory	P
Group Fitness (2 Hrs)	Per Hire	Taxable	\$ 34.20	\$ 34.88	\$ 0.68	2%	Non-statutory	P
School groups(ARC Only)	Per Hire	Taxable	50% discount	50% discount	\$ -	0%	Non-statutory	P

Description of Fees and Charges	Unit of Measure	GST Status	2019/20 Fee	2020/21 Fee	Fee	Fee	Basis of Fee	Pricing Basis
			Inc GST	Inc GST	Increase /	Increase /		
			\$	\$	Decrease	Decrease		
Seasonal User Agreement (6 months)	Per Hire	Taxable	\$ 5,098.20	\$ 7,144.08	\$ 2,045.88	40%	Non-statutory	P
Lights towers (Casual User - per hour)								
1 x tower	Per Hour	Taxable	\$ 12.90	\$ 13.16	\$ 0.26	2%	Non-statutory	P
2 x towers	Per Hour	Taxable	\$ 23.40	\$ 23.87	\$ 0.47	2%	Non-statutory	P
4 x towers	Per Hour	Taxable	\$ 36.90	\$ 37.64	\$ 0.74	2%	Non-statutory	P
6 x towers	Per Hour	Taxable	\$ 61.50	\$ 62.73	\$ 1.23	2%	Non-statutory	P
Change rooms (Fiscalini pavilion)								
Training Session - half day up to four hours	Per Hire	Taxable	\$ 38.40	\$ 39.17	\$ 0.77	2%	Non-statutory	P
Full day more than four hours	Per Hour	Taxable	\$ 65.00	\$ 66.30	\$ 1.30	2%	Non-statutory	P
Junior Clinics (SSA Provider)	Per Hire	Taxable	\$ 21.30	\$ 21.73	\$ 0.43	2%	Non-statutory	P
Group Fitness	Per Hire	Taxable	\$ 25.60	\$ 26.11	\$ 0.51	2%	Non-statutory	P
Pre/post event inspection service	Per Hire	Taxable	\$ 50.90	\$ 51.92	\$ 1.02	2%	Non-statutory	P
Canteen	Per Hire	Taxable	\$ 33.00	\$ 33.66	\$ 0.66	2%	Non-statutory	P
Function Centre								
Community not for profit Local								
Day	Per Hire	Taxable	\$ 215.00	\$ 219.30	\$ 4.30	2%	Non-statutory	P
Evening	Per Hire	Taxable	\$ 270.00	\$ 275.40	\$ 5.40	2%	Non-statutory	P
Commercial / Private								
Day	Per Hire	Taxable	\$ 310.00	\$ 316.20	\$ 6.20	2%	Non-statutory	P
Evening	Per Hire	Taxable	\$ 385.00	\$ 392.70	\$ 7.70	2%	Non-statutory	P
Meeting Room								
Casual Community not for profit non local	Per Hire	Taxable	\$ 43.50	\$ 44.37	\$ 0.87	2%	Non-statutory	P
Commercial/Private	Per Hire	Taxable	\$ 66.00	\$ 67.32	\$ 1.32	2%	Non-statutory	P
Asset Management								
Road Discontinuance Fee	Per Application	Taxable	\$ 750.00	\$ 750.00	\$ -	0%	Non-statutory	P
Work Within Municipal Road Reserves								
Works within carriageway or pathway >50km/h (statutory)*	Per Application	Non-Taxable	\$ 638.30	\$ 638.30	\$ -	0%	Statutory	R
Works within carriageway or pathway >50km/h (council)	Per Application	Non-Taxable	\$ 478.70	\$ 478.70	\$ -	0%	Non-statutory	P
Works within carriageway or pathway ≤ 50km/h (statutory)*	Per Application	Non-Taxable	\$ 348.00	\$ 348.00	\$ -	0%	Statutory	R

Description of Fees and Charges	Unit of Measure	GST Status	2019/20 Fee	2020/21 Fee	Fee	Fee	Basis of Fee	Pricing Basis
			Inc GST	Inc GST	Increase / Decrease	Increase / Decrease		
			\$	\$	\$	%		
Works within carriageway or pathway ≤ 50km/h (council)	Per Application	Non-Taxable	\$ 261.00	\$ 261.00	\$ -	0%	Non-statutory	P
Minor works within carriageway or pathway >50km/h (statutory)*	Per Application	Non-Taxable	\$ 137.70	\$ 137.70	\$ -	0%	Statutory	R
Minor works within carriageway or pathway >50km/h (council)	Per Application	Non-Taxable	\$ 103.30	\$ 103.30	\$ -	0%	Non-statutory	P
Minor works within carriageway or pathway ≤50km/h (statutory)*	Per Application	Non-Taxable	\$ 137.70	\$ 137.70	\$ -	0%	Statutory	R
Minor works within carriageway or pathway ≤50km/h(council)	Per Application	Non-Taxable	\$ 103.30	\$ 103.30	\$ -	0%	Non-statutory	P
Works within the verge > 50km/h (statutory)*	Per Application	Non-Taxable	\$ 348.00	\$ 348.00	\$ -	0%	Statutory	R
Works within the verge > 50km/h (council)	Per Application	Non-Taxable	\$ 261.00	\$ 261.00	\$ -	0%	Non-statutory	P
Works within the verge ≤ 50km/h (statutory)*	Per Application	Non-Taxable	\$ 88.90	\$ 88.90	\$ -	0%	Statutory	R
Works within the verge ≤ 50km/h (council)	Per Application	Non-Taxable	\$ 66.70	\$ 66.70	\$ -	0%	Non-statutory	P
Minor works within the verge > 50km/h (statutory)*	Per Application	Non-Taxable	\$ 88.90	\$ 88.90	\$ -	0%	Statutory	R
Minor works within the verge > 50km/h (council)	Per Application	Non-Taxable	\$ 66.70	\$ 66.70	\$ -	0%	Non-statutory	P
Minor works within the verge ≤ 50km/h (statutory)*	Per Application	Non-Taxable	\$ 88.90	\$ 88.90	\$ -	0%	Statutory	R
Minor works within the verge ≤ 50km/h (council)	Per Application	Non-Taxable	\$ 66.70	\$ 66.70	\$ -	0%	Non-statutory	P

*Statutory fees apply if council conditions are not met

Ararat Fitness Centre

Casual Visit									
Adult Swim	Per User	Taxable	\$ 5.50	\$ 5.50	\$ -	0%	Non-statutory	M	
Teen/Concession	Per User	Taxable	\$ 5.00	\$ 5.00	\$ -	0%	Non-statutory	M	
Child Swim	Per User	Taxable	\$ 4.00	\$ 4.00	\$ -	0%	Non-statutory	M	
Family Swim	Per User	Taxable	\$ 16.00	\$ 16.00	\$ -	0%	Non-statutory	M	
Sauna & Spa	Per User	Taxable	\$ 5.00	\$ 5.00	\$ -	0%	Non-statutory	M	
Sauna & Spa Concession	Per User	Taxable	\$ 4.50	\$ 4.50	\$ -	0%	Non-statutory	M	
Swim, Sauna & Spa	Per User	Taxable	\$ 11.00	\$ 11.00	\$ -	0%	Non-statutory	M	
Swim, Sauna & Spa Concession	Per User	Taxable	\$ 9.00	\$ 9.00	\$ -	0%	Non-statutory	M	
Aqua Movers	Per User	Taxable	\$ 13.00	\$ 13.00	\$ -	0%	Non-statutory	M	
Aqua Movers Concession	Per User	Taxable	\$ 11.00	\$ 11.00	\$ -	0%	Non-statutory	M	
Pryme Aqua Morning	Per User	Taxable	\$ 8.00	\$ 8.00	\$ -	0%	Non-statutory	M	
Active Adults	Per User	Taxable	\$ 8.00	\$ 8.00	\$ -	0%	Non-statutory	M	
Gym/Group Fitness	Per User	Taxable	\$ 13.00	\$ 13.00	\$ -	0%	Non-statutory	M	
Gym/Group Fitness Concession	Per User	Taxable	\$ 11.00	\$ 11.00	\$ -	0%	Non-statutory	M	
Full Centre Prepaid									
Advance Fitness 12 month	Per User	Taxable	\$ 830.00	\$ 830.00	\$ -	0%	Non-statutory	M	
Advance Fitness 12 months Teen/Concession	Per User	Taxable	\$ 730.00	\$ 730.00	\$ -	0%	Non-statutory	M	

Description of Fees and Charges	Unit of Measure	GST Status	2019/20 Fee	2020/21 Fee	Fee	Fee	Basis of Fee	Pricing Basis
			Inc GST	Inc GST	Increase /	Increase /		
			\$	\$	Decrease	Decrease		
Advance Fitness 6 months	Per User	Taxable	\$ 650.00	\$ 650.00	\$ -	0%	Non-statutory	M
Advance Fitness 6 months Teen/Concession	Per User	Taxable	\$ 550.00	\$ 550.00	\$ -	0%	Non-statutory	M
Advance Fitness 3 months Teen/Concession	Per User	Taxable	\$ 400.00	\$ 400.00	\$ -	0%	Non-statutory	M
Advance Fitness 3 months Teen/Concession	Per User	Taxable	\$ 350.00	\$ 350.00	\$ -	0%	Non-statutory	M
Advance Fitness 1 month	Per User	Taxable	\$ 150.00	\$ 150.00	\$ -	0%	Non-statutory	M
Full Centre Direct Debit								
Adult	Per User	Taxable	\$ 17.00	\$ 17.00	\$ -	0%	Non-statutory	M
Teen/Concession	Per User	Taxable	\$ 13.00	\$ 13.00	\$ -	0%	Non-statutory	M
Family	Per User	Taxable	\$ 42.50	\$ 42.50	\$ -	0%	Non-statutory	M
Family Concession	Per User	Taxable	\$ 33.15	\$ 33.15	\$ -	0%	Non-statutory	M
Joining Fee	Per User	Taxable	\$ 40.00	\$ 40.00	\$ -	0%	Non-statutory	M
Aquatic Prepaid								
Aquatic 12 month	Per User	Taxable	\$ 450.00	\$ 450.00	\$ -	0%	Non-statutory	M
Aquatic 12 month Teen/Concession	Per User	Taxable	\$ 420.00	\$ 420.00	\$ -	0%	Non-statutory	M
Aquatic 6 month	Per User	Taxable	\$ 350.00	\$ 350.00	\$ -	0%	Non-statutory	M
Aquatic 6 month Teen/Concession	Per User	Taxable	\$ 320.00	\$ 320.00	\$ -	0%	Non-statutory	M
Aquatic 3 Month	Per User	Taxable	\$ 250.00	\$ 250.00	\$ -	0%	Non-statutory	M
Aquatic 3 Month Teen/Concession	Per User	Taxable	\$ 220.00	\$ 220.00	\$ -	0%	Non-statutory	M
Aquatic 1 month	Per User	Taxable	\$ 90.00	\$ 90.00	\$ -	0%	Non-statutory	M
Aquatic Lessons term	Per User	Taxable	\$ 140.00	\$ 140.00	\$ -	0%	Non-statutory	M
Aquatics Direct Debit								
Aquatics Direct Debit Teen/Concession	Per User	Taxable	\$ 12.00	\$ 12.00	\$ -	0%	Non-statutory	M
Aquatics Direct Debit Teen/Concession	Per User	Taxable	\$ 11.00	\$ 11.00	\$ -	0%	Non-statutory	M
Swim Lesson Direct Debit	Per User	Taxable	\$ 12.50	\$ 12.50	\$ -	0%	Non-statutory	M
10 Visit Pass								
Adult Swim	Per User	Taxable	\$ 50.00	\$ 50.00	\$ -	0%	Non-statutory	M
Adult Swim Concession	Per User	Taxable	\$ 45.00	\$ 45.00	\$ -	0%	Non-statutory	M
Child Swim	Per User	Taxable	\$ 36.00	\$ 36.00	\$ -	0%	Non-statutory	M
Family Swim	Per User	Taxable	\$ 150.00	\$ 150.00	\$ -	0%	Non-statutory	M
Swim, Spa, Sauna	Per User	Taxable	\$ 105.00	\$ 105.00	\$ -	0%	Non-statutory	M
Swim, Spa, Sauna Concession	Per User	Taxable	\$ 85.00	\$ 85.00	\$ -	0%	Non-statutory	M
Aqua Movers Concession	Per User	Taxable	\$ 120.00	\$ 120.00	\$ -	0%	Non-statutory	M
Pryme Morning Aqua	Per User	Taxable	\$ 75.00	\$ 75.00	\$ -	0%	Non-statutory	M
Gym/Group Fitness	Per User	Taxable	\$ 120.00	\$ 120.00	\$ -	0%	Non-statutory	M
Gym/Group Fitness Concession	Per User	Taxable	\$ 105.00	\$ 105.00	\$ -	0%	Non-statutory	M

Description of Fees and Charges	Unit of Measure	GST Status	2019/20 Fee	2020/21 Fee	Fee	Fee	Basis of Fee	Pricing Basis
			Inc GST	Inc GST	Increase / Decrease	Increase / Decrease		
			\$	\$	\$	%		
Outdoor Pools Season Pass								
Adult	Per User	Taxable	\$ 90.00	\$ 90.00	\$ -	0%	Non-statutory	M
Child	Per User	Taxable	\$ 60.00	\$ 60.00	\$ -	0%	Non-statutory	M
Family	Per User	Taxable	\$ 100.00	\$ 100.00	\$ -	0%	Non-statutory	M
Outdoor Pool Casual								
Adult	Per User	Taxable	\$ 4.00	\$ 4.00	\$ -	0%	Non-statutory	M
Child	Per User	Taxable	\$ 3.00	\$ 3.00	\$ -	0%	Non-statutory	M
Family	Per User	Taxable	\$ 11.00	\$ 11.00	\$ -	0%	Non-statutory	M
Hire Fees								
Swimming Lane Hire	Per User	Taxable	\$ 30.00	\$ 30.00	\$ -	0%	Non-statutory	M
Swim Instructor	Per User	Taxable	\$ 35.00	\$ 35.00	\$ -	0%	Non-statutory	M
Basketball Court Hire (casual)	Per User	Taxable	\$ 36.00	\$ 36.00	\$ -	0%	Non-statutory	M
Basketball Court Hire (regular)	Per User	Taxable	\$ 30.00	\$ 30.00	\$ -	0%	Non-statutory	M
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Gordon Street Oval & Clubrooms								
Seasonal User Agreement (6 months)	Per User	Taxable	\$ 2,700.00	\$ 2,700.00	\$ -	0%	Non-statutory	P
Casual Hire								
Oval & Clubrooms	Per Hire	Taxable	\$ 50.00	\$ 50.00	\$ -	0%	Non-statutory	P
Oval Only	Per Hire	Taxable	\$ 30.00	\$ 30.00	\$ -	0%	Non-statutory	P
Clubrooms Only	Per Hire	Taxable	\$ 30.00	\$ 30.00	\$ -	0%	Non-statutory	P