



Ararat Rural City

**ARARAT RURAL CITY COUNCIL**

# **2021-22 BUDGET**

## **DRAFT**



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## Message from the Mayor

It is with pleasure that I present the Ararat Rural City Council Budget 2021/2022 to the community.

Ararat Rural City is here to be a partner with business and residents as a council that supports and unlocks your vision through the delivery of core services and infrastructure, while not placing an unnecessary burden on the community.

The 2021/22 Budget once again eases the pressure on ratepayers with a 1.5% rate cut. While other councils cry poor about revenue write-downs and rate capping, we have shown there is another way by stripping back to focusing on the core service delivery you expect (roads and infrastructure, investment attraction, and community support).

Council is continuing to apply the “pie” model to achieve fairness and consistency in sharing the rates burden across residential, farm, commercial and industrial ratepayers. Ararat Rural City adopted this model because of feedback from the Rating Strategy Advisory Group, Citizens’ Jury and the wider community. This means that every year, each rating sector will contribute a similar share of the entire rates income that makes up the pie of rating revenue. This achieves fairness because it ensures that no individual rating sector suffers a huge and sudden impost on the cost of their rates due to external factors.

Over the last four years this approach has enabled Ararat Rural City to achieve a net zero per cent rate increase. There are 79 councils in Victoria, with the next lowest shift in the rate burden over this period an increase of 4.75% and the highest 18%. The average net increase in rates across all councils in Victoria over the past four years is 7.93%.

Something had to give, as just continuing to do things the ‘usual way’ and expecting you will accept it is not sincere if we are serious about working together to create a vibrant and prosperous community.

People have told us that they want us to invest in upgrading roads so you can travel safely with your family, and that business can transport freight efficiently to get local produce from the paddock to plate.

The 2021/22 Budget once again boosts the investment to new record levels of funding to upgrade and renew local roads and bridges totalling \$12.079 million; as well as funding for town infrastructure and drainage improvements \$938,000. This investment fulfils the promise we made to turn around our rural road maintenance program within two years.

Council has recognised in this Budget that community assets belong to you, and that’s why we’ve significantly reduced fees for community use of local facilities including the Town Hall and Alexandra Oval.

We have a rich cultural heritage in Ararat and Council is committed to ensuring local programming at Town Hall and Ararat Gallery TAMA looks to the community instead of away from it. Bringing Ararat Live performances to Town Hall and making it more accessible for community groups such as the Ararat Eisteddfod, as well as displaying community works at the Gallery from local kinder kids to professional artists, are part of this shift in focus.

Support to create more opportunities for community inclusion and active recreation is being delivered thanks to the multi-million redevelopment of Gordon Street Recreation Reserve. This project is underpinned with State, Federal Government and Council funding, creating a second major

sporting precinct for Ararat, supporting the growth and development of AFLW, Soccer, Community Cricket, Little Athletics, and School Sports.

We're also investing in a number of community infrastructure upgrades, including kitchen renovations at Buangor Recreation Reserve and at the Lake Bolac Complex.

Over the past 18 months as we faced the health crisis, it has been a period like no other. As recent events have shown, it is unfortunately not behind us yet. However, I am confident we will continue to show that we are stronger together and that our rural resilience will shine through.

I want to thank all of our staff at Ararat Rural City. They have stepped up to deliver the organisational change needed to restore community pride. I also want to acknowledge local businesses and the community for allowing us to earn your trust. There is still a lot of work to do, but I can speak on behalf of myself and my Council colleagues that we are proud of this Budget, the Council Plan 2021-25 and our Community Vision 2031.

I look forward to hearing your feedback about the direction we are heading and to hear your ideas about how we can continue to create new opportunities that will make Ararat Rural City even better.



Cr Jo Armstrong  
Mayor

## Message from the CEO

This year you are going to notice important changes to the way Council's Budget is presented. We've made significant changes to make this a document that is easier to read and, hopefully, makes more sense to our community.

We have been very clear about performance expectations in this year's Budget both in terms of financial performance and in driving community outcomes. For each Strategic Objective we have identified operating expenditure, set targets against the state government's Local Government Performance Reporting Framework (LGPRF) indicators, provided details of new initiatives and identified performance targets around achieving Council Plan objectives.

Some of the big ticket initiatives in this year's Budget include:

- Exploring public private partnerships to secure housing construction that supports an in-migration of workers to fill the local jobs available and grow our population
- Designing a new planning scheme that takes a red carpet not red tape approach to securing new development and investment
- Diversifying the local economy via research partnerships with Federation University to create value-added opportunities in agriculture and manufacturing that retain profits here
- Driving growth in local tourism that yields high-value outcomes for the retail, hospitality, wine, recreation and cultural sectors
- Improving our engagement with the community to increase transparency and public participation in decision making
- Leading the way in the development of a circular economy strategy that enhances waste management services to ratepayers, including implementation of a green waste collection

These are areas of our immediate focus to ensure Ararat takes advantage of the economic and social transformation that is underway in rural Victoria. With the unemployment rate in Ararat Rural City sitting at 3.2%, we are faced with effective full employment. In response to the COVID pandemic, it is exciting that as a community we are prepared to embrace a challenge and turn that into an opportunity.

The pandemic has driven an accelerated shift to the regions with many attracted to the secure employment, lifestyle and rural liveability we offer. Now is the time to move to ensure we secure the investment, innovation and opportunities that offers to deliver our future prosperity.

I am nearly three years into my role as CEO of Ararat Rural City. When I arrived, the organisation was not travelling well both in terms of efficiency and its relationship with the community. We still have a long way to go to be the local government that our community deserves.

Our plan is bold, it is focused on getting things done, and it is shaking things up along the way, but I am willing to be held accountable for the results we deliver.

I encourage you to visit [www.engage.ararat.vic.gov.au](http://www.engage.ararat.vic.gov.au) to find out more about our plan and how you can get involved.



Dr Tim Harrison  
Chief Executive Officer

## Executive Summary

Council's 2021/22 jobs building Budget works shoulder-to-shoulder with business and the community to accelerate our prosperity with investment in roads, infrastructure, and innovation. As a prime mover of reform, we are pacesetters in achieving organisational efficiency and returning that dividend to our ratepayers.

This budget projects a surplus of \$8.865 million for 2021/22. Even after adjusting for non-recurrent capital grants or contributions the underlying result is a surplus of \$0.675 million.

### Key things we are funding:

A \$37.020 million Budget to underpin a robust and resilient economy that invests in infrastructure and community services to drive the creation of new jobs and growth.

\$13.017 million invested in vital capital works projects, including new record levels of funding for roads (\$11.389 million) and bridges (\$0.690 million) to keep people and freight moving; plus town infrastructure upgrades to footpaths and bicycle paths (\$0.265 million) and drainage (\$0.673 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.

### Highlights and new initiatives for 2021-22:

- Increase in Capital Works spending to complete two-year roads renewal plan
- Ararat Jobs and Technology Precinct partnership with Federation University Australia
- Gordon Street Recreation Reserve Redevelopment
- Implementation of new waste strategy, including green waste provision
- Planning for north-south heavy transport route
- Development of new ARCC Planning Scheme
- 1.5 percent rate cut

### Key Budget Influences

- a. Ararat Rural City Council's 2021/22 Budget will decrease general rates by 1.5 percent as a further dividend to the community for ongoing organisational efficiencies. The budget impact of this decision a reduction in revenue of \$447,000,. This will not affect the delivery of Council services.

In contrast, had Council increased rates to the amount allowable under the State Government's Fair Go Rates System, over the past four years this would have increased the total burden to ratepayers by 8.25%, during the same four-year period Council has delivered a net zero percent rate rise.

- b. Council wished to frame a budget that:
- i. provides quality services and value for money for residents



- ii. funds capital works to improve local roads, community infrastructure and maintain existing assets
- iii. ensures rating fairness through maintaining a consistent percentage of rates burden between each rating sector. This protects against “rate shock” through unequal property valuation increases from year to year.

### 3. Key statistics

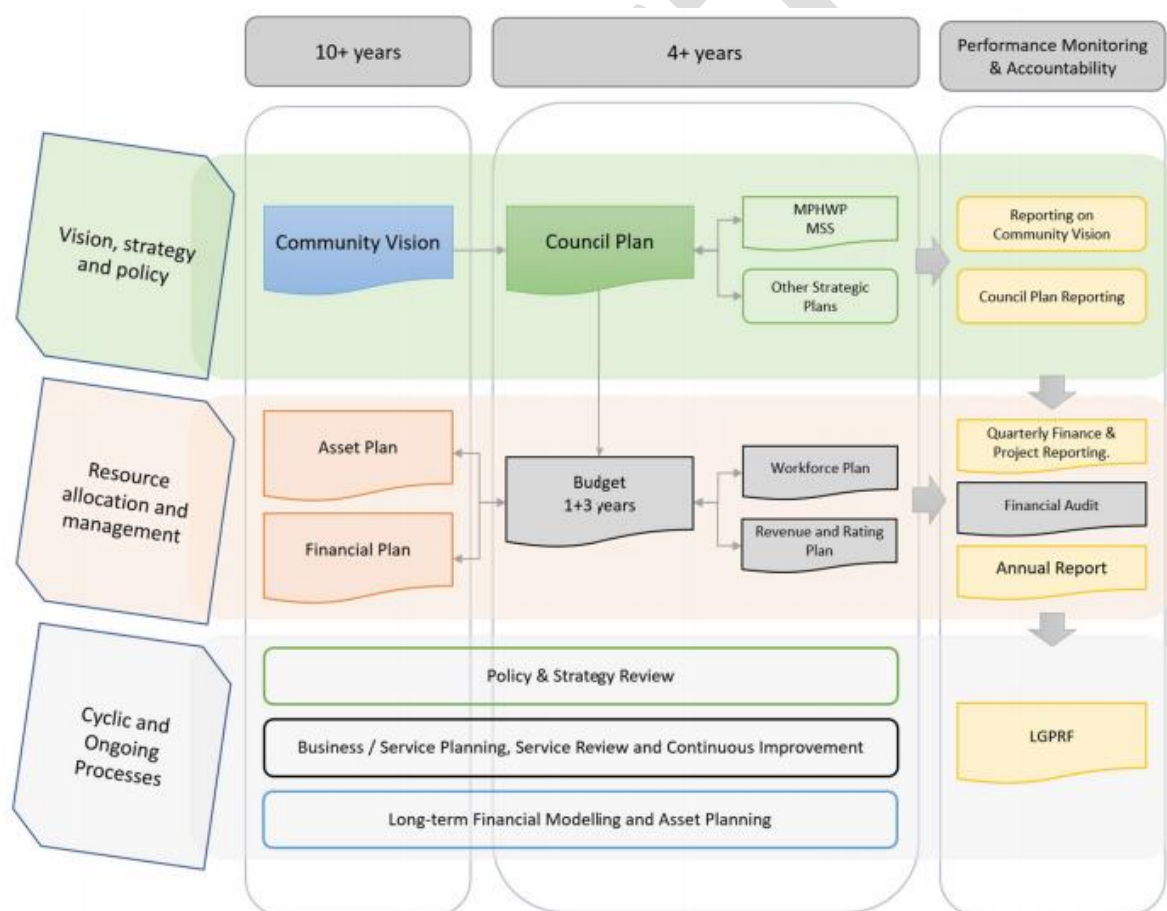
Key Statistics	2020-21 Forecast \$million	2021-22 Budget \$million
<b>Total Revenue</b>	\$31.090	\$37.020
<b>Total Expenditure</b>	\$27.273	\$28.155
<b>Accounting Result</b>	\$3.817 Surplus	\$8.865 Surplus
(Refer Income Statement in Section 3)		
<b>Underlying operating result:</b>	\$1.133 Surplus	\$0.675 Surplus
(Note: Underlying operating result is an important measure of financial sustainability as it excludes income which is to be used for capital from being allocated to cover operating expenses)		
<b>Cash result:</b>	\$7.709 Deficit	\$3.546 Deficit
(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.		
<b>Total Capital Works Program</b>	\$18.371	\$17.534
· Council operations (rates funded)	\$6.010	\$7.676
· Contributions	\$0.058	\$0.000
· Asset sales	\$0.151	\$0.207
· External grants	\$6.087	\$9.651
· Council reserves	\$6.065	\$0.000

## 1. Links to the Integrated Planning and Reporting Framework

The Budget is closely linked to three key long term Council plans; Community Vision 3031, Asset Plan 2021-2031, and the Financial Plan 2021-2031. There are links to the planning window of the current Council through the Council Plan 2021-2025, Capital Works Plan 2021-2025 and the Revenue and Rating Plan.

### 1.1 Legislative Planning and accountability framework

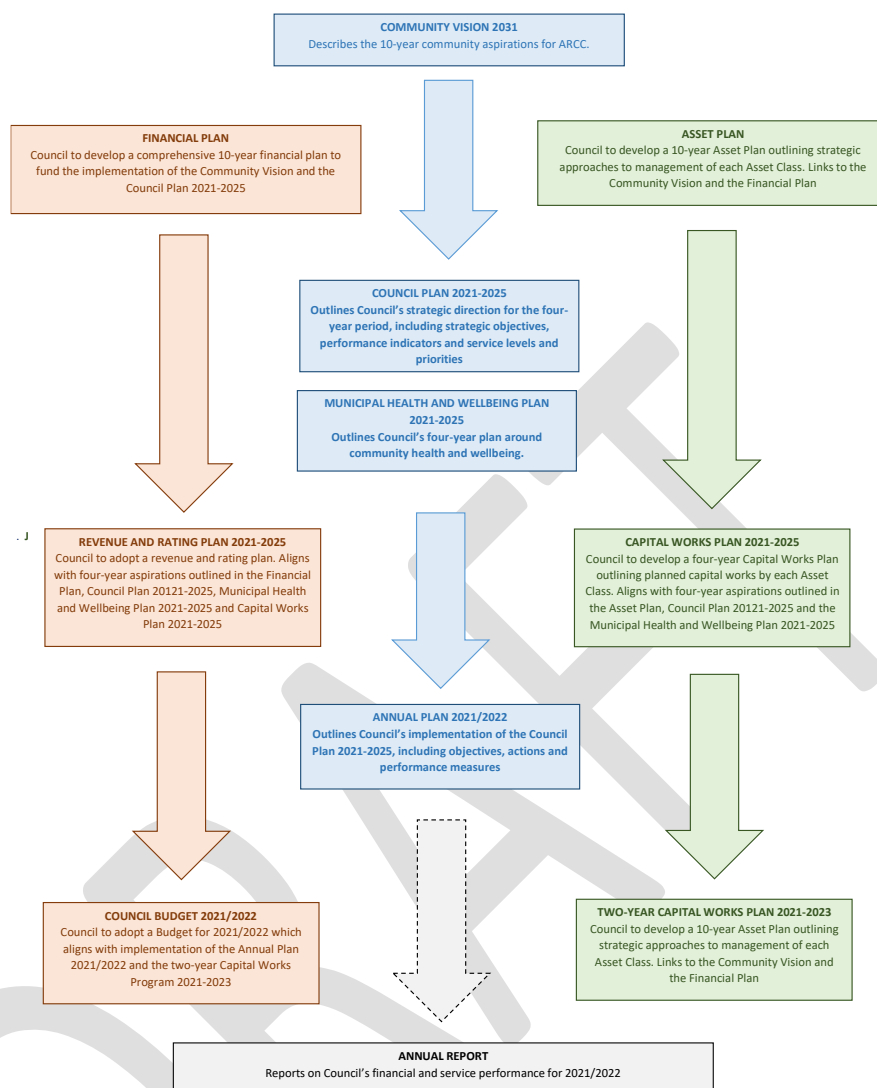
The diagram below provides a model of local government planning and accountability in Victoria. The Council budget is a key element of resource planning both for the current financial year and for its projected impact over a four-year planning cycle. The Council Budget 2021/2022 will provide the basis for Council planning across the 2021-2025 window.



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



## Ararat Rural City Council Planning and Budgeting Framework



### 1.1.2 Key Planning Considerations

#### Service level Planning

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

With the implementation of the Local Government Act 2020 and the adoption by Council of the Community Engagement Policy and Public Transparency Policy it is timely for Council to undertake more broad-based reviews of Council services involving higher levels of community engagement and participation. It is proposed that three reviews of key community facing services be undertaken in 2021/2022.

## 1.2 Our Purpose

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

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

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

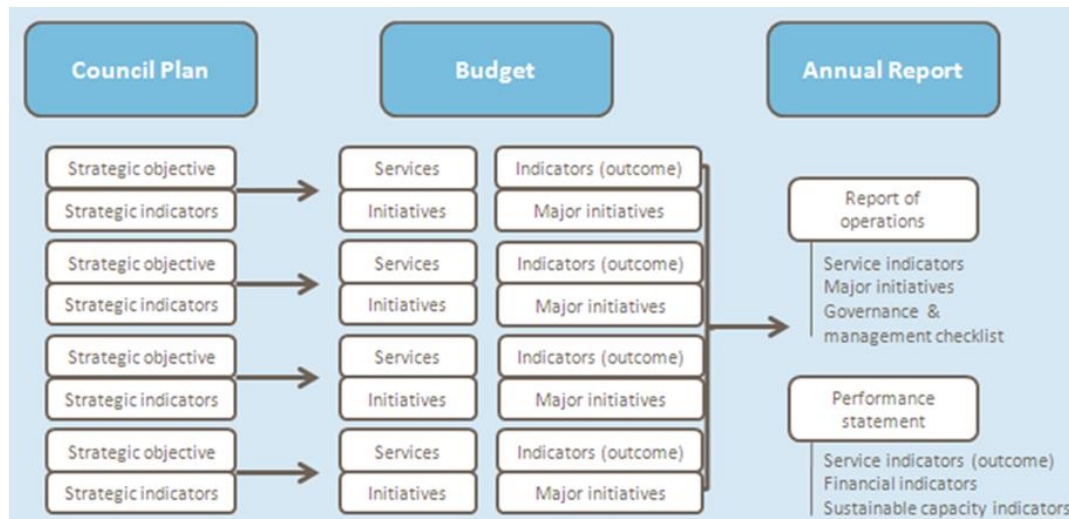
## 1.3 Strategic Objectives

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

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

## 2. Services and service performance indicators

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



## 2.1 Strategic Objective One – Growing our place

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

We will do this through:

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

### 2.1.1 Services

Business area	Description of services provided	2020/21	2021/22
		Budget	Budget
		Expenditure	Expenditure
		(Revenue)	(Revenue)
		Net Cost	Net Cost
		\$'000	\$'000
Planning	The statutory planning service is responsible for administering the Ararat Rural City Council Planning Scheme. It considers new planning scheme amendment proposals and reviews the Municipal Strategic Statement of the Ararat Planning Scheme.	321	517
		(112)	(150)
		209	367
	The budget has increased in 2021/2022 due to changes in staffing structure and engaging additional resources in order to manage significant increases in departmental workload.		
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.	257	317
		(59)	(192)
		198	125
	The cost of delivery of the service to ratepayers has decreased due to obtaining \$150,000 to support training of a Cadet Building Surveyor.		
Environmental Health	This service protects the community's health and well-being by coordinating food safety programs, Tobacco Act activities, and oversees wastewater systems and installations. The service also works to rectify any public health concerns relating to unreasonable noise emissions, housing standards and pest controls.	211	222
		(93)	(93)
		118	129

### 2.1.2 Service Performance Outcome Indicators and 2021/2022 targets

These indicators are currently based on appropriate LGPRF performance measures with targets set for 2021/2022.

	Performance Indicator	Expected range	2021/2022 target
FS1	Time taken to action food complaints	1 to 10 days	1.0 days
FS2	Food safety assessments	50% to 120%	98%
FS3	Cost of food safety service	\$300 to \$1,200	\$350
FS4	Critical and major food safety non-compliance outcome notifications	60% to 100%	100%
SP1	Time taken to decide planning applications	30 to 110 days	35
SP2	Planning applications decided within required time frames	40% to 100%	80%
SP3	Cost of statutory planning service	\$500 to \$4,000	\$2,100
SP4	Council planning decisions upheld at VCAT	30% to 100%	100%
	CSS Planning and Building Permits	-	55

### 2.1.3 Major Initiatives

Council will undertake the following major initiatives during 2021/2022 to support Growing our place:

Initiative	Budget 2021/2022
Develop completely new planning scheme over 2021-2023	\$375,000
Support Public Private partnerships or government models to develop housing	\$500,000
Provide rental guarantees to private developers to de-risk development of transitional worker housing	Zero budget required – risk of payment of rental guarantee to be managed project by project

### 2.1.4 Strategic performance indicators and 2021/2022 targets

Performance Indicator	2021-2025 target	2021/2022 target
Completion of new planning scheme	Complete by 30 June 2023	Project targets met
Available residential land increase	600 lots	150 lots
Residential housing stock increase	300 properties	60 properties
ARCC population increase	750	150
% increase in developable industrial / commercial land	20%	5%

## 2.2 Strategic Objective Two - Building robust local economies

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

We will do this through:

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

### 2.2.1 Services

Business area	Description of services provided	2019/20	2020/21
		Budget	Budget
		Expenditure	Expenditure
		(Revenue)	(Revenue)
		Net Cost	Net Cost
		\$'000	\$'000
Economic Development	The economic development service assists in facilitation of business opportunity across the municipality. It aims to grow the local business sector and provide support for growth and development in employment. The cost to community has decreased due to grant income to support the economic development program.	747	805
		(77)	(184)
		670	621

### 2.2.2 Service Performance Outcome Indicators and 2021/2022 targets

These indicators are currently based on appropriate LGPRF performance measures with targets set for 2021/2022.

Performance Indicator	Expected range	2021/2022 target
Community Satisfaction Survey	-	65
Business/community development tourism		

### 2.2.3 Major Initiatives

Council will undertake the following major initiatives during 2021/2022 to support Growing our place:

Initiative	Budget 2021/2022
Ararat Jobs and Technology Precinct (2 PhD scholarships)	\$60,000
New funding model to Grampians Tourism	\$50,000
Continuation of business facades program	\$47,000



#### 2.2.4 Strategic performance indicators and 2021/2022 targets

Performance Indicator	2021-2025 target	2021/2022 target
Percentage increase in jobs in local economy	15%	5%
Number of PhD students engaged at the Ararat Jobs and Technology Precinct	8	4
Agricultural value add businesses established	4	1
Increase in tourism visitation to Ararat Rural City	50%	10%
Increase in nights stayed in Ararat Rural City	50%	10%

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## 2.3 Strategic Objective Three - Preserving our environment

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

We will do this through:

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

### 2.3.1 Services

Business area	Description of services provided	2020/21	2021/22
		Budget	Budget
		Expenditure	Expenditure
		(Revenue)	(Revenue)
		Net Cost	Net Cost
		\$'000	\$'000
Waste Management	This service provides waste collection including kerbside collections of garbage and recycling and management of waste transfer stations situated throughout the municipality.	2,450	2,473
		(2,479)	(2,473)
		(29)	0
Sustainability	This service promotes environmentally sustainable development principles, coordinates and implements environmental projects and works with other services to improve Council's environmental performance. Projects include roadside pest, plant and animal and renewable energy projects.	135	147
		(64)	(74)
		71	73
Parks & Gardens	This service covers a range of areas such as grass and turf cutting, tree pruning, planting, removal, planning and street tree strategies, management of conservation and parkland areas, creeks, and other areas of environmental significance. The function is responsible for playground maintenance and safety improvement programs.	1,421	1,321
		(13)	(4)
		1,408	1,317
Emergency Management	This service includes emergency services management and fire prevention. The cost to community has decreased due to increases in State grants and internal efficiencies.	155	133
		(64)	(77)
		91	56

### 2.3.2 Service Performance Outcome Indicators and 2021/2022 targets

These indicators are currently based on appropriate LGPRF performance measures with targets set for 2021/2022.

	Performance Indicator	Expected range	2021/2022 target
WC1	Kerbside bin collection requests	10 to 300 requests	70.16
WC2	Kerbside collection bins missed	1 to 20 bins	4.0
WC3	Cost of kerbside garbage bin collection service	\$40 to \$150	\$145.00
WC4	Cost of kerbside recyclables collection service	\$10 to \$80	\$75.00
WC5	Kerbside collection waste diverted from landfill	20% to 60%	35%
	CSS Waste management	-	63
	CSS Appearance of public areas	-	75
	CSS disaster and emergency management	-	75

### 2.3.3 Major Initiatives

Council will undertake the following major initiatives during 2021/2022 to support **Preserving our environment**:

Initiative	Budget 2021/2022
Implementation of new waste management policy	\$500,000
Implementation of new Environment Working Group comprising community and scientific members	\$ 5,000
Development of Environmental Strategy 2021-2031	\$ 20,000

### 2.3.4 Strategic performance indicators and 2021/2022 targets

Performance Indicator	2021-2025 target	2021/2022 target
Waste plan fully implemented	30 June 2022	30 June 2022
100% of ARCC energy needs met by renewables	100%	80%
Environmental Working Group produced Environmental Strategy 2021-2031	-	Strategy adopted

## 2.4 Service Objective Four - Developing and maintaining key enabling infrastructure

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

We will do this through:

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

### 2.4.1 Services

Business area	Description of services provided	2020/21	2021/22
		Budget	Budget
		Expenditure	Expenditure
		(Revenue)	(Revenue)
		Net Cost	Net Cost
		\$'000	\$'000
Design & Project Management	This service conducts capital works planning for Council's main civil infrastructure assets including roads, laneways, car parks, foot/bike paths, drains, and bridges. This service undertakes design and supervision of Council's capital works program.	610	94
		0	0
		610	94
	The cost to community has reduced significantly due to capitalisation of the majority of costs from this service area in 2021/2022.		
Property Maintenance	This service prepares maintenance management programs for Council's property assets including municipal buildings, pavilions, and other community buildings. The service also includes emergency building and facility maintenance.	408	381
		(60)	0
		348	381
City Services	This service includes street lighting, Aerodrome operations and operations, maintenance, and cleaning of public conveniences throughout the municipality.	363	614
		(7)	(8)
		356	606
	The increase in cost to community is through in-housing of cleaning services which is offset through contract savings and significant quality improvements.		
Infrastructure Miscellaneous	This service includes private works, maintenance of water supplies and emergency bores.	90	95
		(26)	(26)
		64	69

Business area	Description of services provided	2020/21	2021/22
		Budget	Budget
		Expenditure (Revenue) Net Cost	Expenditure (Revenue) Net Cost
Road Maintenance	This service provides for management and maintenance on Council's infrastructure incorporating roads, bridges, drainage, footpaths, kerb and channel, street furniture, line marking and signage.	3,493	3,330
		(3)	0
		3,490	3,330
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.	1,121	1,300
		0	0
		1,121	1,300
Major Plant Recoups	Plant used on works generates plant hire income used to fund operations and maintenance and the replacement of the major plant.	(1,628)	(1,700)
		0	0
		(1,628)	(1,700)
Minor Plant	This service purchases and maintains Council's minor plant and equipment, including trailers.	14	27
		0	0
		14	27
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.	105	508
		0	0
		105	508
Infrastructure - Capital	This service provides for capital expenditure on Council's infrastructure incorporating roads, bridges, drainage, footpaths, kerb and channel, streetscapes, and car parks.	11,773	13,018
		(7,942)	(9,121)
		3,831	3,897
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.	645	500
		(138)	(100)
		507	400
Asset Management	This service predominantly provides asset management services.  This service has yielded a substantial cost saving based on movement of staff to the planning function and efficiency savings.	319	90
		(13)	(28)
		306	62

## 2.4.2 Service Performance Outcome Indicators and 2021/2022 targets

These indicators are currently based on appropriate LGPRF performance measures with targets set for 2021/2022.

	Performance Indicator	Expected range	2021/2022 target
R1	Sealed local road requests	10 to 120 requests	10
R2	Sealed local roads maintained to condition standards	80% to 100%	99.5
R3	Cost of sealed local road reconstruction	\$20 to \$200	\$80.0
R4	Cost of sealed local road resealing	\$4 to \$30	\$5.80
	CSS sealed local roads	-	60
	CSS unsealed local roads	-	48
	CSS local roads and footpaths	-	65

## 2.4.3 Major Initiatives

Council will undertake the following major initiatives during 2021/2022 to support **Developing and maintaining key enabling infrastructure:**

Initiative	Budget 2021/2022
Planning local roads "spine"	\$ 114,000
Planning north-south heavy transport route	\$ 50,000
Developing 10 year urban road and laneway strategy	\$ 25,000
Complete 2020-2022 Roads Capital Works Plan	\$7,639,498
Increased expenditure of gravel road resheeting	\$1,500,000
Increased expenditure on road resealing	\$1,500,000
New sealed road shoulder maintenance program	\$ 500,000
Footpath and cycleway maintenance program	\$ 265,000
Drainage renewal	\$ 500,000

## 2.4.4 Strategic performance indicators and 2021/2022 targets

Performance Indicator	2021-2025 target	2021/2022 target
Aradale planning project funded and completed by 30 June 2023	Project complete 30 June 2023	Funding secured 30 June 2022
Planning and funding models for rural roads spine developed and endorsed by rural roads group	-	Complete by 30 June 2022
10 year urban roads and laneways strategy complete	-	Complete by 31 December 2021



## 2.5 Service Objective Five - Enhancing community life

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

We will do this through:

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

### 2.5.1 Services

Business area	Description of services provided	2020/21	2021/22
		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.	443 (99) 344	392 (90) 302
Town Hall	This service operates and manages the Ararat Town Hall which provides artistic programs for the region.	546 (115) 431	498 (105) 393
Gum San Chinese Heritage Museum	This service includes the operations and marketing of the Gum San Chinese Heritage Museum.	154 (51) 103	86 (25) 61
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.	279 (75) 204	333 (125) 208
Recreation Services	This service includes providing a range of recreational facilities including employment of a municipal recreation officer.	234 (107) 127	35 0 35
	Savings are due to departure of the recreation officer and the role being managed in a more distributed way across Council.		
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.	1,178 (573) 605	1,060 (432) 628

Business area	Description of services provided	2020/21	2021/22
		Budget	Budget
		Expenditure	Expenditure
		(Revenue)	(Revenue)
		Net Cost	Net Cost
		\$'000	\$'000
Alexandra Oval Community Centre & Great Hall	This service operates and maintains the Alexandra Oval Community Centre. The facility provides the Ararat and greater Grampians community, clubs and businesses with a centrally located high quality, modern, flexible and dynamic multipurpose community and recreation space. This service also includes the operations of the Great Hall function centre located at the Gum San Chinese Heritage Museum.	137	138
		(95)	(102)
		42	36
Library Services	This service provides public library services at the Ararat Library, the Lake Bolac Business and Information Centre and through the mobile library outreach service to rural communities.	313	304
		(157)	(156)
		156	148
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. This includes commercial provision of these services for external providers.	903	870
		(871)	(880)
		32	(10)
Children Services	This service provides family-oriented support services including maternal and child health, immunisation and early childhood education and support.	319	389
		(278)	(334)
		41	55
Community Safety	This service maintains and improves the health and safety of people, animals, and the environment in Council by providing animal management services including a cat trapping program, a dog and cat collection service, a pound service, a registration and administration service, and an after-hours emergency service.  This service also includes the operations of the school crossings and parking enforcement.	417	338
		(217)	(166)
		200	172
Recreation Projects - Capital	This service provides funding for various recreation projects, including pool safety improvements and facility upgrades.	850	3,224
		(850)	(2,950)
		0	274
Library - Capital	This service covers capital works relating to Library Services e.g., Library books.	40	40
		0	0
		40	40

### 2.5.2 Service Performance Outcome Indicators and 2021/2022 targets

These indicators are currently based on appropriate LGPRF performance measures with targets set for 2021/2022.

	Performance Indicator	Expected range	2021/2022 target
AF2	Health inspections of aquatic facilities	1 to 4 inspections	2
AF6	Utilisation of aquatic facilities	1 to 10 visits	5.00
AF7	Cost of aquatic facilities per visit	\$0 to \$30	\$12.50
AM1	Time taken to action animal management requests	1 to 10 days	1
AM2	Animals reclaimed	30% to 90%	35%
AM5	Animals rehomed	30% to 90%	45%
AM6	Cost of animal management service per population	\$3 to \$40	\$16.00
AM7	Animal management prosecutions	50% to 200%	0%
LB1	Physical library collection usage	1 to 9 items	2.50
LB2	Recently purchased library collection (< 5 years old)	40% to 90%	60%
LB4	Active library borrowers in municipality	7% to 40%	15%
LB5	Cost of library service per population	\$10 to \$90	\$25.00
MC2	Infant enrolments in the MCH service	90% to 110%	100%
MC3	Cost of the MCH service	\$50 to \$200	\$75.00
MC4	Participation in the MCH service	70% to 100%	85%
MC5	Participation in the MCH service by Aboriginal children	60% to 100%	85%
MC6	Participation in 4-week Key Age and Stage visit	90% to 110%	100%
	CSS Art centre and libraries	-	80%
	CSS Recreational facilities	-	75%
	CSS Elderly support services	-	70%
	CSS Community and cultural	-	65%

### 2.5.3 Major Initiatives

Council will undertake the following major initiatives during 2021/2022 to support **Enhancing community life**:

Initiative	Budget 2021/2022
Gordon Street Recreation Reserve Development	\$3,224,000
Feasibility Study for redevelopment of McDonald Centre (jointly with Grampians Community Health)	\$ 50,000
Buangor Recreation Reserve kitchen extension	\$ 270,000
Lake Bolac Complex kitchen renovation	\$ 218,000
Lake Bolac Memorial Hall preliminary design	\$ 20,000
Ararat Library minor refurbishment	\$ 67,538
Reduction in local community fees for using public spaces, including Town Hall, Alexandra Oval Community Centre and Gum San Great Hall	-

#### 2.5.4 Strategic performance indicators and 2021/2022 targets

Performance Indicator	2021-2025 target	2021/2022 target
Increase in annual visitation to the Ararat Art Gallery	30%	10%
Increase in community use of the Town Hall	20%	5%
Increase in audience sizes at commercial and funded performances at the Town Hall	20%	5%
Increase in ARCC volunteer numbers	80%	20%
Implement a model to ensure viability of Gum San	-	31 December 2021

## 2.6 Service Objective Six - Strong and Effective Governance

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

We will do this by:

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

### 2.6.1 Services

Business area	Description of services provided	2020/21	2021/22
		Budget	Budget
		Expenditure	Expenditure
		(Revenue)	(Revenue)
		Net Cost	Net Cost
		\$'000	\$'000
Corporate Revenue	This service includes Council's rates and charges revenue, interest income and general-purpose grant funds received from the Victorian Local Government Grants Commission.	0	0
		(19,541)	(19,256)
		(19,541)	(19,256)
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.	1,199	2,832
		(1)	(2,000)
		1,198	832
Corporate Support	This service includes corporate expenses including stationery, telecommunications, revenue collection fees, valuations, and the customer service operations of the Municipal Office.	404	370
		(54)	(56)
		350	314
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.	125	116
		(135)	(135)
		(10)	(19)
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.	160	151
		(8)	(12)
		152	139

Business area	Description of services provided	2020/21	2021/22
		Budget	Budget
		Expenditure	Expenditure
		(Revenue)	(Revenue)
		Net Cost	Net Cost
		\$'000	\$'000
Vehicles - Capital	This service purchases Council vehicles, excluding major plant and equipment, to meet functionality and safety needs and to maximise the performance and minimise operational cost of the fleet.	220	220
		(100)	(100)
		120	120
CEO's Office	This area includes Chief Executive Officer and executive support. It also includes media and communications, marketing and government relations	853	1,097
		0	0
		853	1,097
CEO Projects	The funding of all significant Council funded projects is managed from the CEO's Office. In 2021/2022 that is \$1,700,000.	0	1,700
		0	(1,700)
		0	0
Community Support Grants	This service provides grants to community organisations for projects, sponsorships, and minor capital & community infrastructure.	95	115
		0	(20)
		95	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.	508	514
		0	(12)
		508	502
Governance	This service provides support to the Mayor, Councillors, and executive support. This service provides statutory and corporate support services to Council, including coordination of business papers for meetings of the Council and maintenance of statutory registers. This service also provides facilities maintenance grants for recreation reserves & public halls and coordinates risk management. There is also funding for a returning maternity leave position budgeted.	1,114	1,108
		(92)	(2)
		1,022	1,106
Business Transformation	This service includes service reviews and business improvement.	307	265
		0	0
		307	265
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.	734	794
		0	(35)
		734	759
Information Services - Capital	This service includes expenditure of a capital nature relating to information technology.	0	25
		0	0
		0	25



## 2.6.2 Service Performance Outcome Indicators and 2021/2022 targets

These indicators are currently based on appropriate LGPRF performance measures with targets set for 2021/2022.

	Performance Indicator	Expected range	2021/2022 target
G1	Council decisions made at meetings closed to the public	0% to 30%	30%
G3	Councillor attendance at council meetings	80% to 100%	90%
G4	Cost of elected representation	\$30k to \$80K	\$38,000
	CSS Overall performance	-	65%
	CSS Overall council direction	-	65%
	CSS Customer service	-	75%
	CSS Informing the community	-	62%
	CSS Community decisions	-	60%
	CSS Consultation & engagement	-	60%
	CSS Lobbying	-	60%

## 2.6.3 Major Initiatives

Council will undertake the following major initiatives during 2021/2022 to support **Strong and effective governance**:

Initiative	Budget 2021/2022
Data projects	\$50,000
The Strong and Effective Governance service objective remains focussed on delivering efficient and effective support to community facing elements of Council's business. There is only one significant budget initiatives being undertaken in this service objective during 2021/2022.	-

## 2.6.4 Strategic performance indicators and 2021/2022 targets

Performance Indicator	2021-2025 target	2021/2022 target
Return efficiency dividends to community through rate reduction	Annual rate rise 0.5% less than rate cap	0% rate rise
Maintenance of effective risk management regime	Annual approval by Audit and Risk Committee	Annual approval by Audit and Risk Committee
Growth in participation in <a href="https://engage.ararat.vic.gov.au">engage.ararat.vic.gov.au</a>	Annual growth of 25%	Growth of 40%

## 2.7 Reconciliation with budgeted operating result

	Surplus/ (Deficit)	Expenditure	Revenue
	\$'000	\$'000	\$'000
Planning, Community & Compliance	(4,528)	10,407	5,879
Arts, Culture & Heritage	(756)	976	220
Infrastructure	(12,648)	19,488	6,840
Corporate Services	(1,274)	3,691	2,417
CEO's Office	(2,432)	4,425	1,993
Governance	(1,106)	1,108	2
Business Transformation	(1,111)	1,174	63
<b>Total</b>	<b>(23,855)</b>	<b>41,269</b>	<b>17,414</b>
<b>Expenses added in:</b>			
Capital expenditure	(17,534)		
Depreciation	7,095		
Written down value on assets sold	164		
Loan repayment	(2,138)		
Transfer from reserves	4,100		
Transfer to reserves	(537)		
<b>Surplus/(Deficit) before funding sources</b>	<b>(15,005)</b>		
<b>Funding sources added in:</b>			
Rates and charges revenue	15,219		
Waste charge revenue	2,248		
General purpose financial assistance grant	6,403		
<b>Total funding sources</b>	<b>23,870</b>		
<b>Operating surplus/(deficit) for the year</b>	<b>8,865</b>		

### 3. Financial Statements

This section presents information in regard to the Financial Statements and Statement of Human Resources. The budget information for the year 2021/22 has been supplemented with projections to 2024/25.

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

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

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## Comprehensive Income Statement

For the four years ending 30 June 2025

		Forecast Actual 2020/21 \$'000	Budget 2021/22 \$'000	2022/23 \$'000	Projections 2023/24 \$'000	2024/25 \$'000
	NOTES					
<b>Income</b>						
Rates and charges	4.1.1	17,699	17,467	17,616	17,704	17,793
Statutory fees and fines	4.1.2	145	199	203	207	211
User fees	4.1.3	986	1,367	1,408	1,450	1,494
Grants - Operating	4.1.4	5,768	7,964	8,004	8,044	8,084
Grants - Capital	4.1.4	6,087	9,651	533	533	1,461
Contributions - monetary	4.1.5	161	97	10	10	10
Net gain/(loss) on disposal of property, infrastructure, plant, and equipment		59	41	43	45	47
Other income	4.1.6	185	173	178	183	188
<b>Total income</b>		31,090	36,959	27,995	28,176	29,288
<b>Expenses</b>						
Employee costs	4.1.7	11,017	11,277	11,503	11,733	11,968
Materials and services	4.1.8	8,954	9,319	7,662	7,465	7,247
Depreciation	4.1.9	6,888	7,095	7,237	7,382	7,530
Borrowing costs		118	55	17	12	8
Other expenses	4.1.10	296	348	358	369	380
<b>Total expenses</b>		27,273	28,094	26,777	26,961	27,133
<b>Surplus/(deficit) for the year</b>		3,817	8,865	1,218	1,215	2,155
<b>Total comprehensive result</b>		3,817	8,865	1,218	1,215	2,155

## Balance Sheet

For the four years ending 30 June 2025

		Forecast Actual 2020/21 \$'000	Budget 2021/22 \$'000	2022/23 \$'000	Projections 2023/24 \$'000	2024/25 \$'000
	NOTES					
<b>Assets</b>						
<b>Current assets</b>						
Cash and cash equivalents		11,824	8,278	8,815	9,352	9,889
Trade and other receivables		2,697	2,697	2,697	2,697	2,697
Inventories		76	76	76	76	76
Other assets		14	14	14	14	14
<b>Total current assets</b>	4.2.1	14,611	11,065	11,602	12,139	12,676
<b>Non-current assets</b>						
Trade and other receivables		14	12	10	9	7
Property, infrastructure, plant & equipment		235,908	246,183	246,724	247,255	248,725
Investment property		1,315	1,315	1,315	1,315	1,315
<b>Total non-current assets</b>	4.2.1	237,237	247,510	248,049	248,579	250,047
<b>Total assets</b>		251,848	258,575	259,651	260,718	262,723
<b>Liabilities</b>						
<b>Current liabilities</b>						
Trade and other payables		1,379	1,379	1,379	1,379	1,379
Trust funds and deposits		1,507	1,507	1,507	1,507	1,507
Provisions		2,613	2,613	2,613	2,613	2,613
Interest-bearing liabilities	4.2.3	2,138	142	148	150	157
<b>Total current liabilities</b>	4.2.2	7,637	5,641	5,647	5,649	5,656
<b>Non-current liabilities</b>						
Provisions		282	282	282	282	282
Interest-bearing liabilities	4.2.3	597	455	307	157	-
<b>Total non-current liabilities</b>	4.2.2	879	737	589	439	282
<b>Total liabilities</b>		8,516	6,378	6,236	6,088	5,938
<b>Net assets</b>	4.2.4	243,332	252,197	253,415	254,630	256,785
<b>Equity</b>						
Accumulated surplus		87,547	99,975	100,656	101,334	102,952
Reserves		155,785	152,222	152,759	153,296	153,833
<b>Total equity</b>	4.3.1	243,332	252,197	253,415	254,630	256,785

**Statement of Changes in Equity**  
For the four years ending 30 June 2025

		Total	Accumulated Surplus	Revaluation Reserve	Other Reserves
	NOTES	\$'000	\$'000	\$'000	\$'000
<b>2021 Forecast Actual</b>					
Balance at beginning of the financial year		239,515	75,974	145,018	18,523
Surplus/(deficit) for the year		3,817	3,817	-	-
Net asset revaluation increment/(decrement)		-	-	-	-
Transfers to other reserves		-	(2,213)	-	2,213
Transfers from other reserves		-	9,969	-	(9,969)
<b>Balance at end of the financial year</b>		<b>243,332</b>	<b>87,547</b>	<b>145,018</b>	<b>10,767</b>
<b>2022 Budget</b>					
Balance at beginning of the financial year		243,332	87,547	145,018	10,767
Surplus/(deficit) for the year		8,865	8,865	-	-
Net asset revaluation increment/(decrement)		-	-	-	-
Transfers to other reserves		-	(537)	-	537
Transfers from other reserves		-	4,100	-	(4,100)
<b>Balance at end of the financial year</b>	4.3.1	<b>252,197</b>	<b>99,975</b>	<b>145,018</b>	<b>7,204</b>
<b>2023</b>					
Balance at beginning of the financial year		252,197	99,975	145,018	7,204
Surplus/(deficit) for the year		1,218	1,218	-	-
Net asset revaluation increment/(decrement)		-	-	-	-
Transfers to other reserves		-	(537)	-	537
Transfers from other reserves		-	-	-	-
<b>Balance at end of the financial year</b>		<b>253,415</b>	<b>100,656</b>	<b>145,018</b>	<b>7,741</b>
<b>2024</b>					
Balance at beginning of the financial year		253,415	100,656	145,018	7,741
Surplus/(deficit) for the year		1,215	1,215	-	-
Net asset revaluation increment/(decrement)		-	-	-	-
Transfers to other reserves		-	(537)	-	537
Transfers from other reserves		-	-	-	-
<b>Balance at end of the financial year</b>		<b>254,630</b>	<b>101,334</b>	<b>145,018</b>	<b>8,278</b>
<b>2025</b>					
Balance at beginning of the financial year		254,630	101,334	145,018	8,278
Surplus/(deficit) for the year		2,155	2,155	-	-
Net asset revaluation increment/(decrement)		-	-	-	-
Transfers to other reserves		-	(537)	-	537
Transfers from other reserves		-	-	-	-
<b>Balance at end of the financial year</b>		<b>256,785</b>	<b>102,952</b>	<b>145,018</b>	<b>8,815</b>



## Statement of Cash Flows

For the four years ending 30 June 2025

		Forecast Actual 2020/21 \$'000	Budget 2021/22 \$'000	Projections		
	Notes			2022/23 \$'000	2023/24 \$'000	2024/25 \$'000
		Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)
Cash flows from operating activities						
Rates and charges		17,699	17,467	17,616	17,704	17,793
Statutory fees and fines		145	199	203	207	211
User fees		1,085	1,504	1,549	1,595	1,643
Grants - operating		5,768	7,964	8,004	8,044	8,084
Grants - capital		6,087	9,651	533	533	1,461
Contributions - monetary		161	97	10	10	10
Interest received		64	50	53	56	59
Other receipts		121	123	125	127	129
Net GST refund / payment		797	801	625	602	575
Employee costs		(11,017)	(11,277)	(11,503)	(11,733)	(11,968)
Materials and services		(9,850)	(10,257)	(8,428)	(8,212)	(7,971)
Other payments		(296)	(348)	(358)	(369)	(380)
Net cash provided by/ (used in) operating activities	4.4.1	10,764	15,974	8,429	8,564	9,646
Cash flows from investing activities						
Payments for property, infrastructure, plant, and equipment		(18,371)	(17,534)	(7,948)	(8,091)	(9,184)
Proceeds from sale of property, infrastructure, plant, and equipment		151	207	215	224	233
Net cash provided by/ (used in) investing activities	4.4.2	(18,220)	(17,327)	(7,733)	(7,867)	(8,951)
Cash flows from financing activities						
Finance costs		(118)	(55)	(17)	(12)	(8)
Repayment of borrowings		(135)	(2,138)	(142)	(148)	(150)
Net cash provided by/ (used in) financing activities	4.4.3	(253)	(2,193)	(159)	(160)	(158)
Net increase/(decrease) in cash & cash equivalents						
		(7,709)	(3,546)	537	537	537
Cash and cash equivalents at the beginning of the financial year		19,533	11,824	8,278	8,815	9,352
Cash and cash equivalents at the end of the financial year		11,824	8,278	8,815	9,352	9,889

## Statement of Capital Works

For the four years ending 30 June 2025

		Forecast Actual	Budget	Projections		
		2020/21	2021/22	2022/23	2023/24	2024/25
NOTES		\$'000	\$'000	\$'000	\$'000	\$'000
<b>Property</b>						
Buildings		2,774	3,732	518	528	539
<b>Total property</b>		2,774	3,732	518	528	539
<b>Plant and equipment</b>						
Plant, machinery, and equipment		830	720	720	720	720
Fixtures, fittings, and furniture		21	25	25	25	25
Library books		38	40	40	40	40
<b>Total plant and equipment</b>		889	785	785	785	785
<b>Infrastructure</b>						
Roads		14,072	11,389	5,934	6,053	7,121
Bridges		38	690	245	250	255
Footpaths and cycleways		395	265	168	171	174
Drainage		203	673	298	304	310
<b>Total infrastructure</b>		14,708	13,017	6,645	6,778	7,860
<b>Total capital works expenditure</b>	4.5.1	18,371	17,534	7,948	8,091	9,184
<b>Represented by:</b>						
New asset expenditure		694	1,740	130	132	135
Asset renewal expenditure		14,084	13,364	6,563	6,678	7,602
Asset upgrade expenditure		3,593	2,430	1,255	1,281	1,447
<b>Total capital works expenditure</b>	4.5.1	18,371	17,534	7,948	8,091	9,184
<b>Funding sources represented by:</b>						
Grants		6,087	9,651	533	533	1,461
Contributions		58	-	-	-	-
Council cash		6,161	7,883	7,415	7,558	7,723
Council reserves		6,065	-	-	-	-
<b>Total capital works expenditure</b>	4.5.1	18,371	17,534	7,948	8,091	9,184

## Statement of Human Resources

For the four years ending 30 June 2025

	Forecast Actual	Budget	Projections		
	2020/21	2021/22	2022/23	2023/24	2024/25
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Staff expenditure</b>					
Employee costs - operating	11,017	11,277	11,503	11,733	11,968
Employee costs - capital	1,122	956	975	995	1,015
<b>Total staff expenditure</b>	12,139	12,233	12,478	12,728	12,983
	FTE	FTE	FTE	FTE	FTE
<b>Staff numbers</b>					
Employees	134.7	134.7	134.7	134.7	134.7
Total staff numbers	134.7	134.7	134.7	134.7	134.7

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

Department	Comprises			
	Budget	Full Time	Part time	Casual
	2021/22			
	\$'000	\$'000	\$'000	\$'000
Planning, Community & Compliance	3,123	1,393	1,037	693
Arts, Culture & Heritage	569	296	162	111
Infrastructure	4,513	3,969	270	274
Corporate Services	676	400	252	24
CEO's Office	1,552	1,277	251	24
Governance	275	275	-	-
Business Transformation	569	569	-	-
Total permanent staff expenditure	11,277	8,179	1,972	1,126
Capitalised labour costs	956			
<b>Total expenditure</b>	<b>12,233</b>			

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

Department	Budget 2021/22	Comprises		
		Full Time	Part time	Casual
Planning, Community & Compliance	35.4	14.0	11.5	9.9
Arts, Culture & Heritage	6.0	3.0	1.9	1.1
Infrastructure	53.8	48.0	3.2	2.6
Corporate Services	7.1	4.0	2.9	0.2
CEO's Office	13.4	10.0	3.1	0.3
Governance	3.0	3.0	-	-
Business Transformation	5.0	5.0	-	-
Total permanent staff expenditure	123.7	87.0	22.6	14.1
Capitalised labour costs	11.0			
<b>Total staff</b>	<b>134.7</b>			

### 3.1 Summary of Planned Human Resources Expenditure

For the four years ending 30 June 2025

	2021/22 \$'000	2022/23 \$'000	2023/24 \$'000	2024/25 \$'000
<b>Planning, Community &amp; Compliance</b>				
Permanent - Full time				
Female	1,019	1,039	1,060	1,081
Male	277	283	289	295
Self-described gender	-	-	-	-
Vacant positions	97	99	101	103
Permanent - Part time				
Female	818	834	851	868
Male	218	222	226	231
Self-described gender	-	-	-	-
Vacant positions	-	-	-	-
<b>Total Planning, Community &amp; Compliance</b>	<b>2,429</b>	<b>2,477</b>	<b>2,527</b>	<b>2,578</b>
<b>Arts, Culture &amp; Heritage</b>				
Permanent - Full time				
Female	219	223	227	232
Male	-	-	-	-
Self-described gender	-	-	-	-
Vacant positions	77	79	81	83
Permanent - Part time				
Female	162	165	168	171
Male	-	-	-	-
Self-described gender	-	-	-	-
Vacant positions	-	-	-	-
<b>Total Arts, Culture &amp; Heritage</b>	<b>458</b>	<b>467</b>	<b>476</b>	<b>486</b>
<b>Infrastructure</b>				
Permanent - Full time				
Female	231	236	241	246
Male	3,476	3,546	3,617	3,689
Self-described gender	-	-	-	-
Vacant positions	262	267	272	277
Permanent - Part time				
Female	140	143	146	149
Male	130	133	136	139
Self-described gender	-	-	-	-
Vacant positions	-	-	-	-
<b>Total Infrastructure</b>	<b>4,239</b>	<b>4,325</b>	<b>4,412</b>	<b>4,500</b>
<b>Corporate Services</b>				
Permanent - Full time				
Female	266	271	276	282
Male	134	137	140	143
Self-described gender	-	-	-	-
Vacant positions	-	-	-	-
Permanent - Part time				
Female	252	257	262	267
Male	-	-	-	-
Self-described gender	-	-	-	-
Vacant positions	-	-	-	-
<b>Total Corporate Services</b>	<b>652</b>	<b>665</b>	<b>678</b>	<b>692</b>

	2021/22 \$'000	2022/23 \$'000	2023/24 \$'000	2024/25 \$'000
<b>CEO's Office</b>				
Permanent - Full time				
Female	574	585	597	609
Male	703	717	731	746
Self-described gender	-	-	-	-
Vacant positions	-	-	-	-
Permanent - Part time				
Female	199	203	207	211
Male	53	54	55	56
Self-described gender	-	-	-	-
Vacant positions	-	-	-	-
<b>Total CEO's Office</b>	<b>1,529</b>	<b>1,559</b>	<b>1,590</b>	<b>1,622</b>
<b>Governance</b>				
Permanent - Full time				
Female	275	281	287	293
Male	-	-	-	-
Self-described gender	-	-	-	-
Vacant positions	-	-	-	-
Permanent - Part time				
Female	-	-	-	-
Male	-	-	-	-
Self-described gender	-	-	-	-
Vacant positions	-	-	-	-
<b>Total Governance</b>	<b>275</b>	<b>281</b>	<b>287</b>	<b>293</b>
<b>Business Transformation</b>				
Permanent - Full time				
Female	118	120	122	124
Male	375	383	391	399
Self-described gender	-	-	-	-
Vacant positions	76	78	80	82
Permanent - Part time				
Female	-	-	-	-
Male	-	-	-	-
Self-described gender	-	-	-	-
Vacant positions	-	-	-	-
<b>Total Business Transformation</b>	<b>569</b>	<b>581</b>	<b>593</b>	<b>605</b>
<b>Casuals, temporary and other expenditure</b>	<b>1,126</b>	<b>1,148</b>	<b>1,170</b>	<b>1,192</b>
<b>Capitalised labour costs</b>	<b>956</b>	<b>975</b>	<b>995</b>	<b>1,015</b>
<b>Total staff expenditure</b>	<b>12,233</b>	<b>12,478</b>	<b>12,728</b>	<b>12,983</b>

	2021/22 FTE	2022/23 FTE	2023/24 FTE	2024/25 FTE
<b>Planning, Community &amp; Compliance</b>				
Permanent - Full time				
Female	10.0	10.0	10.0	10.0
Male	3.0	3.0	3.0	3.0
Self-described gender	-	-	-	-
Vacant positions	1.0	1.0	1.0	1.0
Permanent - Part time				
Female	9.3	9.3	9.3	9.3
Male	2.3	2.3	2.3	2.3
Self-described gender	-	-	-	-
Vacant positions	-	-	-	-
<b>Total Planning, Community &amp; Compliance</b>	<b>25.6</b>	<b>25.6</b>	<b>25.6</b>	<b>25.6</b>
<b>Arts, Culture &amp; Heritage</b>				
Permanent - Full time				
Female	2.0	2.0	2.0	2.0
Male	-	-	-	-
Self-described gender	-	-	-	-
Vacant positions	1.0	1.0	1.0	1.0
Permanent - Part time				
Female	1.9	1.9	1.9	1.9
Male	-	-	-	-
Self-described gender	-	-	-	-
Vacant positions	-	-	-	-
<b>Total Arts, Culture &amp; Heritage</b>	<b>4.9</b>	<b>4.9</b>	<b>4.9</b>	<b>4.9</b>
<b>Infrastructure</b>				
Permanent - Full time				
Female	3.0	3.0	3.0	3.0
Male	43.0	43.0	43.0	43.0
Self-described gender	-	-	-	-
Vacant positions	2.0	2.0	2.0	2.0
Permanent - Part time				
Female	1.5	1.5	1.5	1.5
Male	1.6	1.6	1.6	1.6
Self-described gender	-	-	-	-
Vacant positions	-	-	-	-
<b>Total Infrastructure</b>	<b>51.1</b>	<b>51.1</b>	<b>51.1</b>	<b>51.1</b>
<b>Corporate Services</b>				
Permanent - Full time				
Female	3.0	3.0	3.0	3.0
Male	1.0	1.0	1.0	1.0
Self-described gender	-	-	-	-
Vacant positions	-	-	-	-
Permanent - Part time				
Female	2.9	2.9	2.9	2.9
Male	-	-	-	-
Self-described gender	-	-	-	-
Vacant positions	-	-	-	-
<b>Total Corporate Services</b>	<b>6.9</b>	<b>6.9</b>	<b>6.9</b>	<b>6.9</b>



	2021/22 FTE	2022/23 FTE	2023/24 FTE	2024/25 FTE
<b>CEO's Office</b>				
Permanent - Full time				
Female	5.0	5.0	5.0	5.0
Male	5.0	5.0	5.0	5.0
Self-described gender	-	-	-	-
Vacant positions	-	-	-	-
Permanent - Part time				
Female	2.4	2.4	2.4	2.4
Male	0.7	0.7	0.7	0.7
Self-described gender	-	-	-	-
Vacant positions	-	-	-	-
<b>Total CEO's Office</b>	<b>13.1</b>	<b>13.1</b>	<b>13.1</b>	<b>13.1</b>
<b>Governance</b>				
Permanent - Full time				
Female	3.0	3.0	3.0	3.0
Male	-	-	-	-
Self-described gender	-	-	-	-
Vacant positions	-	-	-	-
Permanent - Part time				
Female	-	-	-	-
Male	-	-	-	-
Self-described gender	-	-	-	-
Vacant positions	-	-	-	-
<b>Total Governance</b>	<b>3.0</b>	<b>3.0</b>	<b>3.0</b>	<b>3.0</b>
<b>Business Transformation</b>				
Permanent - Full time				
Female	1.0	1.0	1.0	1.0
Male	3.0	3.0	3.0	3.0
Self-described gender	-	-	-	-
Vacant positions	1.0	1.0	1.0	1.0
Permanent - Part time				
Female	-	-	-	-
Male	-	-	-	-
Self-described gender	-	-	-	-
Vacant positions	-	-	-	-
<b>Total Business Transformation</b>	<b>5.0</b>	<b>5.0</b>	<b>5.0</b>	<b>5.0</b>
<b>Casuals and temporary staff</b>	<b>14.1</b>	<b>14.1</b>	<b>14.1</b>	<b>14.1</b>
<b>Capitalised labour</b>	<b>11.0</b>	<b>11.0</b>	<b>11.0</b>	<b>11.0</b>
<b>Total staff numbers</b>	<b>134.7</b>	<b>134.7</b>	<b>134.7</b>	<b>134.7</b>

## 4. Notes to the financial statements

### 4.1 Comprehensive Income Statement

#### 4.1.1 Rates and charges

Rates and charges are required by the Act and the Regulations to be disclosed in Council's budget. As per the Local Government Act 2020, Council is required to have a Revenue and Rating Plan which is a four-year plan for how Council will generate income to deliver the Council Plan, program and services and capital works commitments over a four-year period.

In developing the Budget, rates and charges were identified as an important source of revenue. Planning for future rate increases has therefore been an important component of the financial planning process. The Fair Go Rates System (FGRS) sets out the maximum amount councils may increase rates in a year. For 2021/22 the FGRS cap has been set at 1.5%. 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 based on a 1.5% decrease in the amount raised by general rates and municipal charges.

Waste management charges will decrease by 1.4%.

This will raise total rates and charges for 2021/22 of \$17.528 million.

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

	Forecast Actual 2020/21	Budget 2021/22	Change	%
	\$'000	\$'000	\$'000	
General rates*	14,205	13,993	(212)	-1.5%
Municipal charge*	623	624	1	0.2%
Waste management charge	2,277	2,248	(29)	-1.3%
Interest on rates and charges	97	98	1	1.0%
Revenue in lieu of rates	497	504	7	1.4%
<b>Total rates and charges</b>	<b>17,699</b>	<b>17,467</b>	<b>(232)</b>	<b>-1.3%</b>

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

The Valuer-General Victoria is now responsible for valuing all properties every year. The Valuer General is in the process of finalising the 2021 annual revaluation. The final figures included in this Budget are indicative only and subject to change after Council 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 2020/21	Budget 2021/22	Change
	cents/\$CIV	cents/\$CIV	
General rate for rateable general properties	0.6280	<b>0.5307</b>	<b>-15.5%</b>
General rate for rateable commercial properties	0.7850	<b>0.6634</b>	<b>-15.5%</b>
General rate for rateable industrial properties	0.7850	<b>0.6634</b>	<b>-15.5%</b>
General rate for rateable industrial properties	0.2952	<b>0.2123</b>	<b>-28.1%</b>

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	Forecast Actual 2020/21	Budget 2021/22	Change	
	\$'000	\$'000	\$'000	%
General	7,120	<b>7,080</b>	(40)	<b>-0.6%</b>
Commercial	946	<b>812</b>	(134)	<b>-14.2%</b>
Industrial	244	<b>220</b>	(24)	<b>-9.8%</b>
Farm	5,895	<b>5,881</b>	(14)	<b>-0.2%</b>
<b>Total amount to be raised by general rates</b>	<b>14,205</b>	<b>13,993</b>	(212)	<b>-1.5%</b>

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 2020/21	Budget 2021/22	Change	
	Number	Number	Number	%
General	5,208	<b>5,215</b>	7	<b>0.1%</b>
Commercial	331	<b>328</b>	(3)	<b>-0.9%</b>
Industrial	99	<b>101</b>	2	<b>2.0%</b>
Farm	1,550	<b>1,549</b>	(1)	<b>-0.1%</b>
<b>Total number of assessments</b>	<b>7,188</b>	<b>7,193</b>	5	<b>0.1%</b>

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	Forecast Actual 2020/21	Budget 2021/22	Change	
	\$	\$	\$	%
General	1,150,396,500	<b>1,334,176,500</b>	183,780,000	<b>16.0%</b>
Commercial	120,444,000	<b>122,381,500</b>	1,937,500	<b>1.6%</b>
Industrial	32,260,500	<b>33,140,000</b>	879,500	<b>2.7%</b>
Farm	1,984,414,000	<b>2,770,085,000</b>	785,671,000	<b>39.6%</b>
<b>Total value of land</b>	3,287,515,000	<b>4,259,783,000</b>	972,268,000	<b>29.6%</b>

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

Type of Charge	Per Rateable Property 2020/21	Per Rateable Property 2021/22	Change	
	\$	\$	\$	%
Municipal	96	<b>96</b>	0	<b>0.0%</b>

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

Type of Charge	Budget 2020/21	Budget 2021/22	Change	
	\$	\$	\$	%
Municipal	627,744	<b>623,520</b>	(4,224)	<b>-0.7%</b>

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 2020/21	Per Rateable Property 2021/22	Change	
	\$	\$	\$	%
Kerbside collection - Waste - 240 litre	416	<b>410</b>	(6)	<b>-1.4%</b>
Kerbside collection - Waste - 120 litre	318	<b>314</b>	(4)	<b>-1.3%</b>
Kerbside collection - Recycling	150	<b>148</b>	(2)	<b>-1.3%</b>
Bunnugal Drainage - High rating zone - charge per hectare	2	<b>2</b>	0	<b>0.0%</b>
Bunnugal Drainage - Low rating zone - charge per hectare	1	<b>1</b>	0	<b>0.0%</b>
Water Supply - Mininera, Rossbridge, Tatyoon & Travellers Rest	456	<b>456</b>	0	<b>0.0%</b>
<b>Total</b>	1,343	<b>1,331</b>	(12)	<b>-0.9%</b>

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 2020/21	Budget 2021/22	Change	
	\$	\$	\$	%
Kerbside collection - Waste - 240 litre	486,720	489,950	3,230	0.7%
Kerbside collection - Waste - 120 litre	1,240,836	1,225,542	(15,294)	-1.2%
Kerbside collection - Recycling	538,500	532,504	(5,996)	-1.1%
Bunnugal Drainage	2,529	2,567	38	1.5%
Water Supply - Mininera, Rossbridge, Tatyoon & Travellers Rest	6,272	6,272	0	0.0%
<b>Total</b>	<b>2,274,857</b>	<b>2,256,835</b>	<b>(18,022)</b>	<b>-0.8%</b>

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

	Budget 2020/21	Budget 2021/22	Change	
	\$	\$	\$	%
General Rates	14,205,400	13,993,200	(212,200)	-1.5%
Municipal Charge	627,744	623,520	(4,224)	-0.7%
Revenue in lieu of rates	493,643	504,414	10,771	2.2%
Kerbside waste and recycling collection	2,266,056	2,247,996	(18,060)	-0.8%
Interest on rates and charges	110,000	97,965	(12,035)	-10.9%
<b>Total Rates and charges</b>	<b>17,702,843</b>	<b>17,467,095</b>	<b>(235,748)</b>	<b>-1.3%</b>

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

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

	2020/21	2021/22
Total Annualised General Rates	\$14,277,900	
Total Annualised Municipal Charges	\$623,520	
Total Annualised General Rates & Municipal Charges	\$14,901,420	
Number of rateable properties	7,193	7,193
Base Average Rate	\$2,071.66	
Maximum Rate Increase (set by the State Government)	2.00%	1.50%
Capped Average Rate		\$2,102.73
Maximum General Rates and Municipal Charges Revenue		\$15,124,941
Budgeted General		\$13,993,200
Budgeted Municipal Charges Revenue		\$623,520
Budgeted Total Rates and Municipal Charges Revenue		\$14,616,720

#### 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

Rates are essentially property taxes that allow Council to raise revenue to fund delivery of a range of services to their municipal community. Importantly, it is a taxation system that includes flexibility for councils to utilise different tools in its rating structure to accommodate issues of equity and to ensure fairness in rating for all ratepayers. Councils can use these tools in different ways to yield results seen as fair by their communities.

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

- General Rates – Based on property values (using the Capital Improved Valuation methodology), which are indicative of capacity to pay and form the central basis of rating under the Local Government Act. Within the general rating model ARCC has four differentiated rating sectors general, industrial, commercial and farm.
- Service Charges - A 'user pays' component for council services to reflect benefits provided by Council to ratepayers who benefit from a service. The only service charge applied by ARCC is the Waste Charge, applied to domestic waste management.
- Municipal Charge – ARCC applies a municipal charge, currently \$96, as a 'fixed rate' portion per property or farm enterprise to cover some of the fixed administrative costs of Council.

#### Impact of 2021 Valuation

The expected final outcome of the 2021 general revaluation has been a 16% increase in valuations for general/residential properties, a 2% increase in commercial valuations, a 6% increase in industrial valuations and a 40% 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	2020 Capital Improved Value (CIV) \$	2021 Capital Improved Value (CIV) \$	% Change in CIV from 2019 to 2020
General	1,151,793,500	1,334,176,500	16%
Commercial	120,444,000	122,381,500	2%
Industrial	31,260,500	33,140,000	6%
Farm	1,982,974,000	2,770,085,000	40%
<b>Totals</b>	<b>3,286,476,000</b>	<b>4,259,783,000</b>	<b>30%</b>

A revaluation does not result in additional rate income for Council – even with a 1.5% reduction in the total amount raised by rates and municipal charges, some ratepayers may pay more in rates and others may pay less than 1.5% reduction, depending on the percentage change in the value of the individual properties.

### **General Rates**

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

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

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

Rates and charges are an important source of revenue, accounting for over 55% of operating revenue received by Council. The collection of rates is an important factor in funding Council services. Planning for future rate increases is therefore an essential component of the long-term financial planning process and plays a significant role in funding both additional service delivery and the increasing costs related to providing Council services.

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

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

In ARRC this means that the rating system should support something very close to the following outcome in terms of rating burden among the four sectors:

Rating sectors	Rates "burden"
General	52.00%
Commercial	6.60%
Industrial	1.70%
Farmland	39.70%
<b>TOTAL</b>	<b>100.00%</b>

This is based on the rates burden figures from the 2020/2021 Budget, which were in turn informed by the actual 2019/2020 rates burden. This change allows a reasonable degree of stability and predictability in the financial impact on the municipal community as required under the Local Government Act 2020.

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

This equilibrium in burden between rating sectors is often disturbed through asymmetric changes in property valuations between rating sectors. If valuations in one sector increase or decrease disproportionately to the overall movement in valuations it will skew the proportion of rates paid by one sector and this needs to be adjusted through alteration of one or more differentials. This is explained in an example of the 2021/2022 financial year provided in Appendix 1.

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

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

### **Valuation Methodology**

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

### **Rationale for differential rating sectors**

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

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

### **General Rate**

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

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

**Characteristics:** The characteristics of the planning scheme zoning are applicable to the determination of vacant land which will be subject to the rate of residential land. The vacant



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

**Types and Classes:**

Rateable land having the relevant characteristics described below:

- a) used primarily for residential purposes; or
- b) any land that is not defined as Farmland or Commercial/Industrial Land.

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

**Level of Rate:** 100% of General Rate.

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

**Geographic Location:** Wherever located within the municipal district.

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

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

## **Farm Rate**

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

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

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

That is used by a business –

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

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

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

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

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

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

**Level of Rate:** The level of the rate will be determined annually by Council and the community in preparation and adoption of Council's budget. The Farm differential is an economic lever required to maintain consistency in rating burden between rating sectors. It is proposed to be 40% of the General Rate in 2021/2022.

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

**Geographic Location:** Wherever located within the municipal district.

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

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

Ratepayers who would like to claim the farm rate are required to complete the Application for Farm Land Classification provided in Appendix 3.

## **Commercial/Industrial Rate**

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

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

- a) Used primarily for carrying out the manufacture or production of, or trade in goods or services (including tourist facilities and in the case of a business providing

accommodation for tourists, is prescribed accommodation under the *Public Health and Wellbeing Act (Vic) 2008*; or

- b) Unoccupied building erected which is zoned Commercial or Industrial under the Ararat Rural City Council Planning Scheme; or
- c) Unoccupied land which is zoned Commercial or Industrial under the Ararat Rural City Council Planning Scheme.

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

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

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

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

**Types and Classes:** Commercial/Industrial having the relevant characteristics described below:

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

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

**Level of Rate:** The level of the rate will be determined annually by Council and the community in preparation and adoption of Council's budget. The differential rate is an economic lever required to maintain consistency in rating burden between rating sectors. It is proposed to be 125% of the General Rate in 2021/2022. It is less likely that the Commercial/Industrial differential will need to be altered significantly from budget to budget as there are much less volatile property markets in these two rating sectors.

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

**Geographic Location:** Wherever located within the municipal district.

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

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

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#### 4.1.2 Statutory fees and fines

	Forecast Actual 2020/21 \$'000	Budget 2021/22 \$'000	Change \$'000 %	
Infringements and costs	3	36	33	1100.0%
Town planning fees	113	120	7	6.2%
Land information certificates	14	12	(2)	(14.3%)
Permits	15	31	16	106.7%
<b>Total statutory fees and fines</b>	<b>145</b>	<b>199</b>	<b>54</b>	<b>37.2%</b>

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 increase by 37.2% or \$0.054 million compared to 2020/21. Infringements are forecast to increase due to increased parking fines. Permit fees are forecast to increase by \$0.027 million due to discounted permit fees being given in 2020/21 due to COVID-19.

A detailed listing of statutory fees is included in Section 6

#### 4.1.3 User fees

	Forecast Actual 2020/21 \$'000	Budget 2021/22 \$'000	Change \$'000 %	
Aged and health services	182	224	42	23.1%
Leisure centre	242	432	190	78.5%
Child care/children's programs	9	8	(1)	-11.1%
Parking	6	-	(6)	-100.0%
Registration and other permits	98	152	54	55.1%
Building services	72	60	(12)	-16.7%
Waste management services	212	220	8	3.8%
Gum San Museum	1	25	24	2400.0%
Ararat Town Hall charges	4	55	51	1275.0%
Visitor Information Centre	-	4	4	100.0%
Alexandra Oval/Great Hall charges	24	102	78	325.0%
Road occupancy	7	7	-	0.0%
Private works	39	8	(31)	-79.5%
Other fees and charges	90	70	(20)	-22.2%
<b>Total user fees</b>	<b>986</b>	<b>1,367</b>	<b>381</b>	<b>38.6%</b>

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

User fees are projected to increase by 38.6% or \$0.381 million compared to 2020/21. In 2020/21 the user fees received by the Ararat Fitness Centre were significantly impacted by COVID-19 restrictions, with the income forecast to increase by \$0.190 million in 2021/22. Registration fees are also forecast to increase by \$0.054 million as no Food and Health Act registrations were charged for 2020/21 due to COVID-19.

A detailed listing of statutory fees is included in Section 6

#### 4.1.4 Grants

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

	Forecast Actual 2020/21 \$'000	Budget 2021/22 \$'000	Change \$'000 %	
Grants were received in respect of the following:				
Summary of grants				
Commonwealth funded grants	7,709	13,535	5,826	75.6%
State funded grants	4,146	4,080	(66)	-1.6%
Total grants received	11,855	17,615	5,760	48.6%
(a) Operating Grants				
Recurrent - Commonwealth Government				
Financial Assistance Grants	3,039	6,403	3,364	110.7%
General home care	433	465	32	7.4%
Recurrent - State Government				
Aged care	192	193	1	0.5%
School crossing supervisors	12	12	-	0.0%
Libraries	142	140	(2)	-1.4%
Maternal and child health	266	268	2	0.8%
Culture	140	140	-	0.0%
Administration	43	43	-	0.0%
Emergency Management	73	73	-	0.0%
Environment	64	64	-	0.0%
Community health	16	16	-	0.0%
Total recurrent grants	4,420	7,817	3,397	76.9%
Non-recurrent - Commonwealth Government				
Community development	45	-	(45)	-100.0%
Non-recurrent - State Government				
Maternal and child health	52	59	7	13.5%
Community development	99	-	(99)	-100.0%
Environment	12	5	(7)	-58.3%
Employment	477	2	(475)	-99.6%
Culture	8	-	(8)	-100.0%
Natural disaster	185	-	(185)	-100.0%
Libraries	6	6	-	0.0%
Planning and development	300	75	(225)	-75.0%
Recreation	164	-	(164)	-100.0%
Total non-recurrent grants	1,348	147	(1,201)	-89.1%
Total operating grants	5,768	7,964	2,196	38.1%

	Forecast Actual 2020/21 \$'000	Budget 2021/22 \$'000	Change \$'000 %	
<b>(b) Capital Grants</b>				
<b><i>Recurrent - Commonwealth Government</i></b>				
Roads to recovery	3,461	1,461	(2,000)	-57.8%
<b>Total recurrent grants</b>	<b>3,461</b>	<b>1,461</b>	<b>(2,000)</b>	<b>-57.8%</b>
<b><i>Non-recurrent - Commonwealth Government</i></b>				
Recreation	200	400	200	100.0%
Transport	531	4,806	4,275	805.1%
<b><i>Non-recurrent - State Government</i></b>				
Environment	210	-	(210)	-100.0%
Transport	1,125	434	(691)	-61.4%
Recreation	560	2,550	1,990	355.4%
<b>Total non-recurrent grants</b>	<b>2,626</b>	<b>8,190</b>	<b>5,564</b>	<b>211.9%</b>
<b>Total capital grants</b>	<b>6,087</b>	<b>9,651</b>	<b>3,564</b>	<b>58.6%</b>
<b>Total Grants</b>	<b>11,855</b>	<b>17,615</b>	<b>5,760</b>	<b>48.6%</b>

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 38.1% or \$2.196 million compared to 2020/21. The increase in Financial Assistance Grants results from approximately half of the grant for 2020/21 being paid in 2019/20.

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 increased by 58.6% or \$3.564 million compared to 2020/21 due to a number of one-off grants including Local Roads and Community Infrastructure grants totalling \$4.939 million, an Agrilinks grant of \$0.434 million and a grant for the Gordon St Recreation Reserve Development of \$2.550 million forecast to be received in 2021/22.

#### 4.1.5 Contributions

	Forecast Actual 2020/21 \$'000	Budget 2021/22 \$'000	Change \$'000 %	
Monetary	160	97	(63)	-39.4%
<b>Total contributions</b>	<b>160</b>	<b>97</b>	<b>(63)</b>	<b>-39.4%</b>

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

Contributions are projected to decrease by \$0.063 million or 39.4% compared to 2020/21 due to a contribution of \$0.020 million towards the Ararat Skate Park Project from Ararat Community Enterprise Inc, as well as developer contributions to infrastructure works.

#### 4.1.6 Other income

	Forecast Actual 2020/21 \$'000	Budget 2021/22 \$'000	Change	
			\$'000	%
Interest	64	50	(14)	-21.9%
Investment property rental	121	123	2	1.7%
<b>Total other income</b>	<b>185</b>	<b>173</b>	<b>(12)</b>	<b>-6.5%</b>

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 6.5% or \$0.012 million compared to 2020/21 due mainly to reduced market interest rates.

#### 4.1.7 Employee costs

	Forecast Actual 2020/21 \$'000	Budget 2021/22 \$'000	Change	
			\$'000	%
Wages and salaries	10,701	10,698	(3)	0.0%
Less capitalised wages and salaries	(1,122)	(956)	166	-14.8%
WorkCover	373	429	56	15.0%
Superannuation	996	1,033	37	3.7%
Fringe benefits tax	69	73	4	5.8%
<b>Total employee costs</b>	<b>11,017</b>	<b>11,277</b>	<b>260</b>	<b>2.4%</b>

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 2.4% or \$0.260 million compared to 2020/21.

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

- Renegotiation of Council's Enterprise Agreement (EA) which expires in June 2021
- 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 Actual 2020/21 \$'000	Budget 2021/22 \$'000	Change \$'000 %	
Materials and services	5,789	6,050	261	4.5%
Contract Payments	1,762	1,864	102	5.8%
Plant and equipment maintenance	363	392	29	8.0%
Utilities	654	606	(48)	-7.3%
Consultants	386	407	21	5.4%
<b>Total materials and services</b>	<b>8,954</b>	<b>9,319</b>	<b>365</b>	<b>4.1%</b>

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

Materials and services are forecast to increase by 4.1% or \$0.365 million compared to 2020/21. A number of specific, one-off projects included in the forecast for 2020/21 do not require the same level of funding in 2021/22. However, additional funds have been allocated to new projects in 2021/22 including a revamped planning scheme, pursuing new housing opportunities and the implementation of a circular economy policy in line with the Council Plan.

#### 4.1.9 Depreciation

	Forecast Actual 2020/21 \$'000	Budget 2021/22 \$'000	Change \$'000 %	
Property	1,150	1,185	35	3.0%
Plant & equipment	683	703	20	2.9%
Infrastructure	5,055	5,207	152	3.0%
<b>Total depreciation</b>	<b>6,888</b>	<b>7,095</b>	<b>207</b>	<b>3.0%</b>

Depreciation is an accounting measure which attempts to allocate the value of an asset over its useful life for Council's property, plant and equipment including infrastructure assets such as roads and drains. The increase of \$0.207 million for 2021/22 is due mainly to the completion of the 2020/21 capital works program and the full year effect of depreciation on the 2020/21 capital works program.

#### 4.1.10 Other expenses

	Forecast Actual 2020/21 \$'000	Budget 2021/22 \$'000	Change	
			\$'000	%
Auditors' remuneration - External (Victorian Auditor-General)	47	50	3	6.4%
Auditors' remuneration - Internal	48	50	2	4.2%
Councillors' allowances	201	248	47	23.4%
<b>Total other expenses</b>	<b>296</b>	<b>348</b>	<b>52</b>	<b>17.6%</b>

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 17.6% or \$0.052 million compared to 2021/22.

## 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 \$3.546 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 \$10.275 million increase in this balance is attributable to the net result of the capital works program (\$17.534 million of new assets), depreciation of assets (\$7.095 million) and the sale of property, plant and equipment (\$0.164 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 2020/21 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 2021/22 and loan principal repayments of \$2.138 million will become due.

#### 4.2.3 Borrowings

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

	Forecast	Budget	Projections		
	Actual	2021/22	2022/23	2023/24	2024/25
	2020/21				
	\$	\$	\$	\$	\$
Amount borrowed as at 30 June of the prior year	2,870	2,735	597	455	307
Amount proposed to be borrowed	-	-	-	-	-
Amount projected to be redeemed	(135)	(2,138)	(142)	(148)	(150)
<b>Amount of borrowings as at 30 June</b>	<b>2,735</b>	<b>597</b>	<b>455</b>	<b>307</b>	<b>157</b>

#### 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 \$8.865 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 \$8.865 million during the year. Total equity always equals net assets and is made up of the following components:

- Asset revaluation reserve which represents the difference between the previously recorded value of assets and their current valuations
- Other reserves that are funds that Council wishes to separately identify as being set aside to meet a specific purpose in the future and to which there is no existing liability. These amounts are transferred from the Accumulated Surplus of the Council to be separately disclosed.

- Accumulated surplus which is the value of all net assets less Reserves that have accumulated over time. \$8.865 million of the \$12.428 million increase in accumulated surplus results directly from the surplus for the year. An amount of \$3.563 million (net) is budgeted to be transferred from other reserves to accumulated surplus. This reflects the usage of investment cash reserves to partly fund the capital works program and council operations. This is a transfer between equity balances only and does not impact on the total balance of equity.

## **4.4 Statement of Cash Flows**

### **4.4.1 Net cash flows provided by/used in operating activities**

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

The increase in net cash flows from operating activities of \$5.210 million is mostly due to an increase in operating grants of \$2.196 million and an increase in capital grants of \$3.564 million. There has also been increases in user fees (\$0.419 million), employee costs (\$0.260 million) and materials and services (\$0.468 million).

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

### **4.4.2 Net cash flows provided by/used in investing activities**

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

The payments for investing activities represent the proposed capital works program disclosed in Section 4.5. The decrease in payments for property, infrastructure, plant and equipment of \$0.837 million is partly due to the increased level of capital works budgeted for 2020/21. Proceeds from sale of assets are forecast to increase by \$0.056 million during 2021/22.

### **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 2021/22. For 2021/22 the total of principal repayments is \$2.138 million and finance costs are \$0.055 million

## 4.5 Capital works program

This section presents a listing of the capital works projects that will be undertaken for the 2021/22 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 2020/21 \$'000	Budget 2021/22 \$'000	Change \$'000	%
Property	2,774	3,732	958	34.53%
Plant and equipment	889	785	(104)	(11.70%)
Infrastructure	14,708	13,017	(1,691)	(11.50%)
<b>Total</b>	18,371	17,534	(837)	(4.56%)

	Project Cost \$'000	Asset expenditure types			Summary of Funding Sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Grants \$'000	Contrib. \$'000	Council cash \$'000	Borrowings \$'000
Property	3,732	1,740	934	1,058	2,950	-	782	-
Plant and equipment	785	-	785	-	-	-	785	-
Infrastructure	13,017	-	11,645	1,372	6,701	-	6,316	-
<b>Total</b>	<b>17,534</b>	1,740	13,364	2,430	9,651	-	7,883	-

#### 4.5.2 Capital Budget

Capital Works Area	Project Cost \$'000	Asset expenditure types			Summary of Funding Sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Grants \$'000	Contrib. \$'000	Council cash \$'000	Borrowings \$'000
<b>PROPERTY</b>								
<b>Buildings</b>								
Gordon Street Recreation Reserve Development	3,224	1,612	806	806	2,950	-	274	-
Buangor Recreation Reserve Kitchen Extension	270	68	68	134			270	
Lake Bolac Complex Kitchen	218	55	55	108			218	
Lake Bolac Hall Design Project	20	5	5	10	-	-	20	-
<b>TOTAL PROPERTY</b>	<b>3,732</b>	<b>1,740</b>	<b>934</b>	<b>1,058</b>	<b>2,950</b>	<b>-</b>	<b>782</b>	<b>-</b>
<b>PLANT AND EQUIPMENT</b>								
<b>Plant, Machinery and Equipment</b>								
Global Vehicle Purchases	220	-	220	-	-	-	220	-
Global Major Plant Purchases	500	-	500	-	-	-	500	-
<b>Fixtures, Fittings and Furniture</b>								
Computer Equipment	25	-	25	-	-	-	25	-
<b>Library books</b>								
Bookstock	40	-	40	-	-	-	40	-
<b>TOTAL PLANT AND EQUIPMENT</b>	<b>785</b>	<b>-</b>	<b>785</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>785</b>	<b>-</b>

Capital Works Area	Project Cost	Asset expenditure types			Summary of Funding Sources			
		New	Renewal	Upgrade	Grants	Contrib.	Council cash	Borrowings
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
INFRASTRUCTURE								
Roads								
Gravel Road Resheeting	1,500	-	1,500	-	-	-	1,500	-
Reseal Program	1,500	-	1,500	-	-	-	1,500	-
Major Patching	250	-	250	-	-	-	250	-
Back Bolac Road	1,407	-	1,196	211	1,407	-	-	-
Yarram Gap Road	439	-	373	66	-	-	439	-
Delacombe Way	478	-	406	72	434	-	44	-
Helendoite Road	1,610	-	1,369	241	1,461	-	149	-
Chatsworth-Wickliffe Road	852	-	724	128	852	-	-	-
Darlington-Nerrin Road	1,027	-	873	154	1,027	-	-	-
Chatsworth-Lake Bolac Road	836	-	711	125	434	-	402	-
Wilson Street	609	-	518	91	489	-	120	-
Tobin Street	381	-	324	57	-	-	381	-
Sealed Road Shoulders	500	-	425	75	-	-	500	-
Bridges								
Pollands Bridge	650	-	553	97	267	-	383	-
Excavate and Relay Culverts	40	-	34	6	-	-	40	-
Footpaths and Cycleways								
Footpath Renewal Program	265	-	265	-	-	-	265	-
Drainage								
Urban Drainage Works	330	-	281	49	330	-	-	-
Drainage Renewal Works	343	-	343	-	-	-	343	-
TOTAL INFRASTRUCTURE	13,017	-	11,645	1,372	6,701	-	6,316	-
TOTAL NEW CAPITAL WORKS	17,534	1,740	13,364	2,430	9,651	-	7,883	-

#### 4.6 Summary of Planned Capital Works Expenditure

For the four years ended 30 June 2025

2022/23	Asset Expenditure Types				Funding Sources			
	Total \$'000	New \$'000	Renewal \$'000	Upgrade \$'000	Grants \$'000	Contributions \$'000	Council Cash \$'000	Borrowings \$'000
<b>Property</b>								
Buildings	518	130	130	258	-	-	518	-
<b>Total Property</b>	<b>518</b>	<b>130</b>	<b>130</b>	<b>258</b>	<b>-</b>	<b>-</b>	<b>518</b>	<b>-</b>
<b>Plant and Equipment</b>								
Plant, machinery and equipment	720	-	720	-	-	-	720	-
Fixtures, fittings and furniture	25	-	25	-	-	-	25	-
Library books	40	-	40	-	-	-	40	-
<b>Total Plant and Equipment</b>	<b>785</b>	<b>-</b>	<b>785</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>785</b>	<b>-</b>
<b>Infrastructure</b>								
Roads	5,934	-	5,044	890	533	-	5,401	-
Bridges	245	-	208	37	-	-	245	-
Footpaths and cycleways	168	-	143	25	-	-	168	-
Drainage	298	-	253	45	-	-	298	-
<b>Total Infrastructure</b>	<b>6,645</b>	<b>-</b>	<b>5,648</b>	<b>997</b>	<b>533</b>	<b>-</b>	<b>6,112</b>	<b>-</b>
<b>Total Capital Works Expenditure</b>	<b>7,948</b>	<b>130</b>	<b>6,563</b>	<b>1,255</b>	<b>533</b>	<b>-</b>	<b>7,415</b>	<b>-</b>



2023/24	Asset Expenditure Types				Funding Sources			
	Total \$'000	New \$'000	Renewal \$'000	Upgrade \$'000	Grants \$'000	Contributions \$'000	Council Cash \$'000	Borrowings \$'000
<b>Property</b>								
Buildings	528	132	132	264	-	-	528	-
<b>Total Property</b>	<b>528</b>	<b>132</b>	<b>132</b>	<b>264</b>	<b>-</b>	<b>-</b>	<b>528</b>	<b>-</b>
<b>Plant and Equipment</b>								
Plant, machinery and equipment	720	-	720	-	-	-	720	-
Fixtures, fittings and furniture	25	-	25	-	-	-	25	-
Library books	40	-	40	-	-	-	40	-
<b>Total Plant and Equipment</b>	<b>785</b>	<b>-</b>	<b>785</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>785</b>	<b>-</b>
<b>Infrastructure</b>								
Roads	6,053	-	5,145	908	533	-	5,520	-
Bridges	250	-	213	37	-	-	250	-
Footpaths and cycleways	171	-	145	26	-	-	171	-
Drainage	304	-	258	46	-	-	304	-
<b>Total Infrastructure</b>	<b>6,778</b>	<b>-</b>	<b>5,761</b>	<b>1,017</b>	<b>533</b>	<b>-</b>	<b>6,245</b>	<b>-</b>
<b>Total Capital Works Expenditure</b>	<b>8,091</b>	<b>132</b>	<b>6,678</b>	<b>1,281</b>	<b>533</b>	<b>-</b>	<b>7,558</b>	<b>-</b>

2024/25	Asset Expenditure Types				Funding Sources			
	Total \$'000	New \$'000	Renewal \$'000	Upgrade \$'000	Grants \$'000	Contributions \$'000	Council Cash \$'000	Borrowings \$'000
<b>Property</b>								
Buildings	539	135	135	269	-	-	539	-
<b>Total Property</b>	<b>539</b>	<b>135</b>	<b>135</b>	<b>269</b>	<b>-</b>	<b>-</b>	<b>539</b>	<b>-</b>
<b>Plant and Equipment</b>								
Plant, machinery and equipment	720	-	720	-	-	-	720	-
Fixtures, fittings and furniture	25	-	25	-	-	-	25	-
Library books	40	-	40	-	-	-	40	-
<b>Total Plant and Equipment</b>	<b>785</b>	<b>-</b>	<b>785</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>785</b>	<b>-</b>
<b>Infrastructure</b>								
Roads	7,121	-	6,053	1,068	1,461	-	5,660	-
Bridges	255	-	217	38	-	-	255	-
Footpaths and cycleways	174	-	148	26	-	-	174	-
Drainage	310	-	264	46	-	-	310	-
<b>Total Infrastructure</b>	<b>7,860</b>	<b>-</b>	<b>6,682</b>	<b>1,178</b>	<b>1,461</b>	<b>-</b>	<b>6,399</b>	<b>-</b>
<b>Total Capital Works Expenditure</b>	<b>9,184</b>	<b>135</b>	<b>7,602</b>	<b>1,447</b>	<b>1,461</b>	<b>-</b>	<b>7,723</b>	<b>-</b>

## 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.

The financial performance indicators below are the prescribed financial performance indicators contained in Part 3 of Schedule 3 of the Local Government (Planning and Reporting) Regulations 2020. Results against these indicators will be reported in Council's Performance Statement included in the Annual Report.

Indicator	Measure	Notes	Actual	Forecast	Budget	Projections			Trend
			2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	+/-
Operating position									
Adjusted underlying result	Adjusted underlying surplus (deficit) / adjusted underlying revenue	1	-2.6%	4.2%	2.3%	4.4%	4.3%	7.4%	+
Liquidity									
Working Capital	Current assets / current liabilities	2	396.2%	191.3%	196.2%	205.5%	214.9%	224.1%	+
Unrestricted cash	Unrestricted cash / current liabilities	3	341.6%	135.1%	120.0%	129.4%	138.9%	148.2%	+
Obligations									
Loans and borrowings	Interest bearing loans and borrowings / rate revenue	4	16.2%	15.5%	3.4%	2.6%	1.7%	0.9%	-
Loans and borrowings	Interest and principal repayments on interest bearing loans and borrowings / rate revenue		1.4%	1.4%	12.6%	0.9%	0.9%	0.9%	-
Indebtedness	Non-current liabilities / own source revenue		15.4%	4.6%	3.8%	3.0%	2.2%	1.4%	+
Asset renewal and upgrade	Asset renewal and upgrade expense / asset depreciation	5	118.1%	256.6%	222.6%	108.0%	107.8%	120.2%	+
Stability									
Rates concentration	Rate revenue / adjusted underlying revenue	6	60.3%	62.2%	60.7%	62.9%	62.8%	60.8%	o
Rates effort	Rate revenue / CIV of rateable properties in the municipality		0.6%	0.5%	0.4%	0.4%	0.4%	0.4%	o

Indicator	Measure	Notes	Actual	Forecast	Budget	Projections			Trend
			2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	+/-o/
Efficiency									
Expenditure level	Total expenses / no. of property assessments		\$4,207	\$3,792	\$3,906	\$3,668	\$3,638	\$3,607	+
Revenue level	Total rate revenue / no. of property assessments		\$2,077	\$2,061	\$2,032	\$2,020	\$2,000	\$1,981	+
Workforce turnover	Number of permanent staff resignations and terminations / average number of permanent staff for the financial year		14.7%	10.9%	10.4%	10.4%	10.4%	10.4%	o
Sustainability Capacity									
Population	Total rate revenue / Municipal population		\$1,500	\$1,476	\$1,439	\$1,433	\$1,423	\$1,413	+
Population	Total expenses / Municipal population		\$2,553	\$2,274	\$2,314	\$2,179	\$2,167	\$2,154	+
Population	Value of infrastructure / Municipal population		\$17,841	\$19,674	\$20,280	\$20,077	\$19,874	\$19,748	o
Population	Municipal population / Kilometres of local roads		4.89	4.95	5.01	5.07	5.13	5.20	+
Own-source revenue	Own source revenue / Municipal population		\$1,649	\$1,586	\$1,582	\$1,579	\$1,571	\$1,563	o
Recurrent grants	Recurrent grants / Municipal population		\$724	\$652	\$400	\$683	\$677	\$746	o

#### Key to Forecast Trend:

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

## Notes to indicators

### 1. Adjusted underlying result

An indicator of the sustainable operating result required to enable Council to continue to provide core services and meet its objectives. The adjusted underlying result calculation includes recurrent capital funding such as Roads to Recovery funding. The 2021/22 adjusted underlying surplus results reflect a decrease of \$2.000 million (57.8%) in Roads to Recovery funding due to the advanced funding of \$2 million being sought in 2020/21.

### 2. Working Capital

The proportion of current liabilities represented by current assets. Working capital is forecast to steadily increase in future years with the \$2.000 million interest only loan due to be repaid during 2021/22

### 3. Unrestricted Cash

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

### 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 \$2.000 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

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 2021/22 is \$17.534 million compared with a forecast of \$18.371 million in 2020/21.

### 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 continue to be reliant on rate revenue compared to all other revenue sources.

## 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 financial year 2021/22.

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	2020/21 Fee Inc GST	2021/22 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee	Pricing Basis
			\$	\$	\$	%		
<b>Customer Services</b>								
Printing & Photocopying								
A0 (841mm x 1189mm) single sided	Per Page	Taxable	\$13.50	\$13.50	-	-	Non-statutory	F
A1 (594mm x 841mm) single sided	Per Page	Taxable	\$6.75	\$6.75	-	-	Non-statutory	F
A2 (420mm x 594mm) single sided	Per Page	Taxable	\$3.60	\$3.60	-	-	Non-statutory	F
A3 Black & White	Per Page Per Side	Taxable	\$0.60	\$0.60	-	-	Non-statutory	F
A3 Colour	Per Page Per Side	Taxable	\$1.00	\$1.00	-	-	Non-statutory	F
A4 Black & White	Per Page Per Side	Taxable	\$0.30	\$0.30	-	-	Non-statutory	F
A4 Colour	Per Page Per Side	Taxable	\$1.00	\$1.00	-	-	Non-statutory	F
B1 (707mm x 1000mm) single sided	Per Page	Taxable	\$9.75	\$9.75	-	-	Non-statutory	F
B2 (707mm x 500mm) single sided	Per Page	Taxable	\$7.25	\$7.25	-	-	Non-statutory	F
Aerial Image (A4) single sided	Per Page	Taxable	\$22.00	\$22.00	-	-	Non-statutory	F
Aerial Image (A3) single sided	Per Page	Taxable	\$33.00	\$33.00	-	-	Non-statutory	F
<b>Finance</b>								
Freedom of Information	Per Application	Non -Taxable	\$29.60	\$30.10	\$0.50	1.7%	Statutory	R
Land Information Certificate	Per Application	Non -Taxable	\$27.00	\$27.40	\$0.40	1.5%	Statutory	R
Direct Debit Rejection Fee	Per Rejection	Taxable	\$6.00	\$6.00	-	-	Non-statutory	F
<b>Library</b>								
Library Fines	Per Item Per Day	Taxable	-	-	-	-	Non-statutory	Z
Fax								
send first page	Per Page	Taxable	\$2.20	\$2.20	-	-	Non-statutory	F
every other page	Per Page	Taxable	\$1.10	\$1.10	-	-	Non-statutory	F

Description of Fees and Charges	Unit of Measure	GST Status	2020/21 Fee Inc GST	2021/22 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee	Pricing Basis
			\$	\$	\$	%		
receive	Per Page	Taxable	\$0.30	\$0.30	-	-	Non-statutory	F
Library - lost cards	Per Item	Taxable	\$2.00	-	\$(2.00)	-100.0%	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	-	-	Non-statutory	F
Library - Book Club per person	Per Person	Taxable	\$44.00	\$44.00	-	-	Non-statutory	F
Library - Bags	Per Item	Taxable	\$2.50	\$2.50	-	-	Non-statutory	F
Library - Debt collection	Per Item	Taxable	\$15.00	\$15.00	-	-	Non-statutory	F
<b>Gum San</b>								
Gum San Admissions								
Adult	Per Person	Taxable	\$12.00	\$12.00	-	-	Non-statutory	P
Concession	Per Person	Taxable	\$10.00	\$10.00	-	-	Non-statutory	P
Child	Per Person	Taxable	\$6.00	\$6.00	-	-	Non-statutory	P
Family	Per Family	Taxable	\$29.00	\$29.00	-	-	Non-statutory	P
Gum San Group Admissions (over 10 people)								
Adult	Per Person	Taxable	\$10.00	\$10.00	-	-	Non-statutory	P
Child	Per Person	Taxable	\$6.00	\$6.00	-	-	Non-statutory	P
<b>Gum San Great Hall Hire</b>								
Day Rate								
Community	Per Hire	Taxable	\$215.00	\$100.00	\$(115.00)	-53%	Non-statutory	P
Commercial	Per Hire	Taxable	\$310.00	\$400.00	\$90.00	29%	Non-statutory	P
Evening Rate								



Description of Fees and Charges	Unit of Measure	GST Status	2020/21 Fee Inc GST	2021/22 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee	Pricing Basis
			\$	\$	\$	%		
Community	Per Hire	Taxable	\$310.00	\$100.00	\$(210.00)	-68%	Non-statutory	P
Commercial	Per Hire	Taxable	\$385.00	\$400.00	\$15.00	4%	Non-statutory	P
Upstairs Meeting Room	Per Hire	Taxable	\$140.00	\$100.00	\$(40.00)	-29%	Non-statutory	P
<b>Ararat Gallery TAMA</b>								
Gallery membership								
Single	Per Person	Taxable	\$30.00	\$30.00	-	-	Non-statutory	P
Double/Family	Per Family	Taxable	\$45.00	\$45.00	-	-	Non-statutory	P
Single (Concession)	Per Person	Taxable	\$20.00	\$20.00	-	-	Non-statutory	P
Corporate	Per Organisation	Taxable	\$50.00	\$50.00	-	-	Non-statutory	P
School - Rural	Per School	Taxable	\$30.00	\$30.00	-	-	Non-statutory	P
School - Primary	Per School	Taxable	\$40.00	\$40.00	-	-	Non-statutory	P
School - Secondary	Per School	Taxable	\$50.00	\$50.00	-	-	Non-statutory	P
<b>Ararat Town Hall</b>								
Main Auditorium								
Venue Hire - Ticketed Event / Performance								
Standard	Per Hire	Taxable	\$1,098.00	\$1,200.00	\$102.00	9%	Non-statutory	P
Community	Per Hire	Taxable	\$468.00	\$450.00	\$(18.00)	-4%	Non-statutory	P
Rehearsals/ Bump In (non-performance day) first 6 hr block								
Standard	Per Hire	Taxable	\$547.00	\$600.00	\$53.00	10%	Non-statutory	P
Community	Per Hire	Taxable	\$180.00	\$0	\$(180.00)	-100%	Non-statutory	P
Rehearsals/ Bump In (non-performance day) per hour after 6 hrs								
Standard	Per Hire	Taxable	\$18.00	\$25.00	\$7.00	39%	Non-statutory	P
Community	Per Hire	Taxable	\$18.00	\$0	\$(18.00)	-100%	Non-statutory	P

Description of Fees and Charges	Unit of Measure	GST Status	2020/21 Fee Inc GST	2021/22 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee	Pricing Basis
			\$	\$	\$	%		
Built stage								
Standard	Per Hire	Taxable	\$400.00	\$400.00	-	0%	Non-statutory	P
Community	Per Hire	Taxable	\$400.00	\$200.00	\$(200.00)	-50%	Non-statutory	P
Piano - Steinway Baby Grand								
Standard	Per Hire	Taxable	\$235.00	\$300.00	\$ 65.00	28%	Non-statutory	P
Community	Per Hire	Taxable	\$104.00	-	\$(104.00)	-100%	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	\$312.00	\$200.00	\$(112.00)	-36%	Non-statutory	P
Community	Per Hire	Taxable	\$215.00	\$100.00	\$(115.00)	-53%	Non-statutory	P
Stand alone Green Room hire								
Standard	Per Hire	Taxable	\$312.00	\$200.00	\$(112.00)	-36%	Non-statutory	P
Community	Per Hire	Taxable	\$215.00	\$100.00	\$(115.00)	-53%	Non-statutory	P
Stand alone Foyer Hire								
Standard	Per Hire	Taxable	\$312.00	\$200.00	\$(112.00)	-36%	Non-statutory	P
Community	Per Hire	Taxable	\$215.00	\$100.00	\$(115.00)	-53%	Non-statutory	P
Stand alone Supper Room Hire								
Standard	Per Hire	Taxable	\$312.00	\$200.00	\$(112.00)	-36%	Non-statutory	P
Community	Per Hire	Taxable	\$215.00	\$100.00	\$(115.00)	-53%	Non-statutory	P
Ticket Selling Commission	Per Ticket	Taxable	\$3.70	\$3.70	-	0%	Non-statutory	P
All venues - catering tea and coffee	Per Person	Taxable	\$1.00	\$1.00	-	0%	Non-statutory	P
<b>Planning</b>								
Request copies of Planning permits	Per Request	Taxable	\$65.00	\$65.00	-	-	Non-statutory	F

Description of Fees and Charges	Unit of Measure	GST Status	2020/21 Fee Inc GST	2021/22 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee	Pricing Basis
			\$	\$	\$	%		
Request copies of Endorsed Plans - standard search fee (print fees apply)	Per Request	Taxable	\$65.00	\$65.00	-	-	Non-statutory	F
Reg 6 Fees for Amendment to Planning Scheme								
Stage 1 - For considering a request to amend a planning scheme	Per Application	Non-Taxable	\$3,050.90	\$3,096.20	\$45.30	1%	Statutory	R
Stage 2								
For considering up to 10 submissions	Per Application	Non-Taxable	\$15,121.00	\$15,345.60	\$224.60	1%	Statutory	R
For considering 11 to 20 submissions	Per Application	Non-Taxable	\$30,212.40	\$30,661.20	\$448.80	1%	Statutory	R
For considering in excess of 20 submissions	Per Application	Non-Taxable	\$40,386.90	\$40,986.80	\$599.90	1%	Statutory	R
Stage 3 - For adopting the amendment	Per Application	Non-Taxable	\$481.30	\$488.50	\$7.20	1%	Statutory	R
Reg 9 Fees for Applications for permits under Section 47								
Class 1 - Use only	Per Application	Non-Taxable	\$1,318.10	\$1,337.70	\$19.60	1%	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	\$202.90	\$3.00	2%	Statutory	R
Class 3 - more than \$10,000 but not more than \$100,000	Per Application	Non-Taxable	\$629.40	\$638.80	\$9.40	1%	Statutory	R
Class 4 - more than \$100,000 but not more than \$500,000	Per Application	Non-Taxable	\$1,288.50	\$1,307.60	\$19.10	1%	Statutory	R
Class 5 - more than \$500,000 but not more than \$1,000,000	Per Application	Non-Taxable	\$1,392.10	\$1,412.80	\$20.70	1%	Statutory	R
Class 6 - more than \$1,000,000 but not more than \$2,000,000	Per Application	Non-Taxable	\$1,495.80	\$1,518.00	\$22.20	1%	Statutory	R
VicSmart application if the estimated cost of development is								

Description of Fees and Charges	Unit of Measure	GST Status	2020/21 Fee Inc GST	2021/22 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee	Pricing Basis
			\$	\$	\$	%		
Class 7 - \$10,000 or less	Per Application	Non-Taxable	\$199.90	\$202.90	\$3.00	2%	Statutory	R
Class 8 - more than \$10,000	Per Application	Non-Taxable	\$429.50	\$435.90	\$6.40	1%	Statutory	R
Class 9 - VicSmart application to subdivide or consolidate land	Per Application	Non-Taxable	\$199.90	\$202.90	\$3.00	2%	Statutory	R
Class 10 - VicSmart application (other than a class 7, 8 or 9 permit)	Per Application	Non-Taxable	\$199.90	\$202.90	\$3.00	2%	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	\$1,164.80	\$17.00	1%	Statutory	R
Class 12 - more than \$100,000 and not more than \$1,000,000	Per Application	Non-Taxable	\$1,547.60	\$1,570.60	\$23.00	1%	Statutory	R
Class 13 - more than \$1,000,000 and not more than \$5,000,000	Per Application	Non-Taxable	\$3,413.70	\$3,464.40	\$50.70	1%	Statutory	R
Class 14 - more than \$5,000,000 and not more than \$15,000,000	Per Application	Non-Taxable	\$8,700.90	\$8,830.10	\$129.20	1%	Statutory	R
Class 15 - more than \$15,000,000 and not more than \$50,000,000	Per Application	Non-Taxable	\$25,658.30	\$26,039.50	\$381.20	1%	Statutory	R
Class 16 - more than \$50,000,000*	Per Application	Non-Taxable	\$57,670.10	\$58,526.80	\$856.70	1%	Statutory	R
Class 17 - To subdivide an existing building	Per Application	Non-Taxable	\$1,318.10	\$1,337.70	\$19.60	1%	Statutory	R
Class 18 - To subdivide land into two lots	Per Application	Non-Taxable	\$1,318.10	\$1,337.70	\$19.60	1%	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	\$1,337.70	\$19.60	1%	Statutory	R
Class 20 - All other subdivisions of land (per 100 lots created)	Per Application	Non-Taxable	\$1,318.10	\$1,337.70	\$19.60	1%	Statutory	R

Description of Fees and Charges	Unit of Measure	GST Status	2020/21 Fee Inc GST	2021/22 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee	Pricing Basis
			\$	\$	\$	%		
Class 21 To: a) create, vary or remove a restriction within the meaning of the Subdivision Act 1988; or b) create or remove a right of way; or c) create, vary or remove an easement other than a right of way; or d) vary or remove a condition in the nature of an easement (other than right of way) in a Crown grant.	Per Application	Non-Taxable	\$1,318.10	\$1,337.70	\$19.60	1%	Statutory	R
Class 22 - A permit not otherwise provided for in the regulation	Per Application	Non-Taxable	\$1,318.10	\$1,337.70	\$19.60	1%	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	\$1,337.70	\$19.60	1%	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	\$1,337.70	\$19.60	1%	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	\$202.90	\$3.00	2%	Statutory	R
Class 4 - more than \$10,000 but not more than \$100,000	Per Application	Non-Taxable	\$629.40	\$638.80	\$9.40	1%	Statutory	R
Class 5 - more than \$100,00 but not more than \$500,000	Per Application	Non-Taxable	\$1,288.50	\$1,307.60	\$19.10	1%	Statutory	R

Description of Fees and Charges	Unit of Measure	GST Status	2020/21 Fee Inc GST	2021/22 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee	Pricing Basis
			\$	\$	\$	%		
Class 6 - more than \$500,000	Per Application	Non-Taxable	\$1,392.10	\$1,412.80	\$20.70	1%	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	\$202.90	\$3.00	2%	Statutory	R
Class 8 - more than \$10,000	Per Application	Non-Taxable	\$429.50	\$435.90	\$6.40	1%	Statutory	R
Class 9 - Amendment to a class 9 permit *	Per Application	Non-Taxable	\$199.90	\$202.90	\$3.00	2%	Statutory	R
Class 10 - Amendment to a class 10 permit *	Per Application	Non-Taxable	\$199.90	\$202.90	\$3.00	2%	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	\$1,164.80	\$17.00	1%	Statutory	R
Class 12 - more than \$100,000 but not more than \$1,000,000	Per Application	Non-Taxable	\$1,547.60	\$1,570.60	\$23.00	1%	Statutory	R
Class 13 - more than \$1,000,000	Per Application	Non-Taxable	\$3,413.70	\$3,464.40	\$50.70	1%	Statutory	R
Class 14 - Amendment to a class 17 permit *	Per Application	Non-Taxable	\$1,318.10	\$1,337.70	\$19.60	1%	Statutory	R
Class 15 - Amendment to a class 18 permit *	Per Application	Non-Taxable	\$1,318.10	\$1,337.70	\$19.60	1%	Statutory	R
Class 16 - Amendment to a class 19 permit *	Per Application	Non-Taxable	\$1,318.10	\$1,337.70	\$19.60	1%	Statutory	R
Class 17 - Amendment to a class 20 permit * (per 100 lots created)	Per Application	Non-Taxable	\$1,318.10	\$1,337.70	\$19.60	1%	Statutory	R
Class 18 - Amendment to a class 21 permit *	Per Application	Non-Taxable	\$1,318.10	\$1,337.70	\$19.60	1%	Statutory	R
Class 19 - Amendment to a class 22 permit	Per Application	Non-Taxable	\$1,318.10	\$1,337.70	\$19.60	1%	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	\$330.70	\$4.90	2%	Statutory	R

Description of Fees and Charges	Unit of Measure	GST Status	2020/21 Fee Inc GST	2021/22 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee	Pricing Basis
			\$	\$	\$	%		
Reg 16 For an agreement to a proposal to amend or end an agreement under section 173	Per Application	Non-Taxable	\$659.00	\$668.80	\$9.80	1%	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	\$330.70	\$4.90	2%	Statutory	R
Subdivision Fees								
Reg 6 For Certification of a Plan of Subdivision	Per Application	Non-Taxable	\$174.80	\$177.40	\$2.60	1%	Statutory	R
Reg 7 Alteration of plan under section 10(2) of the Act	Per Application	Non-Taxable	\$111.10	\$112.70	\$1.60	1%	Statutory	R
Reg 8 Amendment of certified plan under section 11(1) of the Act	Per Application	Non-Taxable	\$140.70	\$142.80	\$2.10	1%	Statutory	R
Public Open Space Valuation	Per Application	Taxable	\$500.00	\$500.00	-	-	Non-statutory	F
Statement of Compliance Final Inspection	Per Application	Taxable	\$260.00	\$260.00	-	-	Non-statutory	P
Advertising of Planning Application - letters only	Per Application	Taxable	\$100.00	\$100.00	-	-	Non-statutory	F
Advertising of Planning Application - letters and signs	Per Application	Taxable	\$300.00	\$300.00	-	-	Non-statutory	F
Extension of Time - 1st Request	Per Application	Taxable	\$220.00	\$220.00	-	-	Non-statutory	P
Extension of Time - 2nd Request	Per Application	Taxable	\$440.00	\$440.00	-	-	Non-statutory	P
Extension of Time - 3rd Request	Per Application	Taxable	\$650.00	\$650.00	-	-	Non-statutory	P
Secondary Consent	Per Application	Taxable	\$200.00	\$200.00	-	-	Non-statutory	P
<b>Environmental Health</b>								

Description of Fees and Charges	Unit of Measure	GST Status	2020/21 Fee Inc GST	2021/22 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee	Pricing Basis
			\$	\$	\$	%		
Septic Tank Application Fees								
Installation	Per Application	Non-Taxable	\$430.00	\$430.00	-	0%	Non-statutory	P
Alteration	Per Application	Non-Taxable	\$265.00	\$265.00	-	0%	Non-statutory	P
Alteration to Application	Per Application	Non-Taxable	\$170.00	\$170.00	-	0%	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	\$500.00	\$500.00	-	0%	Non-statutory	F
Class 2 - Food premises handling any potentially hazardous unpackaged foods	Per Application	Non-Taxable	\$420.00	\$420.00	-	0%	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	\$195.00	\$195.00	-	0%	Non-statutory	F
Class 2b - Class 2 Premises, where the premises is a short term operation	Per Application	Non-Taxable	\$115.00	\$115.00	-	0%	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	\$85.00	\$85.00	-	0%	Non-statutory	F
Class 2d - Streatrader - Community Mobile	Per Application	Non-Taxable	\$165.00	\$165.00	-	0%	Non-statutory	F
Class 2 - Streatrader - Mobile	Per Application	Non-Taxable	\$260.00	\$260.00	-	0%	Non-statutory	F
Class 3 - Streatrader - Mobile	Per Application	Non-Taxable	\$190.00	\$190.00	-	0%	Non-statutory	F
Class 4 - Streatrader - Mobile	Per Application	Non-Taxable	-	-	-	0%	Non-statutory	Z
Class 3 - Food premises handling unpackaged low risk foods or selling potentially hazardous pre-packaged foods	Per Application	Non-Taxable	\$300.00	\$300.00	-	0%	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	\$140.00	\$140.00	-	0%	Non-statutory	F



Description of Fees and Charges	Unit of Measure	GST Status	2020/21 Fee Inc GST	2021/22 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee	Pricing Basis
			\$	\$	\$	%		
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	-	-	-	0%	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	\$400.00	\$400.00	-	0%	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	\$240.00	\$240.00	-	0%	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	\$420.00	\$420.00	-	0%	Non-statutory	F
Tattooist/ Ear Piercing/ Beauty & Physical Therapies/ Barbers/ Electrolysis	Per Application	Non-Taxable	\$335.00	\$335.00	-	0%	Non-statutory	F

Description of Fees and Charges	Unit of Measure	GST Status	2020/21 Fee Inc GST	2021/22 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee	Pricing Basis
			\$	\$	\$	%		
Hairdresser/ Physical Therapies	Per Application		\$170.00	\$170.00	-	0%	Non-statutory	
Mobile/ Part Time/ Low Risk	Per Application	Non-Taxable	\$170.00	\$170.00	-	0%	Non-statutory	F
Private Caravan Park	Per Application	Non-Taxable	As Prescribed in the Residential Tenancies (Caravan Parks) Regulations 2010	As Prescribed in the Residential Tenancies (Caravan Parks) Regulations 2010	-	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
<b>Building</b>								
Building Permit Application Fees								
Item 1 Class 1B & 2-9								
Residential & Commercial works other than Class 1A								
Up to \$50,000	Per Application	Taxable	\$1,500.00	\$1,500.00	-	-	Non-statutory	F
\$50,001 to \$100,000	Per Application	Taxable	\$2,000.00	\$2,000.00	-	-	Non-statutory	F
\$100,001 to \$150,000	Per Application	Taxable	\$3,000.00	\$3,000.00	-	-	Non-statutory	F
\$150,001 to \$200,000	Per Application	Taxable	\$4,000.00	\$4,000.00	-	-	Non-statutory	F
> \$200,000	Per Application	Taxable	\$5,000.00	\$5,000.00	-	-	Non-statutory	F
Item 2 Class 1A								
All Dwellings - Single Detached Houses or attached Multi-Units Development								
Up to \$100,000	Per Application	Taxable	\$2,000.00	\$2,000.00	-	0%	Non-statutory	F

Description of Fees and Charges	Unit of Measure	GST Status	2020/21 Fee Inc GST	2021/22 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee	Pricing Basis
			\$	\$	\$	%		
\$100,001 to \$150,000	Per Application	Taxable	\$3,000.00	\$3,000.00	-	0%	Non-statutory	F
\$150,001 to \$200,000	Per Application	Taxable	\$4,000.00	\$4,000.00	-	0%	Non-statutory	F
\$200,001 to \$250,000	Per Application	Taxable	\$5,000.00	\$5,000.00	-	0%	Non-statutory	F
\$250,001 to \$300,000	Per Application	Taxable	\$5,500.00	\$5,500.00	-	0%	Non-statutory	F
> \$300,000	Per Application	Taxable	Large Projects Negotiable	Large Projects Negotiable	-	0%	Non-statutory	F
Item 3 Class 1A Dwellings - Extensions/ Alterations (including Demolitions)								
Up to \$10,000	Per Application	Taxable	\$1,500.00	\$1,500.00	-	0%	Non-statutory	F
\$10,001 to \$20,000	Per Application	Taxable	\$2,000.00	\$2,000.00	-	0%	Non-statutory	F
\$20,001 to \$50,000	Per Application	Taxable	\$3,000.00	\$3,000.00	-	0%	Non-statutory	F
\$50,001 to \$100,000	Per Application	Taxable	\$4,000.00	\$4,000.00	-	0%	Non-statutory	F
\$100,001 to \$150,001	Per Application	Taxable	\$5,000.00	\$5,000.00	-	0%	Non-statutory	F
> \$150,000	Per Application	Taxable	\$5,500.00	\$5,500.00	-	0%	Non-statutory	F
Item 4 Class 1A Dwellings - Internal Alterations/ Minor Works								
Up to \$10,000	Per Application	Taxable	\$1,500.00	\$1,500.00	-	0%	Non-statutory	F
\$10,001 to \$20,000	Per Application	Taxable	\$2,000.00	\$2,000.00	-	0%	Non-statutory	F
\$20,001 to \$50,000	Per Application	Taxable	\$3,000.00	\$3,000.00	-	0%	Non-statutory	F
\$50,001 to \$100,000	Per Application	Taxable	\$4,000.00	\$4,000.00	-	0%	Non-statutory	F
> \$100,000	Per Application	Taxable	\$5,000.00	\$5,000.00	-	0%	Non-statutory	F
Item 5 Class 10A/10B Minor Works - Garages, Carports, Pools, Fences, etc								

Description of Fees and Charges	Unit of Measure	GST Status	2020/21 Fee Inc GST	2021/22 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee	Pricing Basis
			\$	\$	\$	%		
Up to \$5,000	Per Application	Taxable	\$1,500.00	\$1,500.00	-	0%	Non-statutory	F
\$5,001 to \$10,000	Per Application	Taxable	\$2,000.00	\$2,000.00	-	0%	Non-statutory	F
\$10,001 to \$20,000	Per Application	Taxable	\$3,000.00	\$3,000.00	-	0%	Non-statutory	F
\$20,001 to \$50,000	Per Application	Taxable	\$4,000.00	\$4,000.00	-	0%	Non-statutory	F
\$50,001 to \$100,000	Per Application	Taxable	\$5,000.00	\$5,000.00	-	0%	Non-statutory	F
> \$100,000	Per Application	Taxable	\$5,500.00	\$5,500.00	-	0%	Non-statutory	F
Item 7 Sundry Any Additional Inspections								
Domestic	Per Application	Taxable	\$300 on set days, \$500 for special requests	\$300 on set days, \$500 for special requests	N/A	N/A	Non-statutory	F
Commercial	Per Application	Taxable	\$300 on set days, \$500 for special requests	\$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
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 to the Act	Per Application	Non -Taxable	\$121.90	\$123.70	\$1.80	1%	Statutory	R
Building Certificate Fees	Per Application	Non -Taxable	\$47.20	\$47.90	\$0.70	1%	Statutory	R

Description of Fees and Charges	Unit of Measure	GST Status	2020/21 Fee Inc GST	2021/22 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee	Pricing Basis
			\$	\$	\$	%		
Regulation 52 Fees for Requests for Information under Regulation 51(1), 51(2) or 51(3) of the Regulations	Per Application	Non -Taxable	\$47.20	\$47.90	\$0.70	1%	Statutory	R
Additional Building Fees								
Regulation 36 - Maximum Fee for Report and Consent (1) Under section 29A of the Act	Per Application	Non -Taxable	\$85.20	\$86.40	\$1.20	1%	Statutory	R
(2) Permit referred under Parts 5, 6 or 10 or under Regulation 132(1) or 134(2)	Per Application	Non -Taxable	\$290.40	\$294.70	\$4.30	1%	Statutory	R
(3) Permit referred under regulation 116(4)	Per Application	Non -Taxable	\$294.70	\$299.10	\$4.40	1%	Statutory	R
(4) Permit referred under regulation 133(2) (Legal Point of Discharge)	Per Application	Non -Taxable	\$144.70	\$146.80	\$2.10	1%	Statutory	R
Amendment and/or extension of Building Permits, Amendment of Approved Plans	Per Application	Taxable	\$250.00	\$250.00	-	0%	Non-statutory	
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	\$400.00	\$400.00	-	0%	Non-statutory	F
Temporary Structure Siting Approval - Community Activity	Per Application	Taxable	\$250.00	\$250.00	-	0%	Non-statutory	F
Places of Public Entertainment Occupancy Permit								
Low Risk	Per Application	Taxable	\$370.00	\$370.00	-	0%	Non-statutory	F
Medium Risk	Per Application	Taxable	\$1,270.00	\$1,270.00	-	0%	Non-statutory	F
High Risk	Per Application	Taxable	\$2,500.00	\$2,500.00	-	0%	Non-statutory	F

Description of Fees and Charges	Unit of Measure	GST Status	2020/21 Fee Inc GST	2021/22 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee	Pricing Basis
			\$	\$	\$	%		
Provide Copy of Building Permit or Occupancy Permit (with owners consent)	Per Permit	Taxable	\$65.00	\$65.00	-	0%	Non-statutory	F
Provide Copy of Building Permit including plans (with owners consent)	Per Permit	Taxable	\$65.00	\$65.00	-	0%	Non-statutory	F
Additional Inspection Fee - eg for non-compliance	Per Application	Taxable	\$300 on set days, \$500 for special requests	\$300 on set days, \$500 for special requests	N/A	N/A	Non-statutory	F
Additional Inspection Fee - Lapsed Permits	Per Application	Taxable	\$300 on set days, \$500 for special requests	\$300 on set days, \$500 for special requests	N/A	N/A	Non-statutory	F
Essential Services Determination Report	Per Application	Taxable	\$300 on set days, \$500 for special requests	\$300 on set days, \$500 for special requests	N/A	N/A	Non-statutory	F
Reports other	Per Hour	Taxable	\$150.00	\$150.00	-	0%	Non-statutory	F
Request for Building Permits/ Occupancy Certificate or Plans	Per Permit	Taxable	\$65.00	\$65.00	-	0%	Non-statutory	F
Administration Fee (Change to a Permit Application)	Per Application	Taxable	25% of current fee	25% of current fee	N/A	N/A	Non-statutory	F
<b>Home &amp; Community Care</b>								
Delivered Meals Charges	Per Meal	Non -Taxable	\$9.50	\$9.50	-	0%	Non-statutory	P
Property Modification Charges	Per Hour	Non -Taxable	\$12.70	\$12.70	-	0%	Non-statutory	P
Home Care Charges	Per Hour	Non -Taxable	\$6.35	\$6.35	-	0%	Non-statutory	P
Personal Care	Per Hour	Non -Taxable	\$6.35	\$6.35	-	0%	Non-statutory	P
Respite Care	Per Hour	Non -Taxable	\$6.35	\$6.35	-	0%	Non-statutory	P

Description of Fees and Charges	Unit of Measure	GST Status	2020/21 Fee Inc GST	2021/22 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee	Pricing Basis
			\$	\$	\$	%		
<b>Maternal &amp; Child Health</b>								
Bassinet Hire Charges	Per Hire	Taxable	\$40.00	\$40.00	-	0%	Non-statutory	P
Bassinet Hire Deposit	Per Hire	Non -Taxable	\$20.00	\$20.00	-	0%	Non-statutory	P
Immunisation Charges	Per Item	Non -Taxable	\$26.00	\$26.00	-	0%	Non-statutory	F
<b>Waste Management</b>								
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
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

Description of Fees and Charges	Unit of Measure	GST Status	2020/21 Fee Inc GST	2021/22 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee	Pricing Basis
			\$	\$	\$	%		
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
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
<b>Community Safety (Local Laws)</b>								



Description of Fees and Charges	Unit of Measure	GST Status	2020/21 Fee Inc GST	2021/22 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee	Pricing Basis
			\$	\$	\$	%		
State Government Animal Levy (included in Registrations)								
Dog	Per Animal	Non-Taxable	\$4.00	\$4.00	-	-	Statutory	R
Cat	Per Animal	Non-Taxable	\$4.00	\$4.00	-	-	Statutory	R
Dog Registrations								
Dogs (within category of reduced fee - prescribed by Act)	Per Animal	Non-Taxable	\$40.00	\$40.00	-	-	Non-statutory	P
with Pensioner Concession	Per Animal	Non-Taxable	\$20.00	\$20.00	-	-	Non-statutory	P
Dogs full fee	Per Animal	Non-Taxable	\$125.00	\$125.00	-	-	Non-statutory	P
with Pensioner Concession	Per Animal	Non-Taxable	\$62.50	\$62.50	-	-	Non-statutory	P
Restricted breed/declared menacing/dangerous	Per Animal	Non-Taxable	\$200.00	\$200.00	-	0%	Non-statutory	P
Cat Registrations								
Cats (within category of reduced fee - prescribed by Act)	Per Animal	Non-Taxable	\$35.00	\$35.00	-	0%	Non-statutory	P
with Pensioner Concession	Per Animal	Non-Taxable	\$17.50	\$17.50	-	0%	Non-statutory	P
Cats full fee	Per Animal	Non-Taxable	\$100.00	\$100.00	-	0%	Non-statutory	P
with Pensioner Concession	Per Animal	Non-Taxable	\$50.00	\$50.00	-	0%	Non-statutory	P
Domestic Animal Business Registrations	Per Business	Non-Taxable	\$275.00	\$275.00	-	0%	Non-statutory	P
Registered Community Foster Care Network Registration	Per Person	Non-Taxable	\$15.00	\$15.00	-	0%	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	\$15.00	\$15.00	-	0%	Non-statutory	F
Parking Meter Fees (per hour)	Per Hour	Taxable	\$1.60	-	\$(1.60)	-100%	Non-statutory	P

Description of Fees and Charges	Unit of Measure	GST Status	2020/21 Fee Inc GST	2021/22 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee	Pricing Basis
			\$	\$	\$	%		
Parking Fines	Per Infringement	Non-Taxable	\$80.00	\$80.00	-	0%	Non-statutory	P
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	\$150.00	\$150.00	-	0%	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	\$70.00	\$70.00	-	0%	Non-statutory	P
GLL.32, Camping on Council land	Per Permit	Non-Taxable	\$75.00	\$75.00	-	0%	Non-statutory	P
GLL.32(3), Camp on private land longer than specified	Per Permit	Non-Taxable	\$75.00	\$75.00	-	0%	Non-statutory	P
GLL.33, Temporary dwellings	Per Permit	Non-Taxable	\$125.00	\$125.00	-	0%	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 or for life of animal or time kept at property	Per Permit	Non-Taxable	\$50.00	\$50.00	-	0%	Non-statutory	P
GLL.38, Graze animals on Council land	Per Permit	Non-Taxable	\$250.00	\$250.00	-	0%	Non-statutory	P
GLL.50, Drainage tapping – dependant on works required	Per Permit	Non-Taxable	\$60.00	\$60.00	-	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	\$70.00	\$70.00	-	0%	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	\$60.00	\$60.00	-	0%	Non-statutory	P
GLL.73, Roadside trading	Per Permit	Non-Taxable	\$130.00	\$130.00	-	0%	Non-statutory	P
GLL.76, (71), (76) Locating goods for sale or sign	Per Permit	Non-Taxable	\$60.00	\$60.00	-	0%	Non-statutory	P
Locating goods and "A" frame	Per Permit	Non-Taxable	\$60.00	\$60.00	-	0%	Non-statutory	P

Description of Fees and Charges	Unit of Measure	GST Status	2020/21 Fee Inc GST	2021/22 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee	Pricing Basis
			\$	\$	\$	%		
GLL.77, Outdoor eating facilities - 3 tables & 12 chairs	Per Permit	Non-Taxable	\$70.00	\$70.00	-	0%	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	\$70.00	\$70.00	-	0%	Non-statutory	P
each subsequent 7 days	Per Permit	Non-Taxable	\$30.00	\$30.00	-	0%	Non-statutory	P
GLL.80, Road occupation for works	Per Permit	Non-Taxable	\$65.00	\$65.00	-	0%	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	\$70.00	\$70.00	-	0%	Non-statutory	P
GLL.85, Street parties, street festivals and processions	Per Permit	Non-Taxable	\$70.00	\$70.00	-	0%	Non-statutory	P
GLL.86, Busking and street entertainment	Per Permit	Non-Taxable	\$50.00	\$50.00	-	0%	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	\$150.00	\$150.00	-	0%	Non-statutory	P
GLL.90, Asset protection permit	Per Permit	Non-Taxable	\$125.00	\$125.00	-	0%	Non-statutory	P
Bond if required to protect/reinstate asset (refundable)	Per Permit	Non-Taxable	as determined	as determined	-	0%	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
<b>Alexandra Oval Reserve</b>								
Ground Hire - Not for profit (Full Day Rate)	Per Hire	Taxable	\$104.75	\$100.00	\$(4.75)	-5%	Non-statutory	P
Ground Hire - Not for profit (Training Session) (2 Hrs)	Per Hire	Taxable	\$34.78	\$34.00	\$(0.78)	-2%	Non-statutory	P
Ground Hire - Not for profit (Pre Season Training Session) (2 Hrs)	Per Hire	Taxable	\$34.78	\$34.00	\$(0.78)	-2%	Non-statutory	P

Description of Fees and Charges	Unit of Measure	GST Status	2020/21 Fee Inc GST	2021/22 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee	Pricing Basis
			\$	\$	\$	%		
Commercial Group - more than 4 hrs	Per Hire	Taxable	\$209.41	\$235.00	\$25.59	12%	Non-statutory	P
Commercial Group - half day rate	Per Hire	Taxable	\$125.66	\$130.00	\$4.34	3%	Non-statutory	P
Football Finals	Per Hire	Taxable	\$157.18	\$150.00	\$(7.18)	-5%	Non-statutory	P
Netball Courts - Not for profit (Day Rate)	Per Hire	Taxable	\$28.87	\$25.00	\$(3.87)	-13%	Non-statutory	P
Netball Courts - Not for profit (Training Session) (2 Hrs)	Per Hire	Taxable	\$17.34	\$15.00	\$(2.34)	-13%	Non-statutory	P
Netball Courts - Not for profit (Pre Season Training Session) (2 Hrs)	Per Hire	Taxable	\$17.34	\$15.00	\$(2.34)	-13%	Non-statutory	P
Junior Clinics (SSA Provider)	Per Hire	Taxable	\$17.34	\$15.00	\$(2.34)	-13%	Non-statutory	P
Group Fitness (2 Hrs)	Per Hire	Taxable	\$34.88	\$40.00	\$5.12	15%	Non-statutory	P
School groups (ARC Only)	Per Hire	Taxable	50% discount	50% discount	-	0%	Non-statutory	P
Seasonal User Agreement (6 months)	Per Hire	Taxable	\$7,144.08	\$7,144.08	-	0%	Non-statutory	P
Lights towers (Casual User - per hour)								
1 x tower	Per Hour	Taxable	\$13.16	\$14.00	\$0.84	6%	Non-statutory	P
2 x towers	Per Hour	Taxable	\$23.87	\$25.00	\$1.13	5%	Non-statutory	P
4 x towers	Per Hour	Taxable	\$37.64	\$40.00	\$2.36	6%	Non-statutory	P
6 x towers	Per Hour	Taxable	\$62.73	\$65.00	\$2.27	4%	Non-statutory	P
Change rooms (Fiscalini pavilion)								
Training Session- half day up to four hours	Per Hire	Taxable	\$39.17	\$40.00	\$0.83	2%	Non-statutory	P
Full day more than four hours	Per Hour	Taxable	\$66.30	\$70.00	\$3.70	6%	Non-statutory	P
Junior Clinics (SSA Provider)	Per Hire	Taxable	\$21.73	\$20.00	\$(1.73)	-8%	Non-statutory	P
Group Fitness	Per Hire	Taxable	\$26.11	\$30.00	\$3.89	15%	Non-statutory	P
Pre/post event inspection service	Per Hire	Taxable	\$51.92	\$50.00	\$(1.92)	-4%	Non-statutory	P
Canteen	Per Hire	Taxable	\$33.66	\$35.00	\$1.34	4%	Non-statutory	P
Function Centre								
Community not for profit Local								
Day	Per Hire	Taxable	\$219.30	\$100.00	\$(119.30)	-54%	Non-statutory	P
Evening	Per Hire	Taxable	\$275.40	\$100.00	\$(175.40)	-64%	Non-statutory	P

Description of Fees and Charges	Unit of Measure	GST Status	2020/21 Fee Inc GST	2021/22 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee	Pricing Basis
			\$	\$	\$	%		
Commercial/ Private								
Day	Per Hire	Taxable	\$316.20	\$400.00	\$83.80	27%	Non-statutory	P
Evening	Per Hire	Taxable	\$392.70	\$400.00	\$7.30	2%	Non-statutory	P
Meeting Room								
Casual Community not for profit non local	Per Hire	Taxable	\$44.37	\$40.00	\$(4.37)	-10%	Non-statutory	P
Commercial/Private	Per Hire	Taxable	\$67.32	\$100.00	\$32.68	49%	Non-statutory	P
<b>Asset Management</b>								
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	\$647.80	\$9.50	1%	Statutory	R
Works within carriageway or pathway >50km/h (council)	Per Application	Non-Taxable	\$478.70	\$478.70	-	-	Non-statutory	P
Works within carriageway or pathway ≤ 50km/h (statutory)*	Per Application	Non-Taxable	\$348.00	\$353.20	\$5.20	1%	Statutory	R
Works within carriageway or pathway ≤ 50km/h (council)	Per Application	Non-Taxable	\$261.00	\$261.00	-	-	Non-statutory	P
Minor works within carriageway or pathway >50km/h (statutory)*	Per Application	Non-Taxable	\$137.70	\$139.80	\$2.10	2%	Statutory	R
Minor works within carriageway or pathway >50km/h (council)	Per Application	Non-Taxable	\$103.30	\$103.30	-	-	Non-statutory	P
Minor works within carriageway or pathway ≤ 50km/h (statutory)*	Per Application	Non-Taxable	\$137.70	\$139.80	\$2.10	2%	Statutory	R
Minor works within carriageway or pathway ≤ 50km/h (council)	Per Application	Non-Taxable	\$103.30	\$103.30	-	-	Non-statutory	P
Works within the verge > 50km/h (statutory)*	Per Application	Non-Taxable	\$348.00	\$353.20	\$5.20	1%	Statutory	R
Works within the verge > 50km/h (council)	Per Application	Non-Taxable	\$261.00	\$261.00	-	-	Non-statutory	P
Works within the verge ≤ 50km/h (statutory)*	Per Application	Non-Taxable	\$88.90	\$90.20	\$1.30	1%	Statutory	R
Works within the verge ≤ 50km/h (council)	Per Application	Non-Taxable	\$66.70	\$66.70	-	-	Non-statutory	P

Description of Fees and Charges	Unit of Measure	GST Status	2020/21 Fee Inc GST	2021/22 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee	Pricing Basis
			\$	\$	\$	%		
Minor works within the verge > 50km/h (statutory)*	Per Application	Non-Taxable	\$88.90	\$90.20	\$1.30	1%	Statutory	R
Minor works within the verge > 50km/h (council)	Per Application	Non-Taxable	\$66.70	\$66.70	-	-	Non-statutory	P
Minor works within the verge ≤ 50km/h (statutory)*	Per Application	Non-Taxable	\$88.90	\$90.20	\$1.30	1%	Statutory	R
Minor works within the verge ≤ 50km/h (council)	Per Application	Non-Taxable	\$66.70	\$66.70	-	-	Non-statutory	P
*Statutory fees apply if council conditions are not met								
<b>Ararat Fitness Centre</b>								
Casual Visit								
Adult Swim	Per User	Taxable	\$5.50	\$5.50	-	-	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
Group Fitness - Wet Area	Per User	Taxable	\$13.00	\$13.00	-	0%	Non-statutory	M
Group Fitness - Wet Area Concession	Per User	Taxable	\$8.00	\$8.00	-	0%	Non-statutory	M
Group Fitness - Gym	Per User	Taxable	\$13.00	\$13.00	-	0%	Non-statutory	M
Group Fitness - Gym 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
Advance Fitness 6 months	Per User	Taxable	\$415.00	\$415.00	-	0%	Non-statutory	M
Advance Fitness 6 months Teen/Concession	Per User	Taxable	\$365.00	\$365.00	-	0%	Non-statutory	M
Advance Fitness 3 months Teen/Concession	Per User	Taxable	\$208.00	\$208.00	-	0%	Non-statutory	M
Advance Fitness 3 months Teen/Concession	Per User	Taxable	\$183.00	\$183.00	-	0%	Non-statutory	M
Advance Fitness 1 month	Per User	Taxable	\$68.00	\$68.00	-	0%	Non-statutory	M
Advance Fitness 1 month Concession	Per User	Taxable	\$60.00	\$60.00	-	0%	Non-statutory	M

Description of Fees and Charges	Unit of Measure	GST Status	2020/21 Fee Inc GST	2021/22 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee	Pricing Basis
			\$	\$	\$	%		
Full Centre Direct Debit								
Adult	Per User	Taxable	\$17.00	\$17.00	-	0%	Non-statutory	M
Teen/Concession	Per User	Taxable	\$15.00	\$15.00	-	0%	Non-statutory	M
Family	Per User	Taxable	\$43.00	\$43.00	-	0%	Non-statutory	M
Family Concession	Per User	Taxable	\$37.00	\$37.00	-	0%	Non-statutory	M
Joining Fee	Per User	Taxable	-	-	-	0%	Non-statutory	M
Aquatic Only or Gym Only Prepaid								
Aquatic Only or Gym Only 12 month	Per User	Taxable	\$450.00	\$450.00	-	0%	Non-statutory	M
Aquatic Only or Gym Only 12 month Teen/Concession	Per User	Taxable	\$225.00	\$225.00	-	0%	Non-statutory	M
Aquatic Only or Gym Only 6 month	Per User	Taxable	\$203.00	\$203.00	-	0%	Non-statutory	M
Aquatic Only or Gym Only 6 month Teen/Concession	Per User	Taxable	\$113.00	\$113.00	-	0%	Non-statutory	M
Aquatic Only or Gym Only 3 month	Per User	Taxable	\$101.00	\$101.00	-	0%	Non-statutory	M
Aquatic Only or Gym Only 3 month Teen/Concession	Per User	Taxable	\$37.00	\$37.00	-	0%	Non-statutory	M
Aquatic Only or Gym Only 1 month	Per User	Taxable	\$37.00	\$37.00	-	0%	Non-statutory	M
Aquatic Only or Gym Only 1 month Teen/Concession	Per User	Taxable	\$34.00	\$34.00	-	0%	Non-statutory	M
Aquatic Only or Gym Only Lessons term	Per User	Taxable	\$125.00	\$125.00	-	0%	Non-statutory	M
Aquatic Only or Gym Only Direct Debit								
Aquatic Only or Gym Only Direct Debit	Per User	Taxable	\$12.00	\$12.00	-	0%	Non-statutory	M
Aquatic Only or Gym Only 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	\$145.00	\$145.00	-	0%	Non-statutory	M
Spa and Sauna	Per User	Taxable	\$45.00	\$45.00	-	0%	Non-statutory	M
Spa and Sauna Concession	Per User	Taxable	\$41.00	\$41.00	-	0%	Non-statutory	M
Group Fitness - Wet Area	Per User	Taxable	\$120.00	\$120.00	-	0%	Non-statutory	M

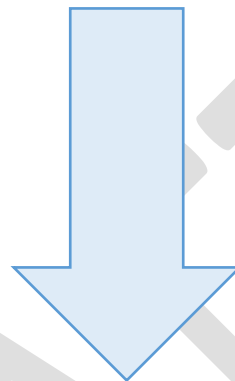
Description of Fees and Charges	Unit of Measure	GST Status	2020/21 Fee Inc GST	2021/22 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee	Pricing Basis
			\$	\$	\$	%		
Group Fitness - Wet Area Concession	Per User	Taxable	\$72.00	\$72.00	-	0%	Non-statutory	M
Group Fitness - Gym	Per User	Taxable	\$120.00	\$120.00	-	0%	Non-statutory	M
Group Fitness - Gym Concession	Per User	Taxable	\$72.00	\$72.00	-	0%	Non-statutory	M
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
<b>Gordon Street Oval &amp; Clubrooms</b>								
Seasonal User Agreement (6 months)	Per User	Taxable	\$2,700.00	\$2,700.00	-	-	Non-statutory	P
Casual Hire								
Oval & Clubrooms	Per Hire	Taxable	\$50.00	\$50.00	-	-	Non-statutory	P
Oval Only	Per Hire	Taxable	\$30.00	\$30.00	-	-	Non-statutory	P
Clubrooms Only	Per Hire	Taxable	\$30.00	\$30.00	-	-	Non-statutory	P



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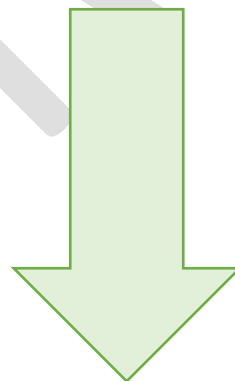
## APPENDIX 1 - EQUALISING RATING BURDEN

2020/2021 Council Budget					
Rating segment	Number of assessments	Total CIV (\$)	Differential	Total rates (inc.. MC) (\$)	Rates "burden"
General	5208	1,139,624,000	1.00	7,656,768	51.8%
Commercial	331	120,493,500	1.25	977,676	6.6%
Industrial	99	30,914,600	1.25	252,204	1.7%
Farmland	1550	1,968,203,500	0.47	5,892,660	39.9%



Some "supplementary" rates  
mainly in General category

2020/2021 Actuals					
Rating segment	Number of assessments	Total CIV (\$)	Differential	Total rates (inc.. MC) (\$)	Rates "burden"
General	5215	1,151,793,500	1.00	7,733,940	51.9%
Commercial	328	120,444,000	1.25	976,988	6.6%
Industrial	101	31,260,500	1.25	255,096	1.7%
Farmland	1549	1,982,974,000	0.47	5,935,396	39.8%



**Significant increase in Farmland  
valuations (39.6%)**

**Move from 0.47 to 0.40 Farmland  
differential to "equalise" rates  
burden**

**1.5% rate cut**

2021/2022 Council Budget					
Rating segment	Number of assessments	Total CIV (\$)	Differential	Total rates (inc.. MC) (\$)	Rates "burden"
General	5215	1,334,176,500	1.00	\$7,581,140	51.90%
Commercial	328	122,381,500	1.25	\$843,388	5.80%
Industrial	101	33,140,000	1.25	\$229,596	1.60%
Farmland	1549	2,770,085,000	0.40	\$5,962,596	40.70%

### Correcting the impact of valuation changes

The RSAG process and Citizens Jury both indicated a preference for a rating model that maintained the percentage share of rates burden between the rating sectors year in, year out. The asymmetry of the current valuation leads to considerable change in rating outcomes between the rating sectors.

This asymmetry could be corrected in terms of share of rates burden through altering the farmland differential applied from 0.47 to 0.40. The tables below demonstrate this impact:

Rates Sector	Rating Differential 2020/2021	2020/2021 Rating burden	Rating Differential 2021/2022	2021/2022 Rating burden
General	1.00	51.9%	1.00	51.90%
Commercial	1.25	6.6%	1.25	5.80%
Industrial	1.25	1.7%	1.25	1.60%
Farmland	0.47	39.8%	0.40	40.70%

Rates Sector	Rates Increase 0.47 farmland differential	Rates increase 0.40 farmland differential
General	-\$638,500	-152,800
Commercial	-\$189,300	-\$133,600
Industrial	-\$40,600	-\$25,500
Farmland	\$581,200	\$27,200
Total	\$287,200	\$284,700

If the 0.4 Farmland differential is applied the average increase in rates per assessment across each of the rating sectors is as follows:

Rates Sector	Average increase in rates per assessment	Average weekly increase in rates per assessment
General	-\$29.30	-\$0.56
Commercial	-\$407.32	-\$7.83
Industrial	-\$252.48	-\$4.86
Farmland	\$17.56	\$0.34

There will of course be significant variations in actual rating increase or decrease within each rating sectors based on variations in valuation across individual locations within the municipality.

### Is there a case for a “rate cut”?

It is recommended that Council consider delivering a 1.5% rate cut to the community in the 2021/2022 Budget. There is capacity for this to occur through ongoing organisational efficiencies. This could be seen by Council as a dividend to ratepayers through ongoing organisational improvement.

The table below shows the impact of several scenarios on the average rates across each segment. The scenarios presented are a 1.5% rate increase, a zero rate rise and a 1.5% rate cut.

Rates Sector	1.5% rate cap rise		Zero rate rise		1.5% rate cut	
	\$ change	% change	\$ change	% change	\$ change	% change
General	\$99,300	1.3%	-\$8,700	0.1%	-\$116,800	-1.5%
Commercial	-\$104,700	-10.7%	-\$117,100	-12.0%	-\$129,500	-13.3%
Industrial	-\$17,700	-6.9%	-\$21,100	-8.3%	-\$24,400	-9.6%
Farmland	\$234,900	4.0%	\$146,300	2.5%	\$57,700	1.0%
<b>Total</b>	<b>\$211,800</b>	<b>n/a</b>	<b>\$400</b>	<b>n/a</b>	<b>-\$213,000</b>	<b>n/a</b>

The 1.5% rate cut is the recommended model as it will deliver a rating decrease to the average rate across all rates sectors, except Farmland which will have an average increase of 0.5%. Importantly, the model provides benefit to the commercial and industrial sectors, which were most impacted by the COVID-19 event. The average rate change per assessment delivered by a one percent rate cut is as follows:

Rates Sector	Percentage change in rates from 2019/2020	Total change in rates value from 2020/2021	Average change in rates per assessment in 2021/2022.
General	-1.5%	-\$116,800	<b>-\$22.40</b>
Commercial	-13.3%	-\$129,500	<b>-\$394.82</b>
Industrial	-9.6%	-\$24,400	<b>-\$241.58</b>
Farmland	1.0%	\$57,700	\$37.25

### Impact on budget 2021/2022

The impact on Council's 2020/2021 budget of a 1.5% rate cut will be a reduction in revenue of \$222,670 on the 2020/2021 budget. It represents a potential decrease in available revenue of \$447,400 if Council chose to adopt a rate cap increase of 1.5%.

A decrease in revenue of \$222,670 represents a decrease in total revenue of less than 0.78%.

It is important to note that this rates revenue is not easy to "claw back" through future rate rises under a rate cap environment. Some would argue that not increasing by the rate cap and cutting rates by 1.5% represents a theoretical loss of income of around \$4.47mill over a ten-year period. This is predicated on \$447,400 continuing to exist as a "hole" in the budget year in year out for the next 10 years. If Council makes **real and ongoing** savings of an additional \$222,670 in the 2020/2021 budget it will only have a single year impact. This form of saving has already been achieved in the last two years through changes to staffing structure, operational efficiencies, and digital transformation.

Adoption of a 1.5% rate cut will be seen by the organisation as an opportunity to engage in a new round of business improvement, facilitating the return an additional, small but symbolically important, dividend to the community.

**Important Notes**

This approach to rating equity, based on consistency of rates burden as opposed to rating as a 'wealth tax' may be controversial. It does not align with the view that land valuations are the only measure of implementing an equitable approach to rating. There is an opportunity for Council to consider these issues as we work to adopt a new rating strategy.

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