ARART RURAL CITY COUNCIL

Budget

2026/2027

Ararat Rural City

Traditional Acknowledgement

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

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

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Executive Summary

The 2026/27 Budget sets out Council's continued commitment to responsible financial management, strong service delivery, and strategic investment in the municipality's long-term economic growth and wellbeing. Building on the efficiencies achieved over the past eight financial years, this Budget focuses on maintaining essential services, renewing critical community assets, and ensuring that ratepayers receive value for money.

In preparing the 2026/27 Budget, Council has prioritised sustainability and prudent decision-making in an environment of rising operating costs and evolving community expectations. The Budget provides for ongoing investment in infrastructure, community facilities, and service improvements, ensuring that Council can meet current needs while planning for future growth and resilience.

A core feature of the 2026/27 financial year is a substantial capital works program, with a $15,797,000 investment dedicated to strengthening enabling infrastructure, supporting local economic activity, and enhancing liveability across the municipality. At the same time, Council continues to pursue operational efficiencies, internal capability building, and service refinements to keep cost pressures low and deliver better outcomes for residents.

The Budget projects a financially sustainable result for 2026/27, including a comprehensive operating surplus of $4,624,000, and an underlying operating deficit of $376,000. These outcomes reflect disciplined financial stewardship and a commitment to maintaining a strong balance sheet, ensuring that Council remains well-placed to manage future challenges and take advantage of emerging opportunities.

Highlights and new initiatives for 2026/27

- $200,000 for the Moyston Recreation Reserve public toilet upgrade
- $100,000 for a walking track around the Pomonal Recreation Reserve oval, supported by the Victorian Government's Pomonal Council Support Fund for 2024 Bushfires
- $548,000 for a new roundabout at the Queen & Moore Street intersection, funded by the Victorian Government's Safer Local Roads and Streets Program
- $100,000 for young people's programs across schools, largely through the Crazy Ideas College
- $100,000 for Community Support Grants
- $100,000 for the successful business Façade Improvement and Kick Start Grants Programs
- $1,800,000 renewing rural gravel roads through resheeting or treatments such as OTTA Seal
- $1,000,000 to seal urban gravel roads and laneways
- $750,000 to fund Year 5 of Council's five-year commitment to improve urban drainage systems
- $400,000 to upgrade footpath network
- $300,000 to renew kerb and channel assets
- Continuing to fund free access to Outdoor Pools
- Continuing the YEAH Crew, with support from the Victorian Government's Engage! program
- Continuing to support culturally and linguistically diverse (CALD) families to access kindergarten and Pre-Prep, with support from the Victorian Government's CALD Outreach Initiative program
- Continuing the delivery of $7.38 million of enabling infrastructure to unlock housing at the Prestige Mill site, funded by the Federal Government's Housing Support Program
- Continuing the delivery of a total of over $10 million worth of road and bridge upgrades on Buangor-Ben Nevis Road, funded by Council and the Federal Government under the Roads to Recovery and the Safer Local Roads and Infrastructure Program

Key Budget Influences

a) Ararat Rural City Council's 2026/27 Budget has a 2.25 percent rate rise. This is a 0.5 percent discount on the rate cap for 2026/27 of 2.75 percent and a net increase of 3.75 percent in nine years.

By contrast, had Council increased rates to the level allowable under the State Government's Fair Go Rates System (FGRS) over the nine-year period including 2026/27, this would have increased the total burden to ratepayers by 22.00% during that same period.

Year	ARCC Rate increase	FGRS increase
2018/2019	0.00%	2.25%
2019/2020	2.50%	2.50%
2020/2021	-1.00%	2.00%
2021/2022	-1.50%	1.50%
2022/2023	0.00%	1.75%
2023/2024	0.00%	3.50%
2024/2025	0.00%	2.75%
2025/2026	1.50%	3.00%
2026/2027	2.25%	2.75%
TOTAL	**3.75%**	**22.00%**

b) In July 2022, Council adopted key drivers of financial sustainability, which form the basis for developing the 2026/27 Budget. These drivers of financial sustainability are:

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

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

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

Surplus Budgets
Maintain cash and operating surpluses in each financial year.

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

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

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

Key Statistics

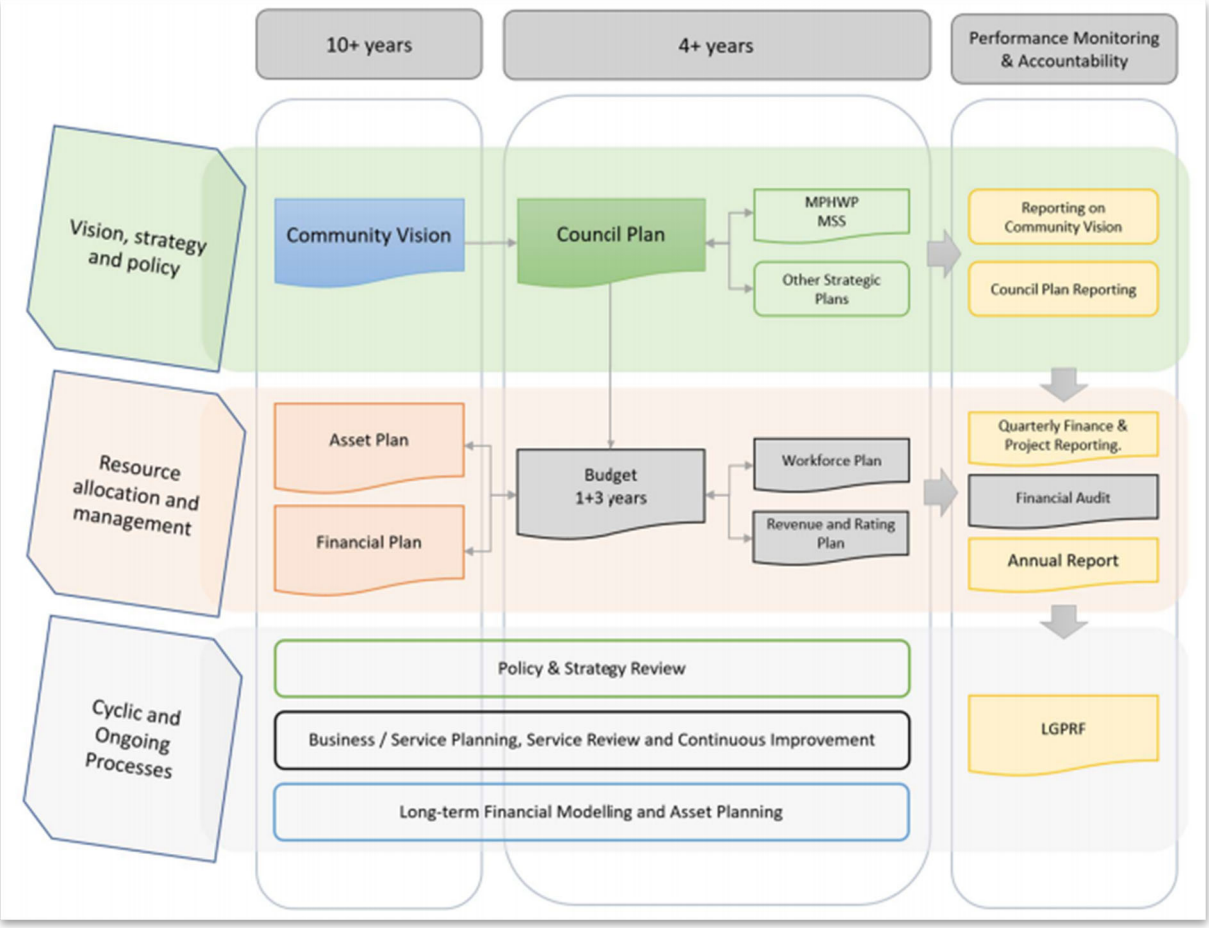
Key Statistics	2025/26 Budget $million	2026/27 Budget $million
Total Revenue	$34.430	$38.607
Total Expenditure	$32.380	$33.983
Accounting Result (Refer Income Statement in Section 3)	$2.050 Surplus	$4.624 Surplus
Underlying operating result: (Note: Underlying operating result is an important measure of financial sustainability as it excludes income which is to be used for capital from being allocated to cover operating expenses)	$0.560 Surplus	$0.376 Deficit
Cash result: (Refer Statement of Cash Flows in Section 3) This is the net funding result after considering the funding requirements to meet loan principal repayments and the reserve transfers.	$0.588 Surplus	$0.001 Surplus
Total Capital Works Program	$12.437	$15.797
· Council operations (rates funded)	$8.609	$8.206
· External grants	$3.828	$7.591

1 Link to the Integrated Strategic Planning and Reporting Framework

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

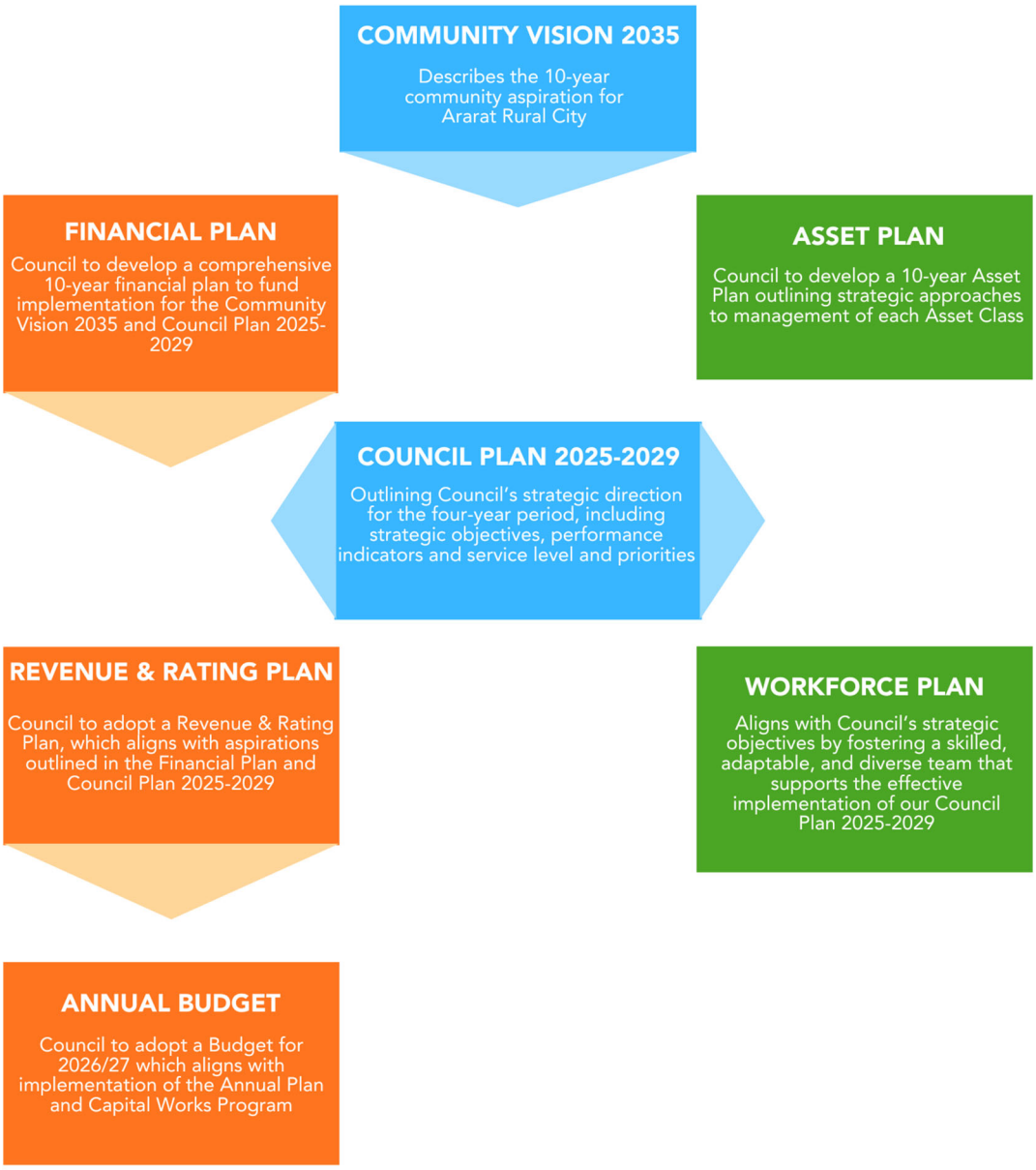
1.1 Legislative Planning and Accountability Framework

The diagram below depicts the integrated strategic planning and reporting framework that applies to local government in Victoria. At each stage of the integrated strategic planning and reporting framework there are opportunities for community and stakeholder input. This is important to ensure transparency and accountability to both residents and ratepayers. The Council Budget is a key element of resource planning both for the current financial year and for its projected impact over a four-year planning cycle. The Council Budget 2026/27 will provide the basis for Council planning across the remainder of the 2025-2029 Council Plan window.



Source: Department of Government Services

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



1.1.1 Key Planning Considerations

Service Level Planning

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

The implementation of the Local Government Act 2020, and Council's adoption of the Community Engagement Policy and Public Transparency Policy provided a timely juncture for Council to undertake more broad-based reviews of its services, involving higher levels of community engagement and participation. Reviews of key community-facing services will continue in 2026/27.

1.2 Our Purpose

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

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

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

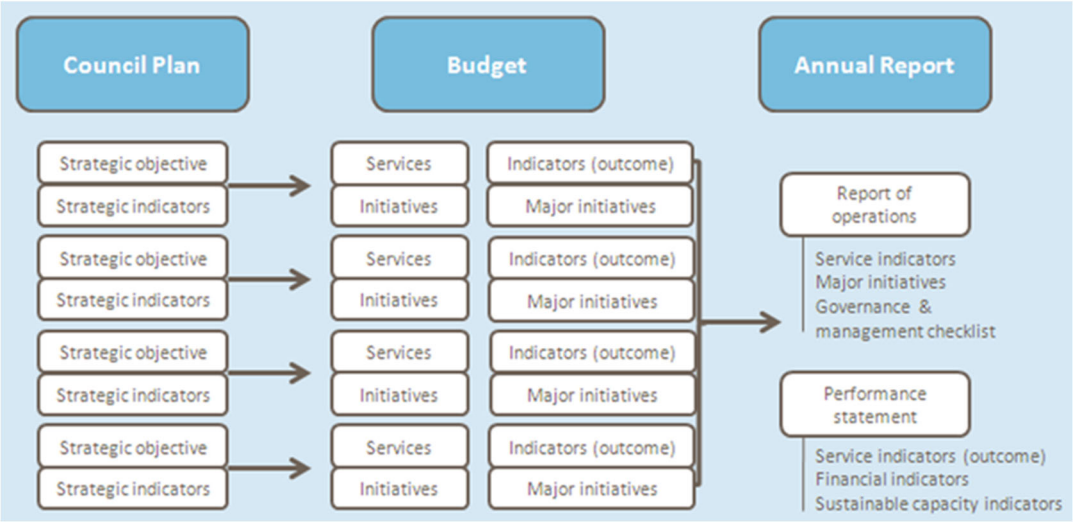
1.3 Strategic Objectives

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

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

2 Services and service performance indicators

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



Source: Department of Government Services

2.1 Strategic Objective One – Growing Our Place

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

We will do this through:

- Developing a strategic land use planning framework with annual targets to support sustainable urban growth.
- Supporting innovative housing models that work to overcome market failure and create the capacity to increase the population of Ararat Rural City.
- Working with other levels of government, business, educational institutions and not-for profits to develop programs to increase in-migration to Ararat Rural City to grow our population.

2.1.1 Services

Business area	Description of services provided	2025/26 Budget Income Expenses Surplus/(deficit) $'000	2026/27 Budget Income Expenses Surplus/(deficit) $'000
Planning	The statutory planning service is responsible for administering the Ararat Rural City Council Planning Scheme. It considers new planning scheme amendment proposals and reviews the Municipal Strategic Statement of the Ararat Planning Scheme.	233 (536) (303)	234 (549) (315)
Building Control	This service provides statutory building services to the Council community including processing of building permits, fire safety inspections, audits of swimming pool barriers and investigations of complaints and illegal works.	72 (335) (263)	72 (366) (294)
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.	80 (241) (161)	80 (246) (166)

2.1.2 Service Performance Outcome Indicators and 2026/27 targets

These indicators are currently based on appropriate Local Government Performance Reporting Framework (LGPRF) performance measures with targets set for 2026/27.

Domain / Indicator / Performance Measure	Computation	2026/27 Target
Responsiveness		
Food Safety		
Critical and major non-compliance outcome notifications. (Percentage of critical and major non-compliance outcome notifications that are followed up by Council)	[Number of critical non-compliance outcome notifications and major non-compliance outcome notifications about a food premises followed up / Number of critical non-compliance outcome notifications and major non-compliance outcome notifications about food premises] x100	98%
Statutory Planning		
Planning applications decided within the relevant required time (percentage of regular and VicSmart planning application decisions made within the relevant required time)	[Number of planning application decisions made within 60 days for regular permits and 10 days for VicSmart permits / Number of planning application decisions made] x100	90%

Statutory Planning		
Time taken to decide planning applications	Median number of days between receipt of a planning application and a decision on the application	30 days

2.1.3 Major Initiatives

Council will undertake the following major initiatives during 2026/27 to support **Growing Our Place:**

Initiative	Budget 2026/27
Complete the delivery of $7.38 million of enabling infrastructure to unlock housing at the Prestige Mill site, funded by the Federal Government's Housing Support Program which commenced in 2025/26.	Remainder of $7.38m
Early Years CALD Outreach Initiative, supported by the Victorian Department of Education	$132,600

2.1.4 Strategic Performance Indicators and 2026/27 targets

Performance Indicator	2025-2029 target	2026/27 target
Strategic land use planning framework targets	Annual targets met	Annual targets met
Available residential land increase	600 lots	150 lots
Residential housing stock increase	300 properties	75 properties
% of new residential housing is affordable	25%	25%
ARCC population increase	1000	250

2.2 Strategic Objective Two - Building Robust Local Economies

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

We will do this through:

- Partnering with Federation University Australia to deliver the Ararat Jobs and Technology Precinct with a focus on engaging with local agribusiness, industry and community.
- Working with other levels of government, local business, and private investors to develop a business park within Ararat Rural City, focused on agricultural value adding and advanced manufacturing, potentially leveraging "behind the meter" power.
- Engaging with Grampians Wimmera Mallee Tourism and local businesses to improve the quality of experience and drive growth in high yield tourist outcomes.

2.2.1 Services

Business area	Description of services provided	2025/26 Budget Income Expenses Surplus/(deficit) $'000	2026/27 Budget Income Expenses Surplus/(deficit) $'000
Economic Development	The economic development service assists in facilitation of business opportunity across the municipality. It aims to grow the local business sector and provide support for growth and development in employment. This service includes the Visitor Information Centre operations.	28 (606) (578)	28 (584) (556)

2.2.2 Service Performance Outcome Indicators and 2026/27 targets

There are currently no LGPRF performance measures related to Building Robust Local Economies.

2.2.3 Major Initiatives

Council will undertake the following major initiatives during 2026/27 to support **Building Robust Local Economies:**

Initiative	Budget 2026/27
Moyston Recreation Reserve public toilet upgrade to support visitation and tourism	$200,000
Continuation of business Facade Improvement and Kick Start Grants programs	$100,000
Contribution to Grampians Wimmera Mallee Tourism	$90,000

2.2.4 Strategic Performance Indicators and 2026/27 targets

Performance Indicator	2025-2029 target	2026/27 target
Percentage increase in jobs in local economy	15%	5%
Ararat Jobs and Technology Precinct annual engagement and development targets	8	2
Circular economy business park and lead tenants in agricultural value-add sector established	2	1
Increase in tourism visitation to Ararat Rural City	50%	15%
Increase 4 star and above accommodation options	80	20
Establish a municipal measure of economic growth for annual reporting.	Economic growth on target	Targets met for 2026/27

2.3 Strategic Objective Three - Preserving Our Environment

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

We will do this through:

- Positioning Ararat Rural City Council as a prime mover in driving circular economy policy in waste management, including local processing and management of recyclables, and in use of renewable energy for Council purposes.
- Developing innovative energy solutions utilising locally produced waste.
- Partnering with local organisations and scientific experts to implement the Environment Strategy 2024-34, with a focus on the circular economy, emissions reduction and sustainable management of Council assets.

2.3.1 Services

Business area	Description of services provided	2025/26 Budget Income Expenses Surplus/(deficit) $'000	2026/27 Budget Income Expenses Surplus/(deficit) $'000
Waste Management	This service provides for collection and processing of four materials streams from household collection: general waste, mixed recyclables, glass, and green organics. Council has committed to local processing where possible. Council has local processing of green organics and glass at the Ararat Transfer Station.	2,967 (3,054) (87)	3,080 (3,158) (78)
Natural Resources & Sustainability	This service promotes environmentally sustainable development principles, coordinates and implements environmental projects and works with other services to improve Council's environmental performance. Projects include roadside pest, plant and animal and renewable energy projects.	74 (79) (5)	74 (79) (5)
Parks & Gardens	This service covers a range of areas such as grass and turf cutting, tree pruning, planting, removal, planning and street tree strategies, management of conservation and parkland areas, creeks, and other areas of environmental significance. The function is responsible for playground maintenance and safety improvement programs.	0 (1,538) (1,538)	0 (1,557) (1,557)
Emergency Management	This service includes emergency services management and fire prevention. Additional grant-funding will assist with funding the service in 2026-27.	179 (155) 24	161 (135) 26

2.3.2 Service Performance Outcome Indicators and 2026/27 targets

These indicators are currently based on appropriate LGPRF performance measures with targets set for 2026/27.

Domain / Indicator / Performance Measure	Computation	2026/27 Target
Environment		
Waste Management		
Kerbside collection waste to landfill per serviced property (amount of waste collected from kerbside waste collection services that is sent to landfill per serviced property)	Amount of waste in tonnes (t) collected from kerbside waste collection services that is sent to landfill / Number of serviced properties	0.45
Responsiveness		
Waste Management		
Kerbside collection bins missed	Number of kerbside collection bins missed/Number of scheduled kerbside collection bin lifts	8 bins
Cost		
Waste Management		
Cost of kerbside waste collection services (direct cost of kerbside waste collection services per serviced property)	Direct cost of kerbside waste collection services / Number of serviced properties	$520.00

2.3.3 Major Initiatives

Council will undertake the following major initiatives during 2026/27 to support **Preserving Our Environment:**

Initiative	Budget 2026/27
Seek environmentally and economically beneficial outcomes for compost derived from Garden Organics processing	Existing internal resources and grant funding
Implement Year Two Initiatives from the Environmental Strategy	Existing internal resources and grant funding

2.3.4 Strategic Performance Indicators and 2026/27 targets

Performance Indicator	2025-2029 target	2026/27 target
Decrease waste to landfill	20%	5%
Decrease total waste and recyclables tonnage collected	20%	5%
Achieve annual Environment Strategy outcomes	Implementation Plan on target	Year 2 initiatives completed

2.4 Service Objective Four - Developing and Maintaining Key Enabling Infrastructure

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

We will do this through:

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

2.4.1 Services

Business area	Description of services provided	2025/26 Budget	2026/27 Budget
		Income	Income
		Expenses	Expenses
		Surplus/(deficit)	Surplus/(deficit)
		$'000	$'000
Design & Project Management	This service conducts capital works planning for Council's main civil infrastructure assets including roads, laneways, car parks, foot/bike paths, drains, and bridges. This service undertakes design and supervision of Council's capital works program. Most staffing and design costs are capitalised within completed projects.	21	25
		(684)	(1,276)
		(663)	(1,251)
Property Maintenance & Capital	This service prepares maintenance management programs for Council's property assets including municipal buildings, pavilions, and other community buildings. The service also includes emergency building and facility maintenance. This service includes capital expenditure on Council's property assets to optimise their strategic value and service potential.	0	0
		(925)	(1,358)
		(925)	(1,358)
City Services	This service includes street lighting, aerodrome operations and operations, maintenance, and cleaning of public conveniences throughout the municipality.	5	5
		(776)	(793)
		(771)	(788)
Infrastructure Miscellaneous	This service includes private works, maintenance of water supplies and emergency bores.	0	0
		(75)	(37)
		(75)	(37)

Business area	Description of services provided	2025/26 Budget Income Expenses Surplus/(deficit)	2026/27 Budget Income Expenses Surplus/(deficit)
Road Maintenance	This service provides for management and maintenance on Council's infrastructure incorporating roads, bridges, drainage, footpaths, kerb and channel, street furniture, line marking and signage.	0 (3,335) (3,335)	0 (3,350) (3,350)
Major Plant	This service operates, maintains & purchases Council's major plant and equipment, to meet functionality and safety needs and to maximise the performance and minimise operational cost of the fleet.	0 (1,450) (1,450)	0 (1,450) (1,450)
Major Plant Recoups	Plant used on works generates plant hire income used to fund operations and maintenance and the replacement of the major plant.	0 1,450 1,450	0 1,450 1,450
Minor Plant	This service purchases and maintains Council's minor plant and equipment, including trailers.	0 0 0	0 9 9
Infrastructure - Capital	This service provides for capital expenditure on Council's infrastructure incorporating roads, bridges, drainage, footpaths, kerb and channel, streetscapes, and car parks. This budget includes recurrent grants from Victorian Grants Commission and Roads to Recovery.	5,516 (9,764) (4,248)	5,817 (8,011) (2,194)
Funded Infrastructure Projects - Capital	This service includes the delivery of one-off capital infrastructure projects partly or wholly funded by non-recurrent government grants.	0 0 0	5,000 (6,250) (1,250)

2.4.2 Service Performance Outcome Indicators and 2026/27 targets

These indicators are currently based on appropriate LGPRF performance measures with targets set for 2026/27.

Domain / Indicator / Performance Measure	Computation	2026/27 Target
Environment		
Roads		
Sealed local roads below the intervention level (percentage of sealed local roads that are below the renewal intervention level set by Council and not requiring renewal)	[Number of kilometres of sealed local roads below the renewal intervention level set by Council / Kilometres of sealed local roads] x100	100%

Cost

Roads

Cost of sealed local road reconstruction	Direct cost of sealed local road reconstruction/Square metres of sealed local roads reconstructed	$40.00
Cost of sealed local road resealing	Direct cost of sealed local road resealing/Square metres of sealed local roads resealed	$6.50

2.4.3 Major Initiatives

Council will undertake the following major initiatives during 2026/27 to support **Developing and Maintaining Key Enabling Infrastructure:**

Initiative	Budget 2026/27
Buangor-Ben Nevis Road Upgrade	$6,250,000
Rural gravel roads renewal through resheeting, sealing or OTTA seal treatments	$1,800,000
Road reconstruction program	$1,457,000
Urban Road and Laneway Sealing or alternative treatment	$1,000,000
Urban drainage renewal	$750,000
New roundabout at the Queen & Moore Street intersection	$548,000
Footpath and cycleway improvement program	$400,000
Bridge renewal program	$400,000
Kerb and channel	$300,000

2.4.4 Strategic Performance Indicators and 2026/27 targets

Performance Indicator	2025-2029 target	2026/27 target
Staged progress on Aradale Development Strategy implementation	Implmentation Plan on target	Targets met for 2026/27
Quarterly meetings with the Rural Roads Group	Quarterly meetings achieved	Meetings held for 2026/27
Completion of 2026/27 Capital Work program		Complete by 30 June 2027

2.5 Service Objective Five - Enhancing Community Life

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

We will do this through:

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

2.5.1 Services

Business area	Description of services provided	2025/26 Budget Income Expenses Surplus/(deficit) $'000	2026/27 Budget Income Expenses Surplus/(deficit) $'000
Gallery TAMA	This service includes the operations, projects, exhibitions, acquisitions, and administration of the Ararat Gallery TAMA.	100 (451) (351)	105 (467) (362)
Town Hall	This service operates and manages the Ararat Town Hall which provides artistic programs for the region. Savings have been made through projected increases in usage and bar sales.	210 (738) (528)	225 (790) (565)
Gum San Chinese Heritage Museum	Management of Gum San has been handed over to the Friends of Gum San. Council has an MOU with the group and continues to provide financial and maintenance support.	0 (24) (24)	0 (29) (29)
Community & Events Support	This service provides for the employment of community development staff who work with communities to develop community action plans and implement other community building initiatives.	75 -131 -56	75 -130 -55
Community Support Grants	This service provides grants to community organisations for projects, events, sponsorships, and minor capital and community infrastructure.	0 (100) (100)	0 (100) (100)
Youth Services	This service provides services to young people.	0 (100) (100)	0 (100) (100)
Ararat Fitness Centre & Outdoor Pools	This service operates and maintains a range of recreational facilities including aquatic facilities, indoor (1) and outdoor swimming pools (3). The Ararat Fitness Centre provides an extensive range of recreational programs and opportunities accessible to individuals of all ages, genders and abilities which contribute to the general wellbeing of the community.	539 (1,251) (712)	569 (1,316) (747)

Business area	Description of services provided	2025/26 Budget Income Expenses Surplus/(deficit) $'000	2026/27 Budget Income Expenses Surplus/(deficit) $'000
Alexandra Oval Community Centre, Gordon Street Recreation Reserve & Great Hall	This service operates and maintains the Alexandra Oval Community Centre, Gordon Street Recreation Reserve and Great Hall. The facilities provide the Ararat and greater Grampians community, clubs, and businesses with a centrally located, high quality, modern, flexible, dynamic, multipurpose community and recreation spaces.	155 (196) (41)	150 (207) (57)
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.	165 (476) (311)	165 (452) (287)
Children Services	This service provides family-oriented support services including maternal and child health, immunisation and early childhood education and support.	365 (409) (44)	352 (435) (83)
Community Safety	This service maintains and improves the health and safety of people, animals, and the environment in the municipality by providing animal management services including a cat trapping program, a dog and cat collection service, a pound service, a registration and administration service, and an after-hours emergency service. This service also includes the operations of school crossings and parking enforcement.	138 (280) (142)	155 (369) (214)
Funded Recreation Projects - Capital	This service includes the delivery of one-off capital building projects partly or wholly funded by non-recurrent government grants.	1,490 (1,490) 0	0 0 0

2.5.2 Service Performance Outcome Indicators and 2026/27 targets

These indicators are currently based on appropriate LGPRF performance measures with targets set for 2026/27.

Domain / Indicator / Performance Measure	Computation	2026/27 Target
Community		
Aquatic facilities		
Utilisation of aquatic facilities	Number of visits to aquatic facilities / Population	4 visits
Library services		
Library membership (Percentage of the population that are registered library members)	[Number of registered library members / Population] x100	20%
Library visits per head of population	Number of library visits / Population	2.5 visits
Maternal and child health services		
Participation in the MCH service (Percentage of children enrolled who participate in the MCH service)	[Number of children who attend the MCH service at least once (in the financial year) / Number of children enrolled in the MCH service] x100	85%
Participation in the MCH service by Aboriginal children (Percentage of Aboriginal children enrolled who participate in the MCH service)	[Number of Aboriginal children who attend the MCH service at least once (in the financial year) / Number of Aboriginal children enrolled in the MCH service] x100	85%
Cost		
Library services		
Cost of library services (direct cost of library services per head of population)	Direct cost of library services / Population	$30.00

2.5.3 Major Initiatives

Council will undertake the following major initiatives during 2026/27 to support **Enhancing Community Life:**

Initiative	Budget 2026/27
New walking track around the Pomonal Recreation Reserve oval, supported by the Victorian Government's Pomonal Council Support Fund for 2024 Bushfires	$100,000
Community and Events Grants Programs	$100,000
Programs for young people through Crazy Ideas College	$100,000
Youth Events, Activities and Happenings (YEAH) Crew, supported by the Victorian Government's Engage! Program	$55,000
New multicultural events	$10,000

2.5.4 Strategic Performance Indicators and 2026/27 targets

Performance Indicator	2025-2029 target	2026/27 target
Increase in annual visitation to the Ararat Art Gallery	80%	20%
Increase in community use of the Town Hall	40%	10%
Increase in audience sizes at commercial and funded performances at the Town Hall	80%	20%
Increase participation in community organisations in Ararat Rural City	20%	5%

2.6 Service Objective Six - Strong and Effective Governance

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

We will do this by:

- Delivering responsible budget outcomes, linked to strategy, that deliver value, innovation, and rating fairness.
- Ensuring appropriate risk management is applied to Council and organisational decisions. Council's internal function is applied to areas of perceived risk.
- Continuously improving Council's community engagement process and practices in line with deliberative engagement practices, while ensuring that Councillors' roles as elected community representatives are understood and reflected in decision making.

2.6.1 Services

Business area	Description of services provided	2025/26 Budget Income Expenses Surplus/(deficit) $'000	2026/27 Budget Income Expenses Surplus/(deficit) $'000
Corporate Revenue	This service includes Council's rates and charges revenue, interest income and general-purpose grant funds received from the Victorian Local Government Grants Commission.	21,190 0 21,190	21,825 0 21,825
Financial Services & Corporate Support	This service predominantly provides financial based services to both internal and external customers including the management of Council's finances, procurement practices and contracting of services, raising rates and charges and the processing of accounts payable and receivables. This service includes corporate expenses including stationery, telecommunications, revenue collection fees and valuations.	76 (981) (905)	64 (779) (715)
Customer Services	This service includes the customer service function.	0 (252) (252)	0 (284) (284)
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.	243 (164) 79	183 (153) 30
Property Development - Capital	This service includes the purchase and sale of Council properties.	950 (950) 0	0 0 0
Vehicles	This service operates, maintains and purchases Council vehicles, excluding major plant and equipment, to meet functionality and safety needs and to maximise the performance and minimise operational cost of the fleet.	108 (447) (339)	104 (422) (318)

Business area	Description of services provided	2025/26 Budget Income Expenses Surplus/(deficit) $'000	2026/27 Budget Income Expenses Surplus/(deficit) $'000
Strategy, Advocacy and Engagement (CEO's Office)	This area includes Chief Executive Officer and executive support. It also includes communications, marketing, strategy, community engagement and government relations.	0 (1,202) (1,202)	0 (1,126) (1,126)
CEO Projects	One-off operational projects and initiatives that are partly or wholly funded by non-recurrent government grants are managed from the CEO's Office.	1,250 (1,271) (21)	257 (288) (31)
Human Resources	This service provides Council with strategic and operational organisation development support. The service develops and implements strategies, policies, and procedures through the provision of human resources and industrial relations services. The service includes training programs and business excellence. This service also includes payment of salaries and wages to Council employees.	0 (389) (389)	0 (411) (411)
Governance	This service provides support to the Mayor, Councillors, and executive support. This service provides statutory and corporate support services to Council, including coordination of business papers for meetings of the Council and maintenance of statutory registers. This service also provides facilities maintenance grants for recreation reserves & public halls and coordinates risk management.	0 (1,329) (1,329)	0 (1,456) (1,456)
Business Transformation	This service includes service reviews and business improvement.	0 (492) (492)	0 (677) (677)
Information Services	This service provides, supports, and maintains reliable and cost-effective communications and computing systems, facilities and infrastructure to Council staff enabling them to deliver services in a smart, productive, and efficient way.	0 (975) (975)	0 (1,036) (1,036)

2.6.2 Service Performance Outcome Indicators and 2026/27 targets

These indicators are currently based on appropriate LGPRF performance measures with targets set for 2026/27.

***Domain* / Indicator /** Performance Measure	**Computation**	**2026/27 Target**
Governance		
Community engagement		
Satisfaction with the opportunities offered by Council to be consulted on or engaged in Council decisions (community satisfaction rating out of 100 with the consultation and engagement efforts of Council)	Community satisfaction rating out of 100 with how Council has performed on community consultation and engagement	75
Financial decisions		
Total unpaid rates and charges (total unpaid rates and charges and unpaid interest on rates and charges for all financial years as a percentage of all rates and charges for the financial year)	[Sum of unpaid rates and charges and unpaid interest on rates and charges for all financial years / Sum of all rates and charges for the financial year] x100	4.61%

2.6.3 Major Initiatives

Council will undertake the following major initiatives during 2026/27 to support **Strong and Effective Governance:**

Initiative	Budget 2026/27
Development of digital and permit applications forms to provide more options for community to interact with Council at times and in ways that suit them	$53,174

2.6.4 Strategic Performance Indicators and 2026/27 targets

Performance Indicator	2025-2029 target	2026/27 target
Return efficiency dividends to community through rate reduction	Annual rate rise within the rate cap	2.25% rate rise, 0.5% less than the rate cap of 2.75%
Maintenance of effective risk management regime	Annual approval by Audit and Risk Committee	Annual approval by Audit and Risk Committee
Growth in participation in engage.ararat.vic.gov.au	Growth of 40%	Annual growth of 25%

2.7 Reconciliation with Budgeted Operating Result

Strategic Objective	Surplus/ (Deficit)	Expenditure	Revenue
	$'000	$'000	$'000
Growing our place	(775)	1,161	386
Building robust local economies	(556)	584	28
Preserving our environment	(4,214)	4,929	711
Developing and maintaining key enabling infrastructure	(13,445)	21,066	7,621
Enhancing community life	(2,599)	4,395	1,796
Strong and effective governance	(5,619)	6,632	1,013
Total	**(27,212)**	**38,767**	**11,555**

Expenses added in:	
Capital expenditure	**15,797**
Depreciation	**(11,089)**
Amortisation – right of use assets	**(459)**
Written down value on assets sold	**(80)**
Lease repayment	**455**
Transfer from reserves	**(117)**
Transfer to reserves	**79**
Surplus/(Deficit) before funding sources	**(22,626)**
Funding sources added in:	
Rates and charges revenue	**16,365**
Waste charge revenue	**2,600**
General purpose financial assistance grant	**8,285**
Total funding sources	**27,250**
Operating surplus/(deficit) for the year	**4,624**

3 Financial Statements

This section presents information regarding the Financial Statements and Statement of Human Resources. The budget information for the year 2026/27 has been supplemented with projections to 2029/30.

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

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

Comprehensive Income Statement

For the four years ending 30 June 2030

	NOTES	Budget 2025/26 $'000	Budget 2026/27 $'000	Projections 2027/28 $'000	2028/29 $'000	2029/30 $'000
Income						
Rates and charges	4.1.1	18,425	**18,965**	19,441	19,929	20,430
Statutory fees and fines	4.1.2	277	**293**	300	307	315
User fees	4.1.3	1,631	**1,700**	1,743	1,787	1,831
Grants - Operating	4.1.4	9,526	**9,379**	9,488	9,738	10,024
Grants - Capital	4.1.4	3,828	**7,591**	3,858	3,858	2,923
Contributions - monetary	4.1.5	93	**89**	89	89	89
Net gain/(loss) on disposal of property, infrastructure, plant, and equipment		20	**20**	20	20	20
Other income	4.1.6	630	**570**	562	555	548
Total income		**34,430**	**38,607**	**35,501**	**36,283**	**36,180**
Expenses						
Employee costs	4.1.7	11,961	**12,845**	13,270	13,711	14,166
Materials and services	4.1.8	9,186	**9,078**	8,988	9,176	9,509
Depreciation	4.1.9	10,469	**11,089**	11,366	11,650	11,941
Depreciation - right of use assets	4.1.10	308	**459**	459	310	97
Borrowing costs		2	**-**	-	-	-
Finance costs - leases		60	**88**	56	23	4
Other expenses	4.1.11	394	**424**	435	445	457
Total expenses		**32,380**	**33,983**	**34,574**	**35,315**	**36,174**
Surplus/(deficit) for the year		**2,050**	**4,624**	**927**	**968**	**6**
Total comprehensive result		**2,050**	**4,624**	**927**	**968**	**6**

Balance Sheet

For the four years ending 30 June 2030

	NOTES	Budget 2025/26 $'000	Budget 2026/27 $'000	Projections 2027/28 $'000	2028/29 $'000	2029/30 $'000
Assets						
Current assets						
Cash and cash equivalents		6,488	**4,881**	4,908	4,936	4,960
Trade and other receivables		2,265	**2,865**	2,865	2,865	2,865
Inventories		60	**60**	60	60	60
Prepayments		-	**-**	-	-	-
Total current assets	4.2.1	**8,813**	**7,806**	**7,833**	**7,861**	**7,885**
Non-current assets						
Trade and other receivables		3	**1**	-	-	-
Investments in associates, joint arrangement, and subsidiaries		1,998	**2,027**	2,027	2,027	2,027
Property, infrastructure, plant & equipment		314,678	**646,174**	647,047	647,943	647,907
Right-of-use assets		778	**866**	407	97	-
Investment property		1,535	**2,615**	2,615	2,615	2,615
Total non-current assets	4.2.1	**318,992**	**651,683**	**652,096**	**652,682**	**652,549**
Total assets		**327,805**	**659,489**	**659,929**	**660,543**	**660,434**
Liabilities						
Current liabilities						
Trade and other payables		1,024	**1,640**	1,640	1,640	1,640
Trust funds and deposits		303	**280**	280	280	280
Contract and other liabilities		-	**-**	-	-	-
Provisions		2,104	**2,150**	2,150	2,150	2,150
Interest-bearing liabilities	4.2.3	-	**-**	-	-	-
Lease liabilities	4.2.4	314	**487**	353	116	-
Total current liabilities	4.2.2	**3,745**	**4,557**	**4,423**	**4,186**	**4,070**
Non-current liabilities						
Provisions		293	**290**	290	290	290
Interest-bearing liabilities	4.2.3	-	**-**	-	-	-
Lease liabilities	4.2.4	519	**469**	116	-	-
Total non-current liabilities	4.2.2	**812**	**759**	**406**	**290**	**290**
Total liabilities		**4,557**	**5,316**	**4,829**	**4,476**	**4,360**
Net assets	4.2.5	**323,248**	**654,173**	**655,100**	**656,067**	**656,074**
Equity						
Accumulated surplus		109,959	**311,975**	312,902	313,869	313,876
Reserves		213,289	**342,198**	342,198	342,198	342,198
Total equity	4.3.1	**323,248**	**654,173**	**655,100**	**656,067**	**656,074**

Statement of Changes in Equity

For the four years ending 30 June 2030

	NOTES	Total	Accumulated Surplus	Revaluation Reserve	Other Reserves
		$'000	$'000	$'000	$'000
2026 Forecast					
Balance at beginning of the financial year		647,159	295,501	338,368	13,290
Surplus/(deficit) for the year		2,390	2,390	-	-
Net asset revaluation gain/(loss)		-	-	-	-
Transfers to other reserves		-	-	-	-
Transfers from other reserves		-	9,422		(9,422)
Balance at end of the financial year		**649,549**	**307,313**	**338,368**	**3,868**
2027 Budget					
Balance at beginning of the financial year		**649,549**	**307,313**	**338,368**	**3,868**
Surplus/(deficit) for the year		**4,624**	**4,624**	**-**	**-**
Net asset revaluation gain/(loss)		**-**	**-**	**-**	**-**
Transfers to other reserves		**-**	**(79)**	**-**	**79**
Transfers from other reserves		**-**	**117**	**-**	**(117)**
Balance at end of the financial year	4.3.1	**654,173**	**311,975**	**338,368**	**3,830**
2028					
Balance at beginning of the financial year		654,173	311,975	338,368	3,830
Surplus/(deficit) for the year		927	927	-	-
Net asset revaluation gain/(loss)		-	-	-	-
Transfers to other reserves		-	-	-	-
Transfers from other reserves		-	-	-	-
Balance at end of the financial year		**655,100**	**312,902**	**338,368**	**3,830**
2029					
Balance at beginning of the financial year		655,100	312,902	338,368	3,830
Surplus/(deficit) for the year		968	968	-	-
Net asset revaluation gain/(loss)		-	-	-	-
Transfers to other reserves		-	-	-	-
Transfers from other reserves		-	-	-	-
Balance at end of the financial year		**656,067**	**313,869**	**338,368**	**3,830**
2030					
Balance at beginning of the financial year		656,067	313,869	338,368	3,830
Surplus/(deficit) for the year		6	6	-	-
Net asset revaluation gain/(loss)		-	-	-	-
Transfers to other reserves		-	-	-	-
Transfers from other reserves		-	-	-	-
Balance at end of the financial year		**656,074**	**313,876**	**338,368**	**3,830**

Statement of Cash Flows

For the four years ending 30 June 2030

	Notes	Budget 2025/26 $'000 Inflows (Outflows)	Budget 2026/27 $'000 **Inflows (Outflows)**	Projections 2027/28 $'000 Inflows (Outflows)	Projections 2028/29 $'000 Inflows (Outflows)	Projections 2029/30 $'000 Inflows (Outflows)
Cash flows from operating activities						
Rates and charges		18,545	**18,967**	19,444	19,929	20,430
Statutory fees and fines		277	**293**	300	307	315
User fees		1,794	**1,871**	1,917	1,965	2,014
Grants - operating		9,526	**9,379**	9,488	9,738	10,024
Grants - capital		3,828	**7,591**	3,858	3,858	2,923
Contributions - monetary		93	**89**	89	89	89
Interest received		400	**400**	388	376	365
Other receipts		253	**187**	192	196	201
Net GST refund / payment		733	**721**	707	721	750
Employee costs		(11,960)	**(12,845)**	(13,270)	(13,711)	(14,166)
Materials and services		(10,106)	**(9,988)**	(9,888)	(10,093)	(10,460)
Other payments		(394)	**(424)**	(435)	(445)	(457)
Net cash provided by/ (used in) operating activities	4.4.1	**12,989**	**16,241**	**12,790**	**12,930**	**12,028**
Cash flows from investing activities						
Payments for property, infrastructure, plant, and equipment		(12,437)	**(15,797)**	(12,320)	(12,626)	(11,984)
Proceeds from sale of property, infrastructure, plant, and equipment		1,050	**100**	100	100	100
Payments for investments		(500)	**-**	-	-	-
Net cash provided by/ (used in) investing activities	4.4.2	**(11,887)**	**(15,697)**	**(12,220)**	**(12,526)**	**(11,884)**
Cash flows from financing activities						
Finance costs		(2)	**-**	-	-	-
Repayment of borrowings		(156)	**-**	-	-	-
Interest paid - lease liabilities		(60)	**(88)**	(56)	(23)	(4)
Repayment of lease liabilities		(296)	**(455)**	(487)	(353)	(116)
Net cash provided by/ (used in) financing activities	4.4.3	**(514)**	**(543)**	**(543)**	**(376)**	**(120)**
Net increase/(decrease) in cash & cash equivalents		588	**1**	27	28	24
Cash and cash equivalents at the beginning of the financial year		5,900	**4,880**	4,881	4,908	4,936
Cash and cash equivalents at the end of the financial year		**6,488**	**4,881**	**4,908**	**4,936**	**4,960**

Statement of Capital Works

For the four years ending 30 June 2030

	NOTES	Budget 2025/26 $'000	Budget 2026/27 $'000	Projections 2027/28 $'000	Projections 2028/29 $'000	Projections 2029/30 $'000
Property						
Buildings		2,040	**950**	950	950	950
Total property		**2,040**	**950**	**950**	**950**	**950**
Plant and equipment						
Plant, machinery and equipment		500	**500**	500	500	500
Fixtures, fittings and furniture		100	**45**	-	-	-
Library books		40	**45**	45	45	45
Total plant and equipment		**640**	**590**	**545**	**545**	**545**
Infrastructure						
Roads		8,207	**11,907**	8,475	8,781	8,139
Bridges		400	**1,200**	1,200	1,200	1,200
Footpaths and cycleways		400	**400**	400	400	400
Drainage		750	**750**	750	750	750
Total infrastructure		**9,757**	**14,257**	**10,825**	**11,131**	**10,489**
Total capital works expenditure	4.5	**12,437**	**15,797**	**12,320**	**12,626**	**11,984**
Represented by:						
New asset expenditure		1,628	**238**	238	238	238
Asset renewal expenditure		8,702	**12,575**	9,983	10,243	9,698
Asset upgrade expenditure		2,107	**2,984**	2,099	2,145	2,048
Total capital works expenditure	4.5	**12,437**	**15,797**	**12,320**	**12,626**	**11,984**
Funding sources represented by:						
Grants		3,828	**7,591**	3,858	3,858	2,923
Council cash		8,609	**8,206**	8,462	8,768	9,061
Total capital works expenditure	4.5	**12,437**	**15,797**	**12,320**	**12,626**	**11,984**

Statement of Human Resources

For the four years ending 30 June 2030

	Budget	Budget	Projections		
	2025/26	2026/27	2027/28	2028/29	2029/30
	$'000	$'000	$'000	$'000	$'000
Staff expenditure					
Employee costs - operating	11,961	**12,845**	13,270	13,711	14,166
Employee costs - capital	1,136	**1,182**	1,212	1,242	1,273
Total staff expenditure	**13,097**	**14,027**	**14,482**	**14,953**	**15,439**
	FTE	**FTE**	FTE	FTE	FTE
Staff numbers					
Employees	127.8	**131.7**	131.7	131.7	131.7
Total staff numbers	**127.8**	**131.7**	**131.7**	**131.7**	**131.7**

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

Department	Budget 2026/27	Comprises Full Time	Comprises Part time	Comprises Casual
	$'000	$'000	$'000	$'000
Growing our place	**697**	428	269	-
Building robust local economies	**428**	249	81	98
Preserving our environment	**2,066**	1,808	11	247
Developing and maintaining key enabling infrastructure	**3,757**	3,382	116	259
Enhancing community life	**2,814**	1,362	988	464
Strong and effective governance	**3,083**	2,350	705	28
Total permanent staff expenditure	**12,845**	**9,579**	**2,170**	**1,096**
Capitalised labour costs	**1,182**			
Total expenditure	**14,027**			

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

Department	Budget 2026/27	Comprises Full Time	Comprises Part time	Comprises Casual
	FTE	FTE	FTE	FTE
Growing our place	**5.4**	3.0	2.4	-
Building robust local economies	**3.7**	2.0	0.8	1.0
Preserving our environment	**22.5**	20.0	0.1	2.3
Developing and maintaining key enabling infrastructure	**49.9**	46.0	1.4	2.5
Enhancing community life	**27.0**	13.0	9.6	4.4
Strong and effective governance	**23.2**	18.0	4.9	0.3
Total staff	**131.7**	**102.0**	**19.1**	**10.6**

3.1 Summary of Planned Human Resources Expenditure

For the four years ending 30 June 2030

	2026/27 $'000	2027/28 $'000	2028/29 $'000	2029/30 $'000
Growing our place				
Permanent - Full time				
Women	108	112	115	119
Men	320	331	342	353
Persons of self-described gender	-	-	-	-
Permanent - Part time				
Women	269	278	287	297
Men	-	-	-	-
Persons of self-described gender	-	-	-	-
Total - Growing our place	697	720	744	769
Building robust local economies				
Permanent - Full time				
Women	133	137	142	147
Men		-	-	-
Persons of self-described gender	-	-	-	-
Vacant positions	116	120	124	128
Permanent - Part time				
Women	81	84	86	89
Men	-	-	-	-
Persons of self-described gender	-	-	-	-
Total - Building robust local economies	330	341	352	364
Preserving our environment				
Permanent - Full time				
Women	-	-	-	-
Men	1,808	1,868	1,930	1,994
Persons of self-described gender	-	-	-	-
Permanent - Part time				
Women	-	-	-	-
Men	11	11	12	12
Persons of self-described gender	-	-	-	-
Total - Preserving our environment	1,819	1,879	1,942	2,006
Developing and maintaining key enabling infrastructure				
Permanent - Full time				
Women	773	799	825	853
Men	2,609	2,696	2,785	2,878
Persons of self-described gender	-	-	-	-
Permanent - Part time				
Women	116	120	124	128
Men	-	-	-	-
Persons of self-described gender	-	-	-	-
Total - Developing and maintaining key enabling infrastructure	3,498	3,614	3,734	3,858

	2026/27 $'000	2027/28 $'000	2028/29 $'000	2029/30 $'000
Enhancing community life				
Permanent - Full time				
Women	738	763	788	814
Men	624	645	666	688
Persons of self-described gender	-	-	-	-
Permanent - Part time				
Women	830	858	886	916
Men	158	163	169	174
Persons of self-described gender	-	-	-	-
Total - Enhancing community life	2,350	2,428	2,509	2,592
Strong and effective governance				
Permanent - Full time				
Women	1,889	1,952	2,017	2,084
Men	288	298	307	318
Persons of self-described gender	-	-	-	-
Vacant positions	173	179	185	191
Permanent - Part time				
Women	441	456	471	486
Men	264	273	282	291
Persons of self-described gender	-	-	-	-
Total - Strong and effective governance	3,055	3,156	3,261	3,370
Casuals, temporary and other expenditure	1,096	1,132	1,170	1,209
Capitalised labour costs	1,182	1,212	1,242	1,273
Total staff expenditure	**14,027**	**14,482**	**14,953**	**15,439**

	2026/27 FTE	2027/28 FTE	2028/29 FTE	2029/30 FTE
Growing our place				
Permanent - Full time				
Women	1.0	1.0	1.0	1.0
Men	2.0	2.0	2.0	2.0
Persons of self-described gender	-	-	-	-
Permanent - Part time				
Women	2.4	2.4	2.4	2.4
Men	-	-	-	-
Persons of self-described gender	-	-	-	-
Total - Growing our place	5.4	5.4	5.4	5.4
Building robust local economies				
Permanent - Full time				
Women	1.0	1.0	1.0	1.0
Men	-	-	-	-
Persons of self-described gender	-	-	-	-
Vacant positions	1.0	1.0	1.0	1.0
Permanent - Part time				
Women	0.8	0.8	0.8	0.8
Men	-	-	-	-
Persons of self-described gender	-	-	-	-
Total - Building robust local economies	2.8	2.8	2.8	2.8
Preserving our environment				
Permanent - Full time				
Women	-	-	-	-
Men	20.0	20.0	20.0	20.0
Persons of self-described gender	-	-	-	-
Permanent - Part time				
Women	-	-	-	-
Men	0.1	0.1	0.1	0.1
Persons of self-described gender	-	-	-	-
Total - Preserving our environment	20.1	20.1	20.1	20.1
Developing and maintaining key enabling infrastructure				
Permanent - Full time				
Women	7.0	7.0	7.0	7.0
Men	27.0	27.0	27.0	27.0
Persons of self-described gender	-	-	-	-
Permanent - Part time				
Women	1.3	1.3	1.3	1.3
Men	-	-	-	-
Persons of self-described gender	-	-	-	-
Total - Developing and maintaining key enabling infrastructure	35.3	35.3	35.3	35.3
Enhancing community life				
Permanent - Full time				
Women	7.0	7.0	7.0	7.0
Men	6.0	6.0	6.0	6.0
Persons of self-described gender	-	-	-	-
Permanent - Part time				
Women	7.6	7.6	7.6	7.6
Men	2.0	2.0	2.0	2.0
Persons of self-described gender	-	-	-	-
Total - Enhancing community life	22.6	22.6	22.6	22.6

	2026/27 FTE	2027/28 FTE	2028/29 FTE	2029/30 FTE
Strong and effective governance				
Permanent - Full time				
Women	14.0	14.0	14.0	14.0
Men	2.0	2.0	2.0	2.0
Persons of self-described gender	-	-	-	-
Vacant positions	2.0	2.0	2.0	2.0
Permanent - Part time				
Women	4.1	4.1	4.1	4.1
Men	0.8	0.8	0.8	0.8
Persons of self-described gender	-	-	-	-
Total - Strong and effective governance	22.9	22.9	22.9	22.9
Casuals and temporary staff	10.6	10.6	10.6	10.6
Capitalised labour	12.0	12.0	12.0	12.0
Total staff numbers	**131.7**	**131.7**	**131.7**	**131.7**

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, programs and services and capital works commitments over a four-year period.

In developing the Budget, rates and charges were identified as an important source of revenue. Planning for future rate increases has therefore been 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 2026/27 the FGRS cap has been set at 2.75%. The cap applies to both general rates and municipal charges and is calculated on the basis of Council's average rates and charges.

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

Council has prepared the Budget based on a 2.25% increase in the amount raised by general rates and municipal charges.

This will raise total rates and charges for 2026/27 to $18.965 million.

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

	Budget 2025/26 $'000	Budget 2026/27 $'000	Change $'000	%
General rates*	14,509	**14,966**	457	**3.1%**
Municipal charge*	643	**649**	6	**0.9%**
Service rates and charges	2,505	**2,600**	95	**3.8%**
Supplementary rates and rate adjustments	100	**100**	-	**0.0%**
Trust for Nature rebate	-11	**-11**	-	**0.0%**
Interest on rates and charges	96	**66**	-30	**-31.3%**
Revenue in lieu of rates	583	**595**	12	**2.1%**
Total rates and charges	**18,425**	**18,965**	**540**	**2.9%**

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

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

Type or class of land	Budget 2025/26 cents/$CIV	Budget 2026/27 cents/$CIV	Change
General rate for rateable general properties	0.3643	**0.3600**	**-1.2%**
General rate for rateable commercial properties	0.4918	**0.4860**	**-1.2%**
General rate for rateable industrial properties	0.4918	**0.4860**	**-1.2%**
General rate for rateable farm properties	0.1421	**0.1458**	**2.6%**

The annual revaluation on properties is still in progress. The cents/$CIV and the valuations may vary slightly after the Valuer General Victoria has completed the 2026 revaluations and before the budget is adopted by June 2026.

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

Type or class of land	Budget 2025/26	Budget 2026/27	Change	
	$'000	$'000	$'000	%
General	7,329	**7,579**	250	**3.4%**
Commercial	783	**812**	29	**3.7%**
Industrial	253	**277**	24	**9.5%**
Farm	6,144	**6,298**	154	**2.5%**
Total amount to be raised by general rates	**14,509**	**14,966**	**457**	**3.1%**

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 2025/26	Budget 2026/27	Change	
	Number	Number	Number	%
General	5,410	**5,451**	41	**0.8%**
Commercial	308	**312**	4	**1.3%**
Industrial	114	**121**	7	**6.1%**
Farm	1,615	**1,619**	4	**0.2%**
Total number of assessments	**7,447**	**7,503**	**56**	**0.8%**

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

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

Type or class of land	Budget 2025/26	Budget 2026/27	Change	
	$'000	$'000	$'000	%

General	2,011,804	**2,105,346**	93,542	**4.6%**
Commercial	159,240	**167,047**	7,807	**4.9%**
Industrial	51,378	**57,005**	5,627	**11.0%**
Farm	4,324,012	**4,319,842**	-4,170	**-0.1%**
Total value of land	**6,546,434**	**6,649,240**	**102,806**	**1.6%**

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

Type of Charge	Per Rateable Property 2025/26	Per Rateable Property 2026/27	Change	
	$	$	$	%
Municipal	96	**96**	-	**0.0%**

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

Type of Charge	Budget 2025/26	Budget 2026/27	Change	
	$	$	$	%
Municipal	643,104	**648,672**	5,568	**0.9%**

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 2025/26	Per Rateable Property 2026/27	Change	
	$	$	$	%
Kerbside collection - 4 Bin System	470	**483**	13	**2.8%**
Kerbside collection - 3 Bin System	417	**428**	11	**2.6%**
Kerbside collection – additional 140 litre Garbage	165	**169**	4	**2.4%**
Kerbside collection – additional 240 litre Recycling	142	**146**	4	**2.8%**
Kerbside collection – additional 240 litre Organics	142	**146**	4	**2.8%**
Kerbside collection – additional 80 litre Glass	24	**25**	1	**4.2%**

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 2025/26	Budget 2026/27	Change	
	$	$	$	%
Kerbside collection - 4 Bin System	2,083,510	**2,159,010**	75,500	**3.6%**
Kerbside collection - 3 Bin System	392,814	**413,020**	20,206	**5.1%**
Kerbside collection – additional 140 litre Garbage	18,810	**17,745**	-1,065	**-5.7%**
Kerbside collection – additional 240 litre Recycling	7,668	**7,884**	216	**2.8%**
Kerbside collection – additional 240 litre Organics	1,278	**1,606**	328	**25.7%**
Kerbside collection – additional 80 litre Glass	792	**875**	83	**10.5%**
Total	**2,504,872**	**2,600,140**	**95,268**	**3.8%**

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

	Forecast 2025/26	Budget 2026/27	Change	
	$'000	$'000	$'000	%
General rates	14,509	**14,966**	457	**3.1%**
Municipal charge	643	**649**	6	**0.9%**
Service rates and charges	2,505	**2,600**	95	**3.8%**
Supplementary rates and rate adjustments	100	**100**	-	**0.0%**
Trust for Nature rebate	-11	**-11**	-	**0.0%**
Interest on rates and charges	96	**66**	-30	**-31.3%**
Revenue in lieu of rates	583	**595**	12	**2.1%**
Total Rates and charges	**18,425**	**18,965**	**540**	**2.9%**

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.

	2025/26	2026/27
Total Annualised General Rates & Municipal Charges	$14,928,426	$15,270,691
Number of rateable properties	7,447	7,503
Base Average Rate	$2,004.62	$2,035.28
Maximum Rate Increase (set by the State Government)	**3.00%**	**2.75%**
Capped Average Rate	$2,064.76	$2,091.25
Maximum General Rates and Municipal Charges Revenue	$15,376,279	$15,690,635
Budgeted General Rates and Municipal Charges Revenue	$15,152,346	$15,615,140
Budgeted Supplementary Rates	$100,000	$100,000
Budgeted Total Rates and Municipal Charges Revenue	$15,252,346	$15,715,140

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

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

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

4.1.1(n) Differential Rates

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

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

- ***General Rates*** – Based on property values (using the Capital Improved Valuation methodology), which are indicative of capacity to pay and form the central basis of rating under the *Local Government Act 1989.* Within the General rating model are four differentiated rating sectors: General, Industrial, Commercial and Farm.
- ***Service Charges*** - A 'user pays' component for Council services to reflect benefits provided by Council to ratepayers who benefit from a service. The only Service Charge applied by Council is the Waste Charge, applied to domestic waste management.
- ***Municipal Charge*** – Council applies a Municipal Charge as a 'fixed rate' portion per property or single farm enterprise, to cover some of the fixed administrative costs of Council.

Impact of 2026 Valuation

The expected final outcome of the 2026 general revaluation has been a 3.55% increase in valuations for general/residential properties, a 3.87% increase in commercial valuations, a 5.82% increase in industrial valuations and a 0.34% decrease in farming valuations.

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

Class of Property	2025 Capital Improved Value (CIV) $	2026 Capital Improved Value (CIV) $	% Change in CIV from 2025 to 2026
General	2,033,213,000	2,105,346,000	3.55%
Commercial	160,818,000	167,047,000	3.87%
Industrial	53,872,000	57,005,000	5.82%
Farm	4,334,397,300	4,319,842,000	-0.34%
Totals	**6,582,300,300**	**6,649,240,000**	**1.02%**

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

General Rates

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

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

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

Rates and charges are an important source of revenue, accounting for 49% of the budgeted operating revenue expected to be received by Council in 2026/27. The collection of rates is an important factor in funding Council services. Planning for future rate increases is therefore an essential component of the long-term financial planning process and plays a significant role in funding both additional service delivery and the increasing costs related to providing Council services.

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

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

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

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

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

There is a general "understanding" in the local government sector that forgoing the opportunity to increase rates to the maximum allowed under the FGRS results in significant losses in future revenue which undermines ongoing organisational sustainability, particularly in small rural councils. ARCC challenges this thinking; delivering ongoing and sustainable efficiencies has the same impact on long term sustainability as increasing the rate base. There may be rate increases in the period 2025-2029, to meet increased costs, but the first option to be exercised will always be efficiency dividends.

Valuation Methodology

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

Rationale for Differential Rating Sectors

Council believes each differential rate will contribute to the equitable and efficient carrying out of council functions. The application of the "pie model" in terms of a generally accepted community measure of rating equity has been discussed previously as a key driver of the rating sectors developed under Council's Revenue and Rating plan 2025-2029.

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

GENERAL RATE

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

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

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

Types and Classes: Rateable land having the relevant characteristics described below:

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

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

Level of Rate: 100% of General Rate.

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

Geographic Location: Wherever located within the municipal district.

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

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

FARM RATE

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

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

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

That is used by a business –

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

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

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

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

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

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

Level of Rate: The level of the rate will be determined annually by Council and the community in preparation and adoption of Council's Budget. The Farm differential is an economic lever required to maintain consistency in rating burden between rating sectors. It is proposed to be 40.5% of the General Rate in 2026/27.

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

Geographic Location: Wherever located within the municipal district.

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

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

COMMERCIAL/INDUSTRIAL RATE

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

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

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

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

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

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

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

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

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

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

Level of Rate: The level of the rate will be determined annually by Council and the community in preparation and adoption of Council's Budget. The differential rate is an economic lever required to maintain consistency in rating burden between rating sectors. It is proposed to be 135% of the General Rate in 2026/27. It is less likely that the Commercial/Industrial differential will need to be altered significantly from budget to budget as there are much less volatile property markets in these two rating sectors.

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

Geographic Location: Wherever located within the municipal district.

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

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

4.1.2 Statutory Fees and Fines

	Budget 2025/26 $'000	Budget 2026/27 $'000	Change $'000	Change %
Infringements and costs	23	**38**	15	**65.2%**
Town planning fees	215	**215**	-	**0.0%**
Land information certificates	15	**15**	-	**0.0%**
Permits	24	**25**	1	**4.2%**
Total statutory fees and fines	**277**	**293**	**16**	**5.8%**

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

Statutory fees are forecast to increase by 5.8% or $0.016 million compared to 2025/26.

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

4.1.3 User Fees

	Budget 2025/26 $'000	Budget 2026/27 $'000	Change $'000	Change %
Leisure centre	539	**569**	30	**5.6%**
Childcare/children's programs	11	**11**	-	**0.0%**
Registration and other permits	150	**150**	-	**0.0%**
Building services	70	**70**	-	**0.0%**
Waste management services	458	**480**	22	**4.8%**
Ararat Town Hall charges	160	**175**	15	**9.4%**
Visitor Information Centre	5	**5**	-	**0.0%**
Alexandra Oval	110	**115**	5	**4.5%**
Gordon St Oval	40	**30**	-10	**-25.0%**
Road occupancy	10	**10**	-	**0.0%**
Other fees and charges	78	**85**	7	**9.0%**
Total user fees	**1,631**	**1,700**	**69**	**4.2%**

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

User fees are projected to increase by 4.2% or $0.069 million compared to 2025/26.

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

4.1.4 Grants

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

	Budget 2025/26 $'000	Budget 2026/27 $'000	Change $'000	Change %
Grants were received in respect of the following:				
Summary of grants				
Commonwealth funded grants	10,385	**10,876**	491	**4.7%**
State funded grants	2,969	**6,094**	3,125	**105.3%**
Total grants received	**13,354**	**16,970**	**3,616**	**27.1%**
(a) Operating Grants				
Recurrent - Commonwealth Government				
Financial Assistance Grants	8,047	**8,285**	238	**3.0%**
Recurrent - State Government				
Aged care	3	**3**	-	**0.0%**
School crossing supervisors	16	**16**	-	**0.0%**
Libraries	155	**155**	-	**0.0%**
Maternal and child health	354	**341**	-13	**-3.7%**
Culture	140	**140**	-	**0.0%**
Administration	60	**48**	-12	**-20.0%**
Emergency Management	60	**60**	-	**0.0%**
Environment	74	**74**	-	**0.0%**
Total recurrent grants	**8,909**	**9,122**	**213**	**2.4%**
Non-recurrent - State Government				
Maternal and child health	67	**69**	2	**3.0%**
Community Development	184	**188**	4	**2.2%**
Recreation	366	**-**	-366	**-100.0%**
Total non-recurrent grants	**617**	**257**	**-360**	**-58.3%**
Total operating grants	**9,526**	**9,379**	**-147**	**-1.5%**
(b) Capital Grants				
Recurrent - Commonwealth Government				
Roads to recovery	2,338	**2,591**	253	**10.8%**
Total recurrent grants	**2,338**	**2,591**	**253**	**10.8%**
Non-recurrent - Commonwealth Government				
Recreation	1,490	**-**	-1,490	**-100.0%**
Transport	-	**5,000**	5,000	100.0%
Total non-recurrent grants	**1,490**	**5,000**	**3,510**	**235.6%**
Total capital grants	**3,828**	**7,591**	**3,763**	**98.3%**
Total Grants	**13,354**	**16,970**	**3,616**	**27.1%**

Operating grants include all monies received from State and Federal sources for the purposes of funding the delivery of Council's services to ratepayers. Overall, the level of operating grants is projected to decrease by 1.5% or $0.147 million compared to 2025/26.

Capital grants include all monies received from State and Federal sources for the purposes of funding the capital works program. Overall, the level of capital grants is projected to increase by 98.3% or $3.763 million compared to 2025/26.

4.1.5 Contributions

	Budget 2025/26 $'000	Budget 2026/27 $'000	Change $'000	Change %
Monetary	93	**89**	**-4**	**-4.3%**
Total contributions	**93**	**89**	**-4**	**-4.3%**

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

Contributions are projected to decrease by 4.3% or $0.004 million compared to 2025/26.

4.1.6 Other Income

	Budget 2025/26 $'000	Budget 2026/27 $'000	Change $'000	Change %
Interest	400	**400**	**-**	**0.0%**
Investment property rental	230	**170**	-60	**-26.1%**
Total other income	**630**	**570**	**-60**	**-9.5%**

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

Other income is forecast to decrease by 9.5% or $0.060 million compared to 2025/26.

4.1.7 Employee costs

	Budget 2025/26 $'000	Budget 2026/27 $'000	Change $'000	Change %
Wages and salaries	11,398	**12,253**	855	**7.5%**
Less capitalised wages and salaries	-1,136	**-1,182**	-46	**4.0%**
WorkCover	316	**281**	-35	**-11.1%**
Superannuation	1,320	**1,430**	110	**8.3%**
Fringe benefits tax	63	**63**	-	**0.0%**
Total employee costs	**11,961**	**12,845**	**884**	**7.4%**

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

Employee costs are forecast to increase by 7.4% or $0.884 million compared to 2025/26.

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

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

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

4.1.8 Materials and services

	Budget 2025/26 $'000	Budget 2026/27 $'000	Change $'000	Change %
Materials and services	5,699	**5,556**	-143	**-2.5%**
Contract Payments	839	**798**	-41	**-4.9%**
Plant and equipment maintenance	1,450	**1,537**	87	**6.0%**
Utilities	768	**767**	-1	**-0.1%**
Consultants	430	**420**	-10	**-2.3%**
Total materials and services	**9,186**	**9,078**	**-108**	**-1.2%**

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

Materials and services are forecast to decrease by 1.2% or $0.108 million compared to 2025/26.

4.1.9 Depreciation

	Budget 2025/26 $'000	Budget 2026/27 $'000	Change $'000	Change %
Property	2,626	**2,660**	34	**1.3%**
Plant & equipment	776	**819**	43	**5.5%**
Infrastructure	7,067	**7,610**	543	**7.7%**
Total depreciation	**10,469**	**11,089**	**620**	**5.9%**

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 $0.620 million for 2026/27 has resulted from a revaluation of Council's assets undertaken during 2024/25, and is primarily due to significant market increases in the cost to replace property and infrastructure assets.

4.1.10 Amortisation – Right of Use Assets

	Budget 2025/26 $'000	Budget 2026/27 $'000	Change $'000	Change %
Right of use assets	308	**459**	151	**49.0%**
Total amortisation - right of use assets	**308**	**459**	**151**	**49.0%**

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

4.1.11 Other Expenses

	Budget 2025/26 $'000	Budget 2026/27 $'000	Change $'000	Change %
Auditors' remuneration - External (Victorian Auditor-General)	50	**55**	5	**10.0%**
Auditors' remuneration - Internal	65	**75**	10	**15.4%**
Councillors' allowances	279	**294**	15	**5.4%**
Total other expenses	**394**	**424**	**30**	**7.6%**

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

Other expenses are forecast to increase by 7.6% or $0.030 million compared to 2025/26.

4.2 Balance Sheet

4.2.1 Assets

Cash and cash equivalents include cash and investments such as cash held in the bank and in cash on hand, and the value of investments in deposits or other highly liquid investments with short term maturities of three months or less. These balances are projected to decrease by $1.607 million compared to 2025/26.

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.

By 2026/27 Council will have invested $2.000 million in a joint venture with a private investor to address the availability of affordable housing for the growing labour force within the municipality. The venture will see four new houses constructed per year over the next 15 years, for a total of 60 new homes, to be leased for a period of four years and then sold.

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

A right of use asset has been included in the 2026/27 budget due to Council holding five leases for major plant items. The right of use asset will be amortised over the term of the leases.

4.2.2 Liabilities

Trade and other payables are those to whom Council owes money as at 30 June. These liabilities are budgeted to remain consistent with 2025/26 levels.

Provisions include accrued long service leave, annual leave and rostered days owing to employees. These employee entitlements are expected to remain consistent during 2026/27.

Interest-bearing loans and borrowings are borrowings of Council. Current loans will be fully repaid by Council in 2025/26 and Council is budgeting to take out no new loans in 2026/27.

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

4.2.3 Borrowings

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

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

4.2.4 Leases by Category

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

	Budget	Budget
	2025/26 $	2026/27 $
Right-of-use assets	-	-
Plant and equipment	777,716	**865,873**
Total right-of-use assets	**777,716**	**865,873**
Lease liabilities		
Current lease Liabilities		
Plant and equipment	313,819	**487,439**
Total current lease liabilities	**313,819**	**487,439**
Non-current lease liabilities		
Plant and equipment	518,550	**468,877**
Total non-current lease liabilities	**518,550**	**468,877**
Total lease liabilities	**832,369**	**956,316**

4.2.5 Net Assets

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

The increase in net assets of $330.925 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 $330.925 million during the year. Total equity always equals net assets and is made up of the following components:

- Asset revaluation reserve which represents the difference between the previously recorded value of assets and their current valuations.
- Other reserves that are funds that Council wishes to separately identify as being set aside to meet a specific purpose in the future and to which there is no existing liability. These amounts are transferred from the Accumulated Surplus of the Council to be separately disclosed.
- Accumulated surplus which is the value of all net assets less Reserves that have accumulated over time. $4.624 million of the increase in accumulated surplus results directly from the surplus for the year. An amount of $0.038 million (net) is budgeted to be transferred to accumulated surplus from other reserves. 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 $3.252 million is mostly due to an increase in capital grants of $3.763 million.

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

4.4.2 Net Cash Flows Provided by/used in Investing Activities

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

The payments for investing activities represent the proposed capital works program disclosed in Section 4.5. The payments for property, infrastructure, plant, and equipment are budgeted to increase by $3.360 million due to the increase in non-recurrent capital grants budgeted in 2026/27.

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's current loan will be fully repaid in 2025/26 and Council is budgeting to take out no new loans in 2026/27.

Council currently holds seven leases for major plant and equipment. For 2026/27 the interest for the lease liabilities will be $0.088 million and the lease repayments will be $0.455 million.

4.5 Capital Works Program

This section presents a listing of the capital works projects that will be undertaken for the 2026/27 year, classified by expenditure type and funding source.

4.5.1 Summary

	Budget 2025/26 $'000	Budget 2026/27 $'000	Change $'000	%
Property	2,040	**950**	-1,090	**-53.4%**
Plant and equipment	640	**590**	-50	**-7.8%**
Infrastructure	9,757	**14,257**	4,500	**46.1%**
Total	**12,437**	**15,797**	**3,360**	**27.0%**

	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
Property	**950**	238	238	474	-	-	950	-
Plant and equipment	**590**	-	590	-	-	-	590	-
Infrastructure	**14,257**	-	11,749	2,508	7,591	-	6,666	-
Total	**15,797**	**238**	**12,577**	**2,982**	**7,591**	**-**	**8,206**	**-**

4.5.2 Capital Budget

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
PROPERTY								
Buildings								
Community projects	**950**	238	238	474	-	-	950	-
TOTAL PROPERTY	**950**	**238**	**238**	**474**	**-**	**-**	**950**	**-**
PLANT AND EQUIPMENT								
Plant, Machinery and Equipment								
Vehicle Purchases	**240**	-	240	-	-	-	240	-
Major Plant Purchases	**260**	-	260	-	-	-	260	-
Fixtures, Fittings and Furniture								
Computer Equipment	**45**	-	45	-	-	-	45	-
Library books								
Bookstock	**45**	-	45	-	-	-	45	-
TOTAL PLANT AND EQUIPMENT	**590**	**-**	**590**	**-**	**-**	**-**	**590**	**-**
INFRASTRUCTURE								
Roads								
Gravel road resheeting and alternative surfacing	**1,800**	-	1,800	-	-	-	1,800	-
Reseal program	**1,000**	-	1,000	-	-	-	1,000	-
Buangor-Ben Nevis Road reconstruction	**6,250**	-	5,313	937	5,000	-	1,250	-
Road reconstruction program	**1,457**	-	1,238	219	1,391	-	66	-
Urban gravel to seal	**1,000**	-	-	1,000	-	-	1,000	-
Major patching	**100**	-	100	-	-	-	100	-
Kerb and channel renewal program	**300**	-	300	-	-	-	300	-
Bridges								
Bridge renewal program	**1,200**	-	1,020	180	1,200	-	-	-
Footpaths and Cycleways								
Footpaths and cycleways	**400**	-	340	60	-	-	400	-
Drainage								
Urban drainage	**750**	-	638	112	-	-	750	-
TOTAL INFRASTRUCTURE	**14,257**	**-**	**11,749**	**2,508**	**7,591**	**-**	**6,666**	**-**
TOTAL CAPITAL WORKS	**15,797**	**238**	**12,577**	**2,982**	**7,591**	**-**	**8,206**	**-**

4.6 Summary of Planned Capital Works Expenditure

For the years ending 30 June 2028, 2029 & 2030

2027/28	Total $'000	Asset Expenditure Types New $'000	Renewal $'000	Upgrade $'000	Funding Sources Grants $'000	Contributions $'000	Council Cash $'000	Borrowings $'000
Property								
Buildings	950	238	238	474	-	-	950	-
Total Property	**950**	**238**	**238**	**474**	**-**	**-**	**950**	**-**
Plant and Equipment								
Plant, machinery and equipment	500	-	500	-	-	-	500	-
Library books	45	-	45	-	-	-	45	-
Total Plant and Equipment	**545**	**-**	**545**	**-**	**-**	**-**	**545**	**-**
Infrastructure								
Roads	8,475	-	7,204	1,271	2,658	-	5,817	-
Bridges	1,200	-	1,020	180	1,200	-	-	-
Footpaths and cycleways	400	-	340	60	-	-	400	-
Drainage	750	-	638	112	-	-	750	-
Total Infrastructure	**10,825**	**-**	**9,202**	**1,623**	**3,858**	**-**	**6,967**	**-**
Total Capital Works Expenditure	**12,320**	**238**	**9,985**	**2,097**	**3,858**	**-**	**8,462**	**-**

2028/29	Total	Asset Expenditure Types			Funding Sources			
		New	Renewal	Upgrade	Grants	Contributions	Council Cash	Borrowings
	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
Property								
Buildings	950	238	238	474	-	-	950	-
Total Property	**950**	**238**	**238**	**474**	**-**	**-**	**950**	**-**
Plant and Equipment								
Plant, machinery and equipment	500	-	500	-	-	-	500	-
Library books	45	-	45	-	-	-	45	-
Total Plant and Equipment	**545**	**-**	**545**	**-**	**-**	**-**	**545**	**-**
Infrastructure								
Roads	8,781	-	7,464	1,317	2,658	-	6,123	-
Bridges	1,200	-	1,020	180	1,020	-	-	-
Footpaths and cycleways	400	-	340	60	-	-	400	-
Drainage	750	-	638	112	-	-	750	-
Total Infrastructure	**11,131**	**-**	**9,462**	**1,669**	**3,858**	**-**	**7,273**	**-**
Total Capital Works Expenditure	**12,626**	**238**	**10,245**	**2,143**	**3,858**	**-**	**8,768**	**-**

2029/30	Asset Expenditure Types				Funding Sources			
	Total	New	Renewal	Upgrade	Grants	Contributions	Council Cash	Borrowings
	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
Property								
Buildings	950	238	238	474	-	-	950	-
Total Property	**950**	**238**	**238**	**474**	**-**	**-**	**950**	**-**
Plant and Equipment								
Plant, machinery and equipment	500	-	500	-	-	-	500	-
Library books	45	-	45	-	-	-	45	-
Total Plant and Equipment	**545**	**-**	**545**	**-**	**-**	**-**	**545**	**-**
Infrastructure								
Roads	8,140	-	6,919	1,221	1,723	-	6,417	-
Bridges	1,200	-	1,020	180	1,200	-	-	-
Footpaths and cycleways	400	-	340	60	-	-	400	-
Drainage	750	-	638	112	-	-	750	-
Total Infrastructure	**10,490**	**-**	**8,917**	**1,573**	**2,923**	**-**	**7,567**	**-**
Total Capital Works Expenditure	**11,985**	**238**	**9,700**	**2,047**	**2,923**	**-**	**9,062**	**-**

5 Targeted Performance Indicators (Council Selected)

The following table highlights Council's current and projected performance across eight targeted performance indicators selected by Council from the range of prescribed performance measures contained in the Local Government (Planning and Reporting) Regulations 2020. These indicators provide a useful analysis of Council's intentions and performance and should be interpreted in the context of the organisation's objectives.

Results against these indicators and targets will be reported in Council's Performance Statement included in the Annual Report.

Domain / Indicator	Measure	Notes	Actual	Budget	Target	Target Projections			Trend
			2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	+/o/-
Community									
Aquatic facilities	**Utilisation of aquatic facilities** Number of visits to aquatic facilities / Population		5.67	4.00	**5.00**	5.00	5.00	5.00	**o**
Community									
Library services	**Library visits per head of population** Number of library visits / Population		2.17	No Target Set	**2.5**	2.5	2.5	2.5	**+**
Responsiveness									
Statutory planning	**Time taken to decide planning applications** Median number of days between receipt of a planning application and a decision on the application		35.00	30.00	**30**	30	30	30	**o**
Responsiveness									
Waste management	**Kerbside collection bins missed** Number of kerbside collection bins missed/Number of scheduled kerbside collection bin lifts		10.36	2.00	**8**	8	8	8	**+**
Cost									
Roads	**Cost of sealed local road reconstruction** Direct cost of sealed local road reconstruction / Square metres of sealed local roads reconstructed		$39.44	$85.00	**$40.00**	$40.00	$40.00	$40.00	**o**
Cost									
Roads	**Cost of sealed local road resealing** Direct cost of sealed local road resealing / Square metres of sealed local roads resealed		$6.51	$6.00	**$6.50**	$6.50	$6.50	$6.50	**o**
Environment									
Roads	**Population density per length of road** Population/Kilometres of local roads		4.76	4.90	**4.89**	4.95	5.01	5.08	**o**
Financial forecasting									
Population	**Infrastructure per head of population** Value of infrastructure / Population		$50,762.88	$26,247.23	**$53,883.76**	$53,263.66	$52,652.61	$51,973.93	**o**

5a. Targeted Performance Indicators (Mandatory)

The following tables highlight Council's current and projected performance across a selection of targeted service and financial performance indicators. These indicators provide a useful analysis of Council's intentions and performance and should be interpreted in the context of the organisation's objectives.

The targeted performance indicators below are the prescribed performance indicators contained in Schedule 4 of the Local Government (Planning and Reporting) Regulations 2020. Results against these indicators and targets will be reported in Council's Performance Statement included in the Annual Report.

Targeted Service Performance Indicators – Mandatory

Domain / Indicator	Measure	Notes	Actual	Budget	Target	Target Projections			Trend
			2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	+/o/-
Governance									
Community Engagement (Council decisions made and implemented with community input)	**Satisfaction with the opportunities offered by Council to be consulted on or engaged in Council decisions** Community satisfaction rating out of 100 with the consultation and engagement efforts of Council		59	75	**75**	75	75	75	o
Environment									
Roads (sealed local roads are maintained and renewed to ensure a safe network)	**Sealed local roads below the intervention level** Number of kms of sealed local roads below the renewal intervention level set by Council / Kms of sealed local roads		100.00%	100.00%	**100.00%**	100.00%	100.00%	100.00%	o
Responsiveness									
Statutory Planning (Councils decide on planning applications and fulfill their legislative duties in a timely manner)	**Planning applications decided within the relevant required time** Number of planning application decisions made within the relevant required time / Number of planning application decisions made		79.80%	90.00%	**90.00%**	90.00%	90.00%	90.00%	o
Environment									
Waste Management (waste is minimised and sustainability is promoted)	**Kerbside collection waste to landfill per serviced property** Waste in tonnage collected from kerbside waste collection services sent to landfill / Number of serviced properties		New Measure	New Measure	**0.45**	0.45	0.45	0.45	o

Targeted Financial Performance Indicators – Mandatory

Domain / Indicator	Measure	Notes	Actual	Budget	Target	Target Projections			Trend
			2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	+/o/-
Financial Management									
Liquidity (sufficient working capital and cash is available to cover expenses)	**Current assets compared to current liabilities** Current assets / current liabilities		121.75%	235.33%	**171.30%**	177.10%	187.79%	193.73%	**+**
Financial Forecasting									
Asset Renewal and Upgrade (renewal and upgrade of assets is planned and delivered)	**Asset renewal and upgrade compared to depreciation** Asset renewal and upgrade expenses / Asset depreciation	1	100.75%	103.25%	**140.31%**	106.30%	106.33%	98.37%	**o**
Financial Management									
Rates Concentration (revenue is generated from a range of sources)	**Rates compared to adjusted underlying revenue** Rate revenue / adjusted underlying revenue	2	49.39%	55.94%	**56.43%**	54.76%	54.93%	56.47%	**o**
Financial Management									
Expenditure and revenue level (resources are used efficiently in the delivery of services)	**Expenses per property assessment** Total expenses / no. of property assessments		$4,935.81	$4,348.06	**$4,529.25**	$4,562.42	$4,613.93	$4,679.08	**o**

5b. Financial Performance Indicators

The following table highlights Council's current and projected performance across a range of key financial performance indicators. These indicators provide a useful analysis of Council's financial position and performance and should be interpreted in the context of the organisation's objectives.

The financial performance indicators below are the prescribed financial performance indicators contained in Part 2 of Schedule 3 of the Local Government (Planning and Reporting) Regulations 2020. Results against these indicators and targets will be reported in Council's Performance Statement included in the Annual Report.

Domain / Indicator	Measure	Notes	Actual	Budget	Target	Target Projections			Trend
			2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	+/o/-
Financial Forecasting									
Indebtedness (level of long term liabilities is appropriate to the size and nature of a Council's activities)	**Non-current liabilities compared to own-source revenue** Non-current liabilities / own source revenue		7.83%	3.87%	**3.52%**	1.84%	1.28%	1.25%	+
Loans and borrowings (level of interest bearing loans and borrowings is appropriate to the size and nature of Council's activities)	**Loans and borrowings compared to own-source revenue** Interest bearing loans and borrowings / own source revenue		0.72%	0.00%	**0.00%**	0.00%	0.00%	0.00%	+
	Loans and borrowings repayments compared to own-source revenue Interest and principal repayments on interest bearing loans and borrowings / own source revenue		0.72%	0.75%	**0.00%**	0.00%	0.00%	0.00%	+
Population (population is a key driver of a Council's ability to fund the delivery of services to the community)	**Expenses per head of population** Total expenses/ Population		$3,145.39	$2,700.81	**$2,833.81**	$2,846.07	$2,869.74	$2,901.81	o
Revenue and grants (revenue is generated from a range of sources in order to fund the delivery of services to the community)	**Own-source revenue per head of population** Own source revenue / Population		$1,856.67	$1,750.19	**$1,796.86**	$1,816.43	$1,836.34	$1,856.57	+
	Recurrent grants per head of population Recurrent grants / Population		$1,138.80	$938.08	**$976.73**	$1,090.71	$1,099.22	$1,033.05	+

Domain / Indicator	Measure	Notes	Actual	Budget	Target	Target Projections			Trend
			2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	+/o/-
Financial Management									
Liquidity (sufficient working capital and cash is available to cover expenses)	**Cash compared to current liabilities** Cash / current liabilities		100.51%	173.24%	**107.11%**	110.97%	117.92%	121.87%	**+**
Operating Position (an adjusted underlying surplus is generated in the ordinary course of business)	**Adjusted underlying surplus (or deficit)** Adjusted underlying surplus (deficit) / Adjusted underlying revenue	3	-0.35%	1.70%	**-1.12%**	2.61%	2.67%	0.02%	**+**
Rates effort (rating level is set based on the community's capacity to pay)	**Rates compared to property value** Rate revenue / CIV of rateable properties in the municipal district		0.27%	0.28%	**0.29%**	0.29%	0.29%	0.29%	**o**
Expenditure and revenue level (resources are used efficiently in the delivery of services)	**Average rate per property assessment** General rates and municipal charges / no. of property assessments		$2,001.88	$2,048.07	**$2,093.03**	$2,124.04	$2,155.74	$2,187.43	**+**
Rates collection (rates and charges are being responsibly collected)	**Rates and charges debt** Unpaid rates and charges / all rates and charges		New Measure	New Measure	**4.61%**	4.50%	4.39%	4.28%	**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

5a

1. Asset Renewal

This percentage indicates the extent of Council's renewal and upgrade of assets against its depreciation charge (an indication of the decline in value of its existing capital assets). A percentage greater than 100 indicates Council is maintaining its existing assets, while a percentage less than 100 means its assets are deteriorating faster than they are being renewed and upgraded, and future capital expenditure will be required to renew and upgrade assets. The total capital works program for 2026/27 is $15.797 million.

2. Rates Concentration

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

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3. Adjusted Underlying Result

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

6 Schedule of Fees and Charges

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

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

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

This schedule presents the fees and charges of a statutory/non-statutory nature which will be charged in respect to various goods and services during the financial year 2026/27.

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	2025/26 Fee Inc GST $	2026/27 Fee Inc GST $	Fee Increase / (Decrease) $	Fee Increase / (Decrease) %	Basis of Fee	Pricing Basis
Administration								
Freedom of Information								
Application Fee	Per Request	Non-Taxable	$33.60	$33.60	-	-	Statutory	R
Access Charge - Search Time	Per Hour	Non-Taxable	$25.20	$25.20	-	-	Statutory	R
Access Charge - Printing (A4)	Per Page	Non-Taxable	$0.20	$0.20	-	-	Statutory	P
Land Information Certificate	Per Application	Non-Taxable	$30.60	$30.60	-	-	Statutory	R
Priority Request - Land Information Certificate	Per Application	Non-Taxable	$60.00	$60.00	-	-	Non-statutory	F
Direct Debit Rejection Fee	Per Rejection	Taxable	$6.00	$6.00	-	-	Non-statutory	F
Request for Refund of Overpaid Rates	Per Refund	Taxable	$25.00	$25.00	-	-	Non-statutory	F
Reprint Rate Notice Fee	Per Notice	Taxable	$10.00	$10.00	-	-	Non-statutory	F
Library								
Library - Damaged/lost items	Per Item	Taxable	cost of replacement	cost of replacement			Non-statutory	F
Library - Processing	Per Item	Taxable	$6.00	$6.00	-	-	Non-statutory	F
Library - Book Club per person	Per Person	Taxable	$44.00	$44.00	-	-	Non-statutory	F
Library - Bags	Per Item	Taxable	$3.00	$3.00	-	-	Non-statutory	F
Library - Debt collection	Per Item	Taxable	$15.00	$15.00	-	-	Non-statutory	F
Gum San Great Hall Hire								
Local Community Group								
Full Day (4 hours or greater)	Per Hire	Taxable	$200.00	$200.00	-	-	Non-statutory	P
Half Day (up to 4 hours)	Per Hire	Taxable	$100.00	$100.00	-	-	Non-statutory	P
Commercial/ Private								
Full Day (4 hours or greater)	Per Hire	Taxable	$500.00	$500.00	-	-	Non-statutory	P

Description of Fees and Charges	Unit of Measure	GST Status	2025/26 Fee Inc GST $	2026/27 Fee Inc GST $	Fee Increase / (Decrease) $	Fee Increase / (Decrease) %	Basis of Fee	Pricing Basis
Half Day (up to 4 hours)	Per Hire	Taxable	$200.00	$200.00	-	-	Non-statutory	P
Ararat Gallery TAMA								
Gallery membership								
Single	Per Person	Taxable	$45.00	$45.00	-	-	Non-statutory	P
Double/Family	Per Family	Taxable	$60.00	$60.00	-	-	Non-statutory	P
Single (Concession)	Per Person	Taxable	$35.00	$35.00	-	-	Non-statutory	P
Ararat Town Hall								
Whole Complex (kitchen, supper room, green room, dressing rooms, foyer)								
Standard	Per Event	Taxable	$1,560.00	$1,560.00	-	-	Non-statutory	P
Community	Per Event	Taxable	$500.00	$500.00	-	-	Non-statutory	P
In-Between Days (Unused)	Per Day	Taxable	-	$150.00	$150.00	100.0%	Non-statutory	P
Main Auditorium								
Venue Hire - Ticketed Event / Performance								
Standard	Per Event	Taxable	$1,200.00	$1,200.00	-	-	Non-statutory	P
Community	Per Event	Taxable	$450.00	$450.00	-	-	Non-statutory	P
Rehearsals/ Bump In (non-performance day)								
Standard	Per Hour	Taxable	$75.00	$75.00	-	-	Non-statutory	P
Community	Per Hour	Taxable	$28.00	$30.00	$2.00	7.1%	Non-statutory	P
Built stage								
Standard	Per Event	Taxable	$450.00	$450.00	-	-	Non-statutory	P
Community	Per Event	Taxable	$250.00	$250.00	-	-	Non-statutory	P
Piano - Steinway Baby Grand								
Standard	Per Event	Taxable	$200.00	$200.00	-	-	Non-statutory	P
Community	Per Event	Taxable	-	-	-	-	Non-statutory	Z

Description of Fees and Charges	Unit of Measure	GST Status	2025/26 Fee Inc GST $	2026/27 Fee Inc GST $	Fee Increase / (Decrease) $	Fee Increase / (Decrease) %	Basis of Fee	Pricing Basis
Piano Tuning	Per Event	Taxable	Quoted	Quoted			Non-statutory	P
Projector	Per Event	Taxable	$50.00	$50.00	-	-	Non-statutory	P
Festoon Lights	Per Event	Taxable	$150.00	$170.00	$20.00	13.3%	Non-statutory	P
Security (if required)	Per Event	Taxable	Quoted	Quoted			Non-statutory	P
Front of House Staff	Per Event	Taxable	$50.00	$50.00	-	-	Non-statutory	P
Technician	Per Event	Taxable	$70.00	$70.00	-	-	Non-statutory	P
Stand alone Art & Craft Room hire								
Standard	Per Event	Taxable	$200.00	$200.00	-	-	Non-statutory	P
Community	Per Event	Taxable	$100.00	$100.00	-	-	Non-statutory	P
Stand alone Green Room hire								
Standard	Per Event	Taxable	$200.00	$200.00	-	-	Non-statutory	P
Community	Per Event	Taxable	$100.00	$100.00	-	-	Non-statutory	P
Stand alone Foyer Hire								
Standard	Per Event	Taxable	$200.00	$240.00	$40.00	20.0%	Non-statutory	P
Community	Per Event	Taxable	$100.00	$120.00	$20.00	20.0%	Non-statutory	P
Stand alone Supper Room Hire								
Standard	Per Event	Taxable	$200.00	$200.00	-	-	Non-statutory	P
Community	Per Event	Taxable	$100.00	$100.00	-	-	Non-statutory	P
Ticket Selling Commission								
Standard	Per Ticket	Taxable	$4.50	$4.50	-	-	Non-statutory	P
Community - Paid Ticket Event	Per Ticket	Taxable	$0.50	$0.50	-	-	Non-statutory	P
All venues - catering tea and coffee	Per Person	Taxable	$2.00	$2.00	-	-	Non-statutory	P
Town Hall Auditorium - out of contracted hours	Per 15 mins	Taxable	$200.00	$200.00	-	-	Non-statutory	P
Planning								
Reg 6 Fees for Amendment to Planning Scheme								

Description of Fees and Charges	Unit of Measure	GST Status	2025/26 Fee Inc GST $	2026/27 Fee Inc GST $	Fee Increase / (Decrease) $	Fee Increase / (Decrease) %	Basis of Fee	Pricing Basis
Stage 1 - For considering a request to amend a planning scheme	Per Application	Non-Taxable	$3,462.90	$3,462.90	-	-	Statutory	R
Stage 2								
For considering up to 10 submissions	Per Application	Non-Taxable	$17,163.00	$17,163.00	-	-	Statutory	R
For considering 11 to 20 submissions	Per Application	Non-Taxable	$34,292.40	$34,292.40	-	-	Statutory	R
For considering in excess of 20 submissions	Per Application	Non-Taxable	$45,840.90	$45,840.90	-	-	Statutory	R
Stage 3 - For adopting the amendment	Per Application	Non-Taxable	$546.30	$546.30	-	-	Statutory	R
Reg 9 Fees for Applications for permits under Section 47								
Class 1 - Use only	Per Application	Non-Taxable	$1,496.10	$1,496.10	-	-	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	$226.90	$226.90	-	-	Statutory	R
Class 3 - more than $10,000 but not more than $100,000	Per Application	Non-Taxable	$714.40	$714.40	-	-	Statutory	R
Class 4 - more than $100,000 but not more than $500,000	Per Application	Non-Taxable	$1,462.50	$1,462.50	-	-	Statutory	R
Class 5 - more than $500,000 but not more than $1,000,000	Per Application	Non-Taxable	$1,580.10	$1,580.10	-	-	Statutory	R
Class 6 - more than $1,000,000 but not more than $2,000,000	Per Application	Non-Taxable	$1,697.80	$1,697.80	-	-	Statutory	R
VicSmart application if the estimated cost of development is								
Class 7 - $10,000 or less	Per Application	Non-Taxable	$226.90	$226.90	-	-	Statutory	R
Class 8 - more than $10,000	Per Application	Non-Taxable	$487.50	$487.50	-	-	Statutory	R
Class 9 - VicSmart application to subdivide or consolidate land	Per Application	Non-Taxable	$226.90	$226.90	-	-	Statutory	R
Class 10 - VicSmart application (other than a class 7, 8 or 9 permit)	Per Application	Non-Taxable	$226.90	$226.90	-	-	Statutory	R

Description of Fees and Charges	Unit of Measure	GST Status	2025/26 Fee Inc GST $	2026/27 Fee Inc GST $	Fee Increase / (Decrease) $	Fee Increase / (Decrease) %	Basis of Fee	Pricing Basis
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	$1,302.80	$1,302.80	-	-	Statutory	R
Class 12 - more than $100,000 and not more than $1,000,000	Per Application	Non-Taxable	$1,756.60	$1,756.60	-	-	Statutory	R
Class 13 - more than $1,000,000 and not more than $5,000,000	Per Application	Non-Taxable	$3,874.70	$3,874.70	-	-	Statutory	R
Class 14 - more than $5,000,000 and not more than $15,000,000	Per Application	Non-Taxable	$9,875.90	$9,875.90	-	-	Statutory	R
Class 15 - more than $15,000,000 and not more than $50,000,000	Per Application	Non-Taxable	$29,123.30	$29,123.30	-	-	Statutory	R
Class 16 - more than $50,000,000*	Per Application	Non-Taxable	$65,458.10	$65,458.10	-	-	Statutory	R
Class 17 - To subdivide an existing building	Per Application	Non-Taxable	$1,496.10	$1,496.10	-	-	Statutory	R
Class 18 - To subdivide land into two lots	Per Application	Non-Taxable	$1,496.10	$1,496.10	-	-	Statutory	R
Class 19 - To effect a realignment of a common boundary between lots or consolidate two or more lots	Per Application	Non-Taxable	$1,496.10	$1,496.10	-	-	Statutory	R
Class 20 - All other subdivisions of land (per 100 lots created)	Per Application	Non-Taxable	$1,496.10	$1,496.10	-	-	Statutory	R
Class 21 To: a) create, vary or remove a restriction within the meaning of the Subdivision Act 1988; or b) create or remove a right of way; or c) create, vary or remove an easement other than a right of way; or d) vary or remove a condition in the nature of an easement (other than right of way) in a Crown grant.	Per Application	Non-Taxable	$1,496.10	$1,496.10	-	-	Statutory	R
Class 22 - A permit not otherwise provided for in the regulation	Per Application	Non-Taxable	$1,496.10	$1,496.10	-	-	Statutory	R
Reg 11 Fees for Applications to Amend Permits under Section 72								

Description of Fees and Charges	Unit of Measure	GST Status	2025/26 Fee Inc GST $	2026/27 Fee Inc GST $	Fee Increase / (Decrease) $	Fee Increase / (Decrease) %	Basis of Fee	Pricing Basis
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	$1,496.10	$1,496.10	-	-	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	$1,496.10	$1,496.10	-	-	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	$226.90	$226.90	-	-	Statutory	R
Class 4 - more than $10,000 but not more than $100,000	Per Application	Non-Taxable	$714.40	$714.40	-	-	Statutory	R
Class 5 - more than $100,00 but not more than $500,000	Per Application	Non-Taxable	$1,462.50	$1,462.50	-	-	Statutory	R
Class 6 - more than $500,000	Per Application	Non-Taxable	$1,580.10	$1,580.10	-	-	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	$226.90	$226.90	-	-	Statutory	R
Class 8 - more than $10,000	Per Application	Non-Taxable	$487.50	$487.50	-	-	Statutory	R
Class 9 - Amendment to a class 9 permit *	Per Application	Non-Taxable	$226.90	$226.90	-	-	Statutory	R
Class 10 - Amendment to a class 10 permit *	Per Application	Non-Taxable	$226.90	$226.90	-	-	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	$1,302.80	$1,302.80	-	-	Statutory	R
Class 12 - more than $100,000 but not more than $1,000,000	Per Application	Non-Taxable	$1,756.60	$1,756.60	-	-	Statutory	R

Description of Fees and Charges	Unit of Measure	GST Status	2025/26 Fee Inc GST $	2026/27 Fee Inc GST $	Fee Increase / (Decrease) $	Fee Increase / (Decrease) %	Basis of Fee	Pricing Basis
Class 13 - more than $1,000,000	Per Application	Non-Taxable	$3,874.70	$3,874.70	-	-	Statutory	R
Class 14 - Amendment to a class 17 permit *	Per Application	Non-Taxable	$1,496.10	$1,496.10	-	-	Statutory	R
Class 15 - Amendment to a class 18 permit *	Per Application	Non-Taxable	$1,496.10	$1,496.10	-	-	Statutory	R
Class 16 - Amendment to a class 19 permit *	Per Application	Non-Taxable	$1,496.10	$1,496.10	-	-	Statutory	R
Class 17 - Amendment to a class 20 permit * (per 100 lots created)	Per Application	Non-Taxable	$1,496.10	$1,496.10	-	-	Statutory	R
Class 18 - Amendment to a class 21 permit *	Per Application	Non-Taxable	$1,496.10	$1,496.10	-	-	Statutory	R
Class 19 - Amendment to a class 22 permit	Per Application	Non-Taxable	$1,496.10	$1,496.10	-	-	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	$369.80	$369.80	-	-	Statutory	R
Reg 16 For an agreement to a proposal to amend or end an agreement under section 173	Per Application	Non-Taxable	$748.00	$748.00	-	-	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	$369.80	$369.80	-	-	Statutory	R
Subdivision Fees								
Reg 6 For Certification of a Plan of Subdivision	Per Application	Non-Taxable	$198.40	$198.40	-	-	Statutory	R
Reg 7 Alteration of plan under section 10(2) of the Act	Per Application	Non-Taxable	$126.10	$126.10	-	-	Statutory	R
Reg 8 Amendment of certified plan under section 11(1) of the Act	Per Application	Non-Taxable	$159.70	$159.70	-	-	Statutory	R
Public Open Space Valuation	Per Application	Taxable	$550.00	$564.00	$14.00	2.5%	Non-statutory	F

Description of Fees and Charges	Unit of Measure	GST Status	2025/26 Fee Inc GST $	2026/27 Fee Inc GST $	Fee Increase / (Decrease) $	Fee Increase / (Decrease) %	Basis of Fee	Pricing Basis
Statement of Compliance Final Inspection	Per Application	Taxable	$280.00	$287.00	$7.00	2.5%	Non-statutory	P
Advertising of Planning Application - letters only	Per Application	Taxable	$110.00	$113.00	$3.00	2.7%	Non-statutory	F
Advertising of Planning Application - letters and signs within Ararat	Per Application	Taxable	$220.00	$226.00	$6.00	2.7%	Non-statutory	F
Advertising of Planning Application - letters and signs outside Ararat	Per Application	Taxable	$330.00	$338.00	$8.00	2.4%	Non-statutory	F
Extension of Time - 1st Request	Per Application	Taxable	$235.00	$241.00	$6.00	2.6%	Non-statutory	P
Extension of Time - 2nd Request	Per Application	Taxable	$470.00	$482.00	$12.00	2.6%	Non-statutory	P
Extension of Time - 3rd Request	Per Application	Taxable	$705.00	$723.00	$18.00	2.6%	Non-statutory	P
Secondary Consent	Per Application	Taxable	$330.00	$338.00	$8.00	2.4%	Non-statutory	P
Planning Enquiry Fee	Per Enquiry	Taxable	$55.00	$56.00	$1.00	1.8%	Non-statutory	F
Environmental Health								
Septic Tank Application Fees								
Construct, Install or alter - up to 8.2 hours assessment	Per Application	Non-Taxable	$821.70	$821.70	-	-	Statutory	R
Construct, Install or alter - addition hours or part thereof	Per hour or part	Non-Taxable	$102.90	$102.90	-	-	Statutory	R
Construct, Install or alter - Maximum fee		Non-Taxable	$2,276.60	$2,276.60	-	-	Statutory	R
Minor Alteration	Per Application	Non-Taxable	$626.20	$626.20	-	-	Statutory	R
Transfer	Per Application	Non-Taxable	$166.90	$166.90	-	-	Statutory	R
Amend permit	Per Amendment	Non-Taxable	$174.50	$174.50	-	-	Statutory	R
Exemption - up to 2.6 hours assessment	Per application	Non-Taxable	$246.60	$246.60	-	-	Statutory	R
Exemption - additional hours or part thereof	Per hour or part	Non-Taxable	$99.90	$99.90	-	-	Statutory	R
Exemption - Maximum fee		Non-Taxable	$1,032.30	$1,032.30	-	-	Statutory	R
Renewal of septic tank application	Per Application	Non-Taxable	$139.70	$139.70	-	-	Statutory	R
Food Act Fixed Premises Registrations								

Description of Fees and Charges	Unit of Measure	GST Status	2025/26 Fee Inc GST $	2026/27 Fee Inc GST $	Fee Increase / (Decrease) $	Fee Increase / (Decrease) %	Basis of Fee	Pricing Basis
Class 1 - Food premises that predominantly handle potentially hazardous food that is served to vulnerable groups	Per Application	Non-Taxable	$545.00	$559.00	$14.00	2.6%	Non-statutory	F
Class 2 - Food premises handling any potentially hazardous unpackaged foods	Per Application	Non-Taxable	$460.00	$472.00	$12.00	2.6%	Non-statutory	F
Class 2 Community Group - Class 2 Premises, where the premises is primarily a community group or not for profit organisation	Per Application	Non-Taxable	$215.00	$220.00	$5.00	2.3%	Non-statutory	F
Class 3a - Accommodation getaway premises preparing and or cooking of potentially hazardous foods which are served to guests for immediate consumption. A home based premises preparing or cooking of potentially hazardous foods using hot fill process ie. chutney, relish, salsa, tomato sauce	Per Application	Non-Taxable	$395.00	$405.00	$10.00	2.5%	Non-statutory	F
Class 3 - Food premises handling unpackaged low risk foods or selling potentially hazardous pre-packaged foods	Per Application	Non-Taxable	$330.00	$338.00	$8.00	2.4%	Non-statutory	F
Class 3 Community Group - Class 3 Premises, where the premises is primarily a community group or not for profit organisation	Per Application	Non-Taxable	-	-	-	-	Non-statutory	Z
Class 4 Food premises handling pre-packaged low risk foods	Per Application	Non-Taxable	-	-	-	-	Non-statutory	Z
Foodtrader Registration								
Class 2 & 3 - Foodtrader per event	Per Application	Non-Taxable	$33.00	$34.00	$1.00	3.0%	Non-statutory	F
Class 2 & 3 - Temporary Stall (Fixed Premises as well as Foodtrader) Annual fee	Per Application	Non-Taxable	$93.00	$95.00	$2.00	2.2%	Non-statutory	F
Class 2 - Foodtrader - Community Group Temporary/Mobile	Per Application	Non-Taxable	$180.00	$185.00	$5.00	2.8%	Non-statutory	F
Class 3 - Foodtrader - Community Group Temporary/Mobile	Per Application	Non-Taxable	$114.00	$117.00	$3.00	2.6%	Non-statutory	F
Class 2 - Foodtrader - Temporary/Mobile	Per Application	Non-Taxable	$290.00	$297.00	$7.00	2.4%	Non-statutory	F
Class 3 - Foodtrader - Temporary/Mobile	Per Application	Non-Taxable	$210.00	$215.00	$5.00	2.4%	Non-statutory	F

Description of Fees and Charges	Unit of Measure	GST Status	2025/26 Fee Inc GST $	2026/27 Fee Inc GST $	Fee Increase / (Decrease) $	Fee Increase / (Decrease) %	Basis of Fee	Pricing Basis
Class 4 - Foodtrader - Mobile	Per Application	Non-Taxable	-	-	-	-	Non-statutory	Z
Requested Inspection and Report on a Premises	Per Application	Taxable	50% of relevant Registration Fee	50% of relevant Registration Fee	-	-	Non-statutory	F
Urgent Requested Inspection and Report on a Premises (less than 7 days notice)	Per Application	Taxable	$450.00	$461.00	$11.00	2.4%	Non-statutory	F
Initial Registration of New Premises	Per Application	Non-Taxable	Additional 50% of Relevant Registration Fee	Additional 50% of Relevant Registration Fee	-	-	Non-statutory	F
Late Payment Fee	Per Application	Non-Taxable	50% of relevant Registration Fee	50% of relevant Registration Fee	-	-	Non-statutory	F
Additional Fee for inspection due to non compliance	Per Application	Non-Taxable	$300.00	$308.00	$8.00	2.7%	Non-statutory	F
Additional Fee for Sampling non compliance	Per Application	Non-Taxable	At cost + 40%	At cost + 40%	-	-	Non-statutory	F
Health Act Registrations								
Prescribed Accommodation	Per Application	Non-Taxable	$460.00	$472.00	$12.00	2.6%	Non-statutory	F
Tattooist/ Ear Piercing/ Beauty & Physical Therapies/ Barbers/ Electrolysis	Per Application	Non-Taxable	$370.00	$379.00	$9.00	2.4%	Non-statutory	F
Hairdresser/ Physical Therapies	Per Application		$185.00	$190.00	$5.00	2.7%	Non-statutory	F
Mobile/ Part Time/ Low Risk	Per Application	Non-Taxable	$185.00	$190.00	$5.00	2.7%	Non-statutory	F
Private Caravan Park	Per Application	Non-Taxable	As Prescribed in the Residential Tenancies (Caravan Parks) Regulations 2010	As Prescribed in the Residential Tenancies (Caravan Parks) Regulations 2010	-	-	Statutory	R

Description of Fees and Charges	Unit of Measure	GST Status	2025/26 Fee Inc GST $	2026/27 Fee Inc GST $	Fee Increase / (Decrease) $	Fee Increase / (Decrease) %	Basis of Fee	Pricing Basis
Building								
Building Permit Application Fees								
Item 1 Class 1B & 2-9 Residential & Commercial works other than Class 1A								
Up to $50,000	Per Application	Taxable	$1,900.00	$1,948.00	$48.00	2.5%	Non-statutory	F
$50,001 to $100,000	Per Application	Taxable	$2,500.00	$2,563.00	$63.00	2.5%	Non-statutory	F
$100,001 to $150,000	Per Application	Taxable	$3,700.00	$3,793.00	$93.00	2.5%	Non-statutory	F
$150,001 to $200,000	Per Application	Taxable	$5,000.00	$5,125.00	$125.00	2.5%	Non-statutory	F
> $200,000	Per Application	Taxable	$6,300.00	$6,458.00	$158.00	2.5%	Non-statutory	F
Item 2 Class 1A All Dwellings - Single Detached Houses or attached Multi-Units Development								
Up to $100,000	Per Application	Taxable	$2,500.00	$2,563.00	$63.00	2.5%	Non-statutory	F
$100,001 to $150,000	Per Application	Taxable	$3,700.00	$3,793.00	$93.00	2.5%	Non-statutory	F
$150,001 to $200,000	Per Application	Taxable	$5,000.00	$5,125.00	$125.00	2.5%	Non-statutory	F
$200,001 to $250,000	Per Application	Taxable	$6,300.00	$6,458.00	$158.00	2.5%	Non-statutory	F
$250,001 to $300,000	Per Application	Taxable	$6,900.00	$7,073.00	$173.00	2.5%	Non-statutory	F
> $300,000	Per Application	Taxable	Large Projects Negotiable	Large Projects Negotiable	-	-	Non-statutory	F
Item 3 Class 1A Dwellings - Extensions/ Alterations (including Demolitions)								
Up to $10,000	Per Application	Taxable	$1,900.00	$1,948.00	$48.00	2.5%	Non-statutory	F
$10,001 to $20,000	Per Application	Taxable	$2,500.00	$2,563.00	$63.00	2.5%	Non-statutory	F
$20,001 to $50,000	Per Application	Taxable	$3,700.00	$3,793.00	$93.00	2.5%	Non-statutory	F
$50,001 to $100,000	Per Application	Taxable	$5,000.00	$5,125.00	$125.00	2.5%	Non-statutory	F
$100,001 to $150,001	Per Application	Taxable	$6,300.00	$6,458.00	$158.00	2.5%	Non-statutory	F
> $150,000	Per Application	Taxable	$6,900.00	$7,073.00	$173.00	2.5%	Non-statutory	F

Description of Fees and Charges	Unit of Measure	GST Status	2025/26 Fee Inc GST $	2026/27 Fee Inc GST $	Fee Increase / (Decrease) $	Fee Increase / (Decrease) %	Basis of Fee	Pricing Basis
Item 4 Class 1A Dwellings - Internal Alterations/ Minor Works								
Up to $10,000	Per Application	Taxable	$1,900.00	$1,948.00	$48.00	2.5%	Non-statutory	F
$10,001 to $20,000	Per Application	Taxable	$2,500.00	$2,563.00	$63.00	2.5%	Non-statutory	F
$20,001 to $50,000	Per Application	Taxable	$3,700.00	$3,793.00	$93.00	2.5%	Non-statutory	F
$50,001 to $100,000	Per Application	Taxable	$5,000.00	$5,125.00	$125.00	2.5%	Non-statutory	F
> $100,000	Per Application	Taxable	$6,300.00	$6,458.00	$158.00	2.5%	Non-statutory	F
Item 5 Class 10A/10B Minor Works - Garages, Carports, Pools, Fences, etc								
Up to $5,000	Per Application	Taxable	$1,900.00	$1,948.00	$48.00	2.5%	Non-statutory	F
$5,001 to $10,000	Per Application	Taxable	$2,500.00	$2,563.00	$63.00	2.5%	Non-statutory	F
$10,001 to $20,000	Per Application	Taxable	$3,700.00	$3,793.00	$93.00	2.5%	Non-statutory	F
$20,001 to $50,000	Per Application	Taxable	$5,000.00	$5,125.00	$125.00	2.5%	Non-statutory	F
$50,001 to $100,000	Per Application	Taxable	$6,300.00	$6,458.00	$158.00	2.5%	Non-statutory	F
> $100,000	Per Application	Taxable	$6,900.00	$7,073.00	$173.00	2.5%	Non-statutory	F
Item 7 Sundry Any Additional Inspections								
Domestic	Per Application	Taxable	$550.00	$564.00	$14.00	2.5%	Non-statutory	F
Commercial	Per Application	Taxable	$550.00	$564.00	$14.00	2.5%	Non-statutory	F
Pools and spas registration & compliance								
Registration fees	Per Application	Non-Taxable	$36.10	$36.10	-	-	Statutory	R
Search fee	Per Application	Non-Taxable	$53.60	$53.60	-	-	Statutory	R
Lodgement of certificate for pool barrier compliance	Per Application	Non-Taxable	$23.20	$23.20	-	-	Statutory	R
Lodgement of certificate for pool barrier non-compliance	Per Application	Non-Taxable	$437.10	$437.10	-	-	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	$138.30	$138.30	-	-	Statutory	R

Description of Fees and Charges	Unit of Measure	GST Status	2025/26 Fee Inc GST $	2026/27 Fee Inc GST $	Fee Increase / (Decrease) $	Fee Increase / (Decrease) %	Basis of Fee	Pricing Basis
Building Certificate Fees	Per Application	Non-Taxable	$53.60	$53.60	-	-	Statutory	R
Regulation 52 Fees for Requests for Information under Regulation 51(1), 51(2) or 51(3) of the Regulations	Per Application	Non-Taxable	$53.60	$53.60	-	-	Statutory	R
Additional Building Fees								
Regulation 36 - Maximum Fee for Report and Consent								
(1) Under section 29A of the Act	Per Application	Non-Taxable	$96.70	$96.70	-	-	Statutory	R
(2) Permit referred under Parts 6 or 10 or under Regulation 132(1) or 134(2)	Per Application	Non-Taxable	$329.60	$329.60	-	-	Statutory	R
(2A) Permit referred under Part 5	Per Application	Non-Taxable	$461.40	$461.40	-	-	Statutory	R
(3) Permit referred under regulation 116(4)	Per Application	Non-Taxable	$334.50	$334.50	-	-	Statutory	R
(4) Permit referred under regulation 133(2) (Legal Point of Discharge)	Per Application	Non-Taxable	$238.20	$238.20	-	-	Statutory	R
Amendment and/or extension of Building Permits, Amendment of Approved Plans	Per Application	Taxable	$262.50	$269.00	$6.50	2.5%	Non-statutory	F
Building Notice - Administration Fee	Per Application	Taxable	min $250 + double building permit fee if applicable	min $250 + double building permit fee if applicable	-	-	Non-statutory	F
Building Order - Administration Fee	Per Application	Taxable	min $250 + double building permit fee if applicable	min $250 + double building permit fee if applicable	-	-	Non-statutory	F
Temporary Structure Siting Approval	Per Application	Taxable	$450.00	$461.00	$11.00	2.4%	Non-statutory	F
Temporary Structure Siting Approval - Community Activity	Per Application	Taxable	$275.00	$282.00	$7.00	2.5%	Non-statutory	F
Places of Public Entertainment Occupancy Permit								
Low Risk (less than 5,000 people)	Per Application	Taxable	$410.00	$420.00	$10.00	2.4%	Non-statutory	F
Medium Risk (more than 5,000 but less than 15,000 people)	Per Application	Taxable	$1,400.00	$1,435.00	$35.00	2.5%	Non-statutory	F
High Risk (more than 15,000 people)	Per Application	Taxable	$4,400.00	$4,510.00	$110.00	2.5%	Non-statutory	F
Provide Copy of Building Permit or Occupancy Permit (with owners consent)	Per Permit	Taxable	$71.00	$73.00	$2.00	2.8%	Non-statutory	F

Description of Fees and Charges	Unit of Measure	GST Status	2025/26 Fee Inc GST $	2026/27 Fee Inc GST $	Fee Increase / (Decrease) $	Fee Increase / (Decrease) %	Basis of Fee	Pricing Basis
Provide Copy of Building Permit including plans (with owners consent)	Per Permit	Taxable	$71.00	$73.00	$2.00	2.8%	Non-statutory	F
Additional Inspection Fee - eg. for non-compliance	Per Application	Taxable	$550.00	$564.00	$14.00	2.5%	Non-statutory	F
Additional Inspection Fee - Lapsed Permits	Per Application	Taxable	$550.00	$564.00	$14.00	2.5%	Non-statutory	F
Essential Services Determination Report	Per Application	Taxable	$550.00	$564.00	$14.00	2.5%	Non-statutory	F
Reports other	Per Hour	Taxable	$275.00	$282.00	$7.00	2.5%	Non-statutory	F
Request for Building Permits / Occupancy Certificate or Plans	Per Permit	Taxable	$71.00	$73.00	$2.00	2.8%	Non-statutory	F
Administration Fee (Change to a Permit Application)	Per Application	Taxable	25% of current fee	25% of current fee	-	-	Non-statutory	F
Maternal & Child Health								
Immunisation Charges	Per Item	Non-Taxable	$26.00	$26.00	-	-	Non-statutory	F
Breast Pump Hire	Per Hire	Taxable	$60.00	$60.00	-	-	Non-statutory	F
Meningococcal B vaccine	Per Dose	Taxable	$130.00	$130.00	-	-	Non-statutory	F
Waste Management								
Transfer Station Charges								
Air conditioners, Refrigerators, Freezers - Ararat and Lake Bolac only	Per Item	Taxable	Free if de-gassed	Free if de-gassed	-	-	Non-statutory	P
Aluminium, brass, copper, steel, scrap metals	Per Item	Taxable	Free	Free	-	-	Non-statutory	Z
Batteries (lead acid vehicle batteries)	Per Item	Taxable	-	$10.00	$10.00	100.0%	Non-statutory	Z
Chemical containers (drumMUSTER) triple rinse or pressure wash, dry, no lids	Per Item	Taxable	Free	Free	-	-	Non-statutory	Z
Oil (waste automotive oil domestic quantities only)	Per Item (max 20L)	Taxable	$10.00	$15.00	$5.00	50.0%	Non-statutory	P
Paint								
less than 4 Litres	Per Item	Taxable	-	$5.00	$5.00	100.0%	Non-statutory	P
4 Litres & greater	Per Item	Taxable	-	$10.00	$10.00	100.0%	Non-statutory	P

Description of Fees and Charges	Unit of Measure	GST Status	2025/26 Fee Inc GST $	2026/27 Fee Inc GST $	Fee Increase / (Decrease) $	Fee Increase / (Decrease) %	Basis of Fee	Pricing Basis
Other recyclables (mixed/commingled): Cans, cardboard, glass bottles, drink cartons, paper, milk containers, plastics numbered 1-7	Per Load (240L bin or max 3m³)	Taxable	$10.00	$15.00	$5.00	50.0%	Non-statutory	P
Building or commercial waste	Per Cubic Metre (max 3m³)	Taxable	$70.00	$70.00	-	-	Non-statutory	P
Concrete/bricks (uncontaminated) - Ararat only.	Per Cubic Metre (max 3m³)	Taxable	$50.00	$50.00	-	-	Non-statutory	P
E-Waste per item or bag of mixed items (eg. TVs, DVDs, PCs, printers) Ararat only			-	-				
Small	Per Item/ Bag	Taxable	$10.00	$15.00	$5.00	50.0%	Non-statutory	P
Medium	Per Item/ Bag	Taxable	$20.00	$25.00	$5.00	25.0%	Non-statutory	P
Large	Per Item/ Bag	Taxable	$30.00	$35.00	$5.00	16.7%	Non-statutory	P
Extra-Large	Per Item/ Bag	Taxable	$50.00	$55.00	$5.00	10.0%	Non-statutory	P
Photocopiers	Per Item	Taxable	$50.00	$55.00	$5.00	10.0%	Non-statutory	P
Gas bottles	Per Item	Taxable	$10.00	$20.00	$10.00	100.0%	Non-statutory	P
General waste (household/domestic and contaminated green waste):								
120 Litre Bin	Per Load	Taxable	$10.00	$15.00	$5.00	50.0%	Non-statutory	P
240 Litre Bin	Per Load	Taxable	$15.00	$20.00	$5.00	33.3%	Non-statutory	P
Car boot load	Per Load	Taxable	$20.00	$25.00	$5.00	25.0%	Non-statutory	P
Single Axle Trailer / Utility	Per Load	Taxable	$30.00	-			Non-statutory	P
Single Axle Trailer / Utility (Level)	Per Load	Taxable	-	$35.00			Non-statutory	P
Single Axle Trailer / Utility (Heaped)	Per Load	Taxable	-	$50.00			Non-statutory	P
Single Axle Trailer / Utility (Caged)	Per Load	Taxable	-	$70.00			Non-statutory	P
Tandem Axle Trailer	Per Load	Taxable	$40.00	-			Non-statutory	P
Tandem Axle Trailer (Level)	Per Load	Taxable	-	$45.00			Non-statutory	P
Tandem Axle Trailer (Heaped)	Per Load	Taxable	-	$65.00			Non-statutory	P
Tandem Axle Trailer (Caged)	Per Load	Taxable	-	$90.00			Non-statutory	P

Description of Fees and Charges	Unit of Measure	GST Status	2025/26 Fee Inc GST $	2026/27 Fee Inc GST $	Fee Increase / (Decrease) $	Fee Increase / (Decrease) %	Basis of Fee	Pricing Basis
Truck load	Per Cubic Metre (max 3m³)	Taxable	$30.00	$40.00	$10.00	33.3%	Non-statutory	P
Green waste (uncontaminated):								
Minimum load / car boot	Per Load	Taxable	$15.00	$20.00	$5.00	33.3%	Non-statutory	P
Single Axle Trailer / Utility	Per Load	Taxable	$20.00	-			Non-statutory	P
Single Axle Trailer / Utility (Level)	Per Load	Taxable	-	$35.00			Non-statutory	P
Single Axle Trailer / Utility (Heaped)	Per Load	Taxable	-	$50.00			Non-statutory	P
Single Axle Trailer / Utility (Caged)	Per Load	Taxable	-	$70.00			Non-statutory	P
Tandem Axle Trailer	Per Load	Taxable	$25.00	-			Non-statutory	P
Tandem Axle Trailer (Level)	Per Load	Taxable	-	$45.00			Non-statutory	P
Tandem Axle Trailer (Heaped)	Per Load	Taxable	-	$65.00			Non-statutory	P
Tandem Axle Trailer (Caged)	Per Load	Taxable	-	$90.00			Non-statutory	P
Truck load	Per Cubic Metre	Taxable	$20.00	$35.00	$15.00	75.0%	Non-statutory	P
Mattresses (all sizes)	Per Item	Taxable	$50.00	$50.00	-	-	Non-statutory	P
Tyres (not taken in commercial quantities, add $3.00 per tyre if on rim):								
Motor cycle	Per Item	Taxable	$15.00	$15.00	-	-	Non-statutory	P
Cars	Per Item	Taxable	$20.00	$25.00	$5.00	25.0%	Non-statutory	P
Light truck	Per Item	Taxable	$30.00	$35.00	$5.00	16.7%	Non-statutory	P
Heavy truck	Per Item	Taxable	$60.00	$60.00	-	-	Non-statutory	P
Super single	Per Item	Taxable	$80.00	$80.00	-	-	Non-statutory	P
Small tractor / grader (up to 1m diameter)	Per Item	Taxable	$140.00	$140.00	-	-	Non-statutory	P
Large tractor (more than 1m diameter)	Per Item	Taxable	$250.00	$255.00	$5.00	2.0%	Non-statutory	P
Earth movers (# obtain price from site staff- dependant on tyre size).	Per Item	Taxable	as determined	as determined	-	-	Non-statutory	P
Non-residential – Optional Waste Collection Services								
Garbage - 140 Litre	Per Bin	Non-Taxable	$536.00	$551.00	$15.00	2.8%	Non-statutory	P

Description of Fees and Charges	Unit of Measure	GST Status	2025/26 Fee Inc GST $	2026/27 Fee Inc GST $	Fee Increase / (Decrease) $	Fee Increase / (Decrease) %	Basis of Fee	Pricing Basis
Recycle - 240 Litre	Per Bin	Non-Taxable	$453.00	$466.00	$13.00	2.9%	Non-statutory	P
Glass - 80 Litre	Per Bin	Non-Taxable	$70.00	$72.00	$2.00	2.9%	Non-statutory	P
Organics - 240 Litre	Per Bin	Non-Taxable	$453.00	$466.00	$13.00	2.9%	Non-statutory	P
Community Safety (Local Laws)								
State Government Animal Levy (included in Registrations)								
Dog	Per Animal	Non-Taxable	$4.64	$9.00	$4.36	94.0%	Statutory	R
Cat	Per Animal	Non-Taxable	$4.64	$9.00	$4.36	94.0%	Statutory	R
Dog Registrations - for registration year ending 10 April 2028								
Dogs (within category of reduced fee - prescribed by Act)	Per Animal	Non-Taxable	$42.00	$48.00	$6.00	14.3%	Non-statutory	P
with Pensioner Concession	Per Animal	Non-Taxable	$21.00	$24.00	$3.00	14.3%	Non-statutory	P
Dogs full fee	Per Animal	Non-Taxable	$131.00	$144.00	$13.00	9.9%	Non-statutory	P
with Pensioner Concession	Per Animal	Non-Taxable	$65.50	$72.00	$6.50	9.9%	Non-statutory	P
Restricted breed/declared menacing/dangerous	Per Animal	Non-Taxable	$250.00	$275.00	$25.00	10.0%	Non-statutory	P
Cat Registrations - for registration year ending 10 April 2028								
Cats (within category of reduced fee - prescribed by Act)	Per Animal	Non-Taxable	$36.00	$42.00	$6.00	16.7%	Non-statutory	P
with Pensioner Concession	Per Animal	Non-Taxable	$18.00	$21.00	$3.00	16.7%	Non-statutory	P
Cats full fee	Per Animal	Non-Taxable	$108.00	$126.00	$18.00	16.7%	Non-statutory	P
with Pensioner Concession	Per Animal	Non-Taxable	$54.00	$63.00	$9.00	16.7%	Non-statutory	P
Domestic Animal Business Registrations	Per Business	Non-Taxable	$280.00	$287.00	$7.00	2.5%	Non-statutory	P
Registered Community Foster Care Network Registration	Per Person	Non-Taxable	$15.50	$16.00	$0.50	3.2%	Non-statutory	P
Animal Surrender Fee	Per Animal	Non-Taxable	$100.00	$100.00	-	-	Non-statutory	P

Description of Fees and Charges	Unit of Measure	GST Status	2025/26 Fee Inc GST $	2026/27 Fee Inc GST $	Fee Increase / (Decrease) $	Fee Increase / (Decrease) %	Basis of Fee	Pricing Basis
Pound Fees	Per Animal	Non-Taxable	$128 first day, plus $36 for each additional day	$150 first day, plus $40 for each additional day	-	-	Non-statutory	F
Replacement dog/cat registration tags	Per Tag	Non-Taxable	$15.00	$15.00	-	-	Non-statutory	F
Parking Fines	Per Infringement	Non-Taxable	$80.00	$82.00	$2.00	2.5%	Non-statutory	P
Local Laws Permit Fees, Charges and Bonds Schedule 10								
NALL15, Burning of materials	Per Permit	Non-Taxable	$28.00	$29.00	$1.00	3.6%	Non-statutory	P
NALL63 Lighting fires	Per Permit	Non-Taxable	$165.00	$169.00	$4.00	2.4%	Non-statutory	P
NALL28, Motorbikes and Motorised Recreation Vehicles	Per Permit	Non-Taxable	$55.00	$56.00	$1.00	1.8%	Non-statutory	P
Bond if required to protect Council asset (refundable)	Per Permit	Non-Taxable	as determined	as determined	-	-	Non-statutory	P
NALL39, Advertising signs	Per Permit	Non-Taxable	as determined	as determined	-	-	Non-statutory	P
NALL60, Activity within a Municipal Reserve - Permitted Activities	Per Permit	Non-Taxable	$75.00	$77.00	$2.00	2.7%	Non-statutory	P
NALL62, Camping Prohibited on Council Land	Per Permit	Non-Taxable	$80.00	$82.00	$2.00	2.5%	Non-statutory	P
NALL18, Camping on Private Property	Per Permit	Non-Taxable	$80.00	$82.00	$2.00	2.5%	Non-statutory	P
NALL64 Filming on Council Land	Per Permit	Non-Taxable	$135.00	$138.00	$3.00	2.2%	Non-statutory	P
NALL65, Parking on Municipal Reserve	Per Permit	Non-Taxable	as determined	as determined	-	-	Non-statutory	P
NALL22, Keeping animals	Per Permit	Non-Taxable	$54.00	$55.00	$1.00	1.9%	Non-statutory	P
or for life of animal or time kept at property	Per Permit	Non-Taxable	$270.00	$277.00	$7.00	2.6%	Non-statutory	P
NALL43, Drainage tapping and Discharging Groundwater	Per Permit	Non-Taxable	as determined	as determined	-	-	Non-statutory	P
NALL45, Constructing a Vehicle Crossings	Per Permit	Non-Taxable	$75.00	$77.00	$2.00	2.7%	Non-statutory	P
Bond if required to protect/reinstate asset (refundable)	Per Permit	Non-Taxable	as determined	as determined	-	-	Non-statutory	P
NALL41, Collections	Per Permit	Non-Taxable	$75.00	$77.00	$2.00	2.7%	Non-statutory	P
Registered charities, religious or not for profit groups	Per Permit	Non-Taxable	-	-	-	-	Non-statutory	Z

Description of Fees and Charges	Unit of Measure	GST Status	2025/26 Fee Inc GST $	2026/27 Fee Inc GST $	Fee Increase / (Decrease) $	Fee Increase / (Decrease) %	Basis of Fee	Pricing Basis
NALL34, Roadside Trading or Performing	Per Permit	Non-Taxable	$140.00	$144.00	$4.00	2.9%	Non-statutory	P
NALL36, Display of Goods for Sale	Per Permit	Non-Taxable	$65.00	$67.00	$2.00	3.1%	Non-statutory	P
NALL37, Use of Council Land for Outdoor Eating Facilities - 3 tables & 12 chairs	Per Permit	Non-Taxable	$75.00	$77.00	$2.00	2.7%	Non-statutory	P
plus extra table & 4 chairs	Per Permit	Non-Taxable	$27.00	$28.00	$1.00	3.7%	Non-statutory	P
plus place menu board	Per Permit	Non-Taxable	$38.00	$39.00	$1.00	2.6%	Non-statutory	P
NALL27, Place bulk rubbish container	Per Permit	Non-Taxable	$76.00	$78.00	$2.00	2.6%	Non-statutory	P
each subsequent 7 days	Per Permit	Non-Taxable	$33.00	$34.00	$1.00	3.0%	Non-statutory	P
NALL50, Occupation of Roads	Per Permit	Non-Taxable	$70.00	$72.00	$2.00	2.9%	Non-statutory	P
Bond if required to protect/reinstate assets (refundable)	Per Permit	Non-Taxable	as determined	as determined	-	-	Non-statutory	P
NALL33, Street Parties & Street Festivals	Per Permit	Non-Taxable	$75.00	$77.00	$2.00	2.7%	Non-statutory	P
NALL31, Heavy or Long Vehicles on a Road or Private Property	Per Permit	Non-Taxable	$160.00	$164.00	$4.00	2.5%	Non-statutory	P
NALL48, Asset protection Generally	Per Permit	Non-Taxable	$160.00	$164.00	$4.00	2.5%	Non-statutory	P
Bond if required to protect/reinstate asset (refundable)	Per Permit	Non-Taxable	as determined	as determined	-	-	Non-statutory	P
NALL19, Shipping Containers	Per Permit	Non-Taxable	$80.00	$82.00	$2.00	2.5%	Non-statutory	P
NALL30, Derelict, Abandoned and Unregistered Vehicles	Per Permit	Non-Taxable	$80.00	$82.00	$2.00	2.5%	Non-statutory	P
NALL32, Storing of Vehicles	Per Permit	Non-Taxable	$80.00	$82.00	$2.00	2.5%	Non-statutory	P
Fire Prevention Notice Contractor appointment administration fee	Per Notice	Taxable	$185.00	$190.00	$5.00	2.7%	Non-statutory	P
Schedule 13 Permit to Burn	Per Application	Non-Taxable	$110.00	$113.00	$3.00	2.7%	Non-statutory	P
Alexandra Oval Reserve								
Ground Hire								
Local Community Group								
Full Day (4 hours or greater)	Per Hire	Taxable	$200.00	$200.00	-	-	Non-statutory	P
Per Hour	Per Hour	Taxable	$34.00	$34.00	-	-	Non-statutory	P

Description of Fees and Charges	Unit of Measure	GST Status	2025/26 Fee Inc GST $	2026/27 Fee Inc GST $	Fee Increase / (Decrease) $	Fee Increase / (Decrease) %	Basis of Fee	Pricing Basis
Football Finals	Per Hire	Taxable	$400.00	$400.00	-	-	Non-statutory	P
Junior Clinics (SSA Provider)	Per Hire	Taxable	-	-	-	-	Non-statutory	P
Commercial/ Private								
Full Day (4 hours or greater)	Per Hire	Taxable	$350.00	$350.00	-	-	Non-statutory	P
Half Day (up to 4 hours)	Per Hire	Taxable	$200.00	$200.00	-	-	Non-statutory	P
Netball Courts								
Full Day (4 hours or greater)	Per Hire	Taxable	$80.00	$80.00	-	-	Non-statutory	P
Per Hour	Per Hour	Taxable	$25.00	$25.00	-	-	Non-statutory	P
Junior Clinics (SSA Provider)	Per Hire	Taxable	-	-	-	-	Non-statutory	P
Lights towers (Oval & Netball Courts)								
1 x Tower	Per Hour	Taxable	$20.00	$20.00	-	-	Non-statutory	P
2 x Towers	Per Hour	Taxable	$40.00	$40.00	-	-	Non-statutory	P
4 x Towers	Per Hour	Taxable	$80.00	$80.00	-	-	Non-statutory	P
6 x Towers	Per Hour	Taxable	$120.00	$120.00	-	-	Non-statutory	P
Change rooms (Fiscalini pavilion)								
Full Day (4 hours or greater)	Per Hire	Taxable	$80.00	$80.00	-	-	Non-statutory	P
Half Day (up to 4 hours)	Per Hire	Taxable	$140.00	$140.00	-	-	Non-statutory	P
Junior Clinics (SSA Provider)	Per Hire	Taxable	-	-	-	-	Non-statutory	Z
Group Fitness	Per Hire	Taxable	$60.00	$60.00	-	-	Non-statutory	P
Function Centre								
Local Community Group								
Full Day (4 hours or greater)	Per Hire	Taxable	$200.00	$200.00	-	-	Non-statutory	P
Half Day (up to 4 hours)	Per Hire	Taxable	$100.00	$110.00	$10.00	10.0%	Non-statutory	P
Commercial/ Private								
Full Day (4 hours or greater)	Per Hire	Taxable	$500.00	$500.00	-	-	Non-statutory	P

Description of Fees and Charges	Unit of Measure	GST Status	2025/26 Fee Inc GST $	2026/27 Fee Inc GST $	Fee Increase / (Decrease) $	Fee Increase / (Decrease) %	Basis of Fee	Pricing Basis
Half Day (up to 4 hours)	Per Hire	Taxable	$200.00	$260.00	$60.00	30.0%	Non-statutory	P
Canteen/ Kitchen	Per Hire	Taxable	$70.00	$70.00	-	-	Non-statutory	P
Meeting Room								
Local Community Group								
Full Day (4 hours or greater)	Per Hire	Taxable	$50.00	$50.00	-	-	Non-statutory	P
Half Day (up to 4 hours)	Per Hire	Taxable	$25.00	$30.00	$5.00	20.0%	Non-statutory	P
Commercial/ Private								
Full Day (4 hours or greater)	Per Hire	Taxable	$125.00	$125.00	-	-	Non-statutory	P
Half Day (up to 4 hours)	Per Hire	Taxable	$75.00	$75.00	-	-	Non-statutory	P
Asset Management								
Road Discontinuance Fee	Per Application	Taxable	$750.00	$750.00	-	-	Non-statutory	P
Work Within Municipal Road Reserves								
Works within carriageway or pathway >50km/h (statutory)*	Per Application	Non-Taxable	$724.50	$724.50	-	-	Statutory	R
Works within carriageway or pathway >50km/h (council)	Per Application	Non-Taxable	75% of statutory fee	75% of statutory fee	-	-	Non-statutory	P
Works within carriageway or pathway ≤ 50km/h (statutory)*	Per Application	Non-Taxable	$395.00	$395.00	-	-	Statutory	R
Works within carriageway or pathway ≤ 50km/h (council)	Per Application	Non-Taxable	75% of statutory fee	75% of statutory fee	-	-	Non-statutory	P
Minor works within carriageway or pathway >50km/h (statutory)*	Per Application	Non-Taxable	$156.30	$156.30	-	-	Statutory	R
Minor works within carriageway or pathway >50km/h (council)	Per Application	Non-Taxable	75% of statutory fee	75% of statutory fee	-	-	Non-statutory	P
Minor works within carriageway or pathway ≤50km/h (statutory)*	Per Application	Non-Taxable	$156.30	$156.30	-	-	Statutory	R
Minor works within carriageway or pathway ≤50km/h(council)	Per Application	Non-Taxable	75% of statutory fee	75% of statutory fee	-	-	Non-statutory	P
Works within the verge > 50km/h (statutory)*	Per Application	Non-Taxable	$395.00	$395.00	-	-	Statutory	R
Works within the verge > 50km/h (council)	Per Application	Non-Taxable	75% of statutory fee	75% of statutory fee	-	-	Non-statutory	P

Description of Fees and Charges	Unit of Measure	GST Status	2025/26 Fee Inc GST $	2026/27 Fee Inc GST $	Fee Increase / (Decrease) $	Fee Increase / (Decrease) %	Basis of Fee	Pricing Basis
Works within the verge ≤ 50km/h (statutory)*	Per Application	Non-Taxable	$100.90	$100.90	-	-	Statutory	R
Works within the verge ≤ 50km/h (council)	Per Application	Non-Taxable	75% of statutory fee	75% of statutory fee	-	-	Non-statutory	P
Minor works within the verge > 50km/h (statutory)*	Per Application	Non-Taxable	$100.90	$100.90	-	-	Statutory	R
Minor works within the verge > 50km/h (council)	Per Application	Non-Taxable	75% of statutory fee	75% of statutory fee	-	-	Non-statutory	P
Minor works within the verge ≤ 50km/h (statutory)*	Per Application	Non-Taxable	$100.90	$100.90	-	-	Statutory	R
Minor works within the verge ≤ 50km/h (council)	Per Application	Non-Taxable	75% of statutory fee	75% of statutory fee	-	-	Non-statutory	P
*Statutory fees apply if council conditions are not met								
Ararat Fitness Centre								
Casual Visit								
Adult Swim	Per User	Taxable	$6.00	$6.00	-	-	Non-statutory	M
Teen/Concession	Per User	Taxable	$5.00	$5.00	-	-	Non-statutory	M
Child Swim	Per User	Taxable	$4.50	$4.50	-	-	Non-statutory	M
Family Swim	Per User	Taxable	$16.00	$16.00	-	-	Non-statutory	M
Sauna & Spa	Per User	Taxable	$5.00	$5.00	-	-	Non-statutory	M
Sauna & Spa Concession	Per User	Taxable	$4.50	$4.50	-	-	Non-statutory	M
Group Fitness - Wet Area Concession	Per User	Taxable	$8.00	$8.00	-	-	Non-statutory	M
Group Fitness - Gym	Per User	Taxable	$13.00	$13.00	-	-	Non-statutory	M
Group Fitness - Gym Concession	Per User	Taxable	$8.00	$8.00	-	-	Non-statutory	M
Full Centre Direct Debit								
Adult	Per User	Taxable	$17.50	$17.50	-	-	Non-statutory	M
Teen/Concession	Per User	Taxable	$15.00	$15.00	-	-	Non-statutory	M
Family	Per User	Taxable	$45.00	$45.00	-	-	Non-statutory	M
Family Concession	Per User	Taxable	$39.00	$39.00	-	-	Non-statutory	M

Description of Fees and Charges	Unit of Measure	GST Status	2025/26 Fee Inc GST $	2026/27 Fee Inc GST $	Fee Increase / (Decrease) $	Fee Increase / (Decrease) %	Basis of Fee	Pricing Basis
Joining Fee	Per User	Taxable	-	-	-	-	Non-statutory	Z
Aquatic Only or Gym Only Prepaid								
Aquatic Only or Gym Only 12 month	Per User	Taxable	$450.00	$450.00	-	-	Non-statutory	M
Aquatic Only or Gym Only 12 month Teen/Concession	Per User	Taxable	$225.00	$225.00	-	-	Non-statutory	M
Aquatic Only or Gym Only 6 month	Per User	Taxable	$203.00	$203.00	-	-	Non-statutory	M
Aquatic Only or Gym Only 6 month Teen/Concession	Per User	Taxable	$113.00	$113.00	-	-	Non-statutory	M
Aquatic Only or Gym Only 3 month	Per User	Taxable	$101.00	$101.00	-	-	Non-statutory	M
Aquatic Only or Gym Only 3 month Teen/Concession	Per User	Taxable	$37.00	$37.00	-	-	Non-statutory	M
Aquatic Only or Gym Only Lessons term	Per User	Taxable	$125.00	$125.00	-	-	Non-statutory	M
Aquatic Only or Gym Only Direct Debit								
Aquatic Only or Gym Only Direct Debit	Per User	Taxable	$12.00	$12.00	-	-	Non-statutory	M
Aquatic Only or Gym Only Direct Debit Teen/Concession	Per User	Taxable	$11.00	$11.00	-	-	Non-statutory	M
Swim Lesson Direct Debit	Per User	Taxable	$14.00	$15.00	$1.00	7.1%	Non-statutory	M
10 Visit Pass								
Adult Swim	Per User	Taxable	$55.00	$55.00	-	-	Non-statutory	M
Adult Swim Concession	Per User	Taxable	$45.00	$45.00	-	-	Non-statutory	M
Child Swim	Per User	Taxable	$40.00	$40.00	-	-	Non-statutory	M
Spa and Sauna	Per User	Taxable	$45.00	$45.00	-	-	Non-statutory	M
Spa and Sauna Concession	Per User	Taxable	$41.00	$41.00	-	-	Non-statutory	M
Group Fitness - Wet Area Concession	Per User	Taxable	$72.00	$72.00	-	-	Non-statutory	M
Group Fitness - Gym	Per User	Taxable	$120.00	$120.00	-	-	Non-statutory	M
Group Fitness - Gym Concession	Per User	Taxable	$7.00	$7.00	-	-	Non-statutory	M
Outdoor Pools Season Pass								
Adult	Per User	Taxable	-	-	-	-	Non-statutory	Z
Child	Per User	Taxable	-	-	-	-	Non-statutory	Z

Description of Fees and Charges	Unit of Measure	GST Status	2025/26 Fee Inc GST $	2026/27 Fee Inc GST $	Fee Increase / (Decrease) $	Fee Increase / (Decrease) %	Basis of Fee	Pricing Basis
Family	Per User	Taxable	-	-	-	-	Non-statutory	Z
Outdoor Pool Casual								
Adult	Per User	Taxable	-	-	-	-	Non-statutory	Z
Child	Per User	Taxable	-	-	-	-	Non-statutory	Z
Family	Per User	Taxable	-	-	-	-	Non-statutory	Z
Hire Fees								
Swimming Lane Hire	Per Lane Per Hour	Taxable	$35.00	$40.00	$5.00	14.3%	Non-statutory	M
Swim Instructor	Per Hour	Taxable	$50.00	$55.00	$5.00	10.0%	Non-statutory	M
Life Guard	Per Hour	Taxable	$50.00	$55.00	$5.00	10.0%	Non-statutory	M
Basketball Court Hire (casual)	Per Court Per Hour	Taxable	$40.00	$50.00	$10.00	25.0%	Non-statutory	M
Basketball Court Hire (regular)	Per Court Per Hour	Taxable	$36.00	$45.00	$9.00	25.0%	Non-statutory	M
Gordon Street Reserve								
AFL Oval Ground Hire								
Local Community Group								
Full Day (4 hours or greater)	Per Hire	Taxable	$200.00	$200.00	-	-	Non-statutory	P
Per Hour	Per Hour	Taxable	$34.00	$34.00	-	-	Non-statutory	P
Junior Clinics (SSA Provider)	Per Hour	Taxable	-	-	-	-	Non-statutory	P
Soccer Pitch (x2) Ground Hire								
Local Community Group								
Full Day (4 hours or greater)	Per Hire	Taxable	$200.00	$200.00	-	-	Non-statutory	P
Per Hour	Per Hour	Taxable	$34.00	$34.00	-	-	Non-statutory	P
Junior Clinics (SSA Provider)	Per Hour	Taxable	-	-	-	-	Non-statutory	P
Commercial/ Private - per oval/pitch								
Full Day (4 hours or greater)	Per Hire	Taxable	$400.00	$400.00	-	-	Non-statutory	P

Description of Fees and Charges	Unit of Measure	GST Status	2025/26 Fee Inc GST $	2026/27 Fee Inc GST $	Fee Increase / (Decrease) $	Fee Increase / (Decrease) %	Basis of Fee	Pricing Basis
Half Day (up to 4 hours)	Per Hire	Taxable	$250.00	$250.00	-	-	Non-statutory	P
Finals - per oval/pitch	Per Hire	Taxable	$400.00	$400.00	-	-	Non-statutory	P
Athletics Line Marking (minimum 2 hours)	Per Hour	Taxable	$50.00	$50.00	-	-	Non-statutory	P
Lights Towers								
1 x Tower	Per Hour	Taxable	$20.00	$20.00	-	-	Non-statutory	P
2 x Towers	Per Hour	Taxable	$40.00	$40.00	-	-	Non-statutory	P
4 x Towers	Per Hour	Taxable	$80.00	$80.00	-	-	Non-statutory	P
Change rooms								
Full Day (4 hours or greater)	Per Hour	Taxable	$80.00	$80.00	-	-	Non-statutory	P
Half Day (up to 4 hours)	Per Hire	Taxable	$140.00	$140.00	-	-	Non-statutory	P
Junior Clinics (SSA Provider)	Per Hire	Taxable	-	-	-	-	Non-statutory	Z
Community Rooms								
Local Community Group								
Full Day (4 hours or greater)	Per Hire	Taxable	$200.00	$200.00	-	-	Non-statutory	P
Half Day (up to 4 hours)	Per Hour	Taxable	$100.00	$110.00	$10.00	10.0%	Non-statutory	P
Commercial/ Private								
Full Day (4 hours or greater)	Per Hire	Taxable	$500.00	$500.00	-	-	Non-statutory	P
Half Day (up to 4 hours)	Per Hour	Taxable	$200.00	$260.00	$60.00	30.0%	Non-statutory	P
Laby Street								
Watson Centre Meeting Room								
Local Community Group								
Full Day (4 hours or greater)	Per Hire	Taxable	$50.00	$50.00	-	-	Non-statutory	P
Half Day (up to 4 hours)	Per Hire	Taxable	$25.00	$25.00	-	-	Non-statutory	P

Description of Fees and Charges	Unit of Measure	GST Status	2025/26 Fee Inc GST $	2026/27 Fee Inc GST $	Fee Increase / (Decrease) $	Fee Increase / (Decrease) %	Basis of Fee	Pricing Basis
Commercial/ Private								
Full Day (4 hours or greater)	Per Hire	Taxable	$100.00	$100.00	-	-	Non-statutory	P
Half Day (up to 4 hours)	Per Hire	Taxable	$50.00	$50.00	-	-	Non-statutory	P

Ararat Rural City

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