

# BENALLA

RURAL CITY COUNCIL

BENALLA RURAL CITY

# BUDGET 2017/2018

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## **Chief Executive Officer Introduction**

The Victorian Auditor General in his most recent report to the Parliament of Victoria indicated that financial sustainability issues are emerging for the cohort of 19 small shire councils in the State and explained that “Declining revenues are forecasted for this cohort over the next three years, while expenditure is expected to remain consistent. Looking ahead, the small shire council cohort is expecting to experience a decline in capital grant revenue over the next three financial years”. This is the case for Benalla Rural City.

In this context the internally driven strategy ‘Doing the Same with Less’ adopted by the Council in March 2016, of reducing operating expenditure and employee costs has been achieved during the course of the 2016/17 Financial Year with the full implementation of the organisation restructure effective from 1 July 2016.

Forecast savings in employee costs are anticipated to reach \$550,000 which brings total operating savings to \$1.1m in line with the strategy.

This means that operating costs can be contained within the State Government Rate Cap of 2.5 per cent for 2016/17 and 2.0 per cent for the 2017/18 Financial Year.

In preparation of the 2017/18 Budget the newly elected Council has undertaken a comprehensive service review and examined all program budgets and functions and activities on a department by department basis. The result is an affordable budget with a capital expenditure program which has a particular emphasis on infrastructure renewal and refurbishment. A total of \$1.8m has been assigned to road improvements, \$350,000 for bridge replacement and \$100,000 for footpaths.

In relation to waste management an allocation of \$500,000 has been made towards the next cell construction at the Benalla Landfill and Resource Recovery Centre and \$450,000 towards the construction of a Transfer Station to improve the efficiency of the landfill and give ease of access for the community in the disposal of waste.

Further allocations of \$480,000 have been made for an additional road grader and \$453,000 to continue the redevelopment of the Benalla Airport.

**Tony McIlroy**  
**Chief Executive Officer**

## Executive Summary

Council has prepared a Budget for 2017/2018 which is aligned to the vision in the Draft Council Plan 2017-2021. It seeks to maintain core services and infrastructure as well as deliver projects and services that are valued by our community within the rate increase mandated by the State Government.

This Budget projects a deficit of \$1.322m for 2017/2018, however, it should be noted that the adjusted underlying result is a deficit of \$1.679m after adjusting for capital grants and contributions (refer Sections 5 and 10.1).

### 1. The areas of focus for this budget:

- Ongoing delivery of services to the Benalla Rural City community funded by a budget of \$27.65m. These services are summarised in Section 2.1.
- Continued investment in Infrastructure assets (\$3.9m) primarily for roads (\$1.8m); bridges (\$0.3m); footpaths (\$0.1m); waste management (\$1.6m); parks, open space and streetscapes (\$0.176m); and aerodrome (\$0.489m). The Statement of Capital Works can be found in Section 3 and further details on the capital works budget can be found in Sections 6 and 12.

### 2. The Rate Rise

The average rate will rise by 2.0 per cent in line with the order by the Minister for Local Government on 19 December 2016 under the Fair Go Rates System.

A significant Commonwealth Property previously rateable will contribute a payment in lieu of rates of \$300,000 in 2017/18, this will reduce by \$125,000 yearly over the next three years.

This is not a revaluation year. Valuations will be as per the General Revaluation dated 1 January 2016 (as amended by supplementary valuations).

The waste service charge incorporating kerbside collection and recycling will increase by 9 per cent per property. Benalla Landfill disposal vouchers will not be provided to ratepayers in 2017/18.

Refer Section 7 for further Rates and Charges details.

### 3. Key Statistics

- Total Revenue: \$27.6m (2016/2017 - \$31.95m)
- Total Expenditure: \$28.95m (2016/2017 - \$29.28m)
- Accounting Result: \$1.3m Deficit (2016/2017 - \$2.6m Surplus)  
(Refer Income Statement in Section 3).
- Underlying operating result: Deficit of \$1.679m (2016/2017 - Surplus of \$1.608m)  
(Refer Analysis of operating Budget in Section 10.1). (Note: Underlying operating result is an important measure of financial sustainability as it excludes income which is to be used for capital, from being allocated to cover operating expenses).
- Cash result: \$1.056m Deficit (2016/2017 - \$.222m Surplus)  
(Refer Statement of Cash Flows in Section 3). This is the net funding result after considering the funding requirements to meet loan principal repayments and the reserve transfers.
- Total Capital Works Program of \$5.538m (2016/2017 - \$6.7m):
  - \$3.310m from Council operations (rates funded)
  - \$0.5m from borrowings
  - \$1.7m from external grants.

### 4. Budget Influences

#### External Influences

The preparation of the budget is influenced by the following external factors:

- The Victorian State Government has introduced a cap on rate increases from 2016/2017. The cap for 2017/2018 has been set at 2.0 per cent (2016/2017 - 2.5 per cent).
- CPI for Victoria is forecast to be 2.0 per cent for the 2017/2018 year (Victorian Department of Treasury and Finance, 2016-2017 Budget Update).
- The Victorian Wage Price Index is projected to be 2.5 per cent in 2017/2018 (Victorian Department of Treasury and Finance, 2016-2017 Budget Update).
- Council currently has an existing Enterprise Agreement of 2 per cent which commenced 1 October 2015 for three years.
- On going cost shifting. This occurs where Local Government provides a service to the community on behalf of the State and Federal Government. Over time the funds received by local governments do not increase in line with real cost increases.
- Councils across Australia raise approximately 3.5 per cent of the total taxation collected by all levels of Government in Australia. In addition Councils are entrusted with the maintenance of more than 30 per cent of the all Australian public assets including roads, bridges, parks, footpaths and public buildings. This means that a large proportion of Council's income must be allocated to the maintenance and replacement of these valuable public assets in order to ensure the quality of public infrastructure is maintained at satisfactory levels.
- The Fire Services Property Levy will continue to be collected by Council on behalf of the State Government with the introduction of the *Fire Services Property Levy Act 2012*.

## Internal Influences

As well as external influences, there are also a number of internal influences which are expected to have a significant impact on the preparation of the 2017/2018 Budget. These matters have arisen from events occurring in the 2016/2017 year, resulting in variances between the forecast actual and budgeted results for that year and matters expected to arise in the 2017/2018 year.

These matters and their financial impact are set out below:

- Reduction of \$50,000 in Creative Arts Victoria BPACC funding
- In August 2016 a significant flood event occurred requiring significant restoration works and a Natural Disaster Claim
- Family Day Care services were no longer provided by Council from 1 March 2017
- Two land sales are planned, including the sale of an area of land from the Benalla Airport to Coinda Village.

## 5. Advocacy and support (State and Federal Government)

Council will continue to advocate for:

- a. Rural Council's to have access to State Government Sustainability Fund which is a collation of funds generated from EPA landfill levy for remediation of landfills in rural areas.
- b. Public Transport Improvements for Benalla Melbourne railway services link.
- c. Advocate for Commonwealth Land to users to continue to contribute a payment in lieu of rates.

## 6. Cost Shifting

Cost shifting occurs when Commonwealth and State programs transfer responsibilities to local government with insufficient funding or grants which don't keep pace with delivery costs.

### *Cost Shifting for Specific Services*

1. Home and Community Care (HACC)
2. Maternal and Child Health
3. School Crossing Supervision - The State Government has recently announced it will start to honour the existing agreement to pay 50 per cent of the costs for school crossing supervision. It acknowledges that payments to Councils in the past have not covered the agreed 50 per cent of the cost. While this announcement is welcomed the details of the level of payments in future have not yet been provided.

## 7. Population Growth

Council's population is forecast to grow by 0.2 per cent from 13,444 in 2016.

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## **Budget Reports**

The following reports include all statutory disclosures of information and are supported by the analysis contained in sections 8 to 16 of this report.

This section includes the following reports and statements in accordance with the Local Government Act 1989 and the Local Government Model Financial Report.

1. Links to Council Plan
2. Services and service indicators
3. Financial Statements
4. Financial performance indicators
5. Grants and borrowings
6. Detailed list of capital works
7. Rates and charges

# 1. Link to the Council Plan

This section describes how the Annual Budget links to the achievement of the Council Plan within an overall planning and reporting framework. This framework guides the Council in identifying community needs and aspirations over the long term (Vision 2030), medium term (Council Plan) and short term (Annual Budget) and then holding itself accountable (Annual Report).

## 1.1 Planning and accountability framework

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

The diagram below depicts the planning and accountability framework that applies to local government in Victoria.



Source: Department of Environment, Land, Water and Planning

In addition to the above, Council has a long term plan (Vision 2030) which articulates a community vision, mission and values. The Council Plan is prepared with reference to Council's long term Community Plan.

The timing of each component of the planning framework is critical to the successful achievement of the planned outcomes. The Council Plan, including the Strategic Resource Plan, is required to be completed by 30 June following a general election and is reviewed each year in advance of the commencement of the Annual Budget process.



## 1.2 Our purpose

### Our Vision

To provide a sustainable, thriving and cohesive community where lifestyle, culture, health and wellbeing are supported by strong leadership and community partnership.

### Our Purpose

Through leadership and quality service we will meet our community's needs and aspirations with a focus on thoughtfully planned growth to maintain and enhance the high productivity of our collective community.

### Values

We will:

- Construct plans and govern the community of Benalla Rural City with unwavering **ACCOUNTABILITY**.
- Strive for **CONTINUOUS IMPROVEMENT**.
- Make judgments based on sound research and participate in decision making that meets the needs of the whole community in solid **EQUITY**.
- Act with transparency, truthfulness and **INTEGRITY**.
- Provide clear, innovative and strong **LEADERSHIP**.
- Serve our community, environment and council with **RESPECT**.

### 1.3 Strategic objectives

Council delivers various and initiatives service categories. Each contributes to the achievement of one of the five Strategic Objectives as set out in the Council Plan for the 2017-2021 years.

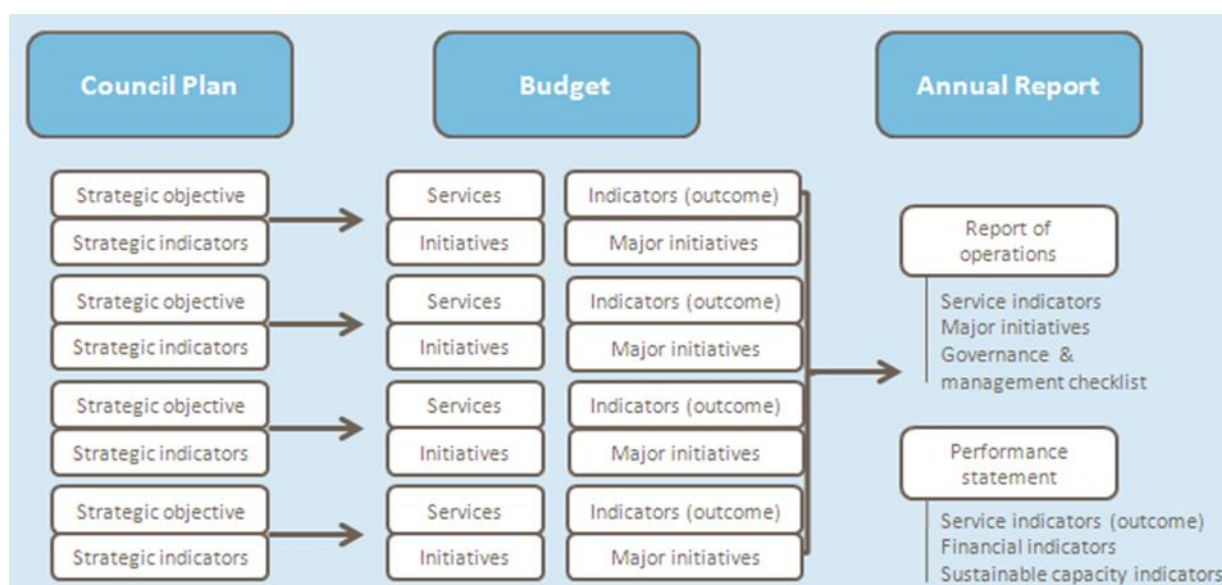
The following table lists the five Strategic Objectives as described in the Council Plan.

Strategic Objective	Description
<b>1. Connected and Vibrant Community</b>	We are committed to building a healthy, active, safe and socially connected community that offers opportunities for people of all ages, backgrounds and abilities to participate in community life.
<b>2. Engaging and Accessible Places and Spaces</b>	We will provide community places and spaces to meet the needs of our community and focus on thoughtfully planned growth to maintain and enhance the high amenity and character of our Rural City.
<b>3. Sustainable Environment</b>	We will take a proactive and strategic approach to protect our natural environment and safeguard its ability to support our community into the future.
<b>4. Thriving and Progressive Economy</b>	We will support, promote and encourage the long-term growth, diversification and strengthening of our economy as a key contributor to a healthier and more
<b>5. High Performing Organisation</b>	We will be a high performing, efficient and innovative organisation based on sound financial management, accountability and good governance to provide best value service to our whole community.

## 2. Services and service performance indicators

This section provides a description of the services and initiatives to be funded in the Budget for the 2017/2018 year and how these will contribute to achieving the strategic objectives outlined in the Council Plan. It also describes a number of major initiatives, initiatives and service performance outcome indicators for key areas of Council's operations.

Council is required by legislation to identify initiatives, major initiatives and service performance outcome indicators in the Budget and report against them in their Annual Report to support transparency and accountability. The relationship between these accountability requirements in the Council Plan, the Budget and the Annual Report is shown below.



Source: Department of Environment, Land, Water and Planning

Services for which there are prescribed performance indicators to be reported on in accordance with the Regulations are shown **in bold and underlined** in the following sections.

### 2.1 Strategic Objective 1: Connected and Vibrant Community

To achieve our objective of a Connected and Vibrant Community we are committed to building a healthy, active, safe and socially connected community that offers opportunities for people of all ages, backgrounds and abilities to participate in community life.

The services, initiatives, major initiatives and service performance indicators for each business area are described below.

## Services

Service area	Description of services provided	Operating Expenditure	Capital Grants
		(Revenue) Net Cost \$'000	(Revenue) Net Cost \$'000
Communications	Community engagement in accordance with the Council's Communication and Consultation Strategy.	175 <u>0</u> <b>175</b>	-
Community Development	Coordinates and supports community planning and development activities. Engages with young people and partners with service providers.	731 <u>(137)</u> <b>594</b>	-
Community Services	Delivers a range of services to enhance, independence, dignity, connectedness, health and wellbeing. The services provided are available to residents of all ages, cultures and socio-economic backgrounds.  Aged and Disability Services: <ul style="list-style-type: none"> <li>▪ Food Services</li> <li>▪ <b><u>Home and Community Care Assessment Services</u></b></li> <li>▪ Homecare</li> <li>▪ Planned Activity Groups</li> <li>▪ Volunteer Transport</li> </ul> Family and Children Services: <ul style="list-style-type: none"> <li>▪ Enhanced Home Visiting</li> <li>▪ Family Services</li> <li>▪ <b><u>Maternal and Child Health</u></b></li> </ul>	2,978 <u>(2006)</u> <b>972</b>	-
Development & Environment	Management, planning and response of operations related to emergency events.	313 <u>0</u> <b>313</b>	-
Facilities	Coordinates and supports Aquatic Centre operation.	1,271 <u>(716)</u> <b>555</b>	-
Development	Management and delivery of specific services such as: <ul style="list-style-type: none"> <li>▪ Immunisation programs</li> <li>▪ School crossing supervision</li> <li>▪ Environmental Health Education Projects</li> </ul>	170 <u>(80)</u> <b>90</b>	-
People & Performance	Volunteer coordination and support.	52 <u>0</u> <b>52</b>	-

## Major Initiatives

Promote, support, acknowledge and value volunteers.

Promote, support and actively engage with smaller rural communities, including conducting regular informal forums in our rural townships.

## Initiatives

Continue to offer and promote the annual Community Support Program so that community groups can be financially supported to deliver local projects that benefit their communities and build their own skills and capacity.

Review, update and implement the *Community Access and Inclusion Plan 2015-2017*.

## Service Performance Outcome Indicators

The following indicators outlines how we intend to measure achievements of service objectives.

Service	Indicator	Performance Measure	Computation
Community Development	Satisfaction	Community satisfaction with community development activities	Community satisfaction rating out of 100 with how Council has performed community development activities.
Community Development	Satisfaction	Community satisfaction with youth services and community development activities	Community satisfaction rating out of 100 with how Council has performed community development activities.
Community Services	Participation	Percentage of infants enrolled in the Maternal and Child Health service	Number of infants enrolled in the MCH service (from birth notifications)/Number of birth notifications received.
Facilities	Utilisation	Number of visits to aquatic facilities per head of municipal population	Number of visits to aquatic facilities/Municipal population.

## 2.2 Strategic Objective 2: Engaging and Accessible Places and Spaces

To achieve our objective of Engaging and Accessible Places and Spaces we will provide community places and spaces to meet the needs of our community and focus on thoughtfully planned growth to maintain and enhance the high amenity and character of our Rural City.

The services, initiatives, major initiatives and service performance indicators for each business area are described below.

### Services

Service area	Description of services provided	Operating Expenditure	Capital Grants
		(Revenue)	(Revenue)
		Net Cost	Net Cost
		\$'000	\$'000
Arts, Communication, Tourism & Events	Benalla <b>Library</b> operations, which provides library services to Benalla Rural City residents.	509 <u>(159)</u> <b>350</b>	-
Benalla Art Gallery	The Benalla Art Gallery is a Council owned and operated facility providing cultural and tourism benefits to the Rural City.	533 <u>(193)</u> <b>340</b>	-
Development & Environment	Includes the General Manager Development and Environment and associated support and the GIS management function.	290 <u>0</u> <b>290</b>	-
Development	Land Use <b>Planning Services</b> to manage development in accordance with the Benalla Planning Scheme and the Planning and Environment Act.  Municipal Building Surveyor Services to meet statutory obligations in accordance with the Local Government Act and Building Regulations.  Coordination of Council's statutory obligations in relation the Domestic and Feral and Nuisance <b>Animal Act</b> , Road Regulations, Environment Protection Act, Country Fire Authority Act.  Provision of professional Environmental <b>Health Services</b> to meet Council's statutory obligations with respect to the Health Act, and Environment Protection Act.	451 <u>(109)</u> <b>342</b>	-

Infrastructure	Responsible for the Council's Asset Management requirements including its <b>Road Management Plan</b> . Implementation of major and minor works project management, supervision and delivery. Management and strategic implementation of maintenance and repair activities: <ul style="list-style-type: none"> <li>▪ urban roads, drains and footpaths</li> <li>▪ rural roads, drains and bridges</li> <li>▪ signage, street sweeping</li> <li>▪ minor construction works</li> <li>▪ asset inspection programs</li> <li>▪ plant</li> <li>▪ maintains the Geographical Information Systems which provide computer based mapping and aerial photograph.</li> </ul>	6,332 <u>(802)</u> <b>5,530</b>	<u>(1,370)</u> <b>(1,370)</b>
Facilities	Responsible for the management and maintenance of the Council's properties, open spaces, reserves and buildings.	2,364 <u>(9)</u> <b>2,355</b>	-

## Major Initiatives

Maintain and capitalise on the Lake Benalla, Art Gallery and Botanical Gardens precinct incorporating cultural, recreational and community activities and protecting environmental and cultural assets.

Deliver and promote maintenance programs for core assets such as roads, bridges and drainage.

Progress the Arundel Street Oval Improvements, Benalla Sports and Equestrian Centre Undercover Arena, 'Courts 4 Sports' Benalla Indoor Recreation Centre projects.

## Initiatives

Install vibrant town entry signage and landscaping in Benalla and our rural townships.

Maintain sporting and recreational facilities, reserves and parks to encourage and support increased participation in various sporting and recreational activities.

## Service Performance Outcome Indicators

The following indicators outlines how we intend to measure achievement of service objectives.

Service	Indicator	Performance Measure	Computation
Arts, Communications, Tourism and Events	Satisfaction	Community satisfaction with providing libraries	Community satisfaction rating out of 100 with how Council has performed providing libraries
Arts, Communications, Tourism and Events	Participation	Percentage of the municipal population that are active library members	Number of active library members/Municipal population
Development	Service Standard	Percentage of regular and VicSmart planning applications decisions made within legislated time frames	Number of planning application decisions made within 60 days for regular permits and 10 days for VicSmart permits/Number of planning applications decisions made
Facilities	Satisfaction	Community satisfaction with the appearance of public areas	Community satisfaction rating out of 100 with how Council has performed with the appearance of public areas
Infrastructure	Satisfaction	Community satisfaction with local roads and footpaths	Community satisfaction rating out of 100 with how Council has performed with local roads and footpaths
Infrastructure	Satisfaction	Community satisfaction with the condition of sealed roads	Community satisfaction rating out of 100 with how Council has performed with the condition of sealed roads
Infrastructure	Satisfaction	Community satisfaction with the condition of unsealed roads	Community satisfaction rating out of 100 with how Council has performed with the condition of unsealed roads



## 2.3 Strategic Objective 3: Sustainable Environment

To achieve our objective of a Sustainable Environment we will take a proactive and strategic approach to protect our natural environment and safeguard its ability to support our community into the future.

The services, initiatives, major initiatives and service performance indicators for each business area are described below.

### Services

Service area	Description of services provided	Operating Expenditure (Revenue) Net Cost \$'000	Capital Grants (Revenue) Net Cost \$'000
Development and Environment	This service is responsible for the management and provision of environmental projects.	153 0 <b>153</b>	-
Waste Management	Includes waste collection, recycling programs, EPA licenced landfill operation, and waste minimisation programs in accordance with state and regional plans and policies. Area also includes sustainability and environment activities: climate change, roadside vegetation, energy and water conservation; and water quality. Operating result is offset by required capital expenditure.	4,745 <u>(4,541)</u> <b>204</b>	-
Development	This service is responsible for the management and provision of advice on external domestic waste water program, in consultation with relevant stakeholders, on behalf of Council.	20 0 <b>20</b>	-

### Major Initiatives

Establish a transfer station at the Benalla Landfill and Resource Recovery Centre.

Review, adopt and commence implementation of the *Benalla Landfill and Resource Recovery Centre Rehabilitation* strategy.

### Initiatives

Implement actions from various strategies and plans such as *Benalla Rural City Environment Strategy 2016 – 2020*, *Climate Change Adaptation Action Plan 2013 – 2025* and the *Roadside Vegetation Management Plan 2014*.

Implement and report on the progress of delivering the *Domestic Wastewater Management Plan*.

## Service Performance Outcome Indicators

The following indicators outlines how we intend to measure achievement of service objectives.

Service	Indicator	Performance Measure	Computation
Development and Environment	Satisfaction	Community satisfaction with environmental sustainability	Community satisfaction rating out of 100 with how Council has performed with environmental sustainability
Waste Management	Satisfaction	Community satisfaction with waste management	Community satisfaction rating out of 100 with how Council with waste management
Waste Management	Diversion	Percentage of garbage, recyclables and green organics collected from kerbside bins that is diverted from landfill	Weight of recyclables and green organics collected from kerbside bins/Weight of garbage, recyclables and green organics collected from kerbside bins
Waste Management	Established	Establishment of Benalla Landfill and Resource Recovery Centre transfer station	Transfer station established

## 2.4 Strategic Objective 4: Thriving and Progressive Economy

To achieve our objective of a Thriving and Progressive Economy we will support, promote and encourage the long-term growth, diversification and strengthening of our economy as a key contributor to a healthier and more.

The services, initiatives, major initiatives and service performance indicators for each business area are described below.

### Services

Service area	Description of services provided	Operating Expenditure (Revenue) Net Cost \$'000	Capital Expenditure (Revenue) Net Cost \$'000
Business Development	This service predominantly provides advice both internal and external customers on business activities and opportunities for business within the municipality. Also Council initiative funding for specific events. Management of property for sale.	180 <u>(706)</u> <b>(526)</b>	-
Arts, Communication, Tourism & Events	Management of VIC, Events and Tourism s including Benalla Festival and other grant funded events across Benalla Rural City.	739 <u>(36)</u> <b>677</b>	-
Benalla Performing Arts and Convention Centre	Management and Operation of the Benalla Performing Arts and Convention Centre (BPACC).	615 <u>(406)</u> <b>135</b>	-
Facilities Maintenance	This service prepares long term maintenance management programs for Council's property assets in an integrated and prioritised manner in order to optimise their strategic value and service potential. These include municipal buildings, aerodrome, pavilions and other community buildings.	184 <u>(36)</u> <b>148</b>	- <u>(357)</u> <b>(357)</b>

### Major Initiatives

Progress the Benalla Business Growth (Enterprise Park) project.

Actively support and promote tourism events across Benalla Rural City.

In partnership with key stakeholders develop a Benalla Rural City Tourism and Events strategy.

## Initiatives

Work together with key stakeholders such as the Benalla Business Network to engage, support, strengthen and enhance local business.

Identify opportunities to partner with public and private organisations to facilitate business growth and job creation.

## Service Performance Outcome Indicators

The following indicators outlines how we intend to measure achievement of service objectives.

Service	Indicator	Performance Measure	Computation
Arts, Communication, Tourism & Events	Satisfaction	Community satisfaction with tourism development	Community satisfaction rating out of 100 with tourism development
Benalla Performing Arts and Convention Centre	Satisfaction	Community satisfaction with providing arts centers	Community satisfaction rating out of 100 with providing arts centres
Business Development	Satisfaction	Community satisfaction with business development	Community satisfaction rating out of 100 with business development

## 2.5. Strategic Objective 5: High Performing Organisation

To achieve our objective of a High Performing Organisation we will be a high performing, efficient and innovative organisation based on sound financial management, accountability and good governance to provide best value service to our whole community.

The services, initiatives, major initiatives and service performance indicators for each business area are described below.

### Services

Service area	Description of services provided	Operating Expenditure (Revenue) Net Cost \$'000	Capital Expenditure (Revenue) Net Cost \$'000
Office of the Chief Executive Officer	Chief Executive Officer, Mayor and Councillor support and internal audit program.	706 <u>0</u> <b>706</b>	-
Corporate and Community	Includes the General Manager Corporate and Community and associated support. Also includes the governance function.	739 <u>0</u> <b>739</b>	-
Facilities Maintenance	This service manages Council's business service centre and Town Hall buildings.	128 <u>(7)</u> <b>121</b>	-
Financial Services	This service predominantly provides financial based services to both internal and external customers including the management of Council's finances, procurement and contracting of services, raising and collection of rates and charges and valuation of properties throughout the municipality.	1,151 <u>(15,632)</u> <b>(14,481)</b>	-
People and Performance	Includes human resource management support for the organisation and training and development for staff. Delivers information technology services and support to Council staff and various work locations. This Department Is also responsible for ensuring the achievement of corporate objectives in regard to Risk Management, Insurance and Occupational Health and Safety.	2,576 <u>(19)</u> <b>2,557</b>	-
Development	Municipal Building Surveyor Services to meet statutory obligations in accordance with the Local Government Act and Building Regulations.  Coordination of Council's statutory obligations in relation the Domestic and Feral and Nuisance Animal Act, Road Regulations, Environment Protection Act, Country Fire Authority Act.  Provision of professional Environmental Health Services to meet Council's statutory obligations with respect to the Health Act, and Environment Protection Act.	850 <u>(312)</u> <b>538</b>	-

## Major Initiatives

Develop a 10-Year Forward Financial Plan to ensure assets and financial resources are managed responsibly to deliver financial sustainability.

Ensure Council is open, transparent, inclusive and accountable to the community through sound governance practices for making and implementing decisions.

Implement a Single Point Asset Management Program.

## Initiatives

Launch the upgraded Benalla Rural City Council website

Advocate for improved passenger rail services and other transportation services.

## Service Performance Outcome Indicators

The following indicators outlines how we intend to measure achievement of service objectives.

Service	Indicator	Performance Measure	Computation
Corporate and Community	Satisfaction	Satisfaction with community consultation	Community satisfaction rating out of 100 with community consultation
Development	Service standard	Percentage of registered class 1 food premises and class 2 food premises that receive an annual food safety assessment	Number of registered class 1 food premises and class 2 food premises that receive an annual food safety assessment in accordance with the <i>Food Act 1984</i> / Number of registered class 1 food premises and class 2 food premises that require an annual food safety assessment in accordance with the <i>Food Act 1984</i> .
Governance	Satisfaction	Community satisfaction with Council decisions	Community satisfaction rating out of 100 with how Council has performed in making decisions in the interests of the community
Financial Services	Completion	Completion and adoption of 10-Year Forward Financial Plan	Plan completed and adopted
Office of the Chief Executive Officer	Satisfaction	Community satisfaction with advocacy	Community satisfaction rating out of 100 with how Council has performed with advocacy on behalf of the community

Office of the Chief Executive Officer	Satisfaction	Community satisfaction with overall direction of Council	Community satisfaction rating out of 100 with overall direction of Council
People and Performance	Satisfaction	Community satisfaction with customer service	Community satisfaction rating out of 100 with customer service
People and Performance	Workforce Turnover	Number of permanent staff resignations and terminations as a percentage of the average number of permanent staff	Number of permanent staff resignations and termination/Average number of permanent staff for the financial year

## 2.6 Reconciliation with budgeted operating result

	Net Cost (Revenue) \$'000	Expenditure \$'000	Revenue \$'000
Connected and Vibrant Community	2,751	5,690	2,939
Engaging and Accessible Places and Spaces	7,837	10,479	2,642
Sustainable Environment	377	4,918	4,541
Thriving and Progressive Economy	177	1,718	1,541
High Performing Organisation	(9,820)	6,150	15,970
<b>Total services and initiatives</b>	<b>1,322</b>	<b>28,955</b>	<b>27,633</b>

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### **3. Financial Statements**

This section presents information in regard to the Financial Statements. The budget information for the years 2017/2018 to 2020/2021 has been extracted from the Strategic Resource Plan.

This section includes the following financial statements in accordance with the Local Government Act 1989 and the Local Government Model Financial Report.

- 3.1 Comprehensive Income Statement
- 3.2 Balance Sheet
- 3.3 Statement of Changes in Equity
- 3.4 Statement of Cash Flows
- 3.5 Statement of Capital Works
- 3.6 Statement of Human Resources



### 3.1 Comprehensive Income Statement

For the four years ending 30 June 2021

	Forecast	Budget	Strategic Resource Plan		
	Actual		Projections		
	2016/17 \$'000	2017/18 \$'000	2018/19 \$'000	2019/20 \$'000	2020/21 \$'000
<b>Income</b>					
Rates and charges	15,726	<b>16,234</b>	16,585	16,945	17,315
Statutory fees and fines	353	<b>350</b>	350	350	350
User fees	4,036	<b>3,917</b>	4,132	4,364	4,604
Grants - Operating	8,405	<b>4,077</b>	6,129	6,217	6,308
Grants - Capital	2,662	<b>1,728</b>	700	734	745
Contributions - monetary	-	-	-	-	-
Contributions - non-monetary	-	-	-	-	-
Net gain/(loss) on disposal of property, infrastructure, plant and equipment	25	<b>705</b>	25	25	25
Fair value adjustments for investment property	-	-	-	-	-
Share of net profits/(losses) of associates and joint ventures	-	-	-	-	-
Other income	761	<b>622</b>	496	371	246
<b>Total income</b>	<b>31,968</b>	<b>27,633</b>	<b>28,418</b>	<b>29,006</b>	<b>29,592</b>
<b>Expenses</b>					
Employee costs	11,415	<b>11,784</b>	12,196	12,806	13,447
Materials and services	12,141	<b>11,609</b>	11,890	12,045	12,201
Bad and doubtful debts	-	<b>10</b>	10	10	10
Depreciation and amortisation	4,979	<b>4,979</b>	5,127	5,279	5,435
Borrowing costs	231	<b>196</b>	174	169	162
Other expenses	514	<b>377</b>	181	181	181
<b>Total expenses</b>	<b>29,280</b>	<b>28,955</b>	<b>29,578</b>	<b>30,490</b>	<b>31,437</b>
<b>Surplus/(deficit) for the year</b>	<b>2,688</b>	<b>(1,322)</b>	<b>(1,160)</b>	<b>(1,483)</b>	<b>(1,844)</b>
<b>Other comprehensive income</b>					
<b>Items that will not be reclassified to surplus or deficit in future periods</b>					
Net asset revaluation increment/(decrement)	-	-	-	-	-
Share of other comprehensive income of associates and joint ventures	-	-	-	-	-
<b>Items that may be reclassified to surplus or deficit in future periods</b> (detail as appropriate)	-	-	-	-	-
<b>Total comprehensive result</b>	<b>2,688</b>	<b>(1,322)</b>	<b>(1,160)</b>	<b>(1,483)</b>	<b>(1,844)</b>

## 3.2 Balance Sheet

For the four years ending 30 June 2021

	Forecast	Budget	Strategic Resource Plan		
	Actual 2016/17 \$'000	2017/18 \$'000	2018/19 \$'000	Projections 2019/20 2020/21 \$'000	
<b>Assets</b>					
<b>Current assets</b>					
Cash and cash equivalents	4,686	3,422	3,632	3,550	3,420
Trade and other receivables	1,997	2,209	2,160	2,194	2,240
Other financial assets	1,567	1,567	1,567	1,567	1,567
Inventories	35	36	36	36	36
Non-current assets classified as held for sale	-	-	-	-	-
Other assets	67	67	67	67	67
<b>Total current assets</b>	<b>8,352</b>	<b>7,301</b>	<b>7,462</b>	<b>7,414</b>	<b>7,330</b>
<b>Non-current assets</b>					
Trade and other receivables	-	-	-	-	-
Investments in associates and joint ventures	-	-	-	-	-
Property, infrastructure, plant & equipment	214,120	212,981	211,752	210,324	208,599
Investment property	-	-	-	-	-
Intangible assets	-	-	-	-	-
<b>Total non-current assets</b>	<b>214,120</b>	<b>212,981</b>	<b>211,752</b>	<b>210,324</b>	<b>208,599</b>
<b>Total assets</b>	<b>222,472</b>	<b>220,282</b>	<b>219,214</b>	<b>217,738</b>	<b>215,929</b>
<b>Liabilities</b>					
<b>Current liabilities</b>					
Trade and other payables	2,467	1,983	1,992	2,037	2,095
Trust funds and deposits	607	619	619	619	619
Provisions	2,825	2,882	2,882	2,882	2,882
Interest-bearing loans and borrowings	1,175	918	1,030	1,015	1,138
<b>Total current liabilities</b>	<b>7,074</b>	<b>6,402</b>	<b>6,524</b>	<b>6,553</b>	<b>6,734</b>
<b>Non-current liabilities</b>					
Provisions	7,074	7,215	7,215	7,215	7,215
Interest-bearing loans and borrowings	4,550	4,351	4,322	4,299	4,154
<b>Total non-current liabilities</b>	<b>11,624</b>	<b>11,566</b>	<b>11,537</b>	<b>11,514</b>	<b>11,369</b>
<b>Total liabilities</b>	<b>18,698</b>	<b>17,968</b>	<b>18,060</b>	<b>18,068</b>	<b>18,103</b>
<b>Net assets</b>	<b>203,774</b>	<b>202,314</b>	<b>201,154</b>	<b>199,670</b>	<b>197,826</b>
<b>Equity</b>					
Accumulated surplus	128,129	126,529	125,299	123,745	121,831
Reserves	75,645	75,715	75,785	75,855	75,925
<b>Total equity</b>	<b>203,774</b>	<b>202,244</b>	<b>201,084</b>	<b>199,600</b>	<b>197,756</b>

### 3.3 Statement of Changes in Equity

For the four years ending 30 June 2021

	Total \$'000	Accumulated Surplus \$'000	Revaluation Reserve \$'000	Other Reserves \$'000
<b>2017/2018 Budget</b>				
Balance at beginning of the financial year	203,774	128,129	75,243	402
Surplus/(deficit) for the year	(1,530)	(1,322)	-	-
Net asset revaluation increment/(decrement)	-	-	-	-
Transfer to other reserves	-	(70)	-	70
Transfer from other reserves	-	-	-	-
<b>Balance at end of the financial year</b>	<b>202,244</b>	<b>126,737</b>	<b>75,243</b>	<b>472</b>
<b>2018/2019 Strategic Resource Plan</b>				
Balance at beginning of the financial year	202,452	126,737	75,243	472
Surplus/(deficit) for the year	(1,160)	(1,160)	-	-
Net asset revaluation increment/(decrement)	-	-	-	-
Transfer to other reserves	-	(70)	-	70
Transfer from other reserves	-	-	-	-
<b>Balance at end of the financial year</b>	<b>201,292</b>	<b>125,507</b>	<b>75,243</b>	<b>542</b>
<b>2019/2020 Strategic Resource Plan</b>				
Balance at beginning of the financial year	201,292	125,507	75,243	542
Surplus/(deficit) for the year	(1,483)	(1,483)	-	-
Net asset revaluation increment/(decrement)	-	-	-	-
Transfer to other reserves	-	(70)	-	70
Transfer from other reserves	-	-	-	-
<b>Balance at end of the financial year</b>	<b>199,808</b>	<b>123,953</b>	<b>75,243</b>	<b>612</b>
<b>2020/2021 Strategic Resource Plan</b>				
Balance at beginning of the financial year	199,808	123,953	75,243	612
Surplus/(deficit) for the year	(1,844)	(1,844)	-	-
Net asset revaluation increment/(decrement)	-	-	-	-
Transfer to other reserves	-	(70)	-	70
Transfer from other reserves	-	-	-	-
<b>Balance at end of the financial year</b>	<b>197,964</b>	<b>122,039</b>	<b>75,243</b>	<b>682</b>

### 3.4 Statement of Cash Flows

For the four years ending 30 June 2021

	Forecast	Budget	Strategic Resource Plan		
	Actual		Projections		
	2016/17 \$'000	2017/18 \$'000	2018/19 \$'000	2019/20 \$'000	2020/21 \$'000
	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)
<b>Cash flows from operating activities</b>					
Rates and charges	15,727	16,114	16,614	16,925	17,288
Statutory fees and fines	353	346	351	350	349
User fees	4,036	3,887	4,140	4,359	4,597
Grants - operating	8,323	5,996	6,140	6,210	6,298
Grants - capital	2,662	1,715	701	733	744
Contributions - monetary	-	-	-	-	-
Interest received	166	166	166	166	166
Dividends received	-	-	-	-	-
Trust funds and deposits taken	-	12	-	-	-
Other receipts	595	453	331	205	80
Net GST refund / payment	-	-	-	-	-
Employee costs	(11,415)	(12,022)	(12,192)	(12,783)	(13,416)
Materials and services	(12,281)	(11,857)	(11,895)	(12,033)	(12,184)
Trust funds and deposits repaid	-	-	-	-	-
Other payments	(374)	(383)	(181)	(181)	(181)
<b>Net cash provided by/(used in) operating activities</b>	7,792	4,427	4,173	3,950	3,741
<b>Cash flows from investing activities</b>					
Payments for property, infrastructure, plant and equipment	(6,798)	(5,538)	(3,898)	(3,851)	(3,711)
Proceeds from sale of property, infrastructure, plant and equipment	25	705	25	25	25
Payments for investments	-	-	-	-	-
Proceeds from sale of investments	-	-	-	-	-
Loan and advances made	-	-	-	-	-
Payments of loans and advances	-	-	-	-	-
<b>Net cash provided by/ (used in) investing activities</b>	(6,773)	(4,833)	(3,873)	(3,826)	(3,686)
<b>Cash flows from financing activities</b>					
Finance costs	(231)	(194)	(174)	(169)	(162)
Proceeds from borrowings	500	500	1,000	1,000	1,000
Repayment of borrowings	(1,066)	(956)	(917)	(1,038)	(1,023)
<b>Net cash provided by/(used in) financing activities</b>	(797)	(650)	(90)	(206)	(185)
<b>Net increase/(decrease) in cash &amp; cash equivalents</b>	222	(1,056)	210	(82)	(130)
Cash and cash equivalents at the beginning of the financial year	4,464	4,686	3,630	3,840	3,758
<b>Cash and cash equivalents at the end of the financial year</b>	4,686	3,630	3,840	3,758	3,628

### 3.5 Statement of Capital Works

For the four years ending 30 June 2021

	Forecast	Budget	Strategic Resource Plan		
	Actual 2016/17 \$'000	2017/18 \$'000	2018/19 \$'000	2019/20 \$'000	2020/21 \$'000
<b>Property</b>					
Land	-	-	-	-	-
Land improvements	184	-	-	-	-
<b>Total land</b>	184	-	-	-	-
Buildings	174	95	500	50	50
Heritage buildings	-	-	-	-	-
Building improvements	-	-	-	-	-
Leasehold improvements	-	-	-	-	-
<b>Total buildings</b>	174	95	500	50	50
<b>Total property</b>	358	95	500	50	50
<b>Plant and equipment</b>					
Heritage plant and equipment	-	-	-	-	-
Plant, machinery and equipment	472	505	450	297	335
Fixtures, fittings and furniture	152	7	45	-	18
Computers and telecommunications	263	295	180	195	180
Library books	99	90	90	90	90
<b>Total plant and equipment</b>	986	897	765	582	623
<b>Infrastructure</b>					
Roads	1,565	1,831	1,233	1,069	1,395
Bridges	657	350	300	200	535
Footpaths and cycleways	69	100	100	50	-
Drainage	347	-	-	-	-
Recreational, leisure and community facilities	184	-	-	-	108
Waste management	700	1,600	1,000	1,400	1,000
Parks, open space and streetscapes	618	176	-	500	-
Aerodromes	1,307	489	-	-	-
Off street car parks	-	-	-	-	-
Other infrastructure	7	-	-	-	-
<b>Total infrastructure</b>	5,454	4,546	2,633	3,219	3,038
<b>Total capital works expenditure</b>	6,798	5,538	3,898	3,851	3,711
<b>Represented by:</b>					
New asset expenditure	2,770	1,744	500	900	36
Asset renewal expenditure	2,921	2,776	2,898	2,451	3,675
Asset expansion expenditure	58	-	-	-	-
Asset upgrade expenditure	1,049	1,018	500	500	-
<b>Total capital works expenditure</b>	6,798	5,538	3,898	3,851	3,711

### 3.6 Statement of Human Resources

	Forecast	Budget	Strategic Resource Plan		
	Actual		Projections		
	2016/17 \$'000	2017/18 \$'000	2018/19 \$'000	2019/20 \$'000	2020/21 \$'000
<b>Staff expenditure</b>					
Employee costs - operating	11,415	<b>11,784</b>	12,196	12,806	13,447
Employee costs - capital	-	-	-	-	-
<b>Total staff expenditure</b>	11,415	<b>11,784</b>	12,196	12,806	13,447
	EFT	<b>EFT</b>	EFT	EFT	EFT
<b>Staff numbers</b>					
Employees	127.8	<b>127.8</b>	127.8	127.8	127.8
<b>Total staff numbers *</b>	127.8	<b>127.8</b>	127.8	127.8	127.8

\*Includes casual and externally funded positions – refer table below.

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

Divisions	Budget 2017/18 \$'000	Comprises	
		Permanent Full Time \$'000	Permanent Part Time \$'000
		Chief Executive Officer	1,730
Corporate and Community	4,943	2,419	2,524
Development and Environment	4,828	4,439	389
<b>Total permanent staff expenditure</b>	<b>11,501</b>	<b>8,220</b>	<b>3,281</b>
Casuals and other expenditure	191		
Funded Positions	92		
<b>Total expenditure</b>	<b>11,784</b>		

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

Divisions	Budget FTE	Comprises	
		Permanent Full Time	Permanent Part Time
		Chief Executive Officer	18.6
Corporate and Community	52.9	23.5	29.4
Development and Environment	51.9	48.0	3.9
<b>Total</b>	<b>123.5</b>	<b>84.0</b>	<b>39.5</b>
Casuals and other	3.2		
Funded positions	1.1		
<b>Total staff</b>	<b>127.8</b>		

## 4. Financial performance indicators

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

Indicator	Measure	Notes	Actual 2015/16	Actual 2016/17	Forecast Budget 2017/18	Strategic Resource Plan Projections			Trend +o/-
						2018/19	2019/20	2020/21	
<b>Operating position</b>									
Adjusted underlying result	Adjusted underlying surplus (deficit) / Adjusted underlying revenue	1	-3.0%	5.2%	-6.2%	-4.9%	-3.8%	-3.0%	+
<b>Liquidity</b>									
Working Capital	Current assets / current liabilities	2	119.8%	118.1%	114.0%	114.4%	113.1%	108.8%	o
Unrestricted cash	Unrestricted cash / current liabilities		57.2%	42.0%	39.7%	41.1%	38.6%	34.5%	o
<b>Obligations</b>									
Loans and borrowings	Interest bearing loans and borrowings / rate revenue	3	40.6%	36.4%	32.5%	32.3%	31.4%	30.6%	+
Loans and borrowings	Interest and principal repayments on interest bearing loans and borrowings / rate revenue		9.5%	8.2%	7.1%	6.6%	7.1%	6.8%	+
Indebtedness	Non-current liabilities / own source revenue		62.6%	55.7%	54.8%	53.5%	52.3%	50.5%	+
Asset renewal	Asset renewal expenditure / depreciation	4	51.8%	58.7%	55.8%	56.5%	46.4%	67.6%	-
<b>Stability</b>									
Rates concentration	Rate revenue / adjusted underlying revenue	5	50.9%	49.2%	58.7%	58.4%	58.4%	58.5%	-
Rates effort	Rate revenue / CIV of rateable properties in the municipality		0.6%	0.6%	0.6%	0.6%	0.6%	0.6%	o
<b>Efficiency</b>									
Expenditure level	Total expenditure / no. of property assessments		\$3,677	\$3,929	\$3,885	\$3,969	\$4,091	\$4,218	+
Revenue level	Residential rate revenue / No. of residential property assessments		\$1,122	\$1,156	\$1,186	\$1,210	\$1,234	\$1,258	+
Workforce turnover	No. of permanent staff resignations & terminations / average no. of permanent staff for the financial year		16.0%	14.0%	14.0%	14.0%	14.0%	14.0%	+

### 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

**Adjusted underlying result** – An indicator of the sustainable operating result required to enable Council to continue to provide core services and meet its objectives. Improvement in financial performance expected over the period, although continued losses means reliance on Council's cash reserves or increased debt to maintain services.

**Working Capital** - The proportion of current liabilities represented by current assets. Working capital is forecast to decrease significantly in 2017/2018 year due to a run down in cash reserves to fund the capital program. The trend in later years is to remain steady at an acceptable level.

**Debt compared to rates** - Trend indicates Council's reducing reliance on debt against its annual rate revenue through redemption of long term debt.

**Asset renewal** - This percentage indicates the extent of Council's renewals 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 future capital expenditure will be required to renew assets.

**Rates concentration** - Reflects extent of reliance on rate revenues to fund all of Council's on-going services. Trend indicates Council will become more reliant on rate revenue compared to all other revenue sources.



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## **5. Other budget information (required by the Regulations)**

This section presents other budget related information required by the Regulations.

This section includes the following statements and reports

- 5.1.1 Grants operating
- 5.1.2 Grants capital
- 5.1.3 Statement of borrowings

### 5.1.1 Grants operating - (\$4.328 million decrease)

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 due to the decrease in Victoria Grants Commission (VGC) funding relates to \$1.963 million of the 2017/18 allocation being received in advance in 2016/17 and Family Day Care Service no longer being provided by Council . The VGC funding has been increased by 1.5 per cent for 2017/18.

A list of operating grants by type and source, classified into recurrent and non-recurrent, is included below:

Grants - operating	Forecast	Budget	Variance
	Actual 2016/17 \$'000	2017/18 \$'000	\$'000
<i>Recurrent - Commonwealth Government</i>			
Victorian Grants Commission	5,835	1,964	(3,871)
Aged Care	657	413	(244)
Family Day Care	335	-	(335)
Other	-	-	-
<i>Recurrent - State Government</i>			
Arts Council	298	105	(193)
Aged care	154	592	438
School crossing supervisors	41	62	21
Family Services	314	325	11
Fire Services Levy	41	42	1
Libraries	132	132	-
Maternal and child health	159	173	14
Youth Program	24	24	-
Tobacco	16	17	1
Community Services	23	23	-
Immunisations	2	2	-
Other	-	-	-
<b>Total recurrent grants</b>	<b>8,031</b>	<b>3,874</b>	<b>(4,157)</b>
<i>Non-recurrent - Commonwealth Government</i>			
	-	-	-
<i>Non-recurrent - State Government</i>			
Community Health	174	126	(48)
Youth Program	48	48	-
Arts & Economic Development	87	6	(81)
Other	65	23	(42)
<b>Total non-recurrent grants</b>	<b>374</b>	<b>203</b>	<b>(171)</b>
<b>Total operating grants</b>	<b>8,405</b>	<b>4,077</b>	<b>(4,328)</b>

### 5.1.2 Grants capital (\$.933 million decrease)

Capital grants include all monies received from State, Federal and community sources for the purposes of funding the capital works program. Overall the level of capital grants has decreased by 35 per cent or \$.933 million compared to 2016/2017 due mainly to specific funding for some large capital works projects being finalised. Section 6. "Analysis of Capital Budget" includes a more detailed analysis of the grants and contributions expected to be received during the 2017/2018 year.

A list of capital grants by type and source, classified into recurrent and non-recurrent, is included below.

Grants - capital	Forecast		
	Actual 2016/17 \$'000	Budget 2017/18 \$'000	Variance \$'000
<b><i>Recurrent - Commonwealth Government</i></b>			
Roads to Recovery	1,582	1,371	(211)
<i>Recurrent - State Government</i>	-	-	-
<b>Total recurrent grants</b>	<b>1,582</b>	<b>1,371</b>	<b>(211)</b>
<b><i>Non-recurrent - Commonwealth Government</i></b>			
Buildings	18		(18)
Bridge Replacement Program	178		(178)
Recreation and Leisure Facility	300		(300)
	-	-	-
<b><i>Non-recurrent - State Government</i></b>			
Aerodrome	358	357	
Drainage	30	-	(30)
Disaster Relief Program	156		
Recreation and Leisure Facility	40		
<b>Total non-recurrent grants</b>	<b>1,080</b>	<b>357</b>	<b>(496)</b>
<b>Total capital grants</b>	<b>2,662</b>	<b>1,728</b>	<b>(934)</b>

### 5.1.3 Statement of Borrowings

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

	2016/17 \$'000	2017/18 \$'000
Total amount borrowed as at 30 June of the prior year	6,950	5,725
Total amount proposed to be borrowed	500	<b>500</b>
Total amount projected to be redeemed	(1,066)	<b>(956)</b>
<b>Total amount of borrowings as at 30 June</b>	<b>6,384</b>	<b>5,269</b>

## 6. Capital works program

This section presents a listing of the capital works projects that will be undertaken for the 2017/2018 year.

The capital works projects are grouped by class and include the following:

- New works for 2017/2018
- Works carried forward from the 2016/2017 year.

### Capital works program

For the year ending 30 June 2018

#### 6.1. New works

Capital Works Area	Project Cost \$'000	Asset expenditure type				Summary of funding sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contributions \$'000	Council Cash \$'000	Borrowings \$'000
<b>PROPERTY</b>									
<b>Building Improvements</b>									
Town Hall - Refurbishment	50	-	50	-	-	-	-	50	-
Depot Office – Refurbishment	20	-	20	-	-	-	-	20	-
Depot – Workshop Shed Repairs	20	-	-	20	-	-	-	20	-
Depot – Office Ramp OH&S	5	-	5	-	-	-	-	5	-
<b>Total Building Improvements</b>	<b>95</b>	-	<b>75</b>	<b>20</b>	-	-	-	<b>95</b>	-
Leasehold Improvements	-	-	-	-	-	-	-	-	-
<b>Total Property</b>	<b>95</b>	-	<b>75</b>	<b>20</b>	-	-	-	<b>95</b>	-

Capital Works Area	Project Cost \$'000	Asset expenditure type				Summary of funding sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contributions \$'000	Council Cash \$'000	Borrowings \$'000
<b>PLANT AND EQUIPMENT</b>									
<b>Plant, Machinery &amp; Equipment</b>									
Small Plant	25	-	25	-	-	-	-	25	-
Major Plant, Machinery & Equipment	480	-	480	-	-	-	-	30	450
<b>Total Plant, Machinery &amp; Equipment</b>	<b>505</b>	<b>-</b>	<b>505</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>55</b>	<b>450</b>
<b>FIXTURES, FITTINGS AND FURNITURE</b>									
Facilities Furniture replacement	7	-	7	-	-	-	-	7	-
<b>Total Fixtures, Fittings &amp; Furniture</b>	<b>7</b>	<b>-</b>	<b>7</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7</b>	<b>-</b>
<b>COMPUTER AND TELECOMMUNICATIONS</b>									
IT Strategy	180	-	-	180	-	-	-	180	-
Aerial Photography for GIS	15	-	-	15	-	-	-	15	-
Single Point Asset Management Program	100	100	-	-	-	-	-	50	50
<b>Total Computers &amp; Telecommunications</b>	<b>295</b>	<b>100</b>	<b>-</b>	<b>195</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>245</b>	<b>50</b>
<b>LIBRARY BOOKS</b>									
Books: Library Collection	90	-	90	-	-	-	-	90	-
<b>Total Library Books</b>	<b>90</b>	<b>-</b>	<b>90</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>90</b>	<b>-</b>
<b>TOTAL PLANT AND EQUIPMENT</b>	<b>897</b>	<b>100</b>	<b>602</b>	<b>195</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>397</b>	<b>500</b>

Capital Works Area	Project Cost \$'000	Asset expenditure type				Summary of funding sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contributions \$'000	Council Cash \$'000	Borrowings \$'000
<b>INFRASTRUCTURE</b>									
<b>Roads</b>									
Sealed Road Improvements	21	-	21	-	-	-	-	21	-
Shoulder Resheeting	83	-	83	-	-	83	-	-	-
Gravel Resheeting	669	-	669	-	-	669	-	-	-
Road Resealing	1,058	-	1,058	-	-	619	-	439	-
<b>Total Roads</b>	<b>1,831</b>	<b>-</b>	<b>1,831</b>	<b>-</b>	<b>-</b>	<b>1,371</b>	<b>-</b>	<b>460</b>	<b>-</b>
<b>BRIDGES</b>									
Goorambat - Thoona Bridge upgrade	200	-	-	200	-	-	-	200	-
Creamery Lane Culvert Replacement	150	-	150	-	-	-	-	150	-
<b>Total Bridges</b>	<b>350</b>	<b>-</b>	<b>150</b>	<b>200</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>350</b>	<b>-</b>
<b>FOOTPATHS AND CYCLEWAYS</b>									
Footpaths	100	-	100	-	-	-	-	100	-
<b>Total Footpaths and Cycleways</b>	<b>100</b>	<b>-</b>	<b>100</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>100</b>	<b>-</b>
<b>DRAINAGE</b>									
Drainage	-	-	-	-	-	-	-	-	-
<b>Total Drainage</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Capital Works Area	Project Cost \$'000	Asset expenditure type				Summary of funding sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contributions \$'000	Council Cash \$'000	Borrowings \$'000
<b>PARKS, OPEN SPACES AND STREETSCAPES</b>									
Goorambat Recreation Reserve	18	-	18	-	-	-	-	18	-
Town and Community Entrance signage upgrade	50	-	-	50	-	-	-	50	-
Community Projects	50	-	-	50	-	-	-	50	-
Open Space Aquatic Centre	50	-	-	50	-	-	-	50	-
Willis Little Drive Reserve	8	8	-	-	-	-	-	8	-
<b>Total Parks, Open Space and Streetscapes</b>	<b>176</b>	<b>8</b>	<b>18</b>	<b>150</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>176</b>	<b>-</b>
<b>WASTE MANAGEMENT</b>									
Cell 2 Construction	500	500	-	-	-	-	-	500	-
Transfer Station	450	450	-	-	-	-	-	450	-
<b>Total Waste Management</b>	<b>950</b>	<b>950</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>950</b>	<b>-</b>
<b>AERODROMES</b>									
Benalla Airport Redevelopment	453	-	-	453	-	357	-	96	-
Runway Indicators	36	36	-	-	-	-	-	36	-
<b>Total Aerodromes</b>	<b>489</b>	<b>36</b>	<b>-</b>	<b>453</b>	<b>-</b>	<b>357</b>	<b>-</b>	<b>132</b>	<b>-</b>
<b>Total Other Infrastructure</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL INFRASTRUCTURE</b>	<b>3,896</b>	<b>994</b>	<b>2,099</b>	<b>803</b>	<b>-</b>	<b>1,728</b>	<b>-</b>	<b>2,168</b>	<b>-</b>
<b>TOTAL NEW CAPITAL WORKS 2017/2018</b>	<b>4,888</b>	<b>1,094</b>	<b>2,776</b>	<b>1,018</b>	<b>-</b>	<b>1,728</b>	<b>-</b>	<b>2,660</b>	<b>500</b>

## 6.2 Works carried forward from the 2016/2017 year

Capital Works Area	Project Cost \$'000	Asset expenditure type				Summary of funding sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contributions \$'000	Council Cash \$'000	Borrowings \$'000
<b>PROPERTY</b>									
Total Property	-	-	-	-	-	-	-	-	-
<b>PLANT AND EQUIPMENT</b>									
Total Plant and Equipment	-	-	-	-	-	-	-	-	-
<b>INFRASTRUCTRE</b>									
Waste Management	-	-	-	-	-	-	-	-	-
Cell 2 Construction (part)	650	650	-	-	-	-	-	650	-
Total Waste Management	650	650	-	-	-	-	-	650	-
<b>TOTAL INFRASTRUCTURE</b>	<b>650</b>	<b>650</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>650</b>	<b>-</b>
<b>TOTAL CARRIED FORWARD WORKS 2016/2017</b>	<b>650</b>	<b>650</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>650</b>	<b>-</b>



### 6.3 Summary

Capital Works Area	Project Cost \$'000	Asset expenditure type				Summary of funding sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contributions \$'000	Council Cash \$'000	Borrowings \$'000
Property	95	-	75	20	-	-	-	95	-
Plant and Equipment	897	100	602	195	-	-	-	397	500
Infrastructure	4,546	1,644	2,099	803	-	1,728	-	2,818	-
<b>TOTAL CAPITAL WORKS</b>	<b>5,538</b>	<b>1,744</b>	<b>2,776</b>	<b>1,018</b>	<b>-</b>	<b>1,728</b>	<b>-</b>	<b>3,310</b>	<b>500</b>

## 7. Rates and charges

This section presents information about rates and charges which the Act and the Regulations require to be disclosed in the Councils' annual budget.

### Rates and charges

In developing the Strategic Resource Plan (referred to in Section 14.), rates and charges were identified as an important source of revenue, accounting for 56.8 per cent of the total revenue received by Council annually. Planning for future rate increases has therefore been an important component of the Strategic Resource Planning process. The State Government has introduced the Fair Go Rates System (FGRS) which sets out the maximum amount councils may increase rates in a year. For 2017/2018 the FGRS cap has been set at 2.0 per cent. The cap applies to both general rates and municipal charges and is calculated on the basis of council's average rates and charges payable.

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 Victorian community.

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

In order to achieve these objectives while maintaining service levels and a strong capital expenditure program, the average general rate and municipal charge will increase by 2.0 per cent in line with the rate cap, waste collection and recycling charge by 9 per cent, to raise total rates and charges for 2017/18 of \$16.235 million.

#### 7.1 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	2016/2017 cents/\$CIV	2017/2018 cents/\$CIV	Change
Residential (Benalla) properties	0.005261	<b>0.005366</b>	<b>2.0%</b>
Residential (Rural Township) properties	0.004342	<b>0.004429</b>	<b>2.0%</b>
Business properties	0.006875	<b>0.007013</b>	<b>2.0%</b>
Vacant Land (Benalla) properties	0.009823	<b>0.010019</b>	<b>2.0%</b>
Vacant Land (Rural Township) properties	0.006319	<b>0.006445</b>	<b>2.0%</b>
Rural (Non Farming) properties	0.004154	<b>0.004237</b>	<b>2.0%</b>
Rural (Farmland) properties	0.000037	<b>0.003774</b>	<b>2.0%</b>
Cultural & Recreational properties	0.003969	<b>0.004048</b>	<b>2.0%</b>

**7.2 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	2016/2017 \$'000	2017/2018 \$'000	Change
Residential (Benalla) properties	5,263,594	5,435,412	3.3%
Residential (Rural Township) properties	157,749	162,645	3.1%
Business properties	1,938,833	1,517,863	-21.7%
Vacant Land (Benalla) properties	275,830	286,727	4.0%
Vacant Land (Rural Township) properties	6,825	7,148	4.7%
Rural (Non Farming) properties	1,467,791	1,516,959	3.3%
Rural (Farmland) properties	3,028,107	3,072,649	1.5%
Cultural & Recreational properties	18,177	18,541	2.0%
<b>Total amount to be raised by general rates</b>	<b>12,156,906</b>	<b>12,017,944</b>	<b>-1.1%</b>

**7.3 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	2016/17 Number	2017/18 Number	Change
Residential (Benalla) properties	4,576	4,605	0.6%
Residential (Rural Township) properties	215	217	0.9%
Business properties	463	459	-0.9%
Vacant Land (Benalla) properties	155	159	2.6%
Vacant Land (Rural Township) properties	20	19	-5.0%
Rural (Non Farming) properties	1,166	1,178	1.0%
Rural (Farmland) properties	1,281	1,281	0.0%
Cultural & Recreational properties	1	1	0.0%
<b>Total number of assessments</b>	<b>7,877</b>	<b>7,919</b>	<b>0.5%</b>

**7.4 The basis of valuation to be used is the Capital Improved Value (CIV)**

**7.5 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	2016/2017 \$'000	2017/2018 \$'000	Change
Residential (Benalla) properties	1,000,493,000	<b>1,012,894,000</b>	<b>1.2%</b>
Residential (Rural Township) properties	36,331,000	<b>36,724,000</b>	<b>1.1%</b>
Business properties	282,012,000	<b>216,451,000</b>	<b>-23.2%</b>
Vacant Land (Benalla) properties	28,080,000	<b>28,617,000</b>	<b>1.9%</b>
Vacant Land (Rural Township) properties	1,080,000	<b>1,109,000</b>	<b>2.7%</b>
Rural (Non Farming) properties	353,344,000	<b>358,020,000</b>	<b>1.3%</b>
Rural (Farmland) properties	818,407,400	<b>814,162,400</b>	<b>-0.5%</b>
Industrial	4,580,000	<b>4,580,000</b>	<b>0.0%</b>
<b>Total value of land</b>	2,524,327,400	<b>2,472,557,400</b>	<b>-2.1%</b>

**7.6 The municipal charge under section 159 of the Act compared with the previous financial year**

Type of Charge	Per Rateable Property 2016/2017 \$	Per Rateable Property 2017/2018 \$	Change
<b>Municipal Charge</b>	<b>231.70</b>	<b>236.30</b>	<b>2.0%</b>

**7.7 The estimated total amount to be raised by municipal charges compared with the previous financial year**

Type of Charge	2016/2017 \$'000	2017/2018 \$'000	Change
<b>Municipal Charge</b>	1,726,860	1,770,851	2.5%

**7.8 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 2016/2017 \$	Per Rateable Property 2017/2018 \$	Change
<b>Urban Collection Properties</b>			
80 lt Organic - 80 lt Waste with Recycle	218	238	9.2%
120 lt Organic - 80 lt Waste with Recycle	245	267	9.0%
240 lt Organic - 80 lt Waste with Recycle	300	327	9.0%
80 lt Organic - 120 lt Waste with Recycle	273	298	9.2%
120 lt Organic - 120 lt Waste with Recycle	327	357	9.2%
240 lt Organic - 120 lt Waste with Recycle	382	416	8.9%
80 lt Organic - 240 lt Waste with Recycle	436	475	8.9%
120 lt Organic - 240 lt Waste with Recycle	491	535	9.0%
240 lt Organic - 240 lt Waste with Recycle	545	594	9.0%
<b>Rural Collection Properties</b>			
80 lt Waste with Recycle	218	238	9.2%
120 lt Waste with Recycle	327	357	9.2%
240 Waste with Recycle	545	594	9.0%
<b>Additional Collection Options</b>			
Additional Bin - Organic	163	178	9.2%
Additional Bin - Waste	130	142	9.2%
Additional Bin - Recycle	111	121	9.0%
Weekly Collection - Waste	144	157	9.0%
Weekly Collection - Recycle	90	98	8.9%

**7.9 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	2016/2017 \$	2017/2018 \$	Change
<b>Urban Collection Properties</b>			
80 It Organic - 80 It Waste with Recycle	236,094	257,992	21,898
120 It Organic - 80 It Waste with Recycle	74,970	79,032	4,062
240 It Organic - 80 It Waste with Recycle	44,100	52,647	8,547
80 It Organic - 120 It Waste with Recycle	88,998	102,512	13,514
120 It Organic - 120 It Waste with Recycle	751,119	786,471	35,352
240 It Organic - 120 It Waste with Recycle	70,670	88,608	17,938
80 It Organic - 240 It Waste with Recycle	69,760	81,700	11,940
120 It Organic - 240 It Waste with Recycle	121,277	154,080	32,803
240 It Organic - 240 It Waste with Recycle	105,730	128,304	22,574
<b>Rural Collection Properties</b>			
80 It Waste with Recycle	100,280	110,432	10,152
120 It Waste with Recycle	418,560	454,818	36,258
240 Waste with Recycle	93,740	106,920	13,180
<b>Additional Collection Options</b>			
Additional Bin - Organic	815	1,246	431
Additional Bin - Waste	10,400	13,064	2,664
Additional Bin - Recycle	8,325	10,406	2,081
Weekly Collection - Waste	2,160	6,908	4,748
Weekly Collection - Recycle	1,140	4,116	2,976
Supplementary Charges	9,096	6,619	-2,477
<b>Total</b>	<b>2,207,234</b>	<b>2,445,875</b>	<b>238,641</b>

**7.10 The estimated total amount to be raised by all rates and charges compared with the previous financial year**

Type of Charge	2016/ 2017 \$	2017/ 2018 \$	Change
General rates	12,156,906	12,017,944	-1.1%
Municipal charge	1,726,860	1,770,851	2.5%
Waste collection and recycling	2,207,234	2,445,875	10.8%
<b>Rates and charges</b>	<b>16,091,000</b>	<b>16,234,670</b>	<b>0.9%</b>

## **7.11 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 - new dwellings, sheds and swimming pools, sale of subdivided lands etc
- The variation of returned levels of value (e.g. valuation appeals);
- Changes of use of land such that rateable land becomes non-rateable land and vice versa; and
- Changes of use of land such that residential land becomes business land and vice versa.

## **7.12 Differential rates**

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

- A general rate of 0.005366 cents in the dollar of CIV, for all Residential (Benalla) properties.
- A general rate of 0.004429 cents in the dollar of CIV, for all Residential (Rural Township) properties.
- A general rate of 0.007013 cents in the dollar of CIV, for all Business properties.
- A general rate of 0.010019 cents in the dollar of CIV, for all Vacant Land (Benalla) properties.
- A general rate of 0.006445 cents in the dollar of CIV, for all Vacant Land (Rural Township) properties.
- A general rate of 0.004237 cents in the dollar of CIV, for all Rural (Non Farming) properties.
- A general rate of 0.003774 cents in the dollar of CIV, for all Rural (Farmland) properties.
- A general rate of 0.004048 cents in the dollar of CIV, for all Cultural and Recreational properties.

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

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

## **RESIDENTIAL (BENALLA)**

### ***Objective***

The objective of this differential rate is to ensure that all rateable land makes an equitable financial contribution to the cost of carrying out the functions of Council, including (but not limited to) the:

- construction and maintenance of infrastructure assets
- development and provision of health and community services
- provision of general administration and support services.

### ***Types and Classes***

Any land used primarily for residential purposes.

### ***Use and Level of Differential Rate***

The money raised by the differential rate will be applied to the items of expenditure described in the level of the Differential rate is the rate that the Council considers is necessary to achieve the objectives specified above, in conjunction with all the other categories of property - current Revenue Share is 45.2 per cent.

**Amount of Rates Raised: \$5,328,835**

**Proportion of Total Rates: 45.2 per cent**

### ***Geographic Location***

Situated in the Benalla Urban area.

### ***Use of Land***

Any residential use permitted under the Benalla Planning Scheme.

### ***Planning Scheme Zoning***

The characteristics of planning scheme zoning are applicable to the determination of land which will be subject to the rate applicable this category. The zoning applicable to each rateable land within this category, as determined by consulting maps referred to in the Benalla Planning Scheme, will be LDRZ – Low Density Residential Zone, GRZ – General Residential Zone, UFZ – Urban Floodway Zone or MUZ – Mixed Use Zone. Residences established in other zones with existing non-conforming rights are also eligible for inclusion in this category.

### ***Types of Buildings***

The types of buildings on the land within this differential rate are all buildings which are now constructed on the land or which are constructed prior to the expiry of the 2017/18 financial year.



## **RESIDENTIAL (RURAL TOWNSHIP)**

### ***Objective***

The objective contribution to the cost of carrying out the functions of Council, including (but not limited to) the:

- Construction and maintenance of infrastructure assets;
- Development and provision of health and community services;  
and
- Provision of general administration and support services.

### ***Types and Classes***

Any land used primarily for residential purposes.

### ***Use and Level of Differential Rate***

The money raised by the differential rate will be applied to the items of expenditure described in the Budget by Council. The level of the rate for land in this category is considered to provide for an appropriate contribution to Council's budgeted expenditure, having regard to the characteristics of the land.

The level of the Differential rate is the rate that the Council considers is necessary to achieve the objectives specified above, in conjunction with all the other categories of property - current Revenue Share is 1.3 per cent.

**Amount of Rates Raised: \$159,456    Proportion of Total Rates: 1.3 per cent**

### ***Geographic Location***

Situated in a Rural Township location.

### ***Use of Land***

Any residential use permitted under the Benalla Planning Scheme.

### ***Planning Scheme Zoning***

The characteristics of planning scheme zoning are applicable to the determination of land which will be subject to the rate applicable this category. The zoning applicable to each rateable land within this category, as determined by consulting maps referred to in the Benalla Planning Scheme, will be TZ – Township Zone or LDRZ – Low Density Residential Zone. Residences established in other zones with existing non-conforming rights are also eligible for inclusion in this category.

### ***Types of Buildings***

The types of buildings on the land within this differential rate are all buildings which are now constructed on the land or which are constructed prior to the expiry of the 2017/18 financial year.

## **BUSINESS**

### ***Objective***

The objective of this differential rate is to ensure that all rateable land makes an equitable financial contribution to the cost of carrying out the functions of Council, including (but not limited to) the:

- Construction and maintenance of infrastructure assets;
- Development and provision of health and community services; and
- Provision of general administration and support services.

### ***Types and Classes***

Any land used primarily for a commercial or industrial business purpose.

### ***Use and Level of Differential Rate***

The money raised by the differential rate will be applied to the items of expenditure described in the level of the Differential rate is the rate that the Council considers is necessary to achieve the objectives specified above, in conjunction with all the other categories of property - current Revenue Share is 12.6 per cent.

**Amount of Rates Raised: \$1,517,863**

**Proportion of Total Rates: 12.6 per cent**

### ***Geographic Location***

Wherever located in the municipal district.

### ***Use of Land***

Any business use permitted under the Benalla Planning Scheme.

### ***Planning Scheme Zoning***

The characteristics of planning scheme zoning are applicable to the determination of land which will be subject to the rate applicable this category. The zoning applicable to each rateable land within this category, as determined by consulting maps referred to in the Benalla Planning Scheme will be, C1Z – Commercial 1 Zone, C2Z – Commercial 2 Zone, IN1Z – Industrial 1 Zone, IN2Z – Industrial 2 Zone, TZ – Township Zone, IN3Z – Industrial 3 Zone or MUZ – Mixed Use Zone. Businesses established in other zones (i.e. GRZ – General Residential Zone) with existing non-conforming rights or planning approval are also eligible for inclusion in this category.

### ***Types of Buildings***

The types of buildings on the land within this differential rate are all buildings which are now constructed on the land or which are constructed prior to the expiry of the 2017/18 financial year.

## VACANT LAND (BENALLA)

### **Objective**

The objective of this differential rate is to ensure that all rateable land makes an equitable financial contribution to the cost of carrying out the functions of Council, including (but not limited to) the:

- Construction and maintenance of infrastructure assets;
- Development and provision of health and community services; and
- Provision of general administration and support services.

### **Types and Classes**

Any land on which no dwelling improvements (excluding sheds or other minor constructions) have been constructed and is land where a permit to build a dwelling is reasonably expected to be approved.

### **Use and Level of Differential Rate**

The money raised by the differential rate will be applied to the items of expenditure described in the Budget by Council. The level of the rate for land in this category is considered to provide for an appropriate contribution to Council's budgeted expenditure, having regard to the characteristics of the land.

The level of the Differential rate is the rate that Council considers is necessary to achieve the objectives specified above, in conjunction with all the other categories of property - current Revenue Share is 2.4 per cent.

**Amount of Rates Raised: \$286,727      Proportion of Total Rates: 2.4 per cent**

### **Geographic Location**

Situated in the Benalla Urban area.

### **Use of Land**

Any use permitted under the Benalla Planning Scheme.

### **Planning Scheme Zoning**

The characteristics of planning scheme zoning are applicable to the determination of land which will be subject to the rate applicable this category. The zoning applicable to each rateable land within this category, as determined by consulting maps referred to in the Benalla Planning Scheme, will be LDRZ – Low Density Residential Zone (situated adjacent to the Benalla urban area), GRZ – General Residential Zone, UFZ - Urban Flood Zone or MUZ – Mixed Use Zone.

### **Types of Buildings**

The types of buildings on the land within this differential rate are all buildings which are now constructed on the land or which are constructed prior to the expiry of the 2017/18 financial year.

## VACANT LAND (RURAL TOWNSHIP)

### **Objective**

The objective of this differential rate is to ensure that all rateable land makes an equitable financial contribution to the cost of carrying out the functions of Council, including (but not limited to) the:

- Construction and maintenance of infrastructure assets;
- Development and provision of health and community services; and
- Provision of general administration and support services.

### **Types and Classes**

Any land on which no dwelling improvements (excluding sheds or other minor constructions) have been constructed and is land where a permit to build a dwelling is reasonably expected to be approved.

### **Use and Level of Differential Rate**

The money raised by the differential rate will be applied to the items of expenditure described in the Budget by Council. The level of the rate for land in this category is considered to provide for an appropriate contribution to Council's budgeted expenditure, having regard to the characteristics of the land.

The level of the Differential rate is the rate that the Council considers is necessary to achieve the objectives specified above, in conjunction with all the other categories of property - current Revenue Share is 0.06 per cent.

**Amount of Rates Raised: \$7,148**

**Proportion of Total Rates: 0.06 per cent**

### **Geographic Location**

Situated in a Rural Township location.

### **Use of Land**

Any use permitted under the Benalla Planning Scheme.

### **Planning Scheme Zoning**

The characteristics of planning scheme zoning are applicable to the determination of land which will be subject to the rate applicable this category. The zoning applicable to each rateable land within this category, as determined by consulting maps referred to in the Benalla Planning Scheme, will be TZ – Township Zone or LDRZ – Low Density Residential Zone (situated in a Rural Township.)

Properties located adjacent to established Township precincts, with a land area of generally less than 5ha and located in the Farm Zone – FZ, will be included in this category.

### **Types of Buildings**

The types of buildings on the land within this differential rate are all buildings which are now constructed on the land or which are constructed prior to the expiry of the 2017/18 financial year.

## **RURAL (NON FARMING)**

### ***Objective***

The objective of this differential rate is to ensure that all rateable land makes an equitable financial contribution to the cost of carrying out the functions of Council, including (but not limited to) the:

- Construction and maintenance of infrastructure assets;
- Development and provision of health and community services; and
- Provision of general administration and support services.

### ***Types and Classes***

Any land used primarily for rural living and/or non-farming purposes.

### ***Use and Level of Differential Rate***

The money raised by the differential rate will be applied to the items of expenditure described in the Budget by Council. The level of the rate for land in this category is considered to provide for an appropriate contribution to Council's budgeted expenditure, having regard to the characteristics of the land.

The level of the Differential rate is the rate that the Council considers is necessary to achieve the objectives specified above, in conjunction with all the other categories of property - current Revenue Share is 12.6 per cent.

**Amount of Rates Raised: \$1,516,959**

**Proportion of Total Rates: 12.6 per cent**

### ***Geographic Location***

Situated in a Rural location (excluding areas immediately adjacent to Rural township precincts).

### ***Use of Land***

Any use permitted under the Benalla Planning Scheme.

### ***Planning Scheme Zoning***

The characteristics of planning scheme zoning are applicable to the determination of land which will be subject to the rate applicable this category. The zoning applicable to each rateable land within this category, as determined by consulting maps referred to in the Benalla Planning Scheme, will be RLZ – Rural Living Zone or FZ – Farming Zone or RCZ – Rural Conservation Zone or UFZ – Urban Floodway Zone.

### ***Types of Buildings***

The types of buildings on the land within this differential rate are all buildings which are now constructed on the land or which are constructed prior to the expiry of the 2017/18 financial year.

## **RURAL (FARMLAND)**

### ***Objective***

The objective of this differential rate is to ensure that all rateable land makes an equitable financial contribution to the cost of carrying out the functions of Council, including (but not limited to) the:

- Construction and maintenance of infrastructure assets;
- Development and provision of health and community services; and
- Provision of general administration and support services.

### ***Types and Classes***

Any land which is “farm land” within the meaning of section 2(1) of the Valuation of Land Act 1960.

### ***Use and Level of Differential Rate***

The money raised by the differential rate will be applied to the items of expenditure described in the Budget by Council. The level of the rate for land in this category is considered to provide for an appropriate contribution to Council’s budgeted expenditure, having regard to the characteristics of the land.

The level of the Differential rate is the rate that Council considers is necessary to achieve the objectives specified above, in conjunction with all the other categories of property - current Revenue Share is 25.6 per cent.

**Amount of Rates Raised: \$3,072,649**

**Proportion of Total Rates: 25.6 per cent**

### ***Geographic Location***

Wherever located in the municipal district.

### ***Use of Land***

Any use permitted under the Benalla Planning Scheme.

### ***Planning Scheme Zoning***

The characteristics of planning scheme zoning are applicable to the determination of land which will be subject to the rate applicable this category. The zoning applicable to each rateable land within this category, as determined by consulting maps referred to in the Benalla Planning Scheme will be FZ – Farming Zone, RCZ – Rural Conservation Zone or subject to an approved land use activity, RLZ – Rural Living Zone or LDRZ – Low Density Residential Zone or IN1Z – Industrial One Zone.

### ***Types of Buildings***

The types of buildings on the land within this differential rate are all buildings which are now constructed on the land or which are constructed prior to the expiry of the 2017/18 financial year.

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### 7.13 Fair Go Rates System Compliance

Base Average Rates (2016/2017)	\$1,707.09
Maximum Rate Increase (set by the State Government)	2.00%
Capped Average Rate (2017/2018)	\$1,741.23
Maximum General Rates and Municipal Charges Revenue	\$13,788,795
Budgeted General Rates and Municipal Charges Revenue	\$13,788,795

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## **Budget Analysis**

The following reports provide detailed analysis to support and explain the budget reports in the previous section.

This section includes the following analysis and information.

- 8 Summary of financial position
- 9 Budget influences
- 10 Analysis of operating budget
- 11 Analysis of budgeted cash position
- 12 Analysis of capital budget
- 13 Analysis of budgeted financial position
- 14 Strategic resource plan
- 15 Summary of other strategies
- 16 Rating strategy

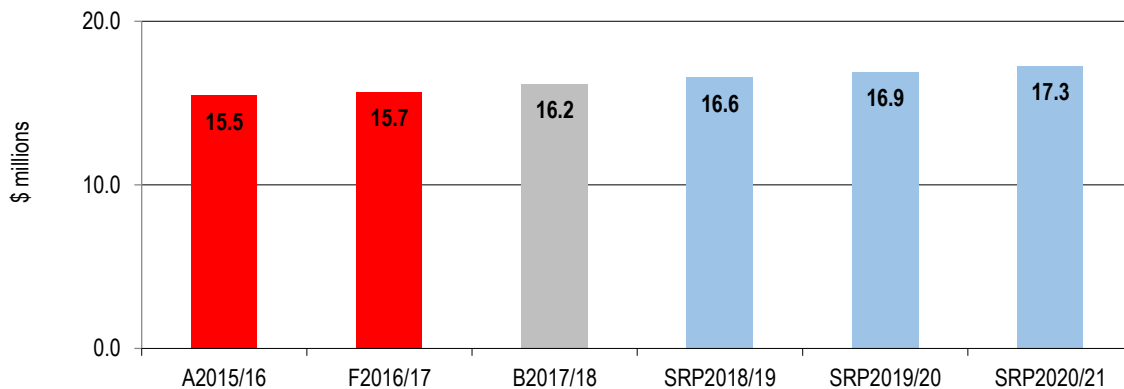


## 8. Summary of financial position

Council has prepared a Budget for the 2017/2018 financial year which seeks to balance the demand for services and infrastructure with the community's capacity to pay. Key budget information is provided below about the rate increase, operating result, services, cash and investments, capital works, financial position, financial sustainability and strategic objectives of the Council.

A= Actual F= Forecast B= Budget SRP= Strategic Resource Plan estimate

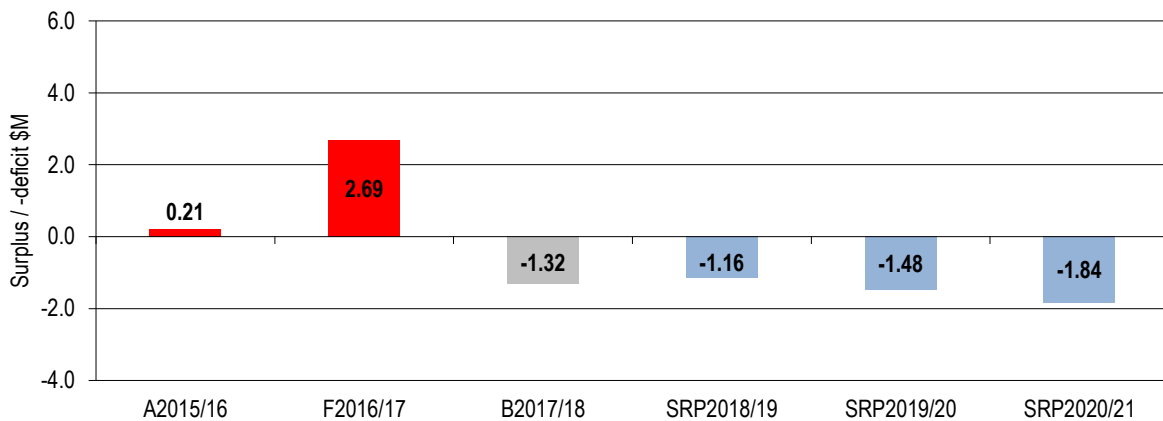
### 8.1 Rates and charges



It is proposed that the average rates increase by 2.0 per cent for the 2017/18 year, raising total rates of \$16.2 million. This will result in an increase in total revenue from rates and service charges 3 per cent. The 3 per cent increase will go toward maintaining service levels and meeting the cost of a number of external influences affecting the operating budget.

This rate increase is in line with the rate cap set by the Minister for Local Government. (The rate increase for the 2016/2017 year was 2.50 per cent). Refer Sections 7 and 10 for more information.

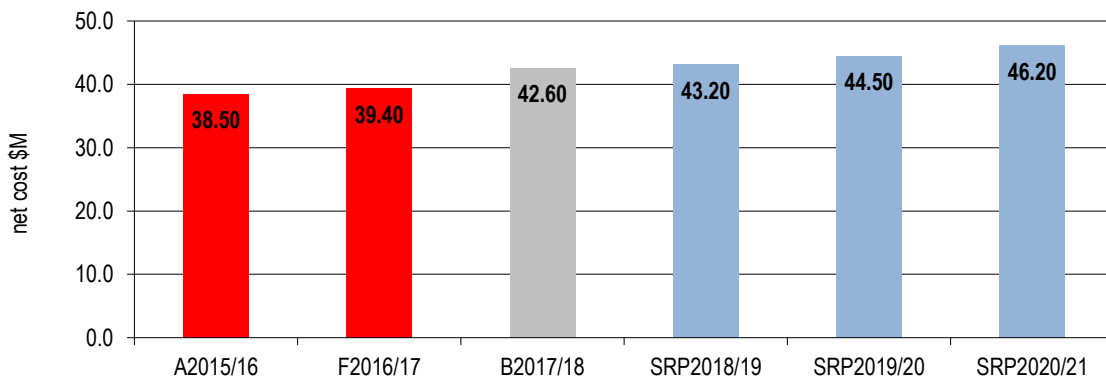
## 8.2 Operating Result



The expected operating result for the 2017/2018 year is a deficit \$1.322 million, which is a decrease of \$4 million over 2016/17. The 2017/18 reduced operating result is due mainly to external funding for Victorian Grants Commission allocation for general purpose and local roads grant for 2017/18 being received in 2016/17 therefore reducing operating and capital grants in 2017/18.

The adjusted underlying result, which excludes items such as non-recurrent capital grants and non-cash contributions is a deficit of \$1.68 million, refer to section 7 of this summary for further information. (The forecast operating result for the 2016/17 year is a surplus of \$2.688 million).

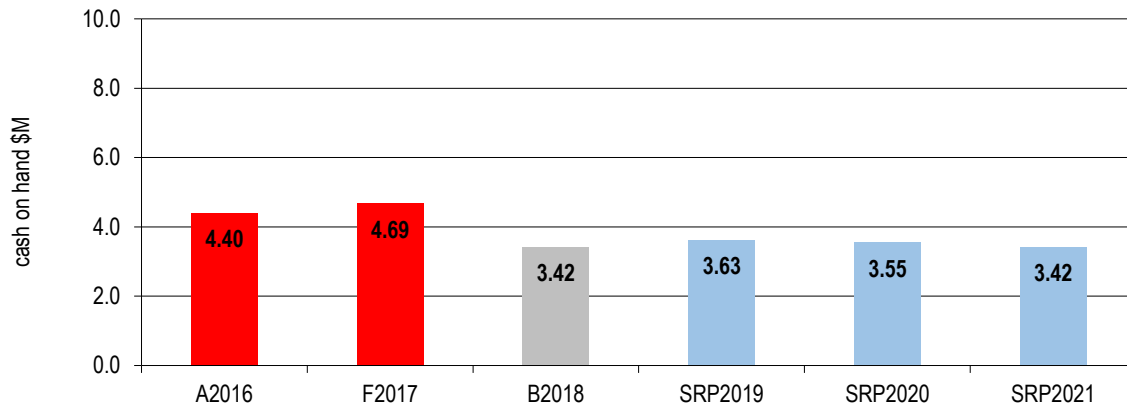
## 8.3 Services



The net cost of services delivered to the community for the 2017/18 year is expected to be \$28.9 million which is a decrease of \$.325 million over 2016/17. Council in 2017/18 will not be providing Family Day Care Services.

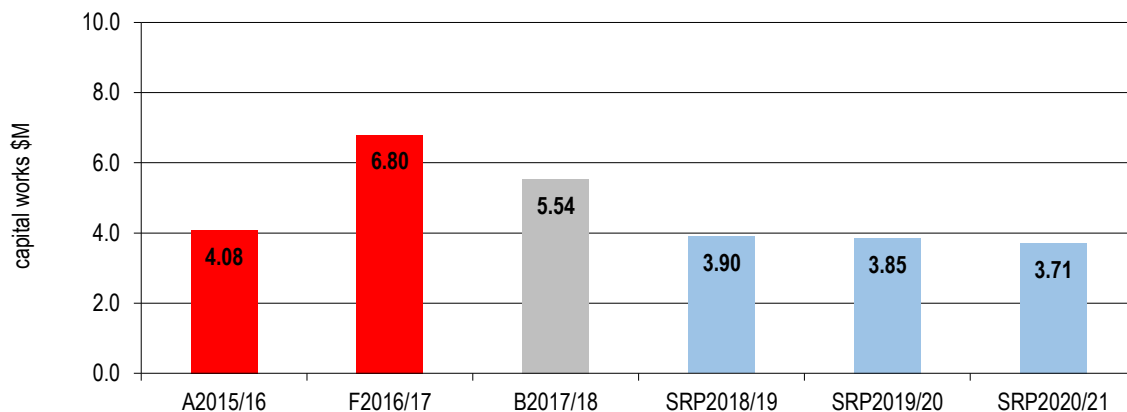
For the 2017/18 year, service levels have been maintained and the focus is on delivery of core services. (The forecast net cost for the 2016/17 year is \$29.28 million). Refer Section 2 for a list of services.

## 8.4 Cash and investments



Refer also Section 4 for the Statement of Cash Flows and Section 11 for an analysis of the cash position.

## 8.5 Capital works

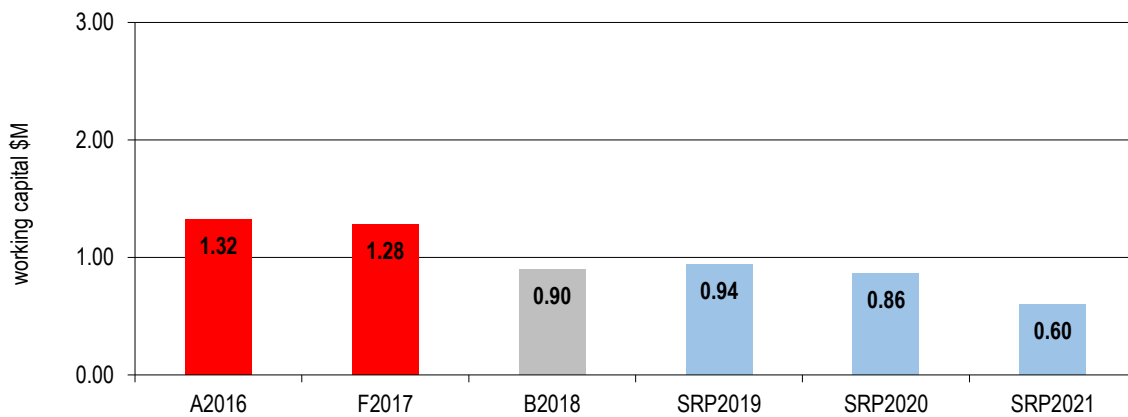


The capital works program for the 2017/2018 year is expected to be \$5.5 million of which \$.65 million relates to projects which will be carried forward from the 2016/2017 year. The carried forward component is fully funded from the 2016/2017 budget. Of the \$5.5 million of capital funding required, \$1.7 million will come from external grants with the balance of \$3.33 million from Council cash and \$.5 million loan funds.

An allocation of \$500,000 has been made towards the next cell construction at the Benalla Landfill and Resource Recovery Centre and \$.450 million towards the construction of a Transfer Station to improve the efficiency of the landfill and give ease of access for the community in the disposal of waste. Further allocations of \$.48million have been made for the replacement of a road grader and \$.453 million to continue the redevelopment of the Benalla Airport. (Capital works is forecast to be \$6.7 million for the 2016/2017 year).

Refer also Section 4 for the Statement of Capital Works and Section 12 for an analysis of the capital budget.

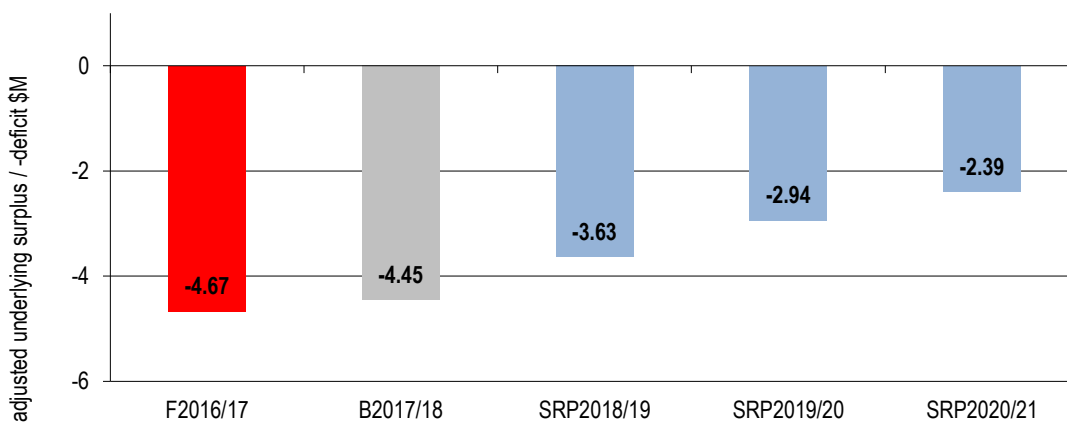
## 8.6 Financial position



The financial position is expected to reduce with net assets (net worth) to decrease by \$1.53 million to \$202.2 million although net current assets (working capital) will reduce by \$.379 million to \$1.278 million as at 30 June 2017. This is mainly due to the budgeted deficit. (Total equity is forecast to be \$202.2 million as at 30 June 2018).

Refer also Section 4 for the Balance Sheet and Section 13 for an analysis of the budgeted financial position.

## 8.7 Financial sustainability



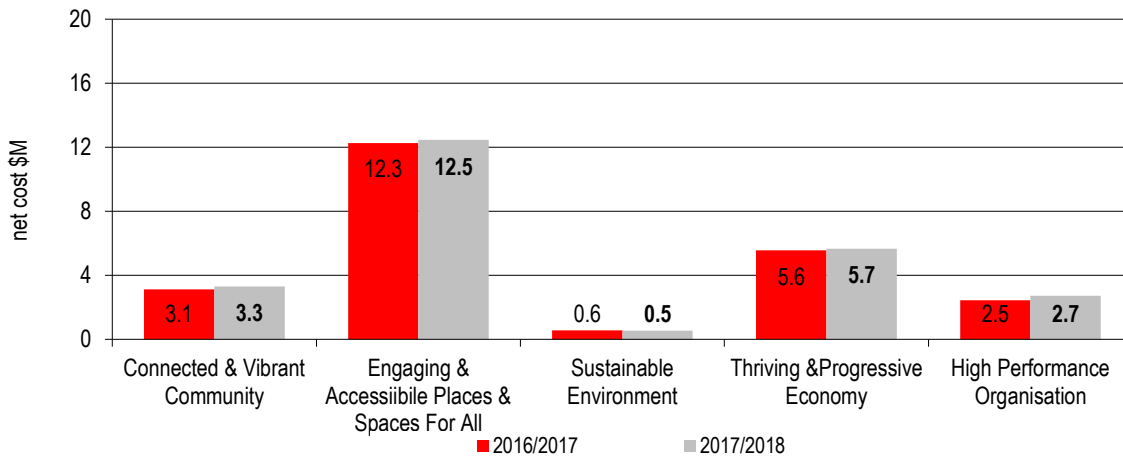
A high level Strategic Resource Plan for the years 2017/2018 to 2020/2021 has been developed to assist Council in adopting a budget within a longer term prudent financial framework.

The key objective of the Plan is financial sustainability in the medium to long term, while still achieving the Council's strategic objectives as specified in the Council Plan.

The adjusted underlying result, which is a measure of financial sustainability, shows a decreasing deficit over the four year period.

Refer Section 14 for more information on the Strategic Resource Plan.

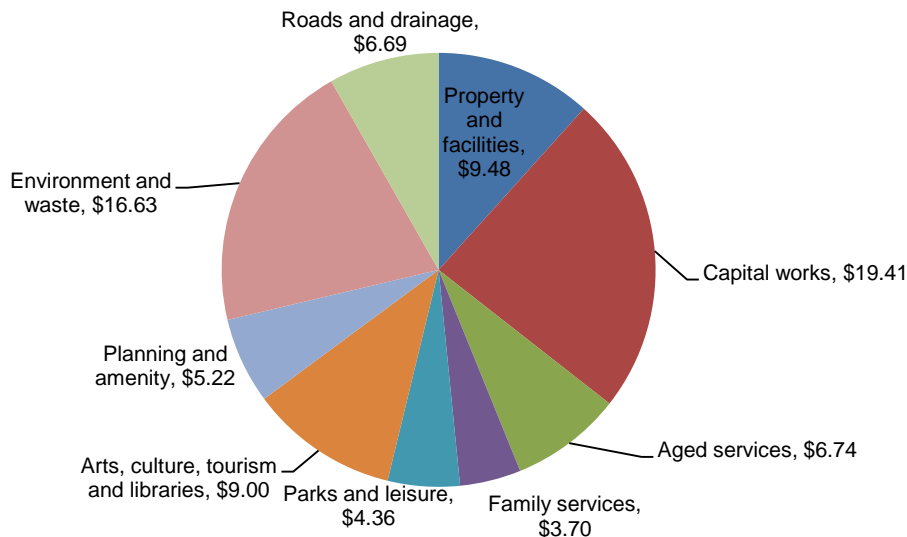
## 8.8 Strategic objectives



The Annual Budget includes a range of services and initiatives to be funded that will contribute to achieving the strategic objectives specified in the Council Plan. The above graph shows the level of funding allocated in the budget to achieve the strategic objectives as set out in the Council Plan for the 2017/2018 year.

The services that contribute to these objectives are set out in Section 2.

## 8.9 Council expenditure allocations



The above chart provides an indication of how Council allocates its expenditure across the main services that it delivers. It shows how much is allocated to each service area for every \$100 that Council spends. Council overheads, governance costs and administrative costs are allocated to our external facing services using an internal overhead allocation.

## **9. Budget influences**

This section sets out the key budget influences arising from the internal and external environment within which the Council operates.

### **9.1 Snapshot of Benalla Rural City Council**

Benalla Rural City Council is located 193 kms north east of Melbourne – an easy two hour drive. The city, covering an area of 235,059 hectares, comprises the townships Benalla, Baddaginnie, Devenish, Goorambat, Swanpool, Thoona, Tatong and Winton with a population of over 13,600.

#### **Economy**

The largest employing industries are manufacturing, agriculture, retail and construction. The largest employer in the Rural City is the manufacturing industry which includes Thales Australia, D&R Henderson Pty Ltd, Schneider Electric (Australia) Pty Ltd, and a wide variety of smaller manufacturing businesses.

The Agriculture industry is historically a significant contributor to the municipality's economy.

Making up the remainder of key employers is Benalla's diverse mix of retailers with the fastest growing employment sector being the health services industry.

#### **Amenity and lifestyle**

Benalla is renowned for its beautiful and picturesque rural landscape and welcoming rural towns. The central lake, botanical gardens and riverine parklands, walking paths, and an attractive and vibrant centre, are the key features.

The Rural City offers exciting recreational and cultural opportunities including the Benalla Aquatic Centre, Benalla Indoor Recreation Centre, Benalla Art Gallery, Benalla Performing Arts and Convention Centre.

Benalla also has quality schools, colleges, Goulburn Ovens Institute of TAFE, the Benalla Hospital, and a Community Care Centre.

Benalla Rural City is also home to the Benalla Racing Club, The Gliding Club of Victoria, Winton Motor Raceway, Benalla Golf Club, Benalla Bowling Club, and the Benalla Lawn Tennis Club.

#### **Ageing population**

The population is ageing and the city has a greater proportion of older people than Regional Victoria. Overall in 2011, 22.1 per cent of the population was aged between 0 and 17, and 29.2 per cent were aged 60 years and over, compared with 23.5 per cent and 24.2 per cent respectively for Regional Victoria. (Source: Australian Bureau of Statistics, Census of Population and Housing)

## **Disadvantage**

The Benalla Rural City is ranked as the 17th most disadvantaged local government area in Victoria and the 13th most disadvantaged community in Regional Victoria. (Source: Australian Bureau of Statistics, Socio-Economic Index for Areas). A separate report by Tony Vinson, Dropping off the edge; the distribution of disadvantage in Australia identified Benalla in the top 40 most disadvantaged communities in Victoria.

Just over one third of residents were born overseas. Of the total population, 61 per cent were born in Australia. Of those residents born overseas, 88 per cent were born in non-English-speaking countries and 12 per cent were born in English-speaking countries. The main countries of birth of residents, apart from Australia, represent the traditional migrant groups from Europe, including Italy, Greece and the United Kingdom. (Source: Australian Bureau of Statistics, Census of Population and Housing).

## **Housing**

Benalla has a full range of residential options. Median price of a vacant house block appears to have been relatively stable at around \$90,000-\$95,000. House buyers have numerous options within the \$200,000-\$350,000 bracket.

The number of homes is increasing. While more housing stock is available, the population has remained fairly stable due to decreasing household sizes. Trends show that the number of one and two person households is increasing. Further growth is expected with the completion of the Benalla Urban Growth Project which will enable residential development to take place.

## **Education and occupation**

The size of Benalla Rural City's labour force in 2011 was 6,335 persons, which was 58 more than in 2006. Of the 2011 labour force, 3,489 (58 per cent) were full time workers and 2,404 (40%) were employed part time.

Between 2006 and 2011, the number of people employed in Benalla Rural City showed an increase of 104 and the number unemployed showed a decrease of 46 persons. In the same period, the number of people in the labour force showed an increase of 58 (0.9 per cent) persons.

Overall, 95.1 per cent of the labour force was employed (53.4 per cent of the population aged 15+) and 4.9 per cent unemployed (2.8 per cent of the population aged 15+) compared with 94.8 per cent and 5.2 per cent respectively for Regional Victoria. (Source: Australian Bureau of Statistics, Employment Status).

## 9.2 External influences

Consumer Price Index (CPI) increases on goods and services of 1.4 per cent through the year to the September quarter 2016. State-wide CPI is forecast to be 2.0 per cent for the 2017/2018 year (Victorian Budget Papers 2016/17).

Receipt of significant capital works funding of \$.4 million for the upgrade of Benalla airport and the completion of Roads to Recovery projects.

Cost Shifting occurs where Local Government provides a service to the community on behalf of the State and Federal Government. Over time the funds received by local governments do not increase in line with real cost increases.

Examples of services that are subject to Cost Shifting include school crossing supervisors, library services and home and community care for aged residents. In all these services the level of payment received by Council from the State Government does not reflect the real cost of providing the service to the community.

Councils across Australia raise approximately 3.5 per cent of the total taxation collected by all levels of Government in Australia. In addition Councils are entrusted with the maintenance of more than 30 per cent of all Australian public assets including roads, bridges, parks, footpaths and public buildings. This means that a large proportion of Council's income must be allocated to the maintenance and replacement of these valuable public assets in order to ensure the quality of public infrastructure is maintained at satisfactory levels.

The Fire Services Property Levy will continue to be collected by Council on behalf of the State Government with the introduction of *the Fire Services Property Levy Act 2012*.



### **9.3 Internal influences**

As well as external influences, there are also a number of internal influences which are expected to have a significant impact on the preparation of the 2017/2018 Budget.

These matters have arisen from events occurring in the 2016/2017 year resulting in variances between the forecast actual and budgeted results for that year and matters expected to arise in the 2017/2018 year.

These matters and their financial impact are set out below:

- Organisation review undertaken in June 2016 resulting in a decrease in employee costs of \$500,000 in 2016/17 and reduced staff EFT. From 1 August 2016 Council began direct control of delivery of the Library services resulting in four additional staff.
- Reduction in the grants received for BPACC from Creative Arts Victoria \$50,000 in 2016/17.
- Higher than expected electricity cost for the Art Gallery and increased monitoring and auditing costs for the landfill site.

### **9.4 Budget principles**

In response to these influences, guidelines were prepared and distributed to all Council officers with budget responsibilities. The guidelines set out the key budget principles upon which the officers were to prepare their budgets. The principles included:

- Existing fees and charges to be increased in line with CPI or market levels
- Grants to be based on confirmed funding levels
- New revenue sources to be identified where possible
- Service levels to be maintained at 2016/2017 levels
- Salaries and wages to be increased in line Council's existing EB Agreement
- Construction and material costs to increase in line with the Engineering Construction Index
- New initiatives or new employee proposals to be justified through a business case
- Real savings in expenditure and increases in revenue identified in 2016/2017 to be preserved
- Operating revenues and expenses arising from completed 2016/17 capital projects to be included.

### **9.5 Long term strategies**

The budget includes consideration of a number of long term strategies and contextual information to assist Council to prepare the Budget in a proper financial management context. These include a Strategic Resource Plan for 2017/2018 to 2020/2021 (Section 14.), Rating Information (Section 15.) and Other Long Term Strategies (Section 16.) including borrowings.

## 10. Analysis of operation budget

### 10.1 Budgeted income statement

	Ref	Forecast Actual 2016/2017 \$'000	Budget 2017/2018 \$'000	Variance \$'000
Total income	10.2	31,968	27,633	(4,335)
Total expenses	10.3	(29,280)	(28,955)	325
<b>Surplus (deficit) for the year</b>		<b>2,688</b>	<b>(1,322)</b>	<b>(4,010)</b>
Grants – capital non-recurrent	10.2.6	(1,080)	(357)	723
Contributions - non-monetary assets		0	0	0
Capital contributions - other sources	10.2.4	0	0	0
<b>Adjusted underlying surplus (deficit)</b>	<b>10.1.1</b>	<b>1,608</b>	<b>(1,679)</b>	<b>(3,287)</b>

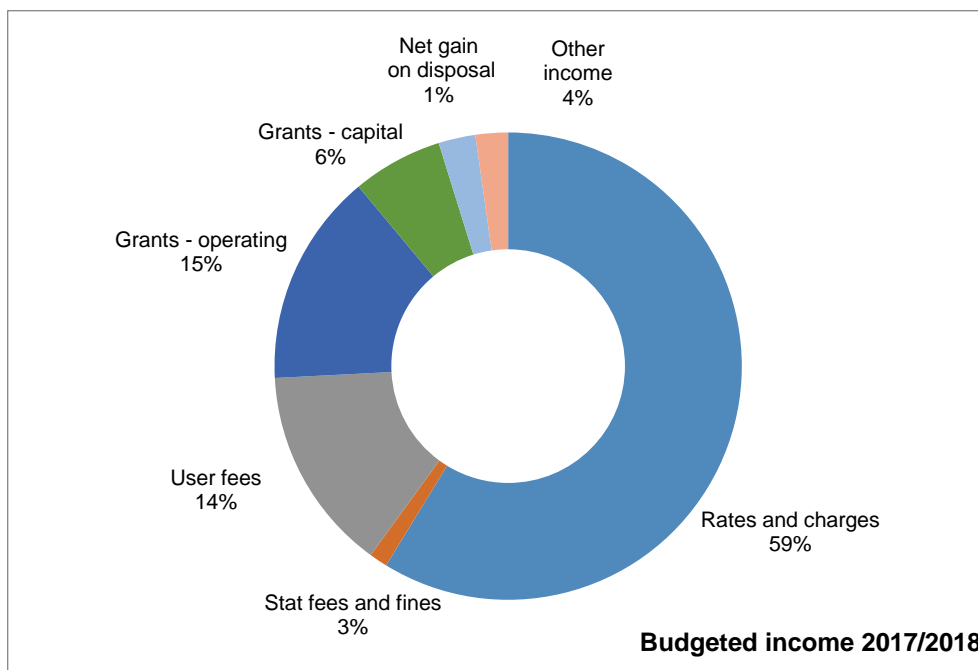
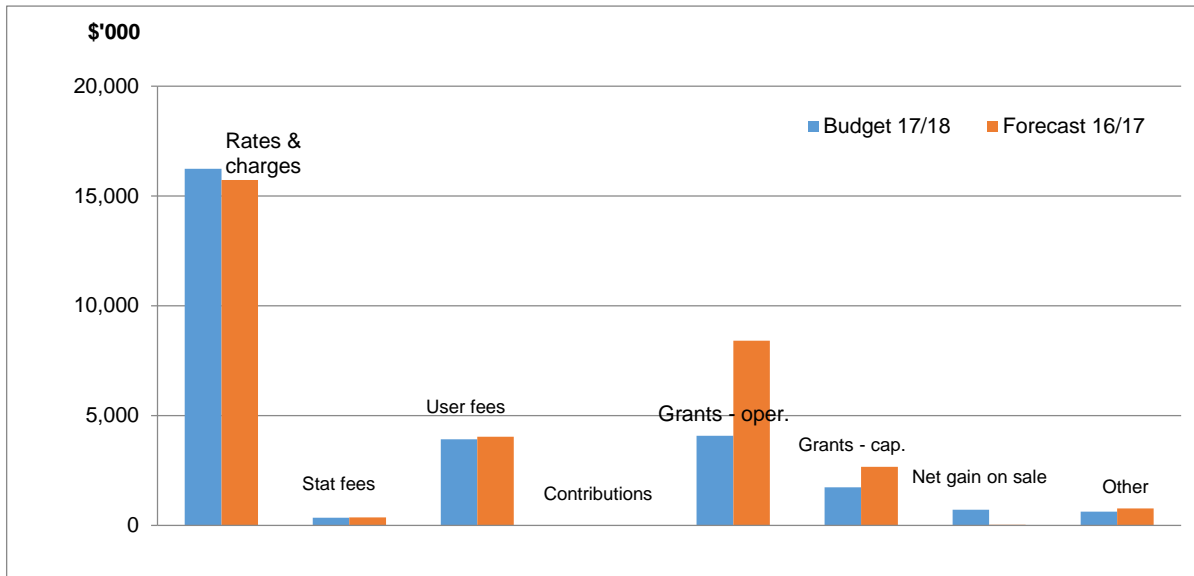
#### 10.1.1 Adjusted underlying deficit (\$0.22 million decrease)

The adjusted underlying result is the net surplus or deficit for the year adjusted for non-recurrent capital grants, non-monetary asset contributions, and capital contributions from other sources. It is a measure of financial sustainability and Council's ability to achieve its service delivery objectives as it is not impacted by capital income items which can often mask the operating result.

The adjusted underlying result for the 2017/2018 year is a deficit of \$1.679 million which is a increase of \$3.287 million from the 2016/2017 year. In calculating the adjusted underlying result, Council has excluded grants received for capital purposes which are non-recurrent and capital contributions from other sources. Contributions of non-monetary assets are excluded as the value of assets assumed by Council is dependent on the level of development activity each year.

### 10.2 Income

Income Types	Ref	Forecast Actual 2016/2017 \$'000	Budget 2017/2018 \$'000	Variance \$'000
Rates and charges	10.2.1	15,726	16,234	508
Statutory fees and fines	10.2.2	353	350	(3)
User fees	10.2.3	4,036	3,917	(119)
Contributions - monetary	10.2.4	0	0	0
Grants - operating	5.1.1	8,405	4,077	(4,328)
Grants - capital	5.1.2	2,662	1,728	(934)
Net gain on disposal of property, infrastructure, plant & equipment	10.2.5	25	705	680
Other income	10.2.6	761	622	(139)
<b>Total income</b>		<b>31,968</b>	<b>27,633</b>	<b>(4,335)</b>



### 10.2.1 Rates and charges (\$0.5 million increase)

"It is proposed that income raised by all rates and charges be increased by 3.2 per cent or \$1.77 million to \$5.08 million. This includes an increase in general rates of 2.0 per cent, the Municipal Charge of 2.0 per cent; kerbside waste collection and recycling of 9.0 per cent.

Section 7. Rates and Charges - includes a more detailed analysis of the rates and charges to be levied for 2017/2018 and the rates and charges specifically required by the Regulations."

### **10.2.2 Statutory fees and fines (\$0.003 million decrease)**

Statutory fees relate mainly to fees and fines levied in accordance with legislation and include animal registrations, Public Health and Wellbeing Act 2008 registrations and parking fines. Increases in statutory fees are made in accordance with legislative requirements. The 2016/17 fees were higher due to one large fee being paid, this is not expected in future years. A detailed listing of statutory fees is included in Appendix A.

### **10.2.3 User fees (\$0.119 million decrease)**

User charges relate mainly to the recovery of service delivery costs through the charging of fees to users of Council's services. These include use of leisure, entertainment and other community facilities and the provision of human services such as home help services. These fee were increased by 2 per cent, however, Council no longer provides family day care service from 1 March 2017 which results in overall decreases in income from user fees in 2017/18. A detailed listing of fees and charges is included in Appendix A.

### **10.2.4 Contributions - monetary**

Contributions relate to monies paid by developers in regard to public resort and recreation, drainage and car parking in accordance with planning permits issued for property development. No provision is made for these fees in the budget.

### **10.2.5 Net gain on disposal of property, plant and equipment (\$0.68 million increase)**

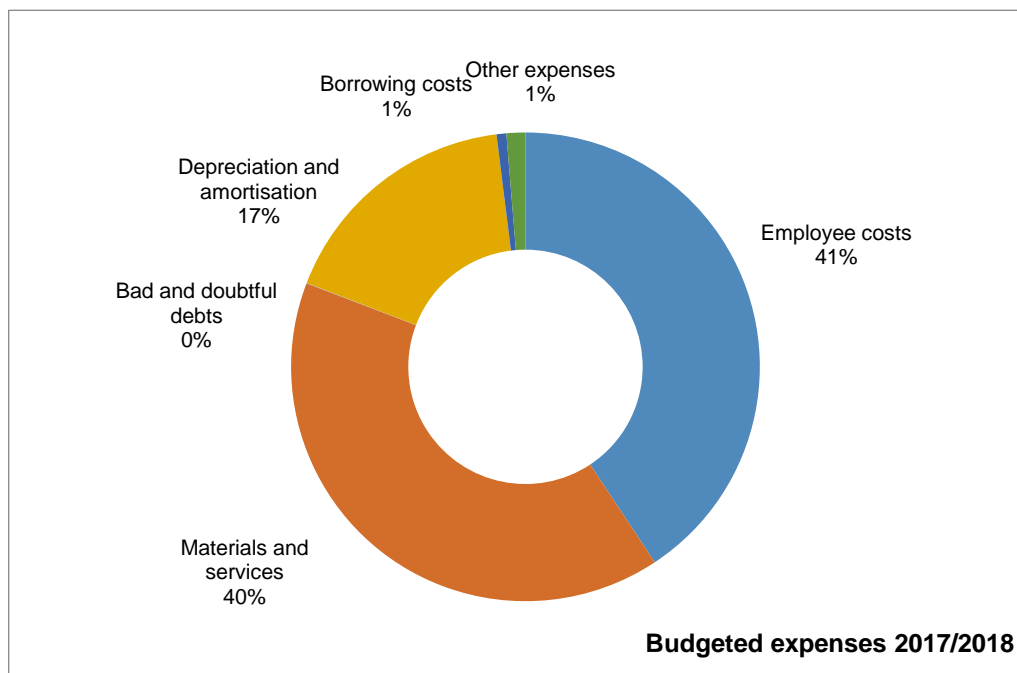
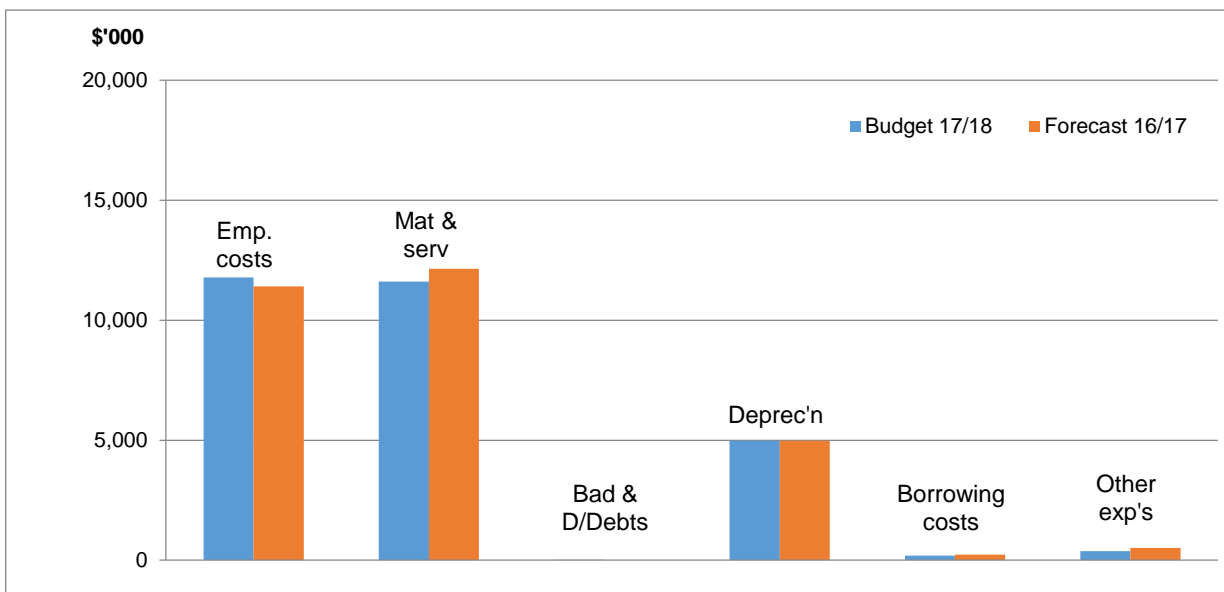
Proceeds from the disposal of Council assets is forecast to be \$.705 million for 2017/2018 and relate mainly to the planned sale of two parcels of land and the cyclical replacement of part of the plant and vehicle fleet.

### **10.2.6 Other income (\$.139 million decrease)**

Other income relates to a range of items such as private works, cost recoups and other miscellaneous income items and contributions in lieu of rates, interest revenue on investments and rate arrears. Commonwealth Government Property payment in lieu of rates will reduce by \$125,000 in 2017/18.

### 10.3 Expenses

Expense Types	Ref	Forecast	Budget	Variance
		Actual 2016/2017 \$'000	2017/2018 \$'000	\$'000
Employee costs	10.3.1	11,415	11,784	369
Materials and services	10.3.2	12,141	11,609	(532)
Bad and doubtful debts	10.3.3	0	10	10
Depreciation and amortisation	10.3.4	4,979	4,979	0
Borrowing costs	10.3.5	231	196	(35)
Other expenses	10.3.6	514	377	(137)
<b>Total expenses</b>		<b>29,280</b>	<b>28,955</b>	<b>(325)</b>



### **10.3.1 Employee costs (\$0.369 million increase)**

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

Employee costs are forecast to increase by 3 per cent or \$.369 million compared to 2016/2017. In June 2016 an organisation review was undertaken resulting in a reduction of \$.5 million in employee cost. Several positions were not finalised until later in year resulting in lower employee costs in 2016/17. Council's current Enterprise Bargaining Agreement (EBA) applies a 2 per cent increase.

### **10.3.2 Materials and services (\$0.532 million decrease)**

Materials and services include the purchases of consumables, payments to contractors for the provision of services and utility costs. Materials and services are forecast to decrease by 4 per cent or \$0.532 million compared to 2016/2017. A major factor in the decrease is due to Council no longer providing family day care service from 1 March 2017. In 2016/17 Family Day Care - contract staff payments incurred were \$.333 million.

Utility costs relate to telecommunications, including usage of telephones and other utilities such as water, gas and electricity. Utility costs are forecast to increase by 2.5 per cent.

### **10.3.3 Bad and doubtful debts (\$0.001 million increase)**

Bad and doubtful debts is projected to increase by \$0.001 million mainly to an increase in waste service fees and fines forwarded to the Infringements Court for collection and a consequent reduction in collection rates.

### **10.3.4 Depreciation and amortisation**

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. Refer to Section 6. 'Analysis of Capital Budget' for a more detailed analysis of Council's capital works program for the 2017/2018 year.

### **10.3.5 Borrowing costs (\$0.035 million decrease)**

Borrowing costs relate to interest charged by financial institutions on funds borrowed. The reduction in borrowing costs results from the planned reduction in borrowings due to repayment of principal in accordance with loan agreements.

### **10.3.6 Other expenses (\$0.11 million decrease)**

Other expenses relate to a range of unclassified items including contributions to community groups, Councillor Allowances, advertising, insurances and other miscellaneous expenditure items. Other expenses are forecast to decrease by 1.0 per cent or \$0.137 million compared to 2016/2017. This is mainly due to a reduction in Council's contribution to the High Country Library service, this service is now run by Council with expenses charged to employee costs and materials.

## 11. Analysis of budgeted cash position

This section analyses the expected cash flows from the operating, investing and financing activities of Council for the 2017/2018 year. Budgeting cash flows for Council is a key factor in setting the level of rates and providing a guide to the level of capital expenditure that can be sustained with or without using existing cash reserves.

The analysis is based on three main categories of cash flows:

**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.

**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.

**Financing activities** - Refers to cash generated or used in the financing of Council functions and include borrowings from financial institutions and advancing of repayable loans to other organisations. These activities also include repayment of the principal component of loan repayments for the year.

## 11.1 Budgeted cash flow statement

	Ref	Forecast Actual 2016/2017 \$'000	Budget 2017/2018 \$'000	Variance \$'000
<b>Cash flows from operating activities</b>	11.1.1			
<i>Receipts</i>				
Rates and charges		15,727	16,114	387
User fees and fines		4,389	4,233	(156)
Grants - operating		8,323	5,996	(2,327)
Grants - capital		2,662	1,715	(947)
Interest		166	166	-
Other receipts		595	465	(130)
		<b>31,862</b>	<b>28,689</b>	<b>(3,173)</b>
<i>Payments</i>				
Employee costs		(11,415)	(12,022)	(607)
Other payments		(12,655)	(12,240)	415
		<b>(24,070)</b>	<b>(24,262)</b>	<b>(192)</b>
<b>Net cash provided by operating activities</b>		<b>7,792</b>	<b>4,427</b>	<b>(3,365)</b>
<b>Cash flows from investing activities</b>	11.1.2			
Payments for property, infrastructure, plant & equip.		(6,798)	(5,538)	1,260
Proceeds from sale of property, infrastructure, plant & equipment		25	705	680
Payments for investments		-	-	-
Proceeds from investments		-	-	-
Loans and advances made		-	-	-
Repayments of loans and advances		-	-	-
<b>Net cash used in investing activities</b>		<b>(6,773)</b>	<b>(4,833)</b>	<b>1,940</b>
<b>Cash flows from financing activities</b>	11.1.3			
Finance costs		(231)	(194)	37
Proceeds from borrowings		500	500	-
Repayment of borrowings		(1,066)	(956)	110
<b>Net cash used in financing activities</b>		<b>(797)</b>	<b>(650)</b>	<b>147</b>
<b>Net decrease in cash and cash equivalents</b>		<b>222</b>	<b>(1,056)</b>	<b>(1,278)</b>
Cash and cash equivalents at the beginning of the year		4,464	4,686	222
<b>Cash and cash equivalents at end of the year</b>	11.1.4	<b>4,686</b>	<b>3,630</b>	<b>(1,056)</b>



### 11.1.1 Operating activities (\$3.365 million decrease)

The decrease in cash inflows from operating activities is due mainly to early payment of 2017/18 \$1.7 million Victorian Grans Commission in 2016/17 and the decrease in grants to fund the capital works program and reduction in contributions in lieu of rates from Commonwealth Property.

The net cash flows from operating activities does not equal the surplus (deficit) for the year as the expected revenues and expenses of the Council include non-cash items which have been excluded from the Cash Flow Statement. The budgeted operating result is reconciled to budgeted cash flows available from operating activities as set out in the following table.

	Forecast Actual 2016/2017 \$'000	Budget 2017/2018 \$'000	Variance \$'000
<b>Surplus (deficit) for the year</b>	<b>2,688</b>	<b>(1,322)</b>	(4,010)
Depreciation	4,979	4,979	0
Loss (gain) on disposal of property, infrastructure, plant & equipment	(25)	(705)	(680)
Finance costs	231	196	(35)
Net movement in current assets and liabilities	(829)	(460)	369
<b>Cash flows available from operating activities</b>	<b>7,044</b>	<b>2,688</b>	(4,356)

### 11.1.2 Investing activities (\$1.94 million decrease)

The decrease in payments for investing activities represents the planned finalisation of several capital works projects undertaken in 2016/17 such as the Benalla Airport works and the construction of cell 2 at the landfill. See details in section 10 of this budget report.

### 11.1.3 Financing activities (\$0.065 million decrease)

For 2017/2018 the total of principal repayments is \$0.956 million and finance charges is \$1.94 million.

### 11.1.4 Cash and cash equivalents at end of the year (\$1.056 million decrease)

Overall, total cash and investments is forecast to decrease by \$1.056 million to \$3.630 million as at 30 June 2018. This is a result of a significant reduction in expected grants from \$10.985 million to \$7.711 million in 2017/18. A further reduction in capital works from \$6.798 million to \$5.538 million. Offsetting these reductions will see sale of assets increase from \$0.025 million to \$0.705 million in 2017/18.

## 11.2 Restricted and unrestricted cash and investments

Cash and cash equivalents held by Council are restricted in part, and not fully available for Council's operations. The budgeted cash flow statement above indicates that Council is estimating at 30 June 2018 it will have cash and investments of \$3.422 million, which has been restricted as shown in the following table.

		Forecast		
	Ref	Actual	Budget	Variance
		2017	2018	
		\$'000	\$'000	\$'000
<b>Total cash and investments</b>		<b>4,686</b>	<b>3,422</b>	<b>(1,264)</b>
Restricted cash and investments				
- Statutory reserves		-	-	-
- Cash held to fund carry forward capital works	11.2.1	650	-	(650)
- Trust funds and deposits		(637)	(637)	-
<b>Unrestricted cash and investments</b>	11.2.2	<b>4,699</b>	<b>2,785</b>	<b>(1,914)</b>
- Discretionary reserves		-	-	-
<b>Unrestricted cash adjusted for discretionary reserves</b>	11.2.3	<b>4,699</b>	<b>2,785</b>	<b>(1,914)</b>

### 11.2.1 Cash held to fund carry forward capital works

There is no amount shown as cash held to fund carry forward works at 30 June 2018, as it is expected that the capital works budget in the 2017/2018 financial year will be fully completed. An amount of \$.650 million is forecast to be held at 30 June 2017 to fund capital works budgeted but not completed in the 2016/2017 financial year. Section 6.2 contains further details on capital works funding.

### 11.2.2 Unrestricted cash and investments (\$2.785 million)

The amount shown is in accordance with the definition of unrestricted cash included in the Regulations. These funds are free of statutory reserve funds and cash to be used to fund capital works expenditure from the previous financial year.

### 11.2.3 Unrestricted cash adjusted for discretionary reserves (\$2.785 million)

These funds are free of all specific Council commitments and represent funds available to meet daily cash flow requirements, unexpected short term needs and any budget commitments which will be expended in the following year such as grants and contributions. Council regards these funds as the minimum necessary to ensure that it can meet its commitments as and when they fall due without borrowing further funds.

## 12. Analysis of capital budget

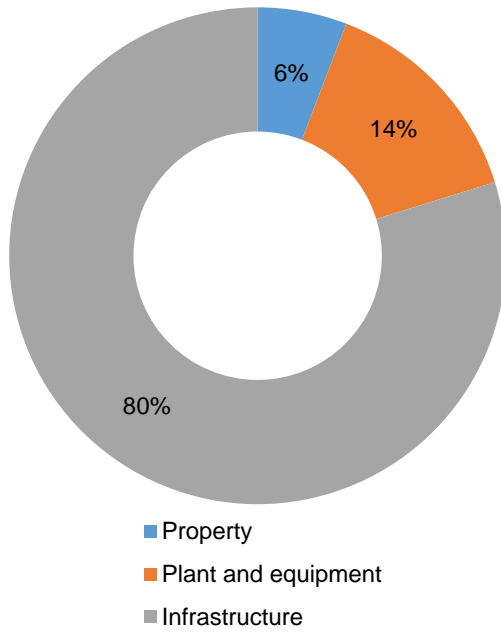
This section analyses the planned capital expenditure budget for the 2017/18 year and the sources of funding for the capital budget. Further detail on the capital works program can be found in Section 6.

### 12.1 Capital works

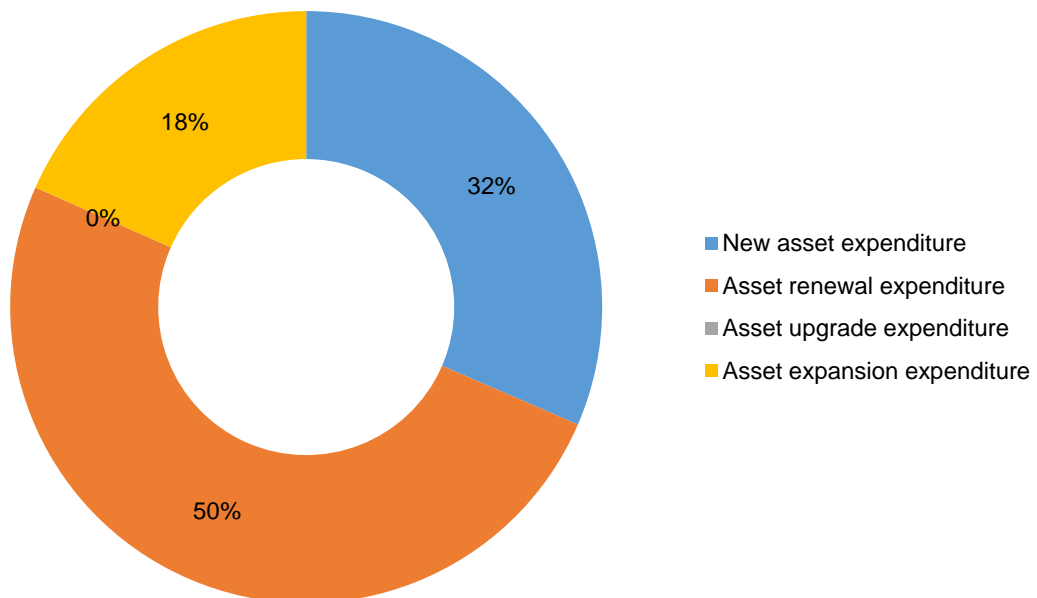
Capital Works Areas	Ref	Forecast	Budget	Variance
		Actual 2016/2017 \$'000	2017/2018 \$'000	\$'000
<b>Works carried forward</b>				
<b>Property</b>				
Building improvements		37		(37)
Leasehold improvements		-	-	-
<b>Total buildings</b>		37	-	(37)
<b>Total property</b>		37	-	(37)
<b>Plant and equipment</b>				
Plant, machinery and equipment		30	-	(30)
Computers and telecommunications		83	-	(83)
<b>Total plant and equipment</b>		113	-	(113)
<b>Infrastructure</b>				
Roads		211	-	(211)
Bridges		-	-	-
Footpaths and cycleways		69	-	(69)
Drainage		347	-	(347)
Recreational, leisure and community facilities		-	-	-
Waste management	12.1.1	-	650	650
Parks, open space and streetscapes		466	-	(466)
Aerodromes		38	-	(38)
Off street car parks		17	-	(17)
Other infrastructure		7	-	(7)
<b>Total infrastructure</b>		1,155	650	(270)
<b>Total works carried forward</b>		1,305	650	(420)

Capital Works Areas	Ref	Forecast Actual 2016/2017 \$'000	Budget 2017/2018 \$'000	Variance \$'000
Land improvements		184	-	(184)
<b>Total land</b>		184	-	(184)
Buildings		174	-	(174)
Heritage buildings		-	-	-
Building improvements		-	95	95
Leasehold improvements		-	-	-
<b>Total buildings</b>		174	95	(79)
<b>Total property</b>		358	95	(263)
<b>Plant and equipment</b>	12.1.3			
Heritage plant and equipment		-	-	-
Plant, machinery and equipment		435	505	70
Fixtures, fittings and furniture		152	7	(145)
Computers and telecommunications		180	295	115
Library books		99	90	(9)
<b>Total plant and equipment</b>		866	897	31
<b>Infrastructure</b>	12.1.4			
Roads		1,174	1,831	657
Bridges		657	350	(307)
Footpaths and cycleways		-	100	100
Drainage		-	-	-
Recreational, leisure and community facilities		163	-	(163)
Waste management		700	950	250
Parks, open space and streetscapes		299	176	(123)
Aerodromes		1,269	489	(780)
Off street car parks		-	-	-
Other infrastructure		7	-	(7)
<b>Total infrastructure</b>		4,269	3,896	(373)
<b>Total new works</b>		5,493	4,888	(605)
<b>Total capital works expenditure</b>		6,798	5,538	(1,260)
<b>Represented by:</b>				
New asset expenditure	12.1.5	2,770	1,744	(1,026)
Asset renewal expenditure	12.1.5	2,921	2,776	(145)
Asset upgrade expenditure	12.1.5	58	-	(58)
Asset expansion expenditure	12.1.5	1,049	1,018	(31)
<b>Total capital works expenditure</b>		6,798	5,538	(1,260)

**Budgeted capital works 2017/2018**



**Budgeted capital works 2017/2018**



Source: Section 3. A more detailed listing of capital works is included in Section 6

### **12.1.1 Carried forward works (\$.65 million)**

At the end of each financial year there are likely to be projects which are either incomplete or not commenced due to factors including planning issues, weather delays and extended consultation. For the 2016/2017 year it is forecast that \$.65 million of capital works will be incomplete and be carried forward into the 2017/2018 year. The carried forward project is the construction of Cell 2 at the landfill funded by Council.

### **12.1.2 Property (\$.095 million)**

The property class comprises buildings and building improvements including community facilities, municipal offices, sports facilities and pavilions. Works are required at the Town Hall and Council depot to meet occupational health and safety standards.

### **12.1.3 Plant and equipment (\$.897 million)**

Plant and equipment includes plant, machinery and equipment, computers and telecommunications, and library books.

For the 2017/2018 year, \$.897 million will be expended on plant, equipment and other projects. The more significant projects include purchase of a new grader (\$.48 million) ongoing cyclical replacement of the plant, upgrade and replacement of information technology (\$.28 million) and library material purchases (\$.09 million).

### **12.1.4 Infrastructure (\$3.896 million)**

Infrastructure includes roads, bridges, footpaths and cycleways, drainage, recreation, leisure and community facilities, parks, open space and streetscapes, off street car parks and other structures.

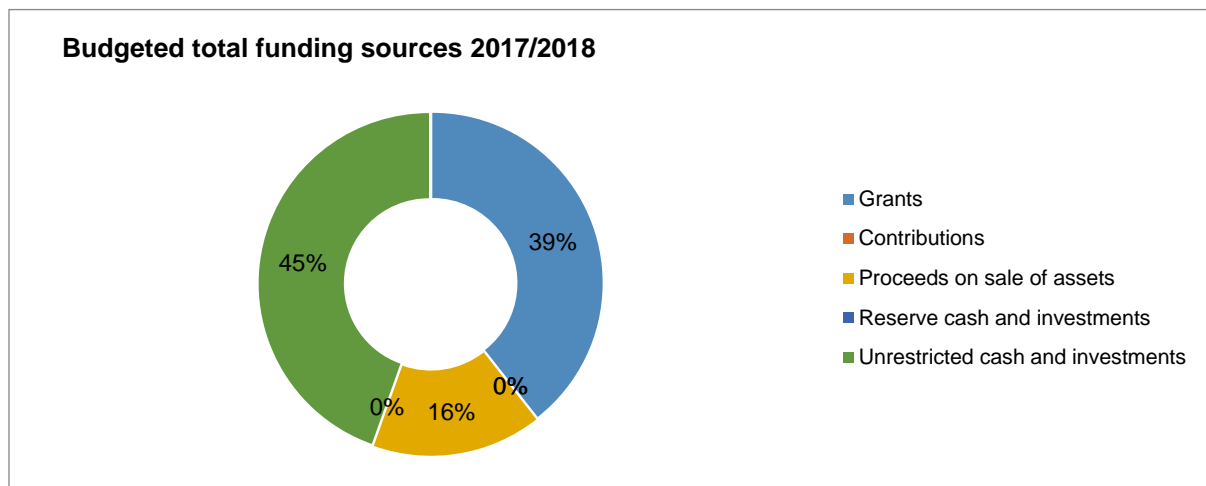
For the 2017/2018 year, \$4.95 million will be expended on road projects. The more significant projects include local road resheeting (\$1.83 million) bridge works (\$.350 million), Waste Management Cell construction (\$1.150 million) and Transfer Station (\$.45 million). Other infrastructure expenditure includes \$0.1 million on footpaths and cycleways, \$0.176 Parks, Open space and \$0.489 million on Benalla Airport Redevelopment.

### **12.1.5 Asset renewal (\$2.776 million), new assets (\$1.744 million), and expansion (\$1.018 million)**

A distinction is made between expenditure on new assets, asset renewal, upgrade and expansion. Expenditure on asset renewal is expenditure on an existing asset, or on replacing an existing asset that returns the service of the asset to its original capability. Expenditure on new assets does not have any element of expansion or upgrade of existing assets but will result in an additional burden for future operation, maintenance and capital renewal.

## 12.2 Funding sources

Sources of funding	Ref	Forecast Actual 2016/17 \$'000	Budget 2017/18 \$'000	Variance \$'000
<b>Works carried forward</b>				
<b>Current year funding</b>				
- unrestricted cash and investments		1,305	650	(655)
<b>Total works carried forward</b>	12.2.1	<b>1,305</b>	<b>650</b>	<b>(655)</b>
<b>New works</b>				
<b>Current year funding</b>				
Grants	12.2.2	2,662	1,728	(934)
Contributions		-	-	-
Borrowings		500	500	-
Council cash				
- operations		-	-	-
- proceeds on sale of assets	12.2.3	25	705	680
- unrestricted cash and investments		2,306	1,955	(351)
<b>Total new works</b>		<b>5,493</b>	<b>4,888</b>	<b>(605)</b>
<b>Total funding sources</b>		<b>6,798</b>	<b>5,538</b>	<b>(1,260)</b>



### 12.2.1 Carried forward works (\$.65 million)

At the end of each financial year there are projects which are either incomplete or not commenced due to factors including planning issues, weather delays and extended consultation. For the 2016/2017 year it is forecast that \$.65 million of capital works will be incomplete and be carried forward into the 2017/2018 year.

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### **12.2.2 Grants - Capital (\$1.728 million)**

Capital grants include all monies received from State and Federal sources for the purposes of funding the capital works program. Significant grants and contributions are budgeted to be received for Roads to Recovery projects (\$1.371 million), Benalla Airport Redevelopment (\$.357 million).

### **12.2.3 Council cash - proceeds from sale of assets (\$.705 million)**

Proceeds from sale of assets include land and plant sales in accordance with Council's fleet renewal policy.



### 13. Analysis of budgeted financial position

This section analyses the movements in assets, liabilities and equity between 2016/2017 and 2017/2018. It also considers a number of key financial performance indicators.

#### 13.1 Budgeted balance sheet

	Ref	Forecast Actual 2017 \$'000	Budget 2018 \$'000	Variance \$'000
<b>Current assets</b>	13.1.1			
Cash and cash equivalents		4,686	3,422	(1,264)
Trade and other receivables		1,997	2,209	212
Financial assets		1,567	1,567	-
Other assets		102	103	1
<b>Total current assets</b>		<b>8,352</b>	<b>7,301</b>	<b>(1,051)</b>
<b>Non-current assets</b>	13.1.1			
Trade and other receivables		-	-	-
Property, infrastructure, plant and equipment		214,120	212,981	(1,139)
<b>Total non-current assets</b>		<b>214,120</b>	<b>212,981</b>	<b>(1,139)</b>
<b>Total assets</b>		<b>222,472</b>	<b>220,282</b>	<b>(2,190)</b>
<b>Current liabilities</b>	13.1.2			
Trade and other payables		2,467	1,983	484
Provisions		2,825	2,882	(57)
Interest-bearing loans and borrowings		1,175	918	257
<b>Total current liabilities</b>		<b>6,467</b>	<b>5,783</b>	<b>684</b>
<b>Non-current liabilities</b>	13.1.2			
Provisions		7,074	7,215	(141)
Interest-bearing loans and borrowings		4,550	4,351	199
<b>Total non-current liabilities</b>		<b>11,624</b>	<b>11,566</b>	<b>58</b>
<b>Total liabilities</b>		<b>18,091</b>	<b>17,349</b>	<b>742</b>
<b>Net assets</b>		<b>204,381</b>	<b>202,933</b>	<b>(1,448)</b>
<b>Equity</b>	13.1.4			
Accumulated surplus		128,129	126,529	(1,600)
Reserves		75,645	75,715	70
<b>Total equity</b>		<b>203,774</b>	<b>202,244</b>	<b>(1,530)</b>

Source: Section 3

### **13.1.1 Current Assets (\$1 million decrease) and Non-Current Assets (\$1.13 million decrease)**

Cash and cash equivalents include cash and investments such as cash held in the bank and in petty cash and the value of investments in deposits or other highly liquid investments with short term maturities of three months or less. These balances are projected to decrease by \$1.26 million during the year mainly as a result of early payment of 50 per cent of the Victorian Grants Commission funding received in 2016/17.

Trade and other receivables are monies owed to Council by ratepayers and others. Short term debtors are not expected reduce significantly in the budget. Long term debtors (non current) relating to loans to community organisations will remain flat. Total interest bearing loans will reduce by \$.45 million.

Property, infrastructure, plant and equipment is the largest component of Council's worth and represents the value of all the land, buildings, roads, vehicles, equipment, etc which has been built up by Council over many years. The \$1.13 million decrease in this balance is attributable to the net result of the capital works program (\$5.538 million of new assets), depreciation of assets (\$4.9 million) and the sale through sale of property, plant and equipment (\$.705 million).

### **13.1.2 Current Liabilities (\$0.68 million decrease) and Non Current Liabilities (\$.05 million decrease)**

Trade and other payables are those to whom Council owes money as at 30 June. These liabilities are budgeted to reduce from 2016/2017 levels in part due to reduced loans and payables.

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

Interest-bearing loans and borrowings are borrowings of Council. The Council is budgeting to repay loan principal of \$.956 million over the year.

### 13.1.3 Working Capital (\$.36 million decrease)

Working capital is the excess of current assets above current liabilities. This calculation recognises that although Council has current assets, some of those assets are already committed to the future settlement of liabilities in the following 12 months, and are therefore not available for discretionary spending.

Some of Council's cash assets are restricted in that they are required by legislation to be held in reserve for specific purposes or are held to fund carry forward capital works from the previous financial year.

	Forecast Actual 2017 \$'000	Budget 2018 \$'000	Variance \$'000
<b>Current assets</b>	8,352	7,301	1,051
<b>Current liabilities</b>	7,074	6,402	672
<b>Working capital</b>	1,278	899	379
Restricted cash and investment current assets			
- Statutory reserves	-	-	-
- Cash used to fund carry forward capital works	650	-	650
- Trust funds and deposits	-	-	-
<b>Unrestricted working capital</b>	<b>1,928</b>	<b>899</b>	1,029

In addition to the restricted cash shown above, Council is also projected to hold \$3.91 million in discretionary reserves at 30 June 2018. Although not restricted by a statutory purpose, Council has made decisions regarding the future use of these funds and unless there is a Council resolution these funds should be used for those earmarked purposes.

### 13.1.4 Equity (\$1.53 million decrease)

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 surplus of the Council to be separately disclosed.

Accumulated surplus which is the value of all net assets less Reserves that have accumulated over time. \$1.53 million decrease in accumulated surplus results directly from the deficit for the year. An amount of \$.07 million (net) is budgeted to be transferred to other reserves from accumulated surplus. This is a transfer between equity balances only and does not impact on the total balance of equity.

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### **13.2 Key assumptions**

In preparing the Budgeted Balance Sheet for the year ending 30 June 2018 it was necessary to make a number of assumptions about assets, liabilities and equity balances. The key assumptions are as follows:

- Trade creditors to be based on total capital and operating expenditure less written down value of assets sold, depreciation and employee costs. Payment cycle is 30 days.
- Other debtors and creditors to remain consistent with 2016/2017 levels
- Proceeds from the sale of property and equipment in 2017/18 of \$.705 million will be received in full in the 2017/18 year.

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## **Long Term Strategies**

This section includes the following analysis and information.

- 14 Strategic resource plan
- 15 Rating information
- 16 Other long term strategies

## 14. Strategic resource plan

This section includes an extract of the adopted Strategic Resource Plan to provide information on the long term financial projections of the Council.

### 14.1 Plan development

The Act requires a Strategic Resource Plan (SRP) to be prepared describing both financial and non-financial resources (including human resources) for at least the next four financial years to achieve the strategic objectives in the Council Plan. In preparing the SRP, Council must take into account all other plans and strategies in regard to services and initiatives which commit financial and non-financial resources for the period of the SRP.

Council has prepared an SRP for the four years 2017/2018 to 2020/2021 as part of its ongoing financial planning to assist in adopting a budget within a longer term framework. The SRP takes the strategic objectives and strategies as specified in the Council Plan and expresses them in financial terms for the next four years.

The key objective, which underlines the development of the SRP, is financial sustainability in the medium to long term, while still achieving Council's strategic objectives as specified in the Council Plan. The key financial objectives, which underpin the SRP, are:

- Maintain existing service levels
- Maintain a capital expenditure program of at least \$3.5 million per annum

In preparing the SRP, Council has also been mindful of the need to comply with the following Principles of Sound Financial Management as contained in the Act:

- Prudently manage financial risks relating to debt, assets and liabilities
- Provide reasonable stability in the level of rate burden
- Consider the financial effects of Council decisions on future generations
- Provide full, accurate and timely disclosure of financial information.

The SRP is updated annually through a rigorous process of consultation with Council service providers followed by a detailed sensitivity analysis to achieve the key financial objectives.

## 14.2 Financial resources

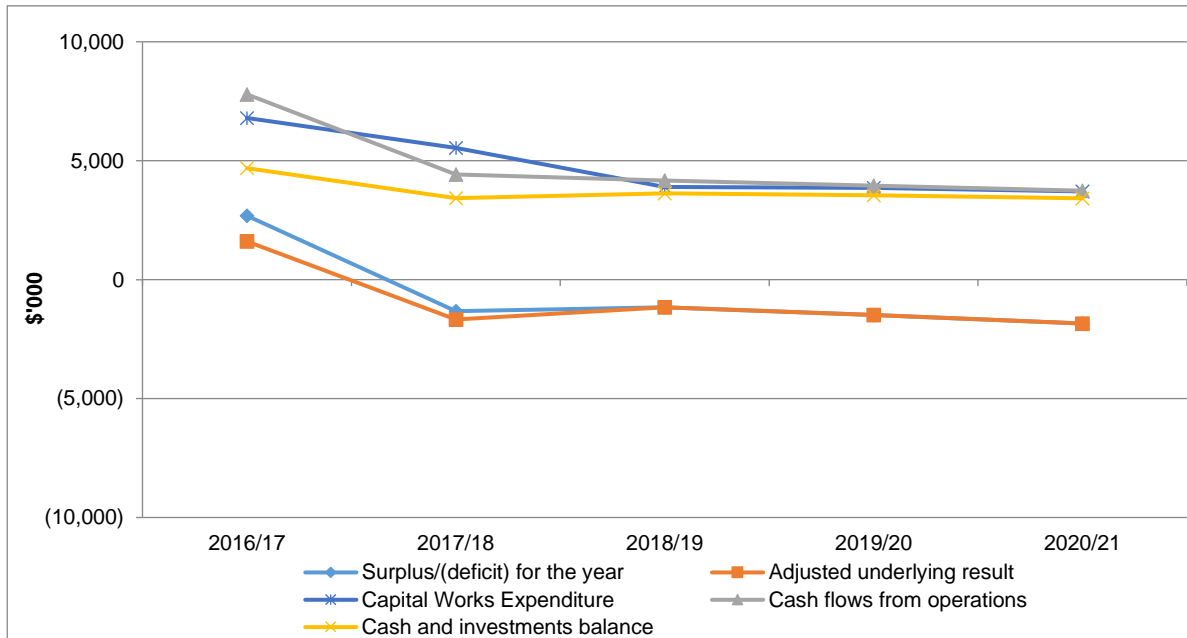
The following table summarises the key financial results for the next four years as set out in the SRP for years 2017/2018 to 2020/2021. Section 3 includes a more detailed analysis of the financial resources to be used over the four year period.

Indicator	Forecast	Budget	Strategic Resource Plan			Trend +/-
	Actual	2017/18	Projections			
	2016/17 \$'000	2017/18 \$'000	2018/19 \$'000	2019/20 \$'000	2020/21 \$'000	
Surplus/(deficit) for the year	2,688	(1,322)	(1,160)	(1,483)	(1,844)	-
Adjusted underlying result	1,608	(6,769)	(1,160)	(1,483)	(1,844)	+
Cash and investments balance	4,686	3,422	3,632	3,550	3,420	o
Cash flows from operations	7,792	4,427	4,173	3,950	3,741	-
Capital works expenditure	6,798	5,538	3,898	3,851	3,711	-

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

The following graph shows the general financial indicators over the four year period.



The key outcomes of the Plan are as follows:

**Financial sustainability (Section 11)** - Cash and investments is forecast to decrease over the four year period from \$4.6 million to \$3.4 million, which indicates a decrease of cash in each year

**Rating levels (Section 15)** – Modest rate increases are forecast over the four years at an average of 2.0 per cent.

**Service delivery strategy (section 16)** – Service levels have been maintained throughout the four year period results in operating deficits forecast in all years. The adjusted underlying result is a deficit over the four year period. The underlying result is a measure of financial sustainability and is an important measure as once-off capital items can often mask the operating result.

**Borrowing strategy (Section 16)** – Borrowings are forecast to reduce from \$.90 million to \$.28 million over the four year period. This includes new borrowings of \$1.00 million in 2019/2020.

**Infrastructure strategy (Section 16)** - Capital expenditure over the four year period will total \$17 million at an average of \$4.2 million. Excluding the Waste Management works, the average is \$3 million.



## 15. Rating information

This section contains information on Council's past and foreshadowed rating levels along with Council's rating structure and the impact of changes in property valuations. This section should be read in conjunction with Council's Rating Strategy which is available on Council's website.

### 15.1 Rating context

In developing the Strategic Resource Plan (referred to in Section 14), rates and charges were identified as an important source of revenue, accounting for 49 per cent of the total revenue received by Council annually. Planning for future rate increases has therefore been an important component of the Strategic Resource Planning process. 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 Benalla community.

### 15.2 Future rates and charges

The following table sets out future proposed increases in revenue from rates and charges and the total rates to be raised, based on the forecast financial position of Council as at 30 June 2017, and proposed rate caps set by the State Government.

Year	General Rate Increase %	Municipal Charge Increase %	Garbage Charge Increase %	Total Rates Raised \$'000
2016/17	2.50	2.50	9.00	16,091
<b>2017/18</b>	<b>2.00</b>	<b>2.00</b>	<b>9.00</b>	<b>16,235</b>
2018/19	2.00	2.00	9.00	16,585
2019/20	2.00	2.00	9.00	16,945
2020/21	2.00	2.00	9.00	17,315

### 15.3 Rating structure

The Council has established a revenue and rating structure which is comprised of the following key:

- Property values (Capital Improved Value), which form the basis of apportioning Differential General Rates payable by individual *property owners*.
- A user pays component to reflect usage of certain services provided by Council, for which adopted fees and charges apply.
- A fixed municipal charge per property to cover some of the administrative costs of the Council.
- A range of waste service charges to recover the costs of operating the waste and recycle collection and disposal and the operations of the Waste and Resource Recovery Centre.

Striking a proper balance between these elements provides equity in the distribution of the rate burden across residents. Maximising own source revenue by applying fees and charges where appropriate, ensures that Councils reliance on rate revenue is reduced.

Setting the Municipal Charge at an appropriate level ensures that all properties contribute a fair amount towards the administration costs of the Council. This also eases the pressure on higher valued properties from paying an increasing share of the overall revenue requirements of the Council. The proposed Municipal Charge of \$236.30 is set at approximately 64 per cent of the maximum charge able to be levied under the 20 per cent of combined revenue rule.

The Council makes a further distinction within the property value component of rates based on the purpose for which the property is used, that is, whether the property is used for residential, farming, rural non farming or commercial/industrial (business) purposes. This distinction is based on the concept that all property categories should pay a fair and equitable contribution to rates taking into account the benefits those property groups derive from the local community.

Having reviewed the various valuation bases for determining the property value component of rates, Council has determined to apply a Capital Improved Value (CIV) basis on the grounds that it provides the most equitable distribution of rates across the municipality. There are currently no plans to change that basis, but Council regularly reviews its revenue and rating structure, with updates included in the annual budget document.

The existing rating structure comprises various differential rates (See Part 7 for details), which are structured in accordance with the requirements of Section 161 'Differential Rates' of the Act. The differential rating levels have been calculated, based on the application of the updated 2016 level property valuations as at 15 March 2017, to maintain the revised total Revenue Share contribution from each differential category. Council also levies a municipal charge, a waste collection charge and recycling charge as allowed under the Act.

The following table summarises the rates to be determined for the 2017/18 year. A more detailed analysis of the rates to be raised is contained in Section 7 “Statutory Disclosures”.

Rate type	How applied	2016/17	2017/18	Total Raised \$000's	Change
Residential (Benalla)	Cents/\$ CIV	0.005261	0.005366	5,435	3.3%
Residential (Rural Township)	Cents/\$ CIV	0.004342	0.004429	163	3.1%
Business	Cents/\$ CIV	0.006875	0.007013	1,518	-21.7%
Vacant Land (Benalla)	Cents/\$ CIV	0.009823	0.010019	287	4.0%
Vacant land (Rural Township)	Cents/\$ CIV	0.006319	0.006445	7	4.7%
Rural (Non Farming)	Cents/\$ CIV	0.004154	0.004237	1,517	3.3%
Rural (Farmland)	Cents/\$ CIV	0.000037	0.003774	3,073	1.5%
Cultural and Recreational	Cents/\$ CIV	0.003969	0.004048	19	2.0%
Municipal charge	\$/property	\$231.70	\$236.30	1,771	2.0%
Waste service charges	\$/service		various	various	9.0%

Council has adopted a formal *Revenue and Rating Strategy* that contains further information on Council's rating structure and the reasons behind its choices in applying the rating mechanisms it has used.

## 16. Summary of other strategies

This section sets out summaries of the strategies that have been developed and incorporated into the Strategic Resource Plan including borrowings, infrastructure and service delivery.

### 16.1 Borrowings

In developing the Strategic Resource Plan SRP (see Section 14), borrowings was identified as an important funding source for capital works programs. In the past, Council has borrowed strongly to finance large infrastructure projects and since then has been in a phase of debt reduction. This has resulted in a reduction in debt servicing costs, but has meant that cash and investment reserves have been used as an alternate funding source to maintain robust capital works programs.

With Council reserves now forecast to be \$13.10 million at 30 June 2017 and a further significant reduction in 2017/2018 to complete current infrastructure works in progress, it has been necessary to reconsider the issue of borrowings.

The SRP includes the results of an analysis of Council's debt position against both State averages and large Council averages over a number of different indicators. It also shows the results of the 'obligations' indicators that are part of the prescribed financial reporting indicators. The outcome of the analysis highlighted that a debt of \$8.00 million could be comfortably accommodated. Council has set a target goal of reaching \$4.00 million by 2017/2018 to allow spare debt capacity for future major projects.

For the 2017/2018 year, Council has decided not to take out any new borrowings to fund the capital works program and therefore, after making loan repayments of \$1.47 million, will reduce its total borrowings to \$4.89 million as at 30 June 2018. However, it is likely that in future years, borrowings will be required to fund future infrastructure initiatives. The following table sets out future proposed borrowings, based on the forecast financial position of Council as at 30 June 2017.

Year	New Borrowings \$'000	Principal Paid \$'000	Interest Paid \$'000	Balance 30 June \$'000
2016/17	500	1,066	231	5,725
<b>2017/18</b>	<b>500</b>	<b>956</b>	<b>194</b>	<b>5,269</b>
2018/19	1,000	917	174	5,352
2019/20	1,000	1,038	169	5,315
2020/21	1,000	1,023	162	5,292

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

The average rate will rise by 2.0 per cent in line with the order by the Minister for Local Government on 19 December 2016 under the Fair Go Rates System.

Note this is not a revaluation year. The waste service charge incorporating kerbside collection and recycling will increase by 9 per cent per property. Refer Section 7 for further Rates and Charges details.

	2016/2017 \$'000	2017/2018 \$'000
Total amount borrowed as at 30 June of the prior year	5,725	<b>5,159</b>
Total amount proposed to be borrowed	500	<b>500</b>
Total amount projected to be redeemed	(1,066)	(956)
<b>Total amount of borrowings as at 30 June</b>	<b>5,159</b>	<b>4,703</b>

## Appendix A

### Fees and charges schedule

This appendix presents the fees and charges of a statutory and non-statutory nature which will be charged in respect to various goods and services provided during the 2017/18 year.

# BENALLA

RURAL CITY COUNCIL

BENALLA RURAL CITY COUNCIL

# FEES & CHARGES

# 2017/18

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Item	Unit	Taxation Status	Fees & Charges 2017/18 GST Inc
<b>Section (1) Council Facilities</b>			
<b>1. Benalla Senior Citizens Community Centre</b>			
Before 5pm	Per hour	Taxable	<b>\$34.00</b>
After 5pm	Per hour	Taxable	<b>\$45.00</b>
Whole day function (ex. Wedding, concerts)	Per day	Taxable	<b>\$358.00</b>
Meeting room before 5pm	Per hour	Taxable	<b>\$16.00</b>
Meeting room after 5pm	Per hour	Taxable	<b>\$21.00</b>
Insurance cover note (insurance required for functions/events)	One off	Taxable	<b>\$33.00</b>
Cleaning (if required)	Per hour	Taxable	<b>\$153.00</b>
Refundable bond deposit (Auditorium)	Per hire	GST free	<b>\$340.00</b>
<b>2. Benalla Town Hall</b>			
Meeting room before 5pm	Per hour	Taxable	<b>\$16.00</b>
Meeting room after 5pm	Per hour	Taxable	<b>\$21.00</b>
Auditorium before 5pm	Per hour	Taxable	<b>\$41.00</b>
Auditorium after 5pm	Per hour	Taxable	<b>\$58.00</b>
Whole day function (e.g. Weddings, Concerts)	Per day	Taxable	<b>\$370.00</b>
Kitchen	Per hour	Taxable	<b>\$43.00</b>
Insurance cover note: (insurance required for functions/events)	One off	Taxable	<b>\$33.00</b>
Cleaning (if required)	Per hour	Taxable	<b>\$153.00</b>
Refundable bond deposit (Auditorium and/or kitchen only)	Per hire	GST free	<b>\$410.00</b>
<b>3. Drill Hall Community Activity Centre</b>			
Main hall - more than 20 people	Per hour	Taxable	<b>\$33.00</b>
Main hall - less than 20 people	Per hour	Taxable	<b>\$17.00</b>
Single meeting room	Per hour	Taxable	<b>\$16.00</b>
Single meeting room (after 5pm)	Per hour	Taxable	<b>\$21.00</b>
Kitchen	Per hour	Taxable	<b>\$33.00</b>
Whole day function (e.g. Weddings, concerts)	Per day	Taxable	<b>\$356.00</b>
Insurance cover note: (insurance required for functions/events)	One off	Taxable	<b>\$33.00</b>
Cleaning (if required)	Per hour	Taxable	<b>\$153.00</b>
Refundable bond deposit (Auditorium and/or kitchen only)	Per hire	GST free	<b>\$330.00</b>



Item	Unit	Taxation Status	Fees & Charges 2017/18 GST Inc
<b>4. Additional Charges (Applying to all hiring)</b>			
Facilities services - setting up, cleaning and packing up.	Per hour, per staff member	Taxable	<b>\$105.00</b>
Crockery hire (Non-Council venue)	One off	Taxable	<b>\$55.00</b>
Chair hire (Non-Council venue)	Per item	Taxable	<b>\$3.00</b>
Table hire (Non-Council venue)	Per item	Taxable	<b>\$12.00</b>
<b>5. Benalla Sports and Equestrian Centre</b>			
All facilities (Building and grounds)	Per day	Taxable	<b>\$336.00</b>
Refundable bond deposit	Per hire	GST free	<b>\$330.00</b>
Reserve user group annual fee	Annual	Taxable	<b>\$370.00</b>
Roy T. Hill Pavilion hire	Per hour	Taxable	<b>\$16.00</b>
Roy T Hill Pavilion hire (after 5pm)	Per hour	Taxable	<b>\$21.00</b>
Refundable bond deposit	Per hire	GST free	<b>\$160.00</b>
Cleaning (if required)	Per hour	Taxable	<b>\$153.00</b>
<b>6. Benalla Art Gallery</b>			
Ledger Gallery (after hrs minimum 3 hrs)	Per hour	Taxable	<b>\$653.00</b>
Bennett Gallery (after hrs minimum 3 hrs)	Per hour	Taxable	<b>\$546.00</b>
Simpson Gallery (after hrs minimum 3 hrs)	Per hour	Taxable	<b>381.00</b>
Gallery Workshop (after hrs minimum 2 hrs)	Per hour	Taxable	<b>\$27.00</b>
Hire of Grand Piano	Per hire	Taxable	<b>\$218.00</b>
Hire of P.A. System	Per hire	Taxable	<b>\$55.00</b>
Refundable bond deposit	Per hire	GST free	<b>15% of hire fee</b>
<b>7. Benalla Performing Arts and Convention Centre</b>			
<b>Benalla Cinema Charges</b>			
Adult (except Tuesday)	Per ticket	Taxable	<b>\$15.00</b>
Concession (except Tuesday)	Per ticket	Taxable	<b>\$13.00</b>
Child (2-12 years old)	Per ticket	Taxable	<b>\$11.00</b>
Family ticket (2x Adult and 2x Child tickets)	Per ticket	Taxable	<b>\$45.00</b>
Tuesdays	Per ticket	Taxable	<b>\$11.00</b>
BPACC Cinema Club	Per ticket	Taxable	<b>\$10.00</b>
Movie Money (10 tickets per pack)	Per pack	Taxable	<b>\$95.00</b>
Choovie (online ticketing app)	Per ticket	Taxable	<b>\$11.00</b>

Item	Unit	Taxation Status	Fees & Charges 2017/18 GST Inc
<b>Cinema Group Packages</b>			
Adult – 1x cinema ticket, 1x small drink, 1x small popcorn (minimum 15)	Per package	Taxable	<b>\$19.00</b>
Concession – 1x cinema ticket, 1x small drink, 1 small popcorn (minimum 15)	Per package	Taxable	<b>\$17.00</b>
Child – 1x cinema ticket, 1x small drink, 1x popcorn (minimum 15)	Per package	Taxable	<b>\$15.00</b>
<b>Cinema Fundraisers</b>			
30 to 99	Per ticket	Taxable	<b>\$9.00</b>
100 to 149	Per ticket	Taxable	<b>\$8.75</b>
150 to 199	Per ticket	Taxable	<b>\$8.50</b>
200 to 249	Per ticket	Taxable	<b>\$8.25</b>
250 plus	Per ticket	Taxable	<b>\$8.00</b>
Mini Cinema Hire (including attendant and 20 tickets)	Per Screening	Taxable	<b>\$400.00</b>
<b>Cinema Advertising</b>			
Static 8 second advertisement (PowerPoint Slide) - pre show	Per week	Taxable	<b>\$11.00</b>
Video 30 second advertisement (DCP format) - pre show	Per week	Taxable	<b>\$20.00</b>
Video 45 second advertisement (DCP format) - pre show	Per week	Taxable	<b>\$22.00</b>
<i>10% discount applicable when a Pre Show Static Slide and Video are running at the same time.</i>			
<b>Memberships</b>			
BPACC Membership	Per person	Taxable	<b>\$30.00</b>
BPACC Membership (Pair)	Per pair	Taxable	<b>\$50.00</b>
Cinema Club Membership	Per person	Taxable	<b>\$15.00</b>

Item	Unit	Taxation Status	Fees & Charges 2017/18 GST Inc
<b>Benalla Performing Arts and Convention Centre Charges</b>			
<b>Single Room Hire</b>			
<i>Hire includes: Room set up, whiteboard, lectern, wired microphone and Wi Fi access (for up to 5 users)</i>			
Short hire (3 hours)	Per hire	Taxable	<b>\$155.00</b>
Half day (5 hours)	Per hire	Taxable	<b>\$200.00</b>
Full day (9 hours)	Per hire	Taxable	<b>\$290.00</b>
Charge per additional hour	Per hour	Taxable	<b>\$35.00</b>
Holding fee	Per hire	Taxable	<b>\$75.00</b>
Refundable Bond/Deposit	Per hire	Taxable	<b>\$100.00</b>
<b>Double Room Hire</b>			
<i>Hire includes: Room set up, whiteboard, lectern, wired microphone and Wi Fi access (for up to 5 users)</i>			
Short hire (3 hours)	Per hire	Taxable	<b>\$220.00</b>
Half day (5 hours)	Per hire	Taxable	<b>\$290.00</b>
Full day (9 hours)	Per hire	Taxable	<b>\$425.00</b>
Charge per additional hour	Per hour	Taxable	<b>\$55.00</b>
Holding fee	Per hire	Taxable	<b>\$125.00</b>
Refundable Bond/Deposit	Per Hire	Taxable	<b>\$100.00</b>
<b>Auditorium Hire</b>			
<i>Hire includes: 1x Technical staff member, (must have a break included) whiteboard, lectern, and Wi Fi access (for up to 5 users).</i>			
Short hire (3 hours)	Per hire	Taxable	<b>\$425.00</b>
Half day (5 hours)	Per hire	Taxable	<b>\$1,000.00</b>
Full day (9 hours)	Per hire	Taxable	<b>\$1,700.00</b>
Extended day (14 hours)	Per hire	Taxable	<b>\$2,000.00</b>
Charge per additional hour	Per hour	Taxable	<b>\$150.00</b>
Holding fee	Per hire	Taxable	<b>\$350.00</b>
Refundable Bond/Deposit	Per Hire	Taxable	<b>\$300.00</b>
Extra show/Performance fee	Per hire	Taxable	<b>\$350.00</b>
Post event storage fee	Per day	Taxable	<b>\$40.00</b>
Friday night/Weekend surcharge (Community/Non-profit organisations exempt)	Per booking	Taxable	<b>10% of booking</b>

Item	Unit	Taxation Status	Fees & Charges 2017/18 GST Inc
<b>Entire Venue Hire</b>			
<i>Hire includes: 1x Technical staff member, (must have a break included) room set-up, whiteboard, lectern, and Wi Fi access (for up to 5 users).</i>			
Short hire (3 hours)	Per hire	Taxable	<b>\$850.00</b>
Half day (8 hours)	Per hire	Taxable	<b>\$1,650.00</b>
Full day (9 hours)	Per hire	Taxable	<b>\$2,250.00</b>
Extended day (14 hours)	Per hire	Taxable	<b>\$2,650.00</b>
Charge per additional hour	Per hour	Taxable	<b>\$200.00</b>
Holding fee	Per hire	Taxable	<b>\$600.00</b>
Refundable Bond/Deposit	Per hire	Taxable	<b>\$500.00</b>
Extra Show/Performance Fee	Per hire	Taxable	<b>\$350.00</b>
Post event storage fee	Per day	Taxable	<b>\$40.00</b>
Friday night/Weekend surcharge	Per booking	Taxable	<b>10% of booking</b>
<b>Equipment Hire</b>			
Data projector and screen: Meeting room	Per item	Taxable	<b>\$50.00</b>
Data projector and screen or scrim: Auditorium	Per item	Taxable	<b>\$75.00</b>
Cinema projector	Per item	Taxable	<b>\$150.00</b>
Media centre: Meeting room three (Projector, Projector Screen, Blue Ray Player, Digital TV "Free to Air" channels, HDMI, VGA, surround sound)	Per item	Taxable	<b>\$100.00</b>
Laptop: Auditorium	Per item	Taxable	<b>\$40.00</b>
Laptop and laptop speakers: Meeting room	Per item	Taxable	<b>\$40.00</b>
DVD Player: Auditorium	Per item	Taxable	<b>\$20.00</b>
Wired Microphone: Meeting room	Per item	Taxable	<b>Included</b>
Wired Microphone: Auditorium	Per item	Taxable	<b>\$20.00</b>
Lectern Microphone: Auditorium	Per item	Taxable	<b>\$20.00</b>
Wireless Radio Microphone	Per item	Taxable	<b>\$45.00</b>
Foldback Speakers	Per item	Taxable	<b>\$5.00</b>
LED Truss Mate Lights (Set of 8)	Per set	Taxable	<b>\$100.00</b>
Show Lights	Per item	Taxable	<b>\$75.00</b>
Rostra	Per item	Taxable	<b>\$10.00</b>
Smoke Machine	Per item	Taxable	<b>\$45.00</b>
Grand Piano	Per item	Taxable	<b>\$95.00</b>
Grand Piano Tune	Per item	Taxable	<b>\$350.00</b>
Orchestra Pit: Emptied	Per item	Taxable	<b>\$350.00</b>
Orchestra Pit: Covered	Per item	Taxable	<b>\$600.00</b>
Orchestra Pit: Thrust	Per item	Taxable	<b>\$400.00</b>

Item	Unit	Taxation Status	Fees & Charges 2017/18 GST Inc
<b>Equipment Hire (cont.)</b>			
Whiteboard (additional to included item)	Per item	Taxable	\$15.00
Lectern (additional to included item)	Per item	Taxable	\$20.00
Flip Chart Easel	Per item	Taxable	\$10.00
Table cloths	Per item	Taxable	\$15.00
Red Carpet and Red Rope Bollards	Per item	Taxable	\$250.00
Stage Set Up: Basic	Per item	Taxable	Included
Stage Set Up: Extensive	Per item	Taxable	\$75.00
Wi Fi (additional users)	Per user	Taxable	\$5.00
Urn	Per item	Taxable	\$15.00
Crockery Hire: 1-30 pieces	Per set	Taxable	\$20.00
Crockery Hire: 31-100 pieces	Per set	Taxable	\$30.00
Crockery Hire: 101-150 pieces	Per set	Taxable	\$40.00
Crockery Hire: 151-250 pieces	Per set	Taxable	\$50.00
Printing/Photocopying: A4 (Black & White)	Per page/side	Taxable	\$0.50
Printing/Photocopying: A4 (Colour)	Per page/side	Taxable	\$1.00
Printing/Photocopying: A3 (Black & White)	Per page/side	Taxable	\$0.75
Printing/Photocopying: A3 (Colour)	Per page/side	Taxable	\$1.50
Phone call	Per minute	Taxable	\$0.50
Phone: Meeting room	Per item	Taxable	\$5.00
MP4 to DCP conversion	Per hour	Taxable	\$15.00
<b>Tea and Coffee</b>			
<i>Includes urn, crockery, tea/coffee, milk, biscuits and mints</i>			
Standard tea and coffee: One serve	Per person	Taxable	\$3.50
Standard tea and coffee: All day	Per person	Taxable	\$7.00
Premium tea and coffee: One serve	Per person	Taxable	\$5.00
Premium tea and coffee: All day	Per person	Taxable	\$10.00
Non-Dairy Milk Substitute	Per item	Taxable	\$5.00

Item	Unit	Taxation Status	Fees & Charges 2017/18 GST Inc
<b>Labour (per person)</b>			
Usher: Normal	Per hour	Taxable	<b>\$30.00</b>
Usher: Public Holiday	Per hour	Taxable	<b>\$50.00</b>
Bar/Kiosk Staff: Normal	Per hour	Taxable	<b>\$50.00</b>
Bar/Kiosk Staff: Public Holiday	Per hour	Taxable	<b>\$90.00</b>
Out-of-Hours Venue Attendant: Normal	Per hour	Taxable	<b>\$40.00</b>
Out-of-Hours Venue Attendant: Public Holiday	Per hour	Taxable	<b>\$70.00</b>
Front of House Staff: Normal	Per hour	Taxable	<b>\$60.00</b>
Front of House Staff: Public Holiday	Per hour	Taxable	<b>\$100.00</b>
Technician: Normal	Per hour	Taxable	<b>\$70.00</b>
Technician: Public Holiday	Per hour	Taxable	<b>\$130.00</b>
	Per item	Taxable	
<b>Booking Fees</b>			
Commission on tickets sold (including Complimentary)	Per ticket	Taxable	<b>\$2.50</b>
Printing of tickets for client distribution: 1-150	Per item	Taxable	<b>\$150.00</b>
Printing of tickets for client distribution: 151-250	Per item	Taxable	<b>\$250.00</b>
Printing of tickets for client distribution: 251-340	Per item	Taxable	<b>\$350.00</b>
Ticket re-printing fee	Per ticket	Taxable	<b>\$2.00</b>
Postage	Per envelope	Taxable	<b>\$6.00</b>
Online Credit Card Surcharge	Per booking	Taxable	<b>2.5%</b>
<b>Other Costs</b>			
Damage to Facility or Equipment (beyond reasonable wear) or lost items	Per booking	Taxable	<b>100% of replacement or repair costs</b>
Cleaning (above and beyond) regular duties (e.g. steam cleaning carpets or cleaning walls)	Per booking	Taxable	<b>100% of extra cleaning costs</b>
Smoke Alarm Activation (where not indicated to need isolation)	Per booking	Taxable	<b>100% of VIC Fire call out costs</b>
<b>Cancellation Fees</b>			
Less than 24 hours' notice	Per booking	Taxable	<b>100% of deposit</b>
Less than 48 hours' notice	Per booking	Taxable	<b>80% of deposit</b>
Less than 5 business days	Per booking	Taxable	<b>40% of deposit</b>
Less than 10 business days	Per booking	Taxable	<b>10% of deposit</b>

Item	Unit	Taxation Status	Fees & Charges 2017/18 GST Inc
<b>8. Sir Edward 'Weary' Dunlop Learning Centre</b>			
Pat Claridge Meeting Room	Per hour	Taxable	<b>\$22.00</b>
Barbara Alexander Meeting Room	Per hour	Taxable	<b>\$17.00</b>
Cleaning (if required)	Per hour	Taxable	<b>\$71.00</b>
Refundable deposit for out of hours bookings	Per booking	Taxable	<b>\$51.00</b>
Video Conferencing Facility in the Pat Claridge Meeting Room (including room hire)	Per hour	Taxable	<b>\$51.00</b>
<b>Community Rate:</b> Video Conferencing Facility in the Pat Claridge Meeting Room (including room hire)	Per hour	Taxable	<b>\$31.00</b>
<b>Penalties</b>			
Adult fine for overdue item (two day grace period)	Per day	Taxable	<b>\$0.20</b>
Junior fine for overdue item (two day grace period)	Per day	Taxable	<b>\$0.10</b>
Fine for overdue inter library loan item	Per day	Taxable	<b>\$0.50</b>
Fine for returned item with lost status	Per item	Taxable	<b>\$5.00</b>
Non-collection of reserved items – Adult and Junior	Per item	Taxable	<b>\$1.00</b>
<b>Maximum unpaid fines before borrowing privileges are suspended:</b>			
<ul style="list-style-type: none"> <li>▪ (Per adult) Maximum unpaid fines before borrowing privileges are suspended - <b>\$10</b></li> <li>▪ (Per junior) Maximum unpaid fines before borrowing privileges are suspended - <b>\$5</b></li> <li>▪ (Per institution) Maximum unpaid fines before borrowing privileges are suspended - <b>\$10</b></li> <li>▪ (Per temporary resident) Maximum unpaid fines before borrowing privileges are suspended - <b>\$10</b></li> </ul>			
Minor damage to an item or barcode	Per item	Taxable	<b>\$2.20</b>
DVD or CD replacement cover	Per item	Taxable	<b>\$2.20</b>
CDB replacement cover	Per item	Taxable	<b>\$10.00</b>
Replacement of lost or damaged cards	Per card	Taxable	<b>\$2.50</b>
<b>Penalty replacement cost for lost or damaged items:</b>			
- replacement cost - <i>Adult book</i>	Per item	Taxable	<b>\$26.00</b>
- replacement cost - <i>Junior book</i>	Per item	Taxable	<b>\$14.00</b>
- replacement cost - <i>Light Romance</i>	Per item	Taxable	<b>\$2.00</b>
- replacement cost - <i>Periodical</i>	Per item	Taxable	<b>\$9.00</b>
- replacement cost - <i>Book on disk</i>	Per item	Taxable	<b>\$100.00</b>
- replacement cost - <i>Single disk</i>	Per item	Taxable	<b>\$19.00</b>
- replacement cost - <i>DVD</i>	Per item	Taxable	<b>\$27.00</b>
- replacement cost - <i>MP3</i>	Per item	Taxable	<b>\$105.00</b>

Item	Unit	Taxation Status	Fees & Charges 2017/18 GST Inc
<b>Service and Materials</b>			
Photocopying – black and white - A4	Per page	Taxable	<b>\$0.20</b>
Photocopying – black and white - A3	Per page	Taxable	<b>\$0.40</b>
Photocopying - colour - A4	Per page	Taxable	<b>\$1.00</b>
Photocopying - colour - A3	Per page	Taxable	<b>\$2.00</b>
Photocopying - duplex	Per side	Taxable	<b>As above</b>
Public PC printing – black and white	Per page	Taxable	<b>\$0.20</b>
Public PC printing - colour	Per page	Taxable	<b>\$1.00</b>
Print out from Microfilm filter	Per page	Taxable	<b>\$0.50</b>
Requests for items not in stock and obtained by Inter Library Loan	Per item	Taxable	<b>As per costs</b>
Recoup of any Inter Library Loan postage charges	Per item	Taxable	<b>As per costs</b>
Inter Library Loan strap/barcode	Per item	Taxable	<b>\$3.30</b>
Requests for photocopies not in stock and obtained on Inter Library Loan	Per item	Taxable	<b>As per costs</b>
Research fee	Per 30 minutes	Taxable	<b>\$10.00</b>
Telephone (local calls only)	Per call	Taxable	<b>\$0.50</b>
Faxes (Australia only) - first page	First page	Taxable	<b>\$4.00</b>
Faxes (Australia only) - additional pages	Per additional pages	Taxable	<b>\$1.00</b>
CD for public use	Per disk	Taxable	<b>\$2.00</b>
Programs and activities	Per item	Taxable	<b>Cost recovery</b>
Playaways earphones	Per set	Taxable	<b>\$1.00</b>
Playaways battery cover	Per item	Taxable	<b>\$2.50</b>
USB stick (8GB)	Per item	Taxable	<b>\$8.00</b>
Disk cleaning	Per disk	Taxable	<b>\$4.00</b>
<b>9. Benalla Airport</b>			
Airside Hanger – Plus Fire Services Levy	Per m2 per year	Taxable	<b>\$5.50</b>
Landside rental	Per week	Taxable	<b>Fees currently under review</b>
<b>10. Property &amp; Valuations</b>			
Land information Certificates	Per cert	GST free	<b>25.90</b>
Land information Certificates - 24 Hour Service	Per cert	Taxable	<b>\$52.00</b>
Adverse Possession Claims – Ownership confirmation	Per hour	GST free	<b>\$54.00</b>



Item	Unit	Taxation Status	Fees & Charges 2017/18 GST Inc
<b>11. Debt recovery</b>			
Dishonoured cheque fee	Per cheque	GST free	<b>\$20.00</b>
Debt Recovery Process - Complaint costs	Per complaint	GST free	<b>\$445 - \$813</b>
Company search fee	Per search	GST free	<b>\$35.00</b>
<b>12. Municipal Maps</b>			
<b>(Printed on Map Printer/Plotter)</b>			
A0 Colour/black & white	Per map	Taxable	<b>\$48.00</b>
A1 Colour/black & white	Per map	Taxable	<b>\$34.00</b>
A2 Colour/black & white	Per map	Taxable	<b>\$27.00</b>
<b>(Printed on Photocopier)</b>			
A3 Colour	Per map	Taxable	<b>\$17.00</b>
A3 Black & white	Per map	Taxable	<b>\$10.00</b>
A4 Colour	Per map	Taxable	<b>\$10.00</b>
A4 Black & white	Per map	Taxable	<b>\$5.00</b>
<b>13. Records Management</b>			
Retrieval of records from Recall offsite storage	Per record	Taxable	<b>\$56.00</b>
<b>14. Freedom of Information</b>			
Access to information	Per request	GST free	<b>\$28.40</b>
Deposit - if < \$100	Per request	GST free	<b>\$25.00</b>
Deposit - if > \$100	Per request	GST free	<b>50% of charge</b>
Charge for search time	Per hour	GST free	<b>\$21.30</b>
Charge for supervision	Per quarter hour	GST free	<b>\$5.30</b>
Black and white copies	Per page	Taxable	<b>\$0.20</b>
Copies other than black and white	Per page	Taxable	<b>at cost</b>
To hear or view sound or visual image	Per request	GST free	<b>at cost</b>
Written transcript	Per request	GST free	<b>at cost</b>
Written documentation	Per request	GST free	<b>at cost</b>

Item	Unit	Taxation Status	Fees & Charges 2017/18 GST Inc
<b>Section (2) Aquatic Centre</b>			
<b>Concession price available on all pricing on a 20% reduction</b>			
<b>Casual Entry - Swim</b>			
Adult swim	Per person	Taxable	<b>\$6.50</b>
Student swim	Per person	Taxable	<b>\$5.50</b>
Pensioner swim	Per person	Taxable	<b>\$5.50</b>
Child swim	Per person	Taxable	<b>\$4.50</b>
Child Under three (Free with paying adult)			Free with paying adult
Watch around water (Free with children under five yrs)			Free with children under five yrs
Family swim	Per family	Taxable	<b>\$16.50</b>
Program Pool	Per person	Taxable	<b>\$6.50</b>
Program Pool concession	Per person	Taxable	<b>\$5.50</b>
<b>Health Club</b>			
Adult – casual	Per person	Taxable	<b>\$17.00</b>
Concession - casual	Per person	Taxable	<b>\$13.80</b>
Teen/Kids Gym	Per person	Taxable	<b>\$8.50</b>
<b>Group Exercise (Land based)</b>			
Adult Exercise Class	Per person	Taxable	<b>\$17.00</b>
Concession Exercise Class	Per person	Taxable	<b>\$13.80</b>
Prime Movers Exercise Class	Per person	Taxable	<b>\$8.50</b>
<b>Group Exercise (Water based)</b>			
Aqua Exercise Class	Per person	Taxable	<b>\$13.80</b>
Aqua Concession	Per person	Taxable	<b>\$11.00</b>
Prime Movers 50+	Per person	Taxable	<b>\$8.50</b>
<b>Swimming Lessons</b>			
<b>Sibling concession 5%, Linked membership concession 20%</b>			
Student fee basis	Lesson price	Taxable	<b>\$14.70</b>
Swimming Lessons (Per visit - Term basis only)	Per person	Taxable	<b>\$16.00</b>
Swimming Lessons (Pay-by-the-f/n) One child	Per person	Taxable	<b>\$26.00</b>
Swimming Lessons (Pay-by-the-f/n) Two or more children enrolled	Per person	Taxable	<b>\$24.70</b>
Linked Membership Model Swimming Lessons	Per person	Taxable	<b>\$20.80</b>
<b>Personal Training</b>			
Personal Training - 30 minutes (Members)	Per person	Taxable	<b>\$30.00</b>
Personal Training – 30 minutes (2 for 1) (Non-members)	Per session	Taxable	<b>\$40.00</b>

Item	Unit	Taxation Status	Fees & Charges 2017/18 GST Inc
<b>Holiday Programs</b>			
Primary holiday program (Y-Splash per person)	Per day	Taxable	\$14.00
Primary holiday program (Y-Splash per person)	Per week	Taxable	\$70.00
School Holiday Activity Program	Per person	Taxable	\$8.00
<b>Functions</b>			
Birthday parties per person (with food - Min 10)	Per person	Taxable	\$20.00
<b>Miscellaneous</b>			
Adult shower	Per person	Taxable	\$2.50
<b>Multi visit and Membership passes</b>			
Adult swim 20 Visit Pass	Per person	Taxable	\$117.00
Pensioner swim 20 Visit Pass	Per person	Taxable	\$91.80
Child swim 20 Visit Pass	Per person	Taxable	\$81.00
Family swim 20 Visit Pass	Per family	Taxable	\$297.00
Program Pool 20 Visit Pass	Per person	Taxable	\$147.00
Program Pool concession 20 Visit Pass	Per person	Taxable	\$117.00
<b>Health Club</b>			
Adult gym 20 Visit Pass	Per person	Taxable	\$297.00
Student gym 20 Visit Pass	Per person	Taxable	\$241.20
Teen/kids gym 12 Visit Pass	Per person	Taxable	\$90.70
<b>Group Exercise (Land &amp; Water Based)</b>			
Adult Exercise Class Land 12 Visit Pass	Per person	Taxable	172.80
Adult Concession Exercise Class Land 12 Visit Pass	Per person	Taxable	\$140.00
Prime Movers 50+ 12 Visit Pass	Per person	Taxable	\$90.70
Aqua Aerobics 12 Visit Pass	Per person	Taxable	\$149.00
Aqua Aerobics Concession 12 Visit Pass	Per person	Taxable	\$118.80
<b>Memberships</b>			
Joining Fee - no commitment	Per person	Taxable	\$60.00
Joining Fee - 12 month commitment	Per person	Taxable	\$25.00
Joining Fee - 6 month commitment	Per person	Taxable	\$40.00
Early Termination Fee - 12 Month Commitment	Per person	Taxable	\$60.00
Early Termination Fee - 6 Month Commitment	Per person	Taxable	\$30.00

Item	Unit	Taxation Status	Fees & Charges 2017/18 GST Inc
<b>Direct debit full/Gold Membership (per fortnight)</b>			
Adult Full Membership	Per person	Taxable	<b>\$35.00</b>
Adult Concession Full Membership	Per person	Taxable	<b>\$28.00</b>
Adult Full Off Peak Membership	Per person	Taxable	<b>\$28.00</b>
Adult Concession Full Off Peak Membership	Per person	Taxable	<b>\$22.50</b>
Student Concession Full Membership	Per person	Taxable	<b>\$22.50</b>
Linked Full Membership	Per family	Taxable	<b>\$28.00</b>
Linked Concession Full Membership	Per family	Taxable	<b>\$22.50</b>
Linked Student Concession Full Membership	Per person	Taxable	<b>\$18.00</b>
Family Full Membership (existing members)	Per family	Taxable	<b>\$66.00</b>
Family Concession Full Membership (existing members)	Per family	Taxable	<b>\$53.00</b>
Suspension fee for suspensions over 4 weeks per annum as per DDR Terms and Conditions	Per day	Taxable	<b>\$0.71</b>
Direct debit rejection fee as per DDR Terms and Conditions	Per rejection	Taxable	<b>\$15.00</b>
<b>Aquatic/Swim Membership</b>			
Adult Aquatic Membership	Per person	Taxable	<b>\$22.50</b>
Adult Concession Aquatic Membership	Per person	Taxable	<b>\$18.00</b>
Student Concession Aquatic Membership	Per person	Taxable	<b>\$14.50</b>
Linked Aquatic Membership	Per family	Taxable	<b>\$18.00</b>
Linked Concession Aquatic Membership	Per family	Taxable	<b>\$14.50</b>
Linked Student Aquatic Membership	Per family	Taxable	<b>\$12.00</b>
Family Aquatic Membership (existing members)	Per family	Taxable	<b>\$45.00</b>
Family Concession Aquatic Membership (existing members)	Per family	Taxable	<b>\$36.00</b>
Suspension fee for suspensions over 4 weeks per annum as per DDR Terms and Conditions	Per day	Taxable	<b>\$0.71</b>
Direct debit rejection fee as per DDR Terms and Conditions	Per rejection	Taxable	<b>\$15.00</b>
<b>Term Prices (Not advertised)</b>			
<b>12 Month Full/Gold Membership</b>			
Adult Full Membership	Per person	Taxable	<b>\$1,001.00</b>
Adult Concession Full Membership	Per person	Taxable	<b>\$800.00</b>
Family Full Membership	Per family	Taxable	<b>\$1,888.00</b>
Family Concession Full Membership	Per family	Taxable	<b>\$1,515.00</b>
Student Concession Full Membership	Per person	Taxable	<b>\$643.50</b>
<b>12 Month Aquatic/Swim Membership</b>			
Adult Aquatic Membership	Per person	Taxable	<b>\$643.50</b>
Adult Concession Aquatic Membership	Per person	Taxable	<b>\$515.00</b>
Family Aquatic Membership	Per family	Taxable	<b>\$1,287.00</b>
Family Concession Aquatic Membership	Per family	Taxable	<b>\$1,030.00</b>
Student Concession Aquatic Membership	Per person	Taxable	<b>\$415.00</b>

Item	Unit	Taxation Status	Fees & Charges 2017/18 GST Inc
<b>Six Month Full/Gold Membership</b>			
Adult Full Membership	Per person	Taxable	\$523.00
Adult Concession Full Membership	Per person	Taxable	\$418.50
Family Full Membership	Per family	Taxable	\$987.50
Family Concession Full Membership	Per family	Taxable	\$792.00
Student Concession Full Membership	Per person	Taxable	\$336.00
<b>Six Month Aquatic/Swim Membership</b>			
Adult Aquatic Membership	Per person	Taxable	\$336.00
Adult Concession Aquatic Membership	Per person	Taxable	\$269.00
Family Aquatic Membership	Per family	Taxable	\$673.00
Family Concession Aquatic Membership	Per family	Taxable	\$538.00
Student Concession Aquatic Membership	Per person	Taxable	\$217.00
<b>Three Month Full/Gold Membership</b>			
Adult Full Membership	Per person	Taxable	\$273.00
Adult Concession Full Membership	Per person	Taxable	\$218.50
Family Full Membership	Per family	Taxable	\$515.00
Family Concession Full Membership	Per family	Taxable	\$413.00
Student Concession Full Membership	Per person	Taxable	\$199.00
<b>Three Month Aquatic/Swim Membership</b>			
Adult Aquatic Membership	Per person	Taxable	\$175.50
Adult Concession Aquatic Membership	Per person	Taxable	\$140.00
Family Aquatic Membership	Per family	Taxable	\$351.00
Family Concession Aquatic Membership	Per family	Taxable	\$281.00
Student Concession Aquatic Membership	Per person	Taxable	\$113.00
<b>Facility Equipment and Staff Hire</b>			
<b>Pool</b>			
Pool Lane hire (Plus group entry fee)	Per hour	Taxable	\$31.00
Student entry with Instructor	Per hour	Taxable	\$7.60
Main Pool half day	Per hire	Taxable	\$420.00
Main Pool full day	Per hire	Taxable	\$680.00
Schools entry	Per child	Taxable	\$4.20
<b>Group Fitness/Swim Club Room</b>			
Room hire	Per hour	Taxable	\$32.00
Full day room hire	Per hire	Taxable	\$130.00
<b>Miscellaneous</b>			
Locker hire	Per hire	Taxable	\$1.50

Item	Unit	Taxation Status	Fees & Charges 2017/18 GST Inc
<b>Section (3) Local Laws</b>			
<b>Local Laws</b>			
Community Local Laws infringement notices	Penalty unit	GST free	<b>\$100.00</b>
Shopping trolleys	Per pick up	GST free	<b>\$61.00</b>
Local Laws permit - initial	Per permit	GST free	<b>\$56.00</b>
Local Laws permit - renewal	Per permit	GST free	<b>\$17.00</b>
Local Laws permit - placing a bulk rubbish container on a road or Municipal place	Per permit	GST free	<b>\$278.00</b>
Local Laws Permit - Collect firewood	Per permit	GST free	<b>\$24.00</b>
Issue of permit - Stock Grazing Permit	Per permit	GST free	<b>\$56.00</b>
Issue permit - Street Furniture (one table with four chairs)	Per permit	GST free	<b>\$56.00</b>
Issue permit - A frame notice board	Per permit	GST free	<b>\$56.00</b>
Issue permit - Goods for sale	Per permit	GST free	<b>\$56.00</b>
<b>Pet Registrations</b>			
Standard Animal	Per animal	GST free	<b>\$104.00</b>
Standard Animal (Pensioner concession)	Per animal	GST free	<b>\$52.00</b>
Domestic Animal Business	Per business	GST free	<b>\$215.00</b>
Dog kept for working stock	Per animal	GST free	<b>\$35.00</b>
Animal for breeding by a registered animal business	Per animal	GST free	<b>\$35.00</b>
Animal Registered with approved organisation (VCA or FCA)	Per animal	GST free	<b>\$35.00</b>
Animal with Permanent ID (microchip)	Per animal	GST free	<b>\$35.00</b>
Animal over 10 years old	Per animal	GST free	<b>\$35.00</b>
Minimum fee with concession	Per animal	GST free	<b>\$18.00</b>
<b>Pound Release Fees</b>			
Dog (fee includes sustenance)	Per animal	GST free	<b>\$84.00</b>
Cat (fee includes sustenance)	Per animal	GST free	<b>\$74.00</b>
Sheep/Goats	Per animal	GST free	<b>\$51.00</b>
Cattle	Per animal	GST free	<b>\$84.00</b>
Horse	Per animal	GST free	<b>\$95.00-</b>
<b>Pound Sustenance Fees</b>			
Sheep/Goats	Per animal per day	Taxable	<b>\$16.00</b>
Cattle	Per animal per day	Taxable	<b>\$18.00</b>
Horses	Per animal per day	Taxable	<b>\$16.00</b>

Item	Unit	Taxation Status	Fees & Charges 2017/18 GST Inc
<b>Fire Hazard</b>			
Fire Prevention Works	Per hour	Taxable	Cost + 25%
<b>Other</b>			
Ranger/Compliance Officer	Per hour	GST free	Cost + 25%
Traffic Regulations (701-714) Infringement Notices	Per notice	GST free	<b>\$72.00</b>
Traffic Regulations (various) Infringement Notices	Per notice	GST free	Statutory fee
Traffic Regulations (various) Infringement Notices	Per notice	GST free	Statutory fee
<b>Section (4) Waste Management</b>			
<b>Benalla Landfill &amp; Resource and Recovery Centre</b>			
Organic Green Waste - Up to 100kg (minimum charge)	Minimum	Taxable	<b>\$8.00</b>
Organic Green Waste - By weight	Per tonne	Taxable	<b>\$30.00</b>
Industrial and Domestic Waste – Up to 100kg (minimum charge)	Minimum	Taxable	<b>\$20.00</b>
Industrial and Domestic Waste - By weight	Per tonne	Taxable	<b>\$195.00</b>
Disposal of whole car bodies	Per car	Taxable	<b>\$40.00</b>
Contaminated Fill and Concrete	Per tonne	Taxable	<b>\$35.00</b>
Asbestos (domestic quantities under 100kg only) <i>By application only</i>	Per tonne	Taxable	<b>\$195.00</b>
<b>Electronic Waste</b>			
Electronic waste – per item <i>(previously itemised as small, medium &amp; large)</i>	Per item	Taxable	<b>\$7.00</b>
<b>Furniture</b>			
Per item of furniture, Mattress or Base	Per item	Taxable	<b>\$45.00</b>
<b>Disposal of Tyres</b>			
Tyres – less than a metre in diameter	Per tyre	Taxable	<b>\$14.00</b>
Tyres – greater than a metre in diameter	Per tyre	Taxable	<b>\$90.00</b>
Rim removal charge (per tyre)	Per tyre	Taxable	<b>\$20.00</b>

Item	Unit	Taxation Status	Fees & Charges 2017/18 GST Inc
<b>Section (5) External Works</b>			
<b>Road Opening and Asset Protection Permits</b>			
Major Works - Works <b>conducted</b> on any part of the roadway, shoulder or pathway on municipal or non arterial State Road where maximum speed limit at anytime is <b>more than</b> 50kph where works exceeds 8.5 square metres.	Per permit	GST free	<b>612.90</b>
Major Works - Works <b>not conducted</b> on any part of the roadway, shoulder or pathway on Municipal, or Non Arterial State Road where maximum speed limit at anytime is <b>more than</b> 50kph where work exceeds 8.5 square metres. Works conducted on Nature Strip.	Per permit	GST free	<b>334.20</b>
Major Works - Works <b>conducted</b> on any part of the roadway, shoulder or pathway on municipal, or non Arterial State Road where maximum speed limit at anytime is <b>not more than</b> 50kph where works exceeds 8.5 square metres	Per permit	GST free	<b>334.20</b>
Major Works - Works <b>not conducted</b> on any part of the roadway, shoulder or pathway on Municipal, or Non Arterial State Road where maximum speed limit at anytime is <b>not more than</b> 50kph where works exceeds 8.5 square metres	Per permit	GST free	<b>\$85.30</b>
Minor Works - Works <b>conducted</b> on any part of the roadway, shoulder or pathway on Municipal, or Non Arterial State Road where maximum speed limit at anytime is <b>more than</b> 50kph where work is less than 8.5 square metres	Per permit	GST free	<b>\$132.20</b>
Minor Works - Works <b>not conducted</b> on any part of the roadway, shoulder or pathway on Municipal, or Non Arterial State Road where maximum speed limit at anytime is <b>more than</b> 50kph where works is less than 8.5 square metres	Per permit	GST free	<b>\$85.30</b>
Minor Works - Works <b>conducted</b> on any part of the roadway, shoulder or pathway on Municipal, or Non Arterial State Road where maximum speed limit at anytime is <b>not more than</b> 50kph where work is less than 8.5 square metres	Per permit	GST free	<b>\$132.20</b>
Minor Works - Works <b>not conducted</b> on any part of the roadway, shoulder or pathway on Municipal, or Non Arterial State Road where maximum speed limit at anytime is <b>not more than</b> 50kph where works is less than 8.5 square metres	Per permit	GST free	<b>\$85.20</b>
Security Deposit - Vehicle crossings	Per permit	GST free	<b>\$500.00</b>
Security Deposit - Water and drainage connection	Per permit	GST free	<b>\$200.00</b>
Asset protection permit	Per permit	GST free	<b>\$150.00</b>
Security Deposit - Single frontage development	Per permit	GST free	<b>\$1,000.00</b>
Security Deposit – Commercial /large scale development	Per permit	GST free	<b>\$2,000.00</b>
<b>Drainage headworks - Benalla Urban Growth Project</b>			
Drainage levy	Per m <sup>2</sup>	GST free	<b>\$3.00</b>



Item	Unit	Taxation Status	Fees & Charges 2017/18 GST Inc
<b>Section (6) Community Care</b>			
<b>Aged and Disability Services</b>			
<b>Criteria</b>			
<b>Low Fee Range</b>			
Single with before tax income < <b>\$36,972</b>			
Couple with before tax income < <b>\$56,589</b>			
Families with before tax income < <b>\$62,693</b>			
<b>Plus \$5,877 per additional child</b>			
<b>Medium Fee Range</b>			
Single with before tax income < <b>\$81,194</b>			
Couple with before tax income < <b>\$108,543</b>			
Families with before tax income < <b>\$111,941</b>			
<b>Plus \$5,877 per additional child</b>			
<b>High Fee Range</b>			
Single with before tax income > <b>\$81,194</b>			
Couple with before tax income > <b>\$108,543</b>			
Families with before tax income > <b>\$111,941</b>			
<b>Plus \$5,877 per additional child</b>			
<b>Program</b>			
<b>Home Care</b>			
HACC Low Fee Range	Per hour	GST free	<b>\$6.60</b>
HACC Medium Fee Range	Per hour	GST free	<b>\$12.20</b>
HACC High Fee Range	Per hour	GST free	<b>\$40.00</b>
<b>Personal Care</b>			
HACC Low Fee Range	Per hour	GST free	<b>\$4.80</b>
HACC Medium Fee Range	Per hour	GST free	<b>\$9.20</b>
HACC High Fee Range	Per hour	GST free	<b>\$40.00</b>
Travel fee when transporting clients	Per km	GST free	<b>\$0.60</b>
<b>Respite</b>			
HACC Low Fee Range	Per hour	GST free	<b>\$3.60</b>
HACC Medium Fee Range	Per hour	GST free	<b>\$5.00</b>
HACC High Fee Range	Per hour	GST free	<b>\$40.00</b>
Travel fee when transporting clients	Per km	GST free	<b>\$0.60</b>
<b>Home Maintenance</b>			
HACC Low Fee Range	Per hour	GST free	<b>\$12.60</b>
HACC Medium Fee Range	Per hour	GST free	<b>\$19.00</b>
HACC High Fee Range Maintenance	Per hour	GST free	<b>\$50.00</b>
HACC High Fee Range Modifications	Per hour	GST free	<b>\$50.00</b>

Item	Unit	Taxation Status	Fees & Charges 2017/18 GST Inc
<b>Meals on Wheels</b>			
All clients weekdays and frozen	Per meal	GST free	\$11.00
All clients weekends	Per meal	GST free	\$12.50
<b>Volunteer Driving Program</b>			
Rural Clients to Benalla	Per trip	GST free	\$27.00
To Wangaratta plus the cost of parking	Per trip	GST free	\$28.00
To Shepparton plus the cost of parking	Per trip	GST free	\$42.00
To Albury plus the cost of parking	Per trip	GST free	\$72.00
To Melbourne plus the cost of parking	Per trip	GST free	\$126.00
To Albury - Victorian Patient Transport Assistance Scheme gap fee	Per trip	GST free	\$30.00
To Melbourne – Victorian Patient Transport Assistance Scheme gap fee	Per trip	GST free	\$50.00
<b>Planned Activities</b>			
All clients (Benalla venue)	Per session	GST free	\$17.00
Tai Chi	Per session	GST free	\$7.00
All clients (outings) Client additional cost related to activity and/or meal	Per session	GST free	\$7.00
<b>Brokerage Services</b>			
Meals on Wheels	Per meal	Taxable	\$15.00
Home Care	Per hour	Taxable	\$66.00
Personal Care	Per hour	Taxable	\$66.00
Respite Care	Per hour	Taxable	\$66.00
Planned Activities (Centre based)	Per day	Taxable	\$66.00
Planned Activities (Outings) Client pays additional related to activity and meal.	Per day	Taxable	\$55.00
Planned Activities Tai Chi	Per day	Taxable	\$8.80
Travel after the first 5kms one way only	Per km	Taxable	\$1.32
Annual Shower Assessments	Per assess	Taxable	\$66.00
Travel fee when transporting clients	Per km	Taxable	\$1.32
Administration Fee	Per request	Taxable	\$66.00
<b>Brokerage Service week days 6pm - 8pm</b>			
Home Care	Per hour	Taxable	\$88.00
Personal Care	Per hour	Taxable	\$88.00
Respite Care	Per hour	Taxable	\$88.00
<b>Brokerage Service week days after 8pm Saturday and Sunday</b>			
Home Care	Per hour	Taxable	\$116.00
Personal Care	Per hour	Taxable	\$116.00
Respite Care	Per hour	Taxable	\$116.00
Meals on Wheels	Per meal	Taxable	\$16.50

Item	Unit	Taxation Status	Fees & Charges 2017/18 GST Inc
<b>Brokerage Service Public Holidays</b>			
Home Care	Per hour	Taxable	\$145.20
Personal Care	Per hour	Taxable	\$145.20
Respite Care	Per hour	Taxable	\$145.20
Meals on Wheels	Per meal	Taxable	\$15.00
<b>Brokerage Volunteer Driving Program</b>			
Rural client's to Benalla	Per trip	Taxable	\$79.20
To Wangaratta plus the cost of parking	Per trip	Taxable	\$105.60
To Shepparton plus the cost of parking	Per trip	Taxable	\$158.40
To Albury plus the cost of parking	Per trip	Taxable	\$110.00
To Melbourne plus the cost of parking	Per trip	Taxable	\$165.00
To Albury - Victorian Patient Transport Assistance Scheme gap fee	Per trip	GST free	\$60.00
To Melbourne – Victorian Patient Transport Assistance Scheme gap fee	Per trip	GST free	\$88.00
<b>Section (7) Planning and Environment</b>			
<b>Building Permits (Section 18 Building Act 1993)</b>			
Design checking fee	Per permit	Taxable	\$Cost/250 +lodgement fee (min \$800)
Building Permit Class 1 & 2	Per permit	Taxable	\$Cost/250 +35.70 (min \$600)
Internal alterations	Minimum	Taxable	\$156.00
<b>Minimum fees</b>			
New Dwelling	Minimum	Taxable	\$816.00
Dependent relative unit (re-erecting/removal)	Minimum	Taxable	\$370.00
Extensions/Alteration	Minimum	Taxable	\$612.00
Swimming Pools (in-grounds)	Minimum	Taxable	\$337.00
Swimming Pools (above ground)	Minimum	Taxable	\$153.00
Garages/Shed	Minimum	Taxable	\$510.00
Garages/Shed – Registered Builder	Minimum	Taxable	\$408.00
Carports, Re-Stump, Fencing, Patio, Verandas	Minimum	Taxable	\$337.00
Demolition	Minimum	Taxable	\$337.00
Fence	Minimum	Taxable	\$153.00
POPE - Public Place & Entertainment - Occupancy Permit	Per permit	Taxable	\$330.00
Temporary Structure Inspection	Per inspect	Taxable	\$150.00
Building Enforcement Expired (inspection)	Per item	Taxable	\$330.00

Item	Unit	Taxation Status	Fees & Charges 2017/18 GST Inc
<b>Building Permits - commercial buildings</b>			
i. where the cost does not exceed \$50,000	Per permit	Taxable	<b>\$678.00</b>
Farm Shed and small commercial alterations	Per permit	Taxable	<b>\$510.00</b>
ii. where the cost exceeds \$50,000 but does not exceed \$100,000	Per permit	Taxable	\$600 + \$2.50 for every \$1,000 over \$50,000
iii. where the cost exceeds \$100,000 but does not exceed \$500,000	Per permit	Taxable	\$880 + \$2.50 for every \$1,000 over \$100,000
iv. where the cost exceeds \$500,000	Per permit	Taxable	<b>Quote</b>
<b>Property Information</b>			
Building Reg 327	Per request	GST free	<b>\$52.20</b>
Building for 24 hour service	Per request	Taxable	<b>\$104.40</b>
Building Permit Information Reg 326(1)	Per request	GST free	<b>\$52.20</b>
Building or land information Reg 326(2)	Per request	GST free	<b>\$52.20</b>
Building inspection dates	Per request	GST free	<b>\$52.20</b>
Building Surveying	Per hour	Taxable	<b>\$628.00</b>
Building Administration Services	Per hour	Taxable	<b>\$54.00</b>
Building Regulation 610(2)	Per hour	Taxable	<b>\$65.40</b>
Section 29A of the Act	Per hour	Taxable	<b>\$65.40</b>
Notice and order inspection fee	Per request	Taxable	<b>\$330.00</b>
<b>Other Fees</b>			
Lodgement Fee all buildings \$5,000 or more	Per permit	GST free	<b>\$39.10</b>
Additional Inspection	Per inspect	GST free	<b>\$170.00</b>
Inspections	Per inspect	GST free	<b>\$262.00</b>
Report and Consent Part 4, 5 & 8 Building Reg	Per permit	GST free	<b>\$262.10</b>
Amendment to Building Permit	Per permit	GST free	50% of original building fee
Amendment to Building Permit Major	Per permit	GST free	50% of original building fee
Extension to Building Permit	Per permit	GST free	50% of original building fee
Final Inspection of lapsed Building Permit	Per permit	GST free	50% of original building fee
Liquor Licence Measuring		Taxable	<b>\$531.00</b>
Essential Safety Measures and issue of determination (up to 200sqm)	Per property	GST free	<b>\$240.00</b>
Essential Safety Measures and issue of determination (over 200sqm)	Per property	GST free	<b>\$520.00</b>

Item	Unit	Taxation Status	Fees & Charges 2017/18 GST Inc
<b>Owner Builder Report S137B</b>			
Minor works	Per report	GST free	<b>\$250.00</b>
Major works	Per report	GST free	<b>\$519.00</b>
<b>Planning Scheme Amendments</b>			
<b>Stage 1</b>			
a) considering a requests to amend a planning scheme; and b) taking action required by Division 1 of Part 3 of the Planning and Environment Act 1987; and c) considering any submissions which do not seek a change to the amendment; and d) if applicable, abandoning the amendments in accordance with section 28.	206 fee units	GST free	<b>\$2,872.00</b>
<b>Stage 2</b>			
a) considering; and (i) up to and including 10 submissions which seek a change to an amendment and where necessary referring the submissions to a panel; or (ii) 11 to (and including) 20 submissions which seek a change to an amendment and where necessary referring the submissions to a panel; or (iii) Submissions that exceed 20 submissions which seek a change to an amendment, and where necessary referring the submissions to a panel; and b) providing assistance to a panel in accordance with section 158 of the Act; and c) making a submission to a panel appointed under Part 8 of the Act at a hearing referred to in section 24 (d) of the Act; and d) considering the panel's report in accordance with section 27 of the Act; and e) after considering submissions and the panel's report, abandoning the amendment.	Per amendment	GST free	<b>\$14,233.00</b>
	Per amendment	GST free	<b>\$28,438.00</b>
	Per amendment	GST free	<b>\$31,014.00</b>
<b>Stage 3 – For</b>			
a) adopting an amendment or a part of an amendment in accordance with section 29; and b) submitting the amendment for approval in accordance with section 31 of the Act and c) giving the notice of the approval of the amendment required by section 36(2) of the Act.	Per amendment	GST free	<b>\$453.00</b>
<b>Stage 4 – For</b>			
a) considering a request to approve an amendment in accordance with section 35; and b) giving notice of approval of an amendment in accordance with section 36(1) of the Act.	Per amendment	GST free	<b>\$453.00</b>
<b>*For the first 12 months from commencement of the regulations, the fees for planning scheme amendments will be charged at 50 per cent of the fees set out in regulations.</b>			

Item	Unit	Taxation Status	Fees & charges 2017/18 GST Inc
<b>Planning Permit Applications</b>			
<b>Under section 47 of the Planning and Environment Act 1987</b>			
<b>Class 1 – Use only</b>	89 fee units	GST free	<b>\$1,241.00</b>
<b>Class 2</b> - To develop land for a single dwelling per lot or 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 included in the application (other than a class 7 permit or a permit to subdivide or consolidate land) if the estimated cost of development is \$10,000 or less.	13.5 fee units	GST free	<b>\$188.00</b>
<b>Class 3</b> - To develop land for a single dwelling per lot or 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 included in the application (other than a class 8 permit or a permit to subdivide or consolidate land) if the estimated cost of development is more than \$10,000 but not more than \$100,000.	42.5 fee units	GST free	<b>\$593.00</b>
<b>Class 4</b> - To develop land for a single dwelling per lot or 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 included in the application (other than a class 8 permit or a permit to subdivide or consolidate land) if the estimated cost of development is more than \$100,000 but not more than \$500,000.	87 fee units	GST free	<b>\$1,213.00</b>
<b>Class 5</b> - To develop land for a single dwelling per lot or 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 included in the application (other than a class 8 permit or a permit to subdivide or consolidate land) if the estimated cost of development is more than \$500,000 but not more than \$1,000,000.	94 fee units	GST free	<b>\$1,310.00</b>
<b>Class 6</b> - To develop land for a single dwelling per lot or 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 included in the application (other than a class 8 permit or a permit to subdivide or consolidate land) if the estimated cost of development is more than \$1,000,000 but not more than \$2,000,000.	101 fee units	GST free	<b>\$1,408.00</b>
<b>Class 7</b> - VicSmart application if the estimated cost of development is \$10,000 or less.	13.5 fee units	GST free	<b>\$188.00</b>
<b>Class 8</b> - VicSmart application if the estimated cost of development is more than \$10,000.	29 fee units	GST free	<b>\$404.00</b>
<b>Class 9</b> - VicSmart application to subdivide or consolidate land.	13.5 fee units	GST free	<b>\$188.00</b>
<b>Class 10</b> - To develop land (other than a class 2, class 3, class 7 or class 8 or a permit to subdivide or consolidate land) if the estimated cost of development is less than \$100,000	77.5 fee units	GST free	<b>\$1,080.00</b>
<b>Class 11</b> - To develop land (other than a class 4, class 5, or class 8 or a permit to subdivide or consolidate land) if the estimated cost of development is more than \$100,000 and not more than \$1,000,000.	104.5 fee units	GST free	<b>\$1,457.00</b>

Item	Unit	Taxation Status	Fees & Charges 2017/18 GST Inc
<b>Class 12</b> - To develop land (other than a class 6 or class 8 or a permit to subdivide or consolidate land) if the estimated cost of development is more than \$1,000,000 and not more than \$5,000,000.	230.5 fee units	GST free	<b>\$3,213.00</b>
<b>Class 13</b> - To develop land (other than a class 6 or class 8 or a permit to subdivide or consolidate land) if the estimated cost of development is more than \$1,000,000 and not more than \$5,000,000.	587.5 fee units	GST free	<b>\$8,190.00</b>
<b>Class 14</b> - To develop land (other than a class 8 or a permit to subdivide or consolidate land) if the estimated cost of development is more than \$15,000,000 and not more than \$50,000,000.	1732.5 fee units	GST free	<b>\$24,151.00</b>
<b>Class 15</b> - To develop land (other than a class 8 or a permit to subdivide or consolidate land) if the estimated cost of development is more than \$50,000,000. *	3894 fee units	GST free	<b>\$54,282.00</b>
<b>Class 16</b> - To subdivide an existing building (other than a class 9 permit).	89 fee units	GST free	<b>\$1,241.00</b>
<b>Class 17</b> - To subdivide land into 2 lots (other than a class 9 or class 16 permit).	89 fee units	GST free	<b>\$1,241.00</b>
<b>Class 18</b> - To effect a realignment of a common boundary between lots or consolidate 2 or more lots (other than a class 9 permit).	89 fee units	GST free	<b>\$1,241.00</b>
<b>Class 19</b> - Subdivide land (other than a class 9, class 16, class 17 or class 18 permit).	89 fee units per 100 lots created	GST free	<b>\$1,241.00</b>
<b>Class 20</b> - 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.	89 fee units	GST free	<b>\$1,241.00</b>
<b>Class 21</b> - A permit not otherwise provided for in the regulation.	89 fee units	GST free	<b>\$1,241.00</b>
<b>*For the first 12 months from commencement of the regulations, the fee for a class 15 permit application (for development over \$50 million) will be charged at 50 per cent of the fee set out in regulations.</b>			
<b>Planning applications to amend permits</b>			
<b>Under section 72 of the Planning and Environment Act 1987</b>			
<b>Class 1</b> - Amendment to a permit to change the use of land allowed by the permit or allow a new use of land.	89 fee units	GST free	<b>\$1,241.00</b>
<b>Class 2</b> - 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.	89 fee units	GST free	<b>\$1,241.00</b>

Item	Unit	Taxation Status	Fees & Charges 2017/18 GST Inc
<b>Class 3</b> - Amendment to a class 2 permit.	13.5 fee units	GST free	<b>\$188.00</b>
<b>Class 4</b> - Amendment to a class 3 permit.	42.5 fee units	GST free	<b>\$593.00</b>
<b>Class 5</b> - Amendment to a class 4 permit.	87 fee units	GST free	<b>\$1,213.00</b>
<b>Class 6</b> - Amendment to a class 5 or class 6 permit.	94 fee units	GST free	<b>\$1,310.00</b>
<b>Class 7</b> - Amendment to a class 7 permit.	13.5 fee units	GST free	<b>\$188.00</b>
<b>Class 8</b> - Amendment to a class 8 permit.	29 fee units	GST free	<b>\$404.00</b>
<b>Class 9</b> - Amendment to a class 9 permit.	13.5 fee units	GST free	<b>\$188.00</b>
<b>Class 10</b> - Amendment to a class 10 permit.	77.5 fee units	GST free	<b>\$1,080.00</b>
<b>Class 11</b> - Amendment to a class 11 permit.	104.5 fee units	GST free	<b>\$1,457.00</b>
<b>Class 12</b> - Amendment to a class 12, 13, 14 or 15 permit.	130.5 fee units	GST free	<b>\$3,213.00</b>
<b>Class 13</b> - Amendment to a class 16 permit.	89 fee units	GST free	<b>\$1,241.00</b>
<b>Class 14</b> - Amendment to a class 17 permit.	89 fee units	GST free	<b>\$1,241.00</b>
<b>Class 15</b> - Amendment to a class 18 permit.	89 fee units	GST free	<b>\$1,241.00</b>
<b>Class 16</b> - Amendment to a class 19 permit.	89 fee units per 100 lots created	GST free	<b>\$1,241.00</b>
<b>Class 17</b> - Amendment to a class 20 permit.	89 fee units	GST free	<b>\$1,241.00</b>
<b>Class 18</b> - Amendment to a class 21 permit.	89 fee units	GST free	<b>\$1,241.00</b>
<b>Other fees</b>			
<b>Reg 7</b> - For requesting the Minister to prepare an amendment to a planning scheme exempted from the requirements referred to in section 20(4) of the Act.	270 fee units	GST free	<b>\$3,764.00</b>
<b>Reg 8</b> - For requesting the Minister to prepare an amendment to a planning scheme exempted from certain requirements prescribed under section 20A of the Act.	65 fee units	GST free	<b>\$906.00</b>
<b>Reg 10</b> - For combined permit applications. Sum of the highest of the fees which would have applied if separate applications were made and 50 per cent of each of the other fees which would have applied if separate applications were made.			



Item	Unit	Taxation Status	Fees & Charges 2017/18 GST Inc
<b>Reg 12</b> - Amend an application for a permit or an application to amend a permit. a) Under section 57A(3)(a) of the Act the fee to amend an application for a permit after notice is given is 40 per cent of the application fee for that class of permit set out in the Table at regulation 9 b) Under section 57A(3)(a) of the Act the fee to amend an application to amend a permit after notice is given is 40 per cent of the application fee for that class of permit set out in the Table at regulation 11 and any additional fee under c) below c) If an application to amend an application for a permit or amend an application to amend a permit has the effect of changing the class of that permit to a new class, having a higher application fee set out in the Table to regulation 9, the applicant must pay an additional fee being the difference the original class of application and the amended class of permit.			
<b>Reg 13</b> - For a combined application to amend permit. The sum of the highest of the fees which would have applied if separate applications were made and 50 per cent of each of the other fees which would have applied if separate applications were made.			
<b>Reg 14</b> - For a combined permit and planning scheme amendment. Under section 96A(4)(a) of the Act: The sum of the highest of the fees which would have applied if separate applications were made and 50 per cent of each of the other fees which would have applied if separate applications were made.			
<b>Reg 15</b> - For a certificate of compliance.	22 fee units	GST free	<b>\$307.00</b>
<b>Reg 16</b> - For an agreement to a proposal to amend or end an agreement under section 173 of the Act.	44.5 fee units	GST free	<b>\$620.00</b>
<b>Reg 18</b> - Where a planning scheme specifies that a matter must be done to the satisfaction of a responsible authority, Minister, public authority or municipal council.	22 fee units	GST free	<b>\$307.00</b>
<b>Extension of Time for a Planning Permit</b>			
First Extension Application	Per application	Taxable	<b>\$250.00</b>
Second Extension Request	Per application	Taxable	<b>\$500.00</b>
Any further request	Per application	Taxable	50% of the scheduled fee
<b>Advertising</b>			
Administration fee	Per advert	Taxable	<b>\$51.00</b>
Letters	Per letter	Taxable	<b>\$4.00</b>
<b>Forestry</b>			
Coup Inspections	Per app	Taxable	<b>\$111.00</b>
Timber Harvest Plans	Per app	Taxable	<b>\$111.00</b>
Plantation Development Notices	Per app	GST free	<b>\$111.00</b>

Item	Unit	Taxation Status	Fees & Charges 2017/18 GST Inc
<b>Subdivision Fees</b>			
<b>Reg 6:</b> For certification of a plan of subdivision	11.8 fee units	GST free	<b>\$164.00</b>
<b>Reg 7:</b> Alteration of plan under section 10(2) of the Act	7.5 fee units	GST free	<b>\$104.60</b>
<b>Reg 8:</b> Amendment of certified plan under section 11(1) of the Act	9.5 fee units	GST free	<b>\$132.40</b>
<b>Reg 9:</b> Checking of engineering plans	Per app	GST free	<b>0.75% of works</b>
<b>Reg 10:</b> Preparation of Engineering Plans by Council	Per app	Taxable	<b>3.5% of works</b>
<b>Reg 11:</b> Supervision of works	Per app	Taxable	<b>2.5% of estimated costs of works</b>
Public Open Space Contributions	Per app	Taxable	<b>5% of land value</b>
<b>Planning Enforcement</b>			
Planning Infringement Notice	Per penalty unit	GST free	<b>\$155.00</b>
<b>Section (8) Environmental Health Service</b>			
<b>Septic Systems</b>			
Installations – Domestic	Per permit	GST free	<b>\$392.00</b>
Installations – Commercial	Per permit	GST free	<b>\$525.00</b>
Alterations – Minor / Domestic	Per permit	GST free	<b>\$158.00</b>
Alterations – Substantial / Commercial	Per permit	GST free	<b>\$349.00</b>
Fines illegal works- Corporations	10 pen units	GST free	<b>Statutory fee</b>
Fines illegal works – Individuals	2 pen units	GST free	<b>Statutory fee</b>
Search and copy of old septic tank permit or plan	Per app	Taxable	<b>\$35.00</b>
Search and copy of old septic tank permit or plan (archived)	Per app	Taxable	<b>\$57.00</b>
Extension of septic tank permit fee	Per request	GST free	<b>\$130.00</b>
Report and Consent for Provision of Wastewater Management for building approvals on unsewered allotments of less than one hectare.	Per request	GST free	<b>\$258.00</b>
<b>Registrations</b>			
<b>All registrations</b> not paid by the renewal date are subject to a 50 per cent surcharge – as detailed in the renewal notices issued. Monthly Pro-rata registration are available on the annual fee component but not the 50 per cent setup fee part in the first year.			

Item	Unit	Taxation Status	Fees & Charges 2017/18 GST Inc
<b>A. Food Act</b>			
<b>Class 1</b> first calendar year of registration	Per registration	GST free	<b>\$534.00</b>
<b>Class 1</b> Annual registration fee beyond first year	Per registration	GST free	<b>\$356.00</b>
<b>Class 2</b> first calendar year of registration	Per registration	GST free	<b>\$528.00</b>
<b>Class 2</b> Annual registration fee beyond first year	Per registration	GST free	<b>\$351.00</b>
<b>Class 3</b> first calendar year of registration	Per registration	GST free	<b>\$341.00</b>
<b>Class 3</b> Annual registration fee beyond first year	Per registration	GST free	<b>\$223.00</b>
<b>Class 4</b> (just notification – no registration)	Per registration	GST free	<b>No fee</b>
<b>Class 2</b> Food Safety Program Template – Replacement Copy	Per copy	GST free	<b>\$62.00</b>
Prepurchase inspection report	Per report	GST free	50% of 2 <sup>nd</sup> year rego fee
<b>Class 4</b> (just notification – no registration)	Per registration	GST free	<b>No fee</b>
Prepurchase inspection report	Per report	GST free	50% of 2 <sup>nd</sup> Year rego fee
Prepurchase inspection report - if required in less than 7 days	Per report	GST free	additional \$25
Transfer of Registration Fee	Per transfer	GST free	50% of 2 <sup>nd</sup> year rego fee
Non Complying Sample Reimbursement Fee	Per service	Taxable	Cost + 5%
<b>B. Public Health &amp; Wellbeing Act 2008</b>			
Prescribed Accommodation fee (Motels)	Per registration	GST free	<b>\$167.00</b>
B&B > 5 Beds (Unsewered with a private water supply)	Per registration	GST free	<b>\$105.00</b>
B&B > 5 Beds (In town)	Per registration	GST free	<b>\$84.00</b>
B&B < 6 Beds (Unsewered with a private water supply)	Per registration	GST free	<b>\$63.00</b>
B&B < 6 Beds (In town)	Per registration	GST free	<b>\$53.00</b>
<b>C. Infectious Diseases Control Premises</b>			
Hairdressing/Beauty Parlour (New setup)	Per registration	GST free	<b>\$135.00</b>
Mobile Hairdressing (New setup)	Per registration	GST free	<b>\$135.00</b>
Skin Penetration Process (where multiple use exists, single fee payable) (Annual high risk registration)	Per registration	GST free	<b>\$135.00</b>
Prepurchase inspection report	Per report	GST free	50% of registration
Transfer of Registration Fee	Per premises	GST free	50% of registration
Optional pre-transfer of inspection Fee	Per premises	GST free	50% of registration

Item	Unit	Taxation Status	Fees & Charges 2017/18 GST Inc
<b>D. Caravan Parks/Movable Dwellings</b>			
Total number of sites (other than camp sites) not exceeding 25	Per reg	GST free	<b>\$236.98</b>
<b>Total number of sites (other than camp sites):</b>			
- exceeding 25 but not exceeding 50	Per reg	GST free	<b>\$473.96</b>
- exceeding 50 but not exceeding 100	Per reg	GST free	<b>\$947.92</b>
- exceeding 100 but not exceeding 150	Per reg	GST free	<b>\$1,435.84</b>
- exceeding 150 but not exceeding 200	Per reg	GST free	<b>\$1,909.78</b>
- exceeding 200 but not exceeding 250	Per reg	GST free	<b>\$2,383.74</b>
- exceeding 250 but not exceeding 300	Per reg	GST free	<b>\$2,857.70</b>
- exceeding 300 but not exceeding 350	Per reg	GST free	<b>\$3,345.60</b>
- exceeding 350 but not exceeding 400	Per reg	GST free	<b>\$3,819.56</b>
- exceeding 400 but not exceeding 450	Per reg	GST free	<b>\$4,767.48</b>
- exceeding 450 but not exceeding 500	Per reg	GST free	<b>\$4,767.48</b>
- exceeding 500 but not exceeding 550	Per reg	GST free	<b>\$5,241.44</b>
- exceeding 550 but not exceeding 600	Per reg	GST free	<b>\$5,729.34</b>
Transfer of Ownership	Per transfer	GST free	<b>\$69.70</b>
<b>E. Vaccine charges</b>			
Influenza Vaccination (at Clinic) Quadvalant	Per vaccine	Taxable	<b>\$20.00</b>
Supply of Vaccination history statement	Per smt	Taxable	<b>\$11.00</b>
Hep. B Vaccination	Per vaccine	Taxable	<b>\$23.00</b>
Hepatitis A Vaccination (Adult)	Per vaccine	Taxable	<b>\$95.00</b>
Hepatitis A Vaccination (Paediatric)	Per vaccine	Taxable	<b>\$62.00</b>
Combined Hepatitis A & B Vaccination (Adult)	Per vaccine	Taxable	<b>\$95.00</b>
Combined Hepatitis A & B Vaccination (Paediatric)	Per vaccine	Taxable	<b>\$75.00</b>
Diphtheria, Tetanus & Whooping Cough & Polio (Infranrix IPV)	Per vaccine	GST free	<b>\$78.00</b>
Diphtheria, Tetanus & Whooping Cough, Hepatitis B, HIB & Polio (Infranrix Hexq)	Per vaccine	GST free	<b>\$110.00</b>
Meningococcal C	Per vaccine	GST free	<b>\$85.00</b>
Rotavirus (Rotateq)	Per vaccine	GST free	<b>\$90.00</b>
Measles, Mumps and Rubella (Priorix)	Per vaccine	GST free	<b>\$35.00</b>
Pneumococcal (Prevenar 13)	Per vaccine	GST free	<b>\$140.00</b>
HPV/Gardasil	Per vaccine	GST free	<b>\$150.00</b>
Boostrix/Dip, Tetanus, Whooping - Adult	Per vaccine	GST free	<b>\$40.00</b>
Chicken Pox	Per vaccine	GST free	<b>\$75.00</b>
IPOL (injectable Polio)	Per vaccine	GST free	<b>\$48.00</b>

Item	Unit	Taxation Status	Fees & Charges 2017/18 GST Inc
<b>Section (9) Saleyards</b>			
<b>Saleyard fees</b>			
Bulls - sale fee	Per head	Taxable	<b>\$12.00</b>
Cows - sale fee	Per head	Taxable	<b>\$9.50</b>
Calf - sale fee	Per head	Taxable	<b>\$2.00</b>
Cow and calf - sale fee	Per head	Taxable	<b>\$10.50</b>
Horses - sale fee	Per head	Taxable	<b>\$9.00</b>
All other livestock	Per head	Taxable	<b>\$2.00</b>
Fats - sale fee	Per head	Taxable	<b>\$9.00</b>
Sheep - sale fee	Per head	Taxable	<b>\$1.00</b>
Cattle - sale fee	Per sale	Taxable	<b>\$235.00</b>
Sheep - sale fee	Per sale	Taxable	<b>\$235.00</b>
Special Weigh	Per head	Taxable	<b>\$3.00</b>
Special/Opening fee	Per sale	Taxable	<b>\$40.00</b>
Post sale clean up fee	Per sale	Taxable	<b>\$469.00</b>

## Budget processes

This section lists the budget processes to be undertaken in order to adopt the Budget in accordance with the Local Government Act 1989 (the Act) and Local Government (Planning and Reporting) Regulations 2014 (the Regulations).

Under the Act, Council is required to prepare and adopt an annual budget for each financial year. The budget is required to include certain information about the rates and charges that Council intends to levy as well as a range of other information required by the Regulations which support the Act.

The 2017/2018 budget, which is included in this report, is for the year 1 July 2017 to 30 June 2018 and is prepared in accordance with the Act and Regulations. The budget includes financial statements being a Comprehensive Income Statement, Balance Sheet, Statement of Changes in Equity, Statement of Cash Flows and Statement of Capital Works. These statements have been prepared for the year ended 30 June 2018 in accordance with the Act and Regulations, and consistent with the annual financial statements which are prepared in accordance with Australian Accounting Standards. The budget also includes information about the rates and charges to be levied, the capital works program to be undertaken, the human resources required, and other financial information Council requires in order to make an informed decision about the adoption of the budget.

A 'proposed' budget is prepared in accordance with the Act and submitted to Council in May for approval 'in principle'. Council is then required to give 'public notice' that it intends to 'adopt' the budget. It must give 28 days notice of its intention to adopt the proposed budget and make the budget available for inspection at its offices and on its web site. A person has a right to make a submission on any proposal contained in the budget and any submission must be considered before adoption of the budget by Council.

With the introduction of the State Governments Rate Capping legislation in 2015 Councils are now unable to determine the level of rate increase and instead must use a maximum rate increase determined by the Minister for Local Government which is announced in December for application in the following financial year.

If a Council wishes to seek a rate increase above the maximum allowable it must submit a rate variation submission to the Essential Services Commission (ESC). The ESC will determine whether the rate increase variation submission has been successful by 31 May. In many cases this will require Councils to undertake 'public notice' on two separate proposed budgets simultaneously, i.e. the Ministers maximum rate increase and the Council's required rate increase.

The final step is for Council to adopt the budget after receiving and considering any submissions from interested parties. The budget is required to be adopted by 30 June and a copy submitted to the Minister within 28 days after adoption. The key dates for the budget process are summarised below:

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## **Budget process**

1. Minister of Local Government announces maximum rate increase
2. Officers update Council's long term financial projections
3. Council to advise ESC if it intends to make a rate variation submission
4. Council submits formal rate variation submission to ESC
5. Officers prepare operating and capital budgets
6. Councillors consider draft budgets at informal briefings
7. Proposed budget submitted to Council for approval to advertise
8. Public notice advising intention to adopt budget
9. Budget available for public inspection and comment
10. Public submission process undertaken
11. Submissions period closes (28 days)
12. Submissions considered by Council/Committee
13. Budget and submissions presented to Council for adoption
14. Copy of adopted budget submitted to the Minister
15. Revised budget where a material change has arisen



# **BENALLA**

## **RURAL CITY COUNCIL**

Benalla Rural City Council  
June 2017

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