

BENALLA

RURAL CITY COUNCIL

BENALLA RURAL CITY COUNCIL

BUDGET

2022/2023

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Chief Executive Officer Introduction

“We humans are resilient. We can learn to thrive in our new normal if we have the mindset and the resources we need to adapt.”– Lisa E. Betz

Benalla Rural City continues to grow and the signs for a positive future are there. Our future leaders and our youth should look forward with a sense of optimism to a future that is filled with opportunity. The positive mindset that we adopt now will set us up for whatever life throws at us. Councils are not immune from change and our new normal will continue to have the *Community Vision* at the heart of everything we do. Our passionate people will continue to shape our way forward.

This year I want to focus on our positive mindset that will deliver against our five **Strategic Objectives**: Community, Liveability, Economy, Environment and Leadership.

The following pages provides a detailed overview of the initiatives that we will be looking to deliver in the next financial year and beyond.

The initiatives include:

- Progressing the Benalla Indoor Recreation Centre Redevelopment Project.
- Bringing the Benalla Landfill and Resource Recovery Centre transfer station into operation.
- Develop a concept plan for the Benalla Station Precinct and Benalla Central Business District Linkage upgrade.
- Developing a *Benalla Rural City Heritage* study.
- Implementing the Benalla Rural City Council Drainage strategy.
- Investigating the development of an off-leash dog park.
- Developing rural township plans.
- Developing an *Economic Diversification* plan.
- Reviewing and updating the *Environment Strategy* and *Climate Change Adaptation Plan 2013-2025*.

Our forecast result for 2021/22 is a surplus of \$831,000 with a budgeted forecast surplus in 2022/23 of \$1.529m.

Under the State Government’s ‘Fair Go Rates System’, the average rate cap for 2022/2023 has been set at 1.75 per cent and we have complied with this requirement. Whilst future years of the Budget go into deficit, we have taken a conservative approach to revenue items such as grant income and future expected revenue under the *Electricity Industry Act 2000* or payment in lieu of rates.

Our cash position over the term of the *Budget* remains positive and positions us to invest in future years for continued growth while addressing legacy issues.

This Budget outlines an ambitious capital works program and one of the largest this Council will undertake:

- \$2.821m will be spent on the road network with a further \$6.464m over the following three years.
- \$0.948m has been set aside for drainage works with a further \$2.179m over the following three years.
- Shared pathways and connectivity will have \$1.024m committed for the life of the Budget.
- Our rural bridge network will have \$1.100m allocated for upgrades and renewal.
- More than \$4 million has been committed to rehabilitation and other works at the Benalla Landfill and Resource Recovery Centre.
- Rural communities will be able to access a \$300,000 Community Fund in 2022/23.

I congratulate staff involved in the preparation of the 2022/23 *Budget*, elected members for their positive mindset in the preparation of this document and the community input we received.

I also thank the Australian and Victorian governments for their continued financial support.

I commend the *Benalla Rural City Council 2022/23 Budget* to the community.

Dom Testoni
Chief Executive Officer

Executive Summary

Overall, operating expenditure budgeted for 2022/23 of \$35.333m has increased by 2.2 per cent from the 2021/22 adopted budget. Excluding depreciation, budgeted expenditure in 2022/23 has decreased by 0.5 per cent or \$0.136m.

1. Rates and Charges

Total revenue from rates and charges is projected to be \$20.679m, this included Cultural and Recreational properties and solar farms, which incorporates an average rate increase of 1.75 per cent.

This is in line with the new Fair Go Rates System (FGRS) which caps rates increases by Victorian councils to the forecast movement in the Consumer Price Index (CPI) of 1.75 per cent. Council has not elected to apply to the Essential Services Commission (ESC) for a variation.

It is important to note, the actual rate increases experienced by individual ratepayers may differ from the 1.75 per cent increase due to revaluations. Rate increases are impacted by the average rate increase (1.75 per cent) and the property valuation increases (or decreases) of individual properties relative to the average across the municipality.

If your property increased in value by more than the per cent average for the Council, your rates will increase by more than 1.75 per cent. If your property value increased by less than the per cent average, your rates will increase by less than 1.75 per cent and may in fact reduce from the previous year.

2. Financial Position

The financial position is expected to improve with net assets (net worth) to increase by \$10.277m to \$265.7m during 2022/23. Working capital is an indicator of council's ability to meet its financial obligations as and when they fall due (being current assets less current liabilities).

As detailed in Section 5. Financial performance indicators, working capital ratio decreases during 2022/23. However, due to the inclusion of the \$2.985m in cash held at the end of 2021/22 to complete capital works that will be carried forward into the 2022/23 year. Working capital is projected during the period of the budget to show an improvement post 2022/23.

3. Operating Result

The expected operating result for the 2022/23 year is a surplus of \$1.529m, which is an increase of \$698,000 from 2021/22. This is mainly due to discontinuation of Aged Care Services and Working for Victoria Grant Program no longer operating in 2022/23, which has decreased employee costs by \$2 million.

4. Financial Sustainability

A budget has been prepared for the four-year period ending 30 June 2026. The Budget is in turn set within the Financial Plan to assist Council to adopt a budget within a longer-term financial framework. The key objective of the Financial Plan is financial sustainability in the medium to long term, while still achieving the Council's strategic objectives.

The adjusted underlying result, which is a measure of financial sustainability, shows significant decline over the term of the Budget, even with rate increases capped at 1.75 per cent.

Council needs to continue to work with the community to:

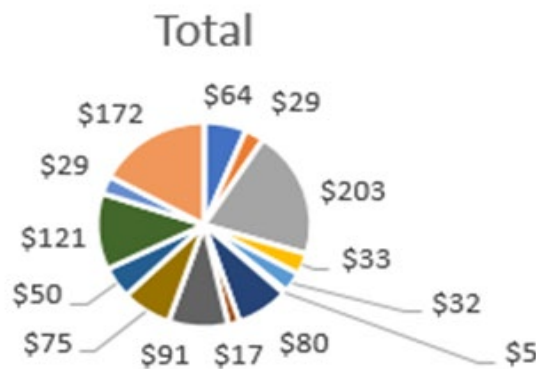
- review and prioritise the services that we provide
- determine the level of service that can be afforded
- determine which assets are required to undertake the prioritised services
- determine any surplus assets that can be decommissioned or rationalised
- determine where staffing resources may need to be realigned to deliver the shift in prioritised services.

This budget has been developed through a rigorous process. More detailed budget information is available throughout this document.

5. Services

The net cost of services delivered to the community in 2022/23 year is expected to be \$35.333m which shows a decrease of \$1.485m over the forecast cost for 2021/22. The chart below shows how much is allocated to each broad service area for every \$1,000 dollars that Council spends.

Sum of per \$1,000



Type:

- | | | |
|---------------------------------|----------------------------|-----------------------|
| ■ Aged and disability | ■ Child, Youth and family | ■ Council operations |
| ■ Culture, community and events | ■ Economic development | ■ Environment |
| ■ Infrastructure Management | ■ Libraries | ■ Maintenance |
| ■ Parks and recreation | ■ Public Health and safety | ■ Roads and Footpaths |
| ■ Strategy and planning | ■ Waste | |

Council will continue to work with the community over the coming years to align community priorities and expectations with Council's service delivery model. This needs to be set within a financially sustainable framework. Further detail in relation to the cost of Council's services can be found in Section 2 of this document.

6. Cash and Investments

Cash and investments are expected to decrease by \$10.319m during the year to \$11.930m as at 30 June 2023. It is important to note the forecast cash balance at 30 June 2022 includes \$2.985m held for completion of capital works carried forward into 2022/23.

7. Capital Works

The \$16.053m capital works program is funded by \$7.644m in grants and contributions and Council cash of \$8.409m, including \$4.549 from unspent 2021/22 grant funding.

Capital works delivery is forecast to be \$16.053m for the 2022/23 year. The 2022/23 capital works program includes \$7.326m relating to projects to be carried forward from 2021/22.

Economic Assumptions

| Assumption | Notes | Actual | Forecast | Budget | Projections | | |
|---------------------------------------|-------|---------|----------|---------|-------------|---------|---------|
| | | 2020/21 | 2021/22 | 2022/23 | 2023/24 | 2024/25 | 2025/26 |
| Rate Cap Increase | 1 | 2.00% | 1.50% | 1.75% | 2.25% | 2.50% | 2.50% |
| Population Growth | 2 | 1.00% | 1.00% | 1.00% | 1.00% | 1.00% | 1.00% |
| Investment Interest Rate | 3 | 0.13% | 0.36% | 0.50% | 0.50% | 0.50% | 0.50% |
| Borrowing Interest Rate | 4 | 2.04% | 2.06% | 2.35% | 2.25% | 2.50% | 2.50% |
| CPI | 5 | 2.94% | 4.50% | 1.75% | 2.25% | 2.50% | 2.50% |
| User Fees | 6 | 2.00% | 2.00% | 1.75% | 2.25% | 2.50% | 2.50% |
| Grants - Recurrent | 7 | 2.00% | 2.00% | 1.75% | 2.25% | 2.50% | 2.50% |
| Grants - Non-Recurrent | | 2.00% | 2.00% | 1.75% | 2.25% | 2.50% | 2.50% |
| Contributions | | 0% | 0% | 0% | 0% | 0% | 0% |
| Proceeds from Sale of Assets (\$'000) | | \$0 | \$25 | \$25 | \$25 | \$25 | \$25 |
| Finance Costs (\$'000) | | \$123 | \$122 | \$126 | \$98 | \$79 | \$88 |
| Other Revenue | | 0% | 0% | 0% | 0% | 0% | 0% |
| Employee Costs | 8 | 2.00% | 2.00% | 1.75% | 1.85% | 2.00% | 2.00% |
| Contactors, consultants and materials | | 2.00% | 1.50% | 1.75% | 2.25% | 2.50% | 2.50% |
| Utilities | | 2.00% | 1.50% | 1.75% | 2.25% | 2.50% | 2.50% |
| Bad and doubtful debts | | 0% | 0% | 0% | 0% | 0% | 0% |
| Depreciation (\$'000) | | \$6,419 | \$6,827 | \$7,489 | \$7,829 | \$8,109 | \$8,342 |
| Other expenses | | 0% | 0% | 0% | 0% | 0% | 0% |

1. Rate Cap

Base rate revenue will increase by 1.75 per cent for the 2022/23, based on the state government cap, with estimated future annual increases between 2.25 per cent and 2.50 per cent in line with CPI. Waste charges are proposed to increase by 5 per cent until 2025 to defray the total costs of waste management incurred. From 2026, proposed rises decrease to 2 per cent in line with forecast Rates and Charges increases.

2. Population Growth

Growth for 2022/23 is expected to increase to 1.00 per cent and this rate is assumed for future years.

3. Investment Interest Rate

The investment rate for 2022/23 is expected to increase to 0.50 per cent and this rate is assumed for future years.

4. Borrowing Interest Rate

There will be no borrowings for 2022/23.

5. CPI

The latest budget update from Department Treasury and Finance expects the 2022/23 year to forecast 1.75 per cent increase, increasing to 2.25 per cent in 2023/24 and then 2.50 per cent for 2024/25.

6. User Fees

Details of user fees for the 2022/23 budget year can be found in Council's schedule of Fees and Charges that is adopted in conjunction with the budget. Revenue increases for the ensuing years are based in line with the State Government rate cap.

7. Grants - Recurrent

Council currently receives grants for tied (specific purpose grants) and un-tied Financial Assistance grant funding received via the Victorian Local Government Grants Commission. Operating grants are expected to increase on an annual basis by between 1.75 per cent and 2.50 per cent.

8. Employee Costs

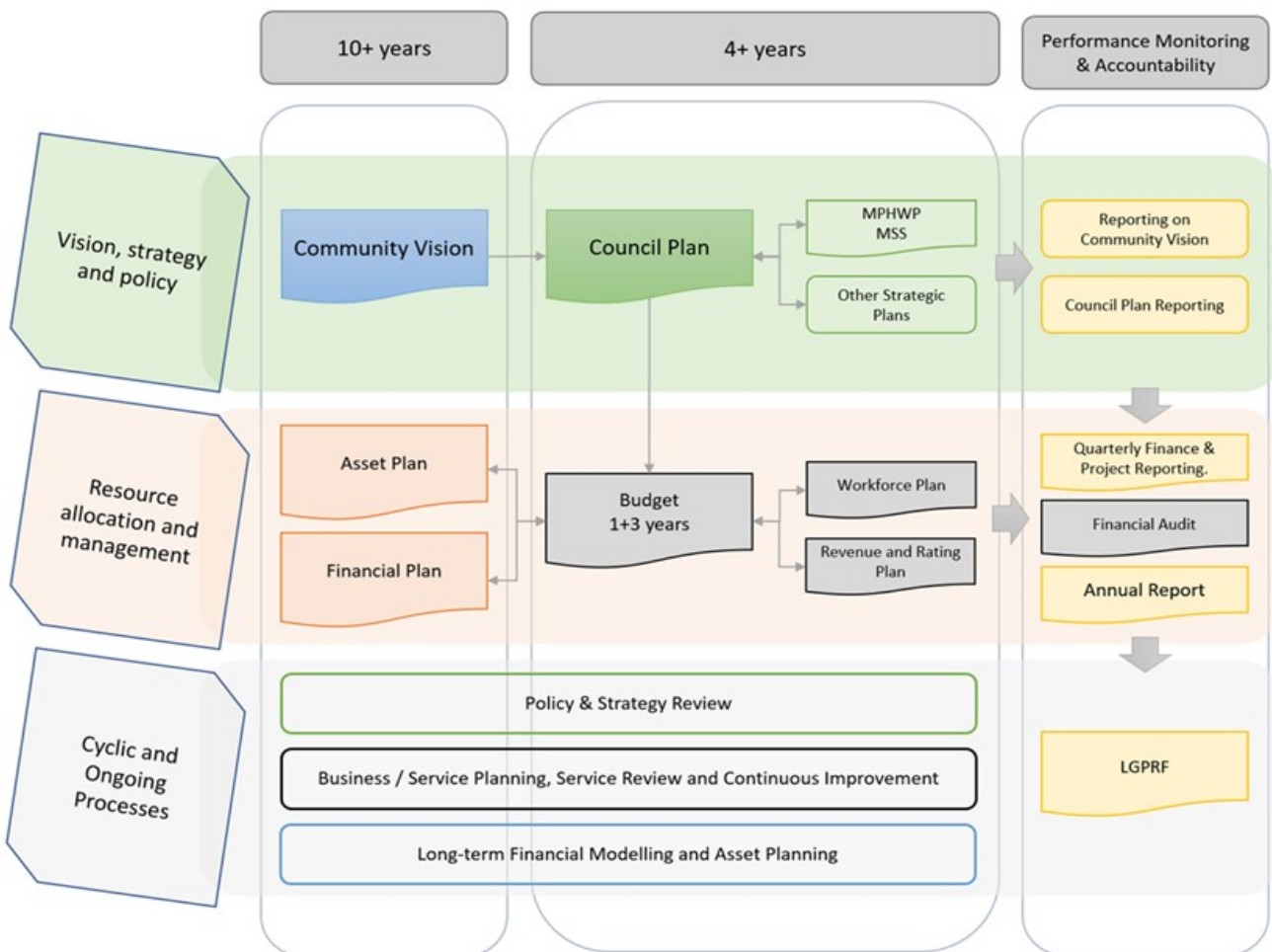
The 2022/23 year includes a 1.75 per cent increase for employee costs that mainly reflects the salary increase for all staff pursuant to the Enterprise Agreement and other costs such as end of band payments. The ensuing years reflect annual increases of 1.85 per cent to 2.00 per cent which provides for annual EBA increases and other costs.

1. Link to the Integrated Planning and Reporting Framework

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

1.1 Legislative planning and accountability framework

The Budget 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 diagram below depicts the integrated planning and reporting framework that applies to local government in Victoria. At each stage of the integrated planning and reporting framework there are opportunities for community and stakeholder input. This is important to ensure transparency and accountability to both residents and ratepayers.



Source: Department of Jobs, Precincts and Regions

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

1.1.2 Key planning considerations

Service level planning

Although councils have a legal obligation to provide some services - such as animal management, local roads, food safety and statutory planning - most council services are not legally mandated, including some services closely associated with councils, such as libraries, building permits and sporting facilities.

Further, over time, the needs and expectations of communities can change. Therefore, councils need to have robust processes for service planning and review to ensure all services continue to provide value for money and are in line with community expectations. In doing so, councils should engage with communities to determine how to prioritise resources and balance service provision against other responsibilities such as asset maintenance and capital works.

Community consultation needs to be in line with the Council's adopted Community Engagement Policy and Public Transparency Policy.

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 Mission

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.

Our 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 initiatives and service categories. Each contributes to the achievement of one of the five Strategic Objectives as set out in the *Council Plan 2021-2025*.

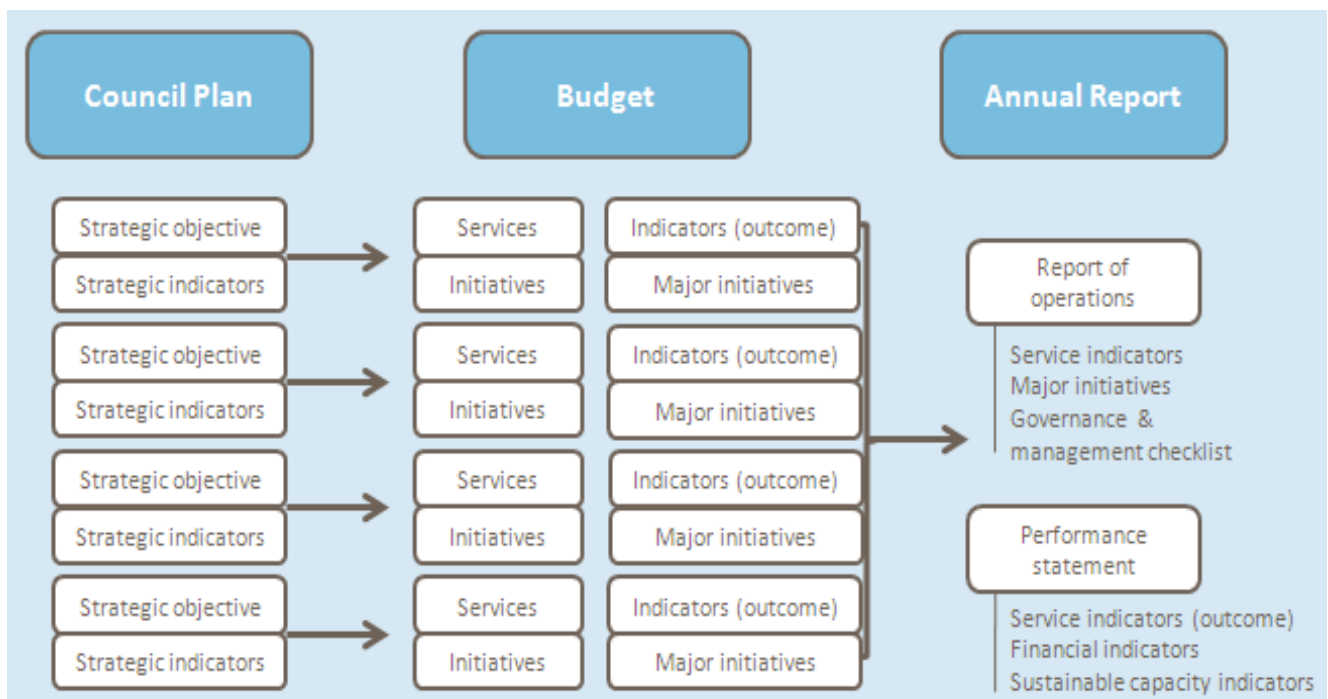
The following table lists the five Strategic Objectives as described in the Council Plan.

| Strategic Objective | Description |
|-----------------------|---|
| 1. Community | A healthy, safe and resilient community. A connected, involved and inclusive community. |
| 2. Liveability | Vibrant public spaces and places. Connected and accessible roads, footpaths, transport and parking. |
| 3. Economy | Thriving business and industry. Flourishing tourism. Diverse education and employment. Population growth. |
| 4. Environment | Healthy and protected natural environment. High quality, efficient and sustainable waste management. Sustainable practices. |
| 5. Leadership | Good governance. High performance culture. Engaged and informed community. Effective and responsive advocacy. |

2. Services and service performance indicators

This section provides a description of the services and initiatives to be funded in the Budget for the 2022/23 year and how these will contribute to achieving the strategic objectives outlined in the Council Plan. It also describes several initiatives and service performance outcome indicators for key areas of Council's operations.

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



Source: Department of Jobs, Precincts and Regions

2.1 Community

A healthy, safe and resilient community

- Work closely with community and key stakeholders to plan for emergencies and build community resilience.
- Work with our community and key stakeholders to address some of the priorities of the *Victorian Public Health and Wellbeing Plan 2019-2023*: healthy eating and active living; mental wellbeing, preventing violence and injury, and climate change and its impact on health.
- Offer programs, services, activities and events that support, develop and connect community members of all abilities and lead the community in being age friendly and child and Covid safe.

A connected, involved and inclusive community

- Support and promote opportunities for the community to participate in a range of social, recreational, and arts and cultural programs, activities and events.
- Encourage, support, value and celebrate volunteering in the community.
- Continue to respectfully engage, include, celebrate and promote Aboriginal and Torres Strait Islander culture and people.
- Promote, support and actively engage with smaller rural communities.

Services

| Service area | Description of services provided | | 2020/21 Actual \$'000 | 2021/22 Forecast \$'000 | 2022/23 Budget \$'000 |
|---------------------------|--|---------------------------|-----------------------------|-------------------------------|-----------------------------|
| Corporate Division | <p>Coordinates a range of services for the community, including community engagement in accordance with the <i>Community Engagement Policy</i>.</p> <p>Supporting the youth of the community with planning and development of activities to engage young people and to network with service partners.</p> <p>Delivering a range of services to residents of all ages, cultures and socio-economic backgrounds to enhance their independence, dignity, connectedness, health and wellbeing.</p> <p>Coordinating and supporting the operation of the Aquatic Centre Facility for the community.</p> <p>Coordinating the planning and response to emergency events.</p> <p>Delivering immunisation programs.</p> <p>Coordinating school crossing supervisors.</p> <p>Providing environmental health education programs.</p> <p>Coordinating, supporting and growing our volunteer base.</p> | <i>Inc</i> | 4,346 | 3,386 | 2,631 |
| | | <i>Exp</i> | 5,988 | 6,549 | 4,541 |
| | | Surplus/ (deficit) | (1,642) | (3,163) | (1,928) |

Major Initiatives

1. Development, implementation and monitoring of *Benalla Rural City Municipal Health and Wellbeing Action Plan*.
2. Investigate development of an Off-Leash Dog Park.

Other Initiatives

3. Update *Benalla Rural City Council Community Access and Inclusion Plan*.
4. Update *Benalla Rural City Council Youth Strategy*.
5. Develop a strategy for engaging new volunteers.
6. Develop a *Benalla Rural City Council Aboriginal Reconciliation Plan*.
7. Develop Rural Township plans.

Service Performance Outcome Indicators

| Service | Indicator | 2020/21 | 2021/22 | 2022/23 |
|---|---------------|---------|----------|---------|
| | | Actual | Forecast | Budget |
| Community Development – community development | Allocation | 56 | 60 | 60 |
| Aquatic Facilities | Utilisation | 2 | 2 | 5 |
| Libraries | Participation | 15% | 12% | 18% |
| Maternal Child Health | Participation | 75% | 80% | 80% |

Calculation of Service Performance Outcome Indicators

| Service | Indicator | Performance Measure | Computation |
|---|---------------|--|---|
| Community Development – community development | Allocation | Community groups receiving funding from Community Support Program | Number of community groups receiving a grant from the Community Support Program |
| Aquatic Facilities | Utilisation | Utilisation of aquatic facilities (Number of visits to aquatic facilities per head of municipal population) | Number of visits to aquatic facilities /Municipal population |
| Libraries | Participation | Active library members (Percentage of the municipal population that are active library members) | [Number of active library members /municipal population] x100 |
| Maternal and Child Health | Participation | Participation in the MCH service (Percentage of children enrolled who participate in the MCH service) | [Number of children who attend the MCH service at least once (in the year) / Number of children enrolled in the MCH service] x100 |

2.2 Liveability

Vibrant public spaces and places

- Maintain and develop sport and recreation facilities and reserves, parks, gardens, playgrounds, and walking and cycling paths to increase passive and active community participation and social connection.
- Ensure open spaces and public places in existing and developing communities are thoughtfully planned, connected up, green, sustainable, accessible, engaging and inclusive and consider the needs of an ageing community.

Connected and accessible roads, footpaths, transport and parking

- Deliver and maintain accessible and safe footpaths and cycle paths in existing and new neighbourhoods.
- Maintain and improve drainage, bridges, parking and road networks to meet the needs of the current and future population.

Services

| Service area | Description of services provided | | 2020/21 Actual \$'000 | 2021/22 Forecast \$'000 | 2022/23 Budget \$'000 |
|---------------------------|--|---------------------------|-----------------------------|-------------------------------|-----------------------------|
| CEO Division | Oversees activities in relation to maintain and enhance amenity | <i>Inc</i> | - | - | - |
| | | <i>Exp</i> | 2 | 8 | - |
| | | Surplus/ (deficit) | (2) | (8) | 0 |
| Corporate Division | Oversees activities in relation to maintain and enhance amenity. Coordinates the accessibility, maintenance and planning of engaging spaces and places for the community by; Overseeing the operations of the Benalla Library and library services for all residents. Operating the Benalla Art Gallery that provides cultural and tourism benefits to our city. Provides Geographic Information System mapping which provide computer based mapping and aerial photographs. Overseeing Land Use Planning Services in accordance with the <i>Benalla Planning Scheme and the Planning and Environment Act</i> . Providing Building Surveyor Services to meet statutory obligations in accordance with the <i>Local Government Act and Building Regulations</i> . Coordinates Council's statutory obligations in relation to the <i>Domestic and Feral and Nuisance Animal Act, Road Regulations, Environment Protection Act and Country Fire Authority Act</i> . | <i>Inc</i> | 6,186 | 5,918 | 8,678 |
| | | <i>Exp</i> | 7,173 | 7,349 | 8,085 |
| | | Surplus/ (deficit) | (987) | (1,431) | 593 |
| | | | | | |

Provides professional Environmental Health services to meet statutory obligations outlined in the *Health Act and Environmental Protection Act*.

Overseeing the management of Council's Assets including but not limited to the road management plan encompassing urban roads, drains and footpaths and rural roads, drains and footpaths. Implementation of major and minor works project management, street sweeping, minor construction works and asset inspection programs.

Major Initiatives

1. Progress the Benalla Indoor Recreation Centre Redevelopment Project.
2. Deliver Visitor Information Centre Redevelopment project
3. Deliver Benalla Town Hall Upgrade Project.
4. Deliver Benalla Art Gallery Redevelopment project, including new off-site storage.

Other Initiatives

5. Develop a concept plan for the Benalla Station Precinct and Benalla Central Business District Linkage upgrade.
6. Develop Benalla Rural City Heritage study.
7. Review and update Pathways to the Future – Shared Path Project strategy.
8. Implement Benalla Rural City Council Drainage strategy.

Service Performance Outcome Indicators

| Service | Indicator | 2020/21 | 2021/22 | 2022/23 |
|--------------------|------------------|---------|----------|---------|
| | | Actual | Forecast | Budget |
| Animal Management | Service Standard | 40% | 55% | 55% |
| Food Safety | Service Standard | 78% | 70% | 90% |
| Roads | Satisfaction | 53 | 53 | 55 |
| Statutory Planning | Timeliness | 34 | 35 | 35 |
| Statutory Planning | Service Standard | 83% | 80% | 80% |

Service Performance Outcome Indicators

| Service | Indicator | Performance Measure | Computation |
|--------------------|------------------|---|---|
| Animal Management | Service standard | Percentage of collected registrable animals under the <i>Domestic Animals Act 1994</i> reclaimed | Number of animals reclaimed / Number of animals collected |
| Food Safety | Service standard | Percentage of required food safety assessments undertaken | 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> |
| Roads | Satisfaction | Satisfaction with sealed local roads (Community satisfaction rating out of 100 with how Council has performed on the condition of sealed local roads) | Community satisfaction rating out of 100 with how Council has performed on the condition of sealed local roads |
| Statutory Planning | Timeliness | Median number of days taken between receipt of a planning application and a decision on the application | Median number of days between receipt of a planning application and a decision on the application |
| Statutory Planning | Service standard | Percentage of regular and VicSmart planning application 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 application decisions made |

2.3 Economy

Thriving business and industry

- Work together with key stakeholders to engage, support, strengthen, enhance and diversify local business.
- Attract new investment, business and industry to the Benalla Rural City to facilitate business growth and job creation.

Flourishing tourism

- Strengthen the visitor economy through growth of events and promotion of unique assets and experiences and visitor attractions.
- Grow, enhance and promote sports, arts and culture tourism opportunities.

Diverse education and employment

- Work with key stakeholders to improve local learning and employment pathway opportunities that address skills gaps, align with future needs and support lifelong learning.

Population growth

- Proactively plan for new residential development to support increased population and growth.

Services

| Service area | Description of services provided | | 2020/21 | 2021/22 | 2022/23 |
|---------------------------|---|---------------------------|--------------|----------------|----------------|
| | | | Actual | Forecast | Budget |
| | | | \$'000 | \$'000 | \$'000 |
| Corporate Division | Oversees the destination promotion and visitor servicing for our Rural City. The facilitation of Council's civic and community events and the provision of support to other events to ensure compliance, while promoting community involvement and the lifestyle the Rural City offers. Managing the operation of the BPACC facility which engages a diverse range of Benalla residents coming from a wide range of socio-economic backgrounds and visitors to our area. Overseeing the long-term maintenance management program for Council's facility with the provision of repairs, maintenance and servicing of facilities that are utilised by a broad range of stakeholders including the general public and Council staff. Optimising the strategic value of and service potential of Council assets including but not limited to municipal buildings, aerodrome and pavilions. | <i>Inc</i> | 5,086 | 5,248 | 1,961 |
| | | <i>Exp</i> | 5,537 | 7,658 | 6,540 |
| | | Surplus/ (deficit) | (450) | (2,410) | (4,579) |
| | | | | | |

Major Initiatives

1. Develop an *Economic Diversification* plan.

Other Initiatives

2. Review and update the *Events and Tourism* strategy.
3. Work with key stakeholders to deliver Wall to Wall Festival

Service Performance Outcome Indicators

| Service | Indicator | 2020/21 Actual | 2021/22 Forecast | 2022/23 Budget |
|----------------------|--------------|-------------------|---------------------|-------------------|
| Tourism Development | Satisfaction | 60 | N/A | 60 |
| Business Development | Satisfaction | 58 | N/A | 60 |

Calculation of Service Performance Outcome Indicators

| Service | Indicator | Performance Measure | Computation |
|----------------------|--------------|--|--|
| Tourism development | Satisfaction | Community satisfaction with tourism development | Community satisfaction rating out of 100 |
| Business development | Satisfaction | Community satisfaction with economic or business development | Community satisfaction rating out of 100 |

2.4 Environment

Healthy and protected natural environment

- Partner with agencies and the community to manage and enhance our natural environmental assets, water quality and river health across Benalla Rural City and support the Goulburn Broken Catchment Management Authority Regional Catchment Strategy and other regional environmental strategies.
- Enable a safe and thriving natural environment.

High quality, efficient and sustainable waste management

- Provide efficient and sustainable waste management services.

Sustainable practices

- Advocate, promote, support and encourage the use of renewable and clean energy and technology.
- Improve Council's sustainability performance through greater use of renewable energy and demonstrating sustainability leadership to the community.

Services

| Service area | Description of services provided | | 2020/21 | 2021/22 | 2022/23 |
|---------------------------|---|---------------------------|----------------|----------------|----------------|
| | | | Actual | Forecast | Budget |
| | | | \$'000 | \$'000 | \$'000 |
| Corporate Division | Coordinates a proactive and strategic approach to protect our natural environment and safeguard its ability to support our community into the future by: Overseeing the management and provision of environmental projects. Ensuring that waste collection, recycling programs, EPA licenced landfill operation and waste minimisation programs are run in accordance with state and regional plans and policies. Coordinating the management and provision of advice on external domestic waste water programs in consultation with relevant stakeholders. | <i>Inc</i> | 2,900 | 3,007 | 2,877 |
| | | <i>Exp</i> | 4,706 | 5,611 | 5,353 |
| | | Surplus/ (deficit) | (1,806) | (2,604) | (2,476) |

Major Initiatives

1. Review and update the Environment Strategy and *Climate Change Adaptation Plan 2013-2025*.
2. Bring Benalla Landfill and Resource Recovery Centre Transfer Station into operation.

Other Initiatives

3. Review and update Waste Management Policy, including the consideration of the introduction of hard waste collection and 'tip vouchers'

Service Performance Outcome Indicators

| Service | Indicator | 2020/21 Actual | 2021/22 Forecast | 2022/23 Budget |
|---------------------------|-----------------|-------------------|---------------------|-------------------|
| Environment | Satisfaction | 62 | NA | 60 |
| Slashing and Weed Control | Satisfaction | 51 | NA | 55 |
| Waste Management | Satisfaction | 66 | NA | 70 |
| Waste Management | Waste Diversion | 61% | 61% | 63% |

Calculation of Service Performance Outcome Indicators

| Service | Indicator | Performance Measure | Computation |
|---------------------------|-----------------|---|---|
| Environment | Satisfaction | Community satisfaction rating for our performance in environmental sustainability | Community satisfaction rating out of 100 |
| Slashing and Weed Control | Satisfaction | Community satisfaction rating for our performance in slashing and weed control | Community satisfaction rating out of 100 |
| Waste Management | Satisfaction | Community satisfaction rating for our performance in waste management | Community satisfaction rating out of 100 |
| Waste Management | Waste 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 |

2.5 Leadership

Good governance

- Ensure compliance with the *Local Government Act 2020* and other relevant legislation and regulations.
- Deliver responsible budget outcomes linked to strategy that maintain financial sustainability and deliver value for money and rating fairness.

High performance culture

- Improve customer experience through responsive, timely, efficient, well planned, and accessible services.
- Develop a skilled, efficient and high performing customer focussed workforce.

Engaged and informed community

- Work in partnership with community members, groups and organisations to achieve the aspirations captured within the Benalla Rural City long-term Community Vision.
- Create opportunities for deliberative engagement prior to decision making and actively improve and enhance Council's community engagement practices.
- Provide timely and effective communications in plain language to the community about Council services, activities and decision making.

Effective and responsive advocacy

- Work in partnership with community, groups, local agencies, and all levels of government to advocate for improved services, infrastructure and social outcomes for the community and report on advocacy outcomes.

Services

| Service area | Description of services provided | | 2020/21 Actual \$'000 | 2021/22 Forecast \$'000 | 2022/23 Budget \$'000 |
|---------------------------|---|---------------------------|-----------------------------|-------------------------------|-----------------------------|
| CEO Division | Overseas the office of the Chief Executive Officer (CEO), the Mayor and Councillor support as well as the internal audit program. | <i>Inc</i> | 17 | 16 | 11 |
| | | <i>Exp</i> | 629 | 523 | 527 |
| | | Surplus/ (deficit) | (612) | (507) | (516) |
| Corporate Division | Oversees the governance of Council to ensure accountability, enhancement and prosperity and viability. Ensures all day to day operational council buildings are maintained to an operational standard. Provides the financial based services to both internal and external customers including the management of Council's finances, procurement and contracting services, raising and collection of rates and charges and valuation of properties throughout the municipality. Ensures that the relevant human resources are managed and supported including training and development for staff. Provides information technology services to Council staff over various locations. This service is also responsible for the achievement of corporate objectives in regard to Risk Management, Insurance and Occupational Health and Safety. Coordinates Council's statutory obligations in relation to the <i>Domestic and Feral and Nuisance Animal Act</i> , <i>Road Regulations</i> , <i>Environment Protection Act</i> and <i>Country Fire Authority Act</i> . Provides professional Environmental Health services to meet statutory obligations outlines in the <i>Health Act and Environmental Protection Act</i> . | <i>Inc</i> | 208 | 91 | 43 |
| | | <i>Exp</i> | 1,873 | 1,790 | 1,758 |
| | | Surplus/ (deficit) | (1,665) | (1,699) | (1,715) |

Major Initiatives

1. Develop and adopt policies and strategies required under the *Local Government Act 2020*.
2. Participate in Rural Councils Transformation Program.

Other Initiatives

3. Review and update the *Customer Relations Strategy*.
4. Develop a *Gender Equality Action Plan 2021-2025 Plan*.

Service Performance Outcome Indicators

| Service | Indicator | 2020/21 Actual | 2021/22 Forecast | 2022/23 Budget |
|-------------------------|--------------|----------------|------------------|----------------|
| Council | Satisfaction | 61 | 61 | 65 |
| Council | Satisfaction | 57 | 60 | 60 |
| Customer Service | Satisfaction | 70 | 70 | 70 |
| Corporate and Community | Satisfaction | 52 | 52 | 55 |
| Governance | Satisfaction | 54 | 54 | 56 |
| Lobbying | Satisfaction | 53 | 54 | 55 |

Calculation of Service Performance Outcome Indicators

| Service | Indicator | Performance Measure | Computation |
|-------------------------|--------------|--|--|
| Council | Satisfaction | Community satisfaction with council's overall performance | Community satisfaction rating out of 100 |
| Council | Satisfaction | Community satisfaction with how council has performed in making decisions in the interest of the community | Community satisfaction rating out of 100 |
| Customer Service | Satisfaction | Community satisfaction with how council has performed in customer service | Community satisfaction rating out of 100 |
| Corporate and Community | Satisfaction | Community satisfaction with the consultation and engagement efforts of the council | Community satisfaction rating out of 100 |
| Governance | Satisfaction | Community satisfaction with the overall direction of council | Community satisfaction rating out of 100 |
| Lobbying | Satisfaction | Community with council's advocacy | Community satisfaction rating out of 100 |

2.6 Reconciliation with budgeted operating result

| | Surplus/ (Deficit) \$'000 | Expenditure \$'000 | Revenue \$'000 |
|-----------------|---------------------------------|-----------------------|-------------------|
| 2.1 Community | (1,928) | 4,541 | 2,613 |
| 2.2 Liveability | 593 | 8,085 | 8,678 |
| 2.3 Economy | (4,579) | 6,540 | 1,961 |
| 2.4 Environment | (2,476) | 5,353 | 2,877 |
| 2.5 Leadership | (2,231) | 2,285 | 54 |
| Total | (10,621) | 26,804 | 16,183 |

Expenses added in:

| | |
|---------------|-------|
| Depreciation | 7,489 |
| Finance costs | 91 |
| Others | 949 |

Surplus/(Deficit) before funding sources **(19,150)**

Funding sources added in:

| | |
|---------------------------|--------|
| Rates and charges revenue | 16,683 |
| Waste charge revenue | 3,996 |

Total funding sources **20,679**

Operating surplus/ (deficit) for the year **1,529**

3. Financial Statements

This section presents information in regard to the Financial Statements and Statement of Human Resources. The budget information for the year 2022/23 has been supplemented with projections to 2025/26.

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

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

Comprehensive Income Statement

For the four years ending 30 June 2026

| | Notes | Forecast | Budget | Projections | | |
|---|--------|-----------------------------|-------------------|-------------------|-------------------|-------------------|
| | | Actual 2021/22 \$'000 | 2022/23 \$'000 | 2023/24 \$'000 | 2024/25 \$'000 | 2025/26 \$'000 |
| Income | | | | | | |
| Rates and charges | 4.1.1 | 19,983 | 20,679 | 21,251 | 21,882 | 22,534 |
| Statutory fees and fines | 4.1.2 | 546 | 474 | 484 | 497 | 509 |
| User fees | 4.1.3 | 4,909 | 4,602 | 4,752 | 4,882 | 5,353 |
| Grants - Operating | 4.1.4 | 8,624 | 3,185 | 6,298 | 6,455 | 6,617 |
| Grants - Capital | 4.1.4 | 3,174 | 7,644 | 804 | 804 | 804 |
| Contributions - monetary | 4.1.5 | 195 | 84 | 85 | 85 | 85 |
| Contributions - non-monetary | 4.1.5 | 96 | 96 | 96 | 96 | 96 |
| Net gain/(loss) on disposal of property, infrastructure, plant and equipment | | - | 25 | 25 | 25 | 25 |
| Fair value adjustments for investment property | | - | - | - | - | - |
| Share of net profits/(losses) of associates and joint ventures | | - | - | - | - | - |
| Other income | 4.1.6 | 122 | 73 | 80 | 87 | 94 |
| Total income | | 37,649 | 36,862 | 33,876 | 34,813 | 36,116 |
| Expenses | | | | | | |
| Employee costs | 4.1.7 | 14,197 | 12,138 | 12,362 | 12,610 | 12,825 |
| Materials and services | 4.1.8 | 14,300 | 13,807 | 13,742 | 14,238 | 14,642 |
| Depreciation | 4.1.9 | 6,827 | 7,489 | 8,013 | 8,286 | 8,525 |
| Amortisation - intangible assets | 4.1.10 | 575 | 477 | 181 | 181 | 181 |
| Amortisation - right of use assets | 4.1.11 | 360 | 334 | 334 | 334 | 334 |
| Bad and doubtful debts | | 15 | 14 | 12 | 12 | 12 |
| Borrowing costs | | 88 | 91 | 70 | 53 | 70 |
| Finance costs - leases | | 34 | 35 | 32 | 28 | 34 |
| Other expenses | 4.1.12 | 421 | 948 | 472 | 478 | 484 |
| Total expenses | | 36,818 | 35,333 | 35,218 | 36,219 | 37,108 |
| Surplus/(deficit) for the year | | 831 | 1,529 | (1,342) | (1,406) | (992) |
| Other comprehensive income | | | | | | |
| Items that will not be reclassified to surplus or deficit in future periods | | - | - | - | - | - |
| Net asset revaluation increment /(decrement) | | - | - | - | - | - |
| Share of other comprehensive income of associates and joint ventures | | - | - | - | - | - |
| Items that may be reclassified to surplus or deficit in future periods (detail as appropriate) | | - | - | - | - | - |
| Total other comprehensive income | | - | - | - | - | - |
| Total comprehensive result | | 831 | 1,529 | (1,342) | (1,406) | (992) |

Balance Sheet

For the four years ending 30 June 2026

| | Notes | Forecast | Budget | Projections | | |
|---|-------|----------------|----------------|----------------|----------------|----------------|
| | | Actual | | | | |
| | | 2021/22 | 2022/23 | 2023/24 | 2024/25 | 2025/26 |
| | | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 |
| Assets | | | | | | |
| Current assets | | | | | | |
| Cash and cash equivalents | | 22,249 | 11,930 | 12,162 | 14,717 | 16,353 |
| Trade and other receivables | | 2,090 | 2,136 | 2,173 | 2,214 | 2,257 |
| Other financial assets | | - | - | - | - | - |
| Inventories | | 34 | 34 | 34 | 34 | 34 |
| Non-current assets classified as held for sale | | - | - | - | - | - |
| Other assets | | 174 | 174 | 174 | 174 | 174 |
| Total current assets | 4.2.1 | 24,548 | 14,275 | 14,544 | 17,139 | 18,818 |
| Non-current assets | | | | | | |
| Trade and other receivables | | - | - | - | - | - |
| Other financial assets | | - | - | - | - | - |
| Investments in associates, joint arrangement and subsidiaries | | - | - | - | - | - |
| Property, infrastructure, plant and equipment | | 260,371 | 269,031 | 265,350 | 262,164 | 259,160 |
| Right-of-use assets | 4.2.4 | 621 | 527 | 493 | 468 | 580 |
| Investment property | | - | - | - | - | - |
| Intangible asset | | 1,053 | 576 | 1,790 | 3,032 | 2,851 |
| Total non-current assets | 4.2.1 | 262,044 | 270,133 | 267,632 | 265,664 | 262,591 |
| Total assets | | 286,592 | 284,408 | 282,176 | 282,803 | 281,409 |
| Liabilities | | | | | | |
| Current liabilities | | | | | | |
| Trade and other payables | | 1,942 | 3,264 | 2,256 | 2,361 | 2,429 |
| Trust funds and deposits | | 839 | 839 | 839 | 839 | 839 |
| Unearned income/revenue | | 2,986 | - | - | - | - |
| Provisions | | 3,901 | 3,526 | 2,917 | 2,985 | 4,078 |
| Interest-bearing liabilities | 4.2.3 | 978 | 633 | 465 | 497 | 467 |
| Lease liabilities | 4.2.4 | 289 | 277 | 290 | 254 | 263 |
| Total current liabilities | 4.2.2 | 10,934 | 8,539 | 6,767 | 6,935 | 8,075 |
| Non-current liabilities | | | | | | |
| Provisions | | 8,320 | 7,711 | 9,106 | 10,462 | 9,301 |
| Interest-bearing liabilities | 4.2.3 | 2,808 | 2,175 | 1,710 | 2,212 | 1,746 |
| Lease liabilities | 4.2.4 | 352 | 276 | 228 | 235 | 321 |
| Total non-current liabilities | 4.2.2 | 11,480 | 10,162 | 11,044 | 12,909 | 11,367 |
| Total liabilities | | 22,414 | 18,701 | 17,811 | 19,844 | 19,442 |
| Net assets | | 264,178 | 265,707 | 264,365 | 262,959 | 261,967 |
| Equity | | | | | | |
| Accumulated surplus | | 142,589 | 144,048 | 142,706 | 141,300 | 140,308 |
| Reserves | | 121,589 | 121,659 | 121,659 | 121,659 | 121,659 |
| Total equity | | 264,178 | 265,707 | 264,365 | 262,959 | 261,967 |

Statement of Changes in Equity

For the four years ending 30 June 2026

| | Notes | Total \$'000 | Accumulated Surplus \$'000 | Revaluation Reserve \$'000 | Other Reserves \$'000 |
|--|-------|-----------------|----------------------------------|----------------------------------|-----------------------------|
| 2022 Forecast Actual | | | | | |
| Balance at beginning of the financial year | | 263,347 | 141,828 | 120,707 | 812 |
| Impact of adoption of new accounting standards | | - | - | - | - |
| Adjusted opening balance | | 263,347 | 141,828 | 120,707 | 812 |
| Surplus/(deficit) for the year | | 831 | 831 | - | - |
| Net asset revaluation increment/(decrement) | | - | - | - | - |
| Transfers to other reserves | | - | (70) | - | 70 |
| Transfers from other reserves | | - | - | - | - |
| Balance at end of the financial year | | 264,178 | 142,589 | 120,707 | 882 |
| 2023 Budget | | | | | |
| Balance at beginning of the financial year | | 264,178 | 142,589 | 120,707 | 882 |
| Surplus/(deficit) for the year | | 1,529 | 1,529 | - | - |
| Net asset revaluation increment/(decrement) | | - | - | - | - |
| Transfers to other reserves | 4.3.1 | - | (70) | - | 70 |
| Transfers from other reserves | 4.3.1 | - | - | - | - |
| Balance at end of the financial year | 4.3.2 | 265,707 | 144,048 | 120,707 | 952 |
| 2024 | | | | | |
| Balance at beginning of the financial year | | 265,707 | 144,048 | 120,707 | 952 |
| Surplus/(deficit) for the year | | (1,342) | (1,342) | - | - |
| Net asset revaluation increment/(decrement) | | - | - | - | - |
| Transfers to other reserves | | - | - | - | - |
| Transfers from other reserves | | - | - | - | - |
| Balance at end of the financial year | | 264,365 | 142,706 | 120,707 | 952 |
| 2025 | | | | | |
| Balance at beginning of the financial year | | 264,365 | 142,706 | 120,707 | 952 |
| Surplus/(deficit) for the year | | (1,406) | (1,406) | - | - |
| Net asset revaluation increment/(decrement) | | - | - | - | - |
| Transfers to other reserves | | - | - | - | - |
| Transfers from other reserves | | - | - | - | - |
| Balance at end of the financial year | | 262,959 | 141,300 | 120,707 | 952 |
| 2026 | | | | | |
| Balance at beginning of the financial year | | 262,959 | 141,300 | 120,707 | 952 |
| Surplus/(deficit) for the year | | (992) | (992) | - | - |
| Net asset revaluation increment/(decrement) | | - | - | - | - |
| Transfers to other reserves | | - | - | - | - |
| Transfers from other reserves | | - | - | - | - |
| Balance at end of the financial year | | 261,967 | 140,308 | 120,707 | 952 |

Statement of Cash Flows

For the four years ending 30 June 2026

| | Notes | Forecast | Budget | Projections | | |
|---|-------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| | | Actual | | 2023/24 | 2024/25 | 2025/26 |
| | | 2021/22 | 2022/23 | 2023/24 | 2024/25 | 2025/26 |
| | | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 |
| | | Inflows (Outflows) | Inflows (Outflows) | Inflows (Outflows) | Inflows (Outflows) | Inflows (Outflows) |
| Cash flows from operating activities | | | | | | |
| Rates and charges | | 19,954 | 20,633 | 21,214 | 21,841 | 22,492 |
| Statutory fees and fines | | 546 | 474 | 484 | 497 | 509 |
| User fees | | 4,909 | 4,602 | 4,752 | 4,882 | 5,353 |
| Grants - operating | | 8,383 | 3,185 | 6,298 | 6,455 | 6,617 |
| Grants - capital | | 1,613 | 4,659 | 804 | 804 | 804 |
| Contributions - monetary | | 291 | 84 | 181 | 181 | 181 |
| Interest received | | 31 | 30 | 37 | 44 | 51 |
| Dividends received | | - | - | - | - | - |
| Trust funds and deposits taken | | - | - | - | - | - |
| Other receipts | | 53 | 43 | 43 | 43 | 43 |
| Net GST refund / payment | | - | - | - | - | - |
| Employee costs | | (14,197) | (12,138) | (12,362) | (12,610) | (12,825) |
| Materials and services | | (15,673) | (13,469) | (15,359) | (14,133) | (14,641) |
| Short-term, low value and variable lease payments | | - | - | - | - | - |
| Trust funds and deposits repaid | | - | - | - | - | - |
| Other payments | | (436) | (963) | (484) | (490) | (496) |
| Net cash provided by/(used in) operating activities | 4.4.1 | 5,475 | 7,140 | 5,608 | 7,514 | 8,086 |
| Cash flows from investing activities | | | | | | |
| Payments for property, infrastructure, plant and equipment | | (6,253) | (16,053) | (4,332) | (5,100) | (5,521) |
| Proceeds from sale of property, infrastructure, plant and equipment | | - | - | - | - | - |
| Payments for investments | | - | - | - | - | - |
| Proceeds from sale of investments | | - | 25 | 25 | 25 | 25 |
| Loan and advances made | - | - | - | - | - | - |
| Payments of loans and advances | | - | - | - | - | - |
| Net cash provided by/ (used in) investing activities | | (6,253) | (16,028) | (4,307) | (5,075) | (5,496) |
| Cash flows from financing activities | | | | | | |
| Finance costs | | (88) | (91) | (70) | (53) | (70) |
| Proceeds from borrowings | | - | - | - | 1,000 | - |
| Repayment of borrowings | | (1,117) | (978) | (633) | (465) | (497) |
| Interest paid - lease liability | | (34) | (35) | (32) | (28) | (34) |
| Repayment of lease liabilities | | (353) | (328) | (335) | (338) | (351) |
| Net cash provided by/(used in) financing activities | 4.4.3 | (1,593) | (1,431) | (1,070) | 115 | (953) |
| Net increase/(decrease) in cash and cash equivalents | | (2,370) | (10,319) | 232 | 2,554 | 1,636 |
| Cash and cash equivalents at the beginning of the financial year | | 24,620 | 22,249 | 11,930 | 12,162 | 14,717 |
| Cash and cash equivalents at the end of the financial year | | 22,249 | 11,930 | 12,162 | 14,717 | 16,353 |

Statement of Capital Works

For the four years ending 30 June 2026

| | Notes | Forecast | Budget | Projections | | |
|--|-------|-----------------------------|-------------------|-------------------|-------------------|-------------------|
| | | Actual 2021/22 \$'000 | 2022/23 \$'000 | 2023/24 \$'000 | 2024/25 \$'000 | 2025/26 \$'000 |
| Property | | | | | | |
| Total land | | - | - | - | - | - |
| Buildings | | 159 | 4,039 | 100 | - | 200 |
| Heritage buildings | | - | - | - | - | 115 |
| Building improvements | | - | 1,811 | - | - | 3 |
| Total buildings | | 159 | 5,850 | 100 | - | 318 |
| Total property | | 159 | 5,850 | 100 | - | 318 |
| Plant and equipment | | | | | | |
| Plant, machinery and equipment | | 327 | 565 | 360 | 351 | 455 |
| Fixtures, fittings and furniture | | 185 | 520 | 30 | 30 | 207 |
| Computers and telecommunications | | 51 | 512 | 300 | 180 | 210 |
| Library books | | 88 | 96 | 96 | 96 | 96 |
| Total plant and equipment | | 651 | 1,693 | 786 | 657 | 968 |
| Infrastructure | | | | | | |
| Roads | | 2,106 | 2,821 | 1,867 | 1,985 | 2,612 |
| Bridges | | - | 420 | 210 | 350 | 120 |
| Footpaths and cycleways | | 70 | 749 | 100 | 100 | 150 |
| Drainage | | 118 | 948 | 660 | 888 | 631 |
| Recreational, leisure and community facilities | | - | 100 | - | - | 50 |
| Waste management | | 2,041 | 2,305 | 609 | 1,120 | 110 |
| Parks, open space and streetscapes | | 562 | 547 | - | - | 100 |
| Aerodromes | | - | 65 | - | - | 460 |
| Off street car parks | | 322 | 60 | - | - | - |
| Other infrastructure | | 226 | 495 | - | - | 3 |
| Total infrastructure | | 5,444 | 8,510 | 3,446 | 4,443 | 4,236 |
| Total capital works expenditure | 4.5.1 | 6,253 | 16,053 | 4,332 | 5,100 | 5,521 |
| Represented by: | | | | | | |
| New asset expenditure | | 2,923 | 2,970 | 809 | 1,074 | 117 |
| Asset renewal expenditure | | 2,156 | 10,439 | 3,263 | 3,976 | 5,301 |
| Asset expansion expenditure | | - | - | - | - | - |
| Asset upgrade expenditure | | 1,175 | 2,644 | 260 | 50 | 103 |
| Total capital works expenditure | 4.5.1 | 6,253 | 16,053 | 4,332 | 5,100 | 5,521 |
| Funding sources represented by: | | | | | | |
| Grants | | 3,174 | 7,644 | 804 | 804 | 804 |
| Contributions | | - | - | - | - | - |
| Council cash | | 3,079 | 8,409 | 3,528 | 3,296 | 4,717 |
| Borrowings | | - | - | - | 1,000 | - |
| Total capital works expenditure | 4.5.1 | 6,253 | 16,053 | 4,332 | 5,100 | 5,521 |

Statement of Human Resources

For the four years ending 30 June 2026

| | Forecast | Budget | Projections | | |
|--------------------------------|-----------------------------|-------------------|-------------------|-------------------|-------------------|
| | Actual 2021/22 \$'000 | 2022/23 \$'000 | 2023/22 \$'000 | 2024/25 \$'000 | 2025/26 \$'000 |
| Staff expenditure | | | | | |
| Employee costs - operating | 14,197 | 12,138 | 12,362 | 12,610 | 12,825 |
| Employee costs - capital | - | - | - | - | - |
| Total staff expenditure | 14,197 | 12,138 | 12,362 | 12,610 | 12,825 |
| | FTE | FTE | FTE | FTE | FTE |
| Staff numbers | | | | | |
| Employees | 128.96 | 117.49 | 117.49 | 117.49 | 117.49 |
| Total staff numbers | 128.96 | 117.49 | 117.49 | 117.49 | 117.49 |

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

| Department | Budget 2022/23 \$'000 | Comprises | | | |
|------------------------------------|-----------------------------|----------------------------------|---------------------|------------------|---------------------|
| | | Permanent Full Time \$'000 | Part time \$'000 | Casual \$'000 | Temporary \$'000 |
| CEO Division | 353 | 353 | - | - | - |
| Corporate Division | 11,785 | 8,893 | 2,761 | 131 | - |
| Total permanent staff expenditure | 12,138 | 9,246 | 2,761 | 131 | - |
| Other employee related expenditure | - | - | - | - | - |
| Capitalised labour costs | - | - | - | - | - |
| Total expenditure | 12,138 | 9,246 | 2,761 | 131 | - |

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

| Department | Budget 2022/23 | Comprises | | | |
|--------------------|-------------------|------------------------|--------------|-------------|-----------|
| | | Permanent Full Time | Part Time | Casual | Temporary |
| CEO Division | 1.7 | 1.7 | - | - | - |
| Corporate Division | 115.79 | 84.3 | 30.31 | 1.18 | - |
| Total staff | 117.49 | 86.0 | 30.31 | 1.18 | - |

3.1 Summary of Planned Human Resources Expenditure

For the four years ended 30 June 2026

| | 2022/23 | 2023/24 | 2024/25 | 2025/26 |
|---|---------------|---------------|---------------|---------------|
| | \$'000 | \$'000 | \$'000 | \$'000 |
| CEO Division | | | | |
| Permanent - Full time | 353 | 360 | 361 | 366 |
| Women | 82 | 84 | 85 | 87 |
| Men | 263 | 268 | 273 | 279 |
| New positions | 0 | 0 | 0 | 0 |
| Vacant positions | 0 | 0 | 0 | 0 |
| Persons of self-described gender | 0 | 0 | 0 | 0 |
| Total CEO Division | 353 | 351 | 358 | 366 |
| Corporate Division | | | | |
| Permanent – Full time | 8,893 | 9,068 | 9,252 | 9,403 |
| Women | 3,087 | 3,144 | 3,207 | 3,271 |
| Men | 5,072 | 5,176 | 5,282 | 5,354 |
| Vacant positions | 734 | 748 | 763 | 778 |
| Persons of self-described gender | 0 | 0 | 0 | 0 |
| Permanent - Part time | 2,761 | 2,812 | 2,868 | 2,926 |
| Women | 2,323 | 2,366 | 2,413 | 2,462 |
| Men | 175 | 178 | 182 | 185 |
| Vacant positions | 263 | 268 | 273 | 279 |
| Persons of self-described gender | 0 | 0 | 0 | 0 |
| Total Corporate Division | 11,654 | 11,880 | 12,120 | 12,329 |
| Casuals, temporary and other expenditure | 131 | 131 | 131 | 131 |
| Capitalised labour costs | 0.0 | 0.0 | 0.0 | 0.0 |
| Total staff expenditure | 12,138 | 12,362 | 12,610 | 12,825 |

| | 2022/23 FTE | 2023/24 FTE | 2024/25 FTE | 2025/26 FTE |
|------------------------------------|----------------|----------------|----------------|----------------|
| CEO Division | | | | |
| Permanent - Full time | | | | |
| Women | 0.70 | 0.70 | 0.70 | 0.70 |
| Men | 1.00 | 1.00 | 1.00 | 1.00 |
| New positions | 0.00 | 0.00 | 0.00 | 0.00 |
| Vacant positions | 0.00 | 0.00 | 0.00 | 0.00 |
| Persons of self-described gender | 0.00 | 0.00 | 0.00 | 0.00 |
| Total CEO Division | 1.70 | 1.70 | 1.70 | 1.70 |
| Corporate Division | | | | |
| Permanent - Full time | | | | |
| Women | 28.30 | 28.30 | 28.30 | 28.30 |
| Men | 48.00 | 48.00 | 48.00 | 48.00 |
| New positions | 0.00 | 0.00 | 0.00 | 0.00 |
| Vacant positions | 8.00 | 8.00 | 8.00 | 8.00 |
| Persons of self-described gender | 0.00 | 0.00 | 0.00 | 0.00 |
| Permanent - Part time | | | | |
| Women | 25.71 | 25.71 | 25.71 | 25.71 |
| Men | 2.07 | 2.07 | 2.07 | 2.07 |
| New positions | 0.00 | 0.00 | 0.00 | 0.00 |
| Vacant positions | 2.53 | 2.53 | 2.53 | 2.53 |
| Persons of self-described gender | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Corporate Division | 114.61 | 114.61 | 114.61 | 114.61 |
| Casuals and temporary staff | 1.18 | 1.18 | 1.18 | 1.18 |
| Capitalised labour | 0.0 | 0.0 | 0.0 | 0.0 |
| Total staff numbers | 117.49 | 117.49 | 117.49 | 117.49 |

4. Notes to the financial statements

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

4.1 Comprehensive Income Statement

4.1.1 Rates and charges

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

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

In developing the Budget, rates and charges were identified as an important source of revenue. Planning for future rate increases has therefore been an important component of the financial planning process. The Fair Go Rates System (FGRS) sets out the maximum amount councils may increase rates in a year. For 2022/23 the FGRS cap has been set at 1.75 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.

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

To achieve these objectives while maintaining service levels and a strong capital expenditure program, the average general rate and the municipal charge will increase by 1.75 per cent in line with the rate cap.

This will raise total rates and charges for 2022/23 to \$20.679 million.

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

| | 2021/22 Forecast Actual \$'000 | 2022/23 Budget \$'000 | Change \$'000 | % |
|--|---|-----------------------------|------------------|--------------|
| General rates* | 13,739 | 14,176 | 437 | 3.18% |
| Municipal charge* | 1,988 | 2,054 | 66 | 3.34% |
| Waste management charge | 3,751 | 3,996 | 245 | 6.53% |
| Supplementary rates and rate adjustments | 179 | - | -179 | -100.00% |
| Interest on rates and charges | 60 | 52 | -8 | -13.33% |
| Revenue in lieu of rates | 266 | 400 | 134 | 50.38% |
| Total rates and charges | 19,983 | 20,679 | 695 | 3.48% |

*These items are subject to the rate cap established under the FGRS. Cultural and Recreational properties are excluded from rates cap.

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

| Type or class of land | 2021/22 cents/\$CIV | 2022/23 cents/\$CIV | Change |
|---|------------------------|------------------------|----------------|
| Residential (Benalla) properties | 0.004611 | 0.003479 | -24.55% |
| Residential (Rural Township) properties | 0.003686 | 0.002847 | -22.76% |
| Business properties | 0.006945 | 0.006110 | -12.02% |
| Vacant Land (Benalla) properties | 0.008516 | 0.006094 | -28.44% |
| Vacant Land (Rural Township) properties | 0.004961 | 0.002890 | -41.75% |
| Rural (Non Farming) properties | 0.003513 | 0.002747 | -21.80% |
| Rural (Farmland) properties | 0.002828 | 0.002246 | -20.58% |

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

| Type or class of land | 2021/22 | 2022/23 | Change | |
|---|-------------------|-------------------|----------------|---------------|
| | \$ | \$ | \$ | % |
| Residential (Benalla) properties | 6,243,451 | 6,487,466 | 244,015 | 3.91% |
| Residential (Rural Township) properties | 182,601 | 187,368 | 4,767 | 2.61% |
| Business properties | 1,884,588 | 1,926,330 | 41,742 | 2.21% |
| Vacant Land (Benalla) properties | 287,083 | 326,637 | 39,554 | 13.78% |
| Vacant Land (Rural Township) properties | 8,171 | 11,489 | 3,318 | 40.61% |
| Rural (Non Farming) properties | 1,783,009 | 1,845,446 | 62,437 | 3.50% |
| Rural (Farmland) properties | 3,350,360 | 3,391,413 | 41,053 | 1.23% |
| Total amount to be raised by general rates | 13,739,262 | 14,176,149 | 436,887 | 3.18% |

4.1.1(d) The number of assessments in relation to each type or class of land, and the total number of assessments, compared with the previous financial year.

| Type or class of land | 2021/22 Number | 2022/23 Number | Change | |
|------------------------------------|---------------------------|---------------------------|---------------|---------------|
| | | | Number | % |
| Residential (Benalla) | 4,782 | 4,835 | 53 | 1.11% |
| Residential (Rural Township) | 222 | 223 | 1 | 0.45% |
| Business | 462 | 468 | 6 | 1.30% |
| Vacant Land (Benalla) | 173 | 195 | 22 | 12.72% |
| Vacant Land (Rural Township) | 24 | 33 | 9 | 37.50% |
| Rural - Non Farming | 1,244 | 1,265 | 21 | 1.69% |
| Rural - Farmland | 1,258 | 1,267 | 9 | 0.72% |
| Total number of assessments | 8,165 | 8,286 | 121 | 1.48% |

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

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

| Type or class of land | 2021/22 \$'000 | 2022/23 \$'000 | Change \$'000 | % |
|------------------------------|-------------------|-------------------|------------------|----------------|
| Residential (Benalla) | 1,354,034 | 1,864,690 | 510,656 | 37.71% |
| Residential (Rural Township) | 49,539 | 65,820 | 16,281 | 32.87% |
| Business | 271,359 | 315,252 | 43,893 | 16.18% |
| Vacant Land (Benalla) | 33,711 | 53,596 | 19,885 | 58.99% |
| Vacant Land (Rural Township) | 1,647 | 3,976 | 2,329 | 141.41% |
| Rural - Non Farming | 507,546 | 671,824 | 164,278 | 32.37% |
| Rural - Farmland | 1,184,710 | 1,509,977 | 325,267 | 27.46% |
| Total value of land | 3,402,546 | 4,485,135 | 1,082,589 | 31.82% |

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

| Type of Charge | Per Rateable Property 2021/22 \$ | Per Rateable Property 2022/23 \$ | Change \$ | % |
|----------------|--|--|--------------|-------|
| Municipal | 256.38 | 260.85 | 4.47 | 1.74% |

4.1.1(h) The estimated total amount to be raised by municipal charges compared with the previous financial year. Allows for Single Farm Enterprise exemptions where multiple rate notices issue.

| Type of Charge | 2021/22 \$ | 2022/23 \$ | Change \$ | % |
|----------------|---------------|------------------|--------------|-------|
| Municipal | 1,987,714 | 2,054,455 | 66,741 | 3.36% |

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

| Type of Charge | Per Rateable Property | Per Rateable Property | Change | |
|--|-----------------------|-----------------------|--------|--------------|
| | 2021/22 \$ | 2022/23 \$ | \$ | % |
| Urban Collection Properties | | | | |
| 80 lt Organic - 80 lt Waste with Recycle | 357.00 | 374.50 | 17.50 | 4.90% |
| 120 lt Organic - 80 lt Waste with Recycle | 394.50 | 414.00 | 19.50 | 4.94% |
| 240 lt Organic - 80 lt Waste with Recycle | 475.00 | 498.50 | 23.50 | 4.95% |
| 80 lt Organic - 120 lt Waste with Recycle | 435.50 | 457.00 | 21.50 | 4.94% |
| 120 lt Organic - 120 lt Waste with Recycle | 514.50 | 540.00 | 25.50 | 4.96% |
| 240 lt Organic - 120 lt Waste with Recycle | 592.50 | 622.00 | 29.50 | 4.98% |
| 80 lt Organic - 240 lt Waste with Recycle | 672.00 | 705.50 | 33.50 | 4.99% |
| 120 lt Organic - 240 lt Waste with Recycle | 750.00 | 787.50 | 37.50 | 5.00% |
| 240 lt Organic - 240 lt Waste with Recycle | 829.50 | 870.50 | 41.00 | 4.94% |
| Rural Collection Properties | | | | |
| 80 lt Waste with Recycle | 357.00 | 374.50 | 17.50 | 4.90% |
| 120 lt Waste with Recycle | 514.50 | 540.00 | 25.50 | 4.96% |
| 240 Waste with Recycle | 829.50 | 870.50 | 41.00 | 4.94% |
| Additional Collection Options | | | | |
| Additional Bin - Organic | 236.00 | 247.50 | 11.50 | 4.87% |
| Additional Bin - Waste | 189.00 | 198.00 | 9.00 | 4.76% |
| Additional Bin - Recycle | 201.00 | 211.00 | 10.00 | 4.98% |
| Weekly Collection - Waste | 207.50 | 217.50 | 10.00 | 4.82% |
| Weekly Collection - Recycle | 171.00 | 179.50 | 8.50 | 4.97% |

4.1.1(j) The estimated total amount to be raised by each type of service rate or charge, and the estimated total amount to be raised by service rates and charges, compared with the previous financial year.

| Type of Charge | 2021/22 \$ | 2022/23 \$ | Change \$ | % |
|--|----------------------|----------------------|---------------------|---------------|
| Urban Collection Properties | | | | |
| 80 It Organic - 80 It Waste with Recycle | 386,274.00 | 401,838.50 | 15,565 | 4.03% |
| 120 It Organic - 80 It Waste with Recycle | 116,772.00 | 120,474.00 | 3,702 | 3.17% |
| 240 It Organic - 80 It Waste with Recycle | 106,400.00 | 123,129.50 | 16,730 | 15.72% |
| 80 It Organic - 120 It Waste with Recycle | 175,506.50 | 186,913.00 | 11,407 | 6.50% |
| 120 It Organic - 120 It Waste with Recycle | 1,030,029.00 | 1,052,460.00 | 22,431 | 2.18% |
| 240 It Organic - 120 It Waste with Recycle | 191,377.50 | 219,566.00 | 28,189 | 14.73% |
| 80 It Organic - 240 It Waste with Recycle | 143,808.00 | 161,559.50 | 17,752 | 12.34% |
| 120 It Organic - 240 It Waste with Recycle | 270,000.00 | 297,675.00 | 27,675 | 10.25% |
| 240 It Organic - 240 It Waste with Recycle | 234,748.50 | 266,373.00 | 31,625 | 13.47% |
| Supplementary Charges | 11,326.00 | 11,326.00 | - | 0.00% |
| Rural Collection Properties | | | | |
| 80 It Waste with Recycle | 178,857.00 | 191,744.00 | 12,887 | 7.21% |
| 120 It Waste with Recycle | 654,444.00 | 680,400.00 | 25,956 | 3.97% |
| 240 Waste with Recycle | 173,365.50 | 194,992.00 | 21,627 | 12.47% |
| Supplementary Charges | 6,674.00 | 6,674.00 | - | 0.00% |
| Additional Collection Options | | | | |
| Additional Bin - Organic | 4,012.00 | 4,702.50 | 691 | 17.21% |
| Additional Bin - Waste | 22,869.00 | 26,532.00 | 3,663 | 16.02% |
| Additional Bin - Recycle | 22,914.00 | 25,320.00 | 2,406 | 10.50% |
| Weekly Collection - Waste | 16,392.50 | 18,487.50 | 2,095 | 12.78% |
| Weekly Collection - Recycle | 5,472.00 | 5,923.50 | 452 | 8.25% |
| Total | 3,751,241.50 | 3,996,090.00 | 244,849 | 6.53% |

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

| | 2021/22 \$'000 | 2022/23 \$'000 | Change \$'000 | % |
|--------------------------------|-------------------|-------------------|------------------|--------------|
| General Rate | 13,739 | 14,176 | 437 | 3.18% |
| Municipal Charge | 1,988 | 2,054 | 66 | 3.32% |
| Waste Service Charge | 3,751 | 3,996 | 245 | 6.52% |
| Total Rates and charges | 19,478 | 20,226 | 748 | 3.84% |

4.1.1(l) Fair Go Rates System Compliance

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

| | 2021/22 | 2022/23 |
|---|---------------------|---------------------|
| Total Rates | \$15,503,273 | \$15,951,580 |
| Number of rateable properties | 8,165 | 8,286 |
| Base Average Rate | \$1,898.75 | \$1,925.12 |
| Maximum Rate Increase (set by the State Government) | 1.50% | 1.75% |
| Capped Average Rate | \$1,927.23 | \$1,958.81 |
| Maximum General Rates and Municipal Charges Revenue | \$15,735,822 | \$16,230,733 |
| Budgeted General Rates and Municipal Charges Revenue | \$15,726,423 | \$16,230,602 |
| Budgeted Supplementary Rates | - | - |
| Budgeted Total Rates and Municipal Charges Revenue | \$15,726,423 | \$16,230,602 |

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

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

- The making of supplementary valuations.
- The variation of returned levels of value (e.g. valuation appeals).
- Changes of use of land such that rateable land becomes non-rateable land and vice versa.
- Changes of use of land such that residential land becomes business land and vice versa.

4.1.1(n) Differential rates

Revenue and Rating Structure

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

- Differential Rates and Revenue Shares - being a percentage of total rate revenue contributed by each differential rating category.
- Property Values (Capital Improved Value), which forms the basis of apportioning Differential General Rate 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 Benalla Landfill 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 Council. This also eases the pressure on higher valued properties from paying an increasing share of the overall revenue requirements of Council. The proposed Municipal Charge of \$260.85 is set at approximately 63 per cent of the maximum charge able to be levied under the 20 per cent of combined revenue rule.

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 which are structured in accordance with the requirements of Section 161 'Differential Rates' of *the Local Government Act 1989*. The differential rating levels have been calculated, based on the application of the updated 2022 General Valuations (Stage 4) as at 27 May 2022, maintaining the revised total Revenue Share contribution from each differential category. The Minister has certified the 2022 General Valuation generally true and correct, prior to adoption of the final budget.

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 as follows:

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 45.76 per cent.

| Rate in Dollar | Amount of Rates Raised | Proportion of Total Rates |
|----------------|------------------------|---------------------------|
| 0.003479 | \$6,487,466 | 45.76% |

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 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 2022/23 financial year.

RESIDENTIAL (RURAL TOWNSHIP)

Objective

The objective of the Residential (Rural Township) differential rate is that the reduced benefits received by the lower density properties.

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 1.32 per cent.

| Rate in Dollar | Amount of Rates Raised | Proportion of Total Rates |
|----------------|------------------------|---------------------------|
| 0.002847 | \$187,368 | 1.32% |

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 to 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 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 2022/23 financial year.

BUSINESS

Objective

The objective of the Business differential rate is to recognise the benefits derived by this class of property, including higher infrastructure investment and general 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 13.59 per cent.

| Rate in Dollar | Amount of Rates Raised | Proportion of Total Rates |
|----------------|------------------------|---------------------------|
| 0.006110 | \$1,926,330 | 13.59% |

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 to 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 2022/23 financial year.

VACANT LAND (BENALLA)

Objective

The objective of the Vacant Land (Benalla) is to encourage development of this class of land.

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 2.30 per cent.

| Rate in Dollar | Amount of Rates Raised | Proportion of Total Rates |
|----------------|------------------------|---------------------------|
| 0.006094 | \$326,637 | 2.30% |

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 to 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 constructed on the land or which are constructed prior to the expiry of the 2022/23 financial year.

VACANT LAND (RURAL TOWNSHIP)

Objective

The objective of the Vacant Land (Rural Township) differential rate is to encourage development of this class of property while taking into account the reduced benefits received by lower density properties.

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 0.08 per cent.

| Rate in Dollar | Amount of Rates Raised | Proportion of Total Rates |
|----------------|------------------------|---------------------------|
| 0.002890 | \$11,489 | 0.08% |

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 to 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 2022/23 financial year.

RURAL (NON-FARMING)

Objective

The objective of the Rural - Non Farming differential rate is to recognise the reduced infrastructure investment and provision of services to this class of property.

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 13.02 per cent.

| Rate in Dollar | Amount of Rates Raised | Proportion of Total Rates |
|----------------|------------------------|---------------------------|
| 0.002747 | \$1,845,446 | 13.02% |

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 to 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 2022/23 financial year.

RURAL (FARMLAND)

Objective

The objective of the Rural – Farmland differential rate is to recognise the reduced infrastructure investment and provision of services to this class of property. The differential rate also recognises the land stewardship and amenity that large rural holdings provide to the rural landscape.

Types and Classes

Any land which is “farmland” 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 23.92 per cent.

| Rate in Dollar | Amount of Rates Raised | Proportion of Total Rates |
|----------------|------------------------|---------------------------|
| 0.002246 | \$3,391,413 | 23.92% |

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 to 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 2022/23 financial year.

4.1.2 Statutory fees and fines

| | Forecast Actual 2021/22 \$'000 | Budget 2022/23 \$'000 | Change | |
|---------------------------------------|---|-----------------------------|------------|----------------|
| | | | \$'000 | % |
| Land Information Certificates | 256 | 206 | -50 | -19.64% |
| Town planning fees | 222 | 207 | -15 | -6.61% |
| Permits | 39 | 34 | -5 | -12.36% |
| Infringements and costs | 15 | 12 | -3 | -19.34% |
| Court recoveries | 14 | 15 | 0 | 1.50% |
| Total statutory fees and fines | 546 | 474 | -72 | -13.26% |

Decreased revenue from Land Information Certificates and Town Planning fees.

4.1.3 User fees

| | Forecast Actual 2021/22 \$'000 | Budget 2022/23 \$'000 | Change | |
|--------------------------------|---|-----------------------------|-------------|---------------|
| | | | \$'000 | % |
| Aged and Disability Services | 453 | -0 | -453 | -100.00% |
| Leisure Centre and Recreation | 813 | 1,061 | 249 | 30.57% |
| Right Of Use Assets Expense | 429 | 435 | 6 | 1.50% |
| Registration and Other Permits | 245 | 208 | -37 | -15.21% |
| Waste Management Services | 2,911 | 2,844 | -67 | -2.30% |
| Operations | 37 | 39 | 2 | 6.30% |
| Other | 23 | 15 | -8 | -35.38% |
| Total user fees | 4,909 | 4,602 | -308 | -6.27% |

User fees reduced following the cessation of the Aged and Disability Services in 2022/23.

Leisure Centre and Recreation fees to increase due to Benalla Aquatic Centre returning to normal operations.

4.1.4 Grants

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

| | Forecast Actual 2021/22 \$'000 | Budget 2022/23 \$'000 | Change | |
|--|---|-----------------------------|---------------|-------------|
| | | | \$'000 | % |
| Grants were received in respect of the following: | | | | |
| Summary of grants | | | | |
| Commonwealth funded grants | 8,119 | 5,110 | -3,009 | -37% |
| State funded grants | 3,679 | 5,719 | 2,040 | 55% |
| Total grants received | 11,798 | 10,829 | -969 | -8% |
| (a) Operating Grants | | | | |
| <i>Recurrent - Commonwealth Government</i> | | | | |
| Financial Assistance Grants | 5,725 | 1,156 | -4,569 | -80% |
| General Home Care | 771 | - | -771 | -100% |
| <i>Recurrent - State Government</i> | | | | |
| Art Gallery | 105 | 107 | 2 | 2% |
| Aged Care | 276 | 163 | -113 | -41% |
| School Crossing Supervisors | 59 | 60 | 1 | 2% |
| Libraries | 159 | 156 | -3 | -2% |
| Maternal and Child Health | 284 | 264 | -20 | -7% |
| Emergency Management | 60 | 61 | 1 | 2% |
| Youth Services | 670 | 689 | 19 | 3% |
| Rate Collection Management | 46 | 47 | 1 | 2% |
| Total recurrent grants | 8,154 | 2,702 | -5,453 | -67% |
| <i>Non-recurrent - Commonwealth Government</i> | | | | |
| Local Roads and Community Infrastructure Fund | 30 | 483 | 453 | 1510% |
| <i>Non-recurrent - State Government</i> | | | | |
| Business Development | 296 | - | -296 | -100% |
| Youth Services | - | - | - | - |
| Waste | 21 | - | -21 | -100% |
| Women Building Surveyors Program | 75 | - | -75 | -100% |
| Environmental Planning | 41 | - | -41 | -100% |
| Family and Children | 7 | - | -7 | -100% |
| Total non-recurrent grants | 470 | 483 | 13 | 3% |
| Total operating grants | 8,624 | 3,185 | -5,439 | -63% |

Grants cont.

| | Forecast Actual 2021/22 \$'000 | Budget 2022/23 \$'000 | Change | |
|--|---|-----------------------------|--------------|-------------|
| | | | \$'000 | % |
| (b) Capital Grants | | | | |
| <i>Recurrent - Commonwealth Government</i> | | | | |
| Roads to recovery | 975 | 975 | - | 0% |
| <i>Recurrent - State Government</i> | | | | |
| - | - | - | - | - |
| Total recurrent grants | 975 | 975 | - | 0% |
| <i>Non-recurrent - Commonwealth Government</i> | | | | |
| Drought Communities Funding | - | 115 | 115 | - |
| Local Roads and Community Infrastructure Fund | 618 | 2,381 | 1,763 | 285% |
| <i>Non-recurrent - State Government</i> | | | | |
| Outdoor Eating and Entertainment | 160 | 90 | -70 | -44% |
| Visitor Information Centre | - | 425 | 425 | - |
| Benalla Art Gallery Redevelopment | - | 3,000 | 3,000 | - |
| Outdoor Activation | 148 | 152 | 4 | 3% |
| Benalla Foreshore - Building Works Package | 875 | 506 | -369 | -42% |
| Emergency Water Supply Improvement - Caseys Weir | 42 | - | -42 | -100% |
| AgriLinks - Firth Road | 356 | - | -356 | -100% |
| Total non-recurrent grants | 2,199 | 6,669 | 4,470 | 203% |
| Total capital grants | 3,174 | 7,644 | 4,470 | 141% |
| Total Grants | 11,798 | 10,829 | -969 | -0 |

75 per cent of the Financial Assistance Grant for 2022/23 has been paid early in the 2021/22 year. Total Operating Grants shows a significant reduction for the 2022/23 year to \$2.702 million from \$8.594 million in 2021/22.

Capital Grants increase to \$7.644 million in 2022/23 with \$3 million for the Benalla Art Gallery Redevelopment and \$2.381 million for Local Roads and Community Infrastructure Fund.

4.1.5 Contributions

| | Forecast Actual 2021/22 \$'000 | Budget 2022/23 \$'000 | Change | |
|----------------------------|---|-----------------------------|-------------|----------------|
| | | | \$'000 | % |
| Monetary | 195 | 84 | -111 | -56.67% |
| Non-monetary | 96 | 96 | - | 0.00% |
| Total contributions | 291 | 180 | -111 | -37.98% |

Volunteers anticipated to remain as at 2021/22 levels.

4.1.6 Other income

| | Forecast Actual 2021/22 \$'000 | Budget 2022/23 \$'000 | Change | |
|-----------------------------------|---|-----------------------------|------------|----------------|
| | | | \$'000 | % |
| Interest | 32 | 30 | -2 | -6.25% |
| Dividends | - | - | - | - |
| Investment Property Rental | - | - | - | - |
| Workcover/Employee Reimbursements | 90 | 43 | -47 | -52.22% |
| Total other income | 122 | 73 | -49 | -40.16% |

Reduction in anticipated employee reimbursements.

4.1.7 Employee costs

| | Forecast Actual 2021/22 \$'000 | Budget 2022/23 \$'000 | Change | |
|-----------------------------|---|-----------------------------|----------------|----------------|
| | | | \$'000 | % |
| Wages and Salaries | 12,721 | 10,889 | (1,832) | -14.40% |
| WorkCover | 308 | 188 | (120) | -38.96% |
| Superannuation | 1,121 | 1,013 | (108) | -9.63% |
| Fringe Benefits Tax | 47 | 48 | 1 | 2.13% |
| Total employee costs | 14,197 | 12,138 | (2,059) | -14.50% |

The cessation of Home and Community Services reduces direct employee costs and associated costs such as superannuation and WorkCover.

4.1.8 Materials and services

| | Forecast Actual 2021/22 \$'000 | Budget 2022/23 \$'000 | Change | |
|---------------------------------------|---|-----------------------------|-------------|--------------|
| | | | \$'000 | % |
| Contract Payments | 4,923 | 4,645 | -278 | -5.6% |
| Materials and Services | 2,216 | 1,321 | -895 | -40.4% |
| Services Non-Contract | 1,063 | 1,449 | 386 | 36.4% |
| Vehicle Expenses | 963 | 989 | 25 | 2.6% |
| Environment Protection Authority Levy | 950 | 835 | -115 | -12.1% |
| Insurance | 590 | 711 | 121 | 20.6% |
| Electricity and Utilities | 523 | 503 | -20 | -3.9% |
| Repairs and Maintenance | 393 | 406 | 13 | 3.2% |
| Consultants General | 350 | 482 | 132 | 37.5% |
| Cleaning Expenses | 191 | 208 | 16 | 8.6% |
| Contract Staff | 177 | 91 | -86 | -48.4% |
| Membership and Subscriptions | 172 | 155 | -16 | -9.5% |
| Legal Expenses | 148 | 149 | 1 | 0.6% |
| Telephone | 137 | 143 | 6 | 4.6% |
| Management Committees | 136 | 138 | 2 | 1.5% |
| Staff and Councillor Training/Courses | 113 | 144 | 31 | 27.3% |
| Volunteers Services | 96 | 96 | - | 0.0% |
| Exhibitions/Performance Costs | 95 | 106 | 11 | 11.8% |
| Advertising and Promotion | 54 | 58 | 3 | 6.3% |
| Machine Hire | 5 | 10 | 5 | 100.0% |
| Other | 1,003 | 1,168 | 165 | 16.4% |
| Total materials and services | 14,300 | 13,807 | -493 | -3.4% |

Aged Care and Disability Services will not be delivered by Council in 2022/23, which will reduce materials and services.

4.1.9 Depreciation

| | Forecast Actual 2021/22 \$'000 | Budget 2022/23 \$'000 | Change | |
|---------------------------|---|-----------------------------|------------|--------------|
| | | | \$'000 | % |
| Property | 1,217 | 1,373 | 156 | 12.85% |
| Plant and equipment | 658 | 771 | 113 | 17.16% |
| Infrastructure | 4,952 | 5,344 | 392 | 7.92% |
| Total depreciation | 6,827 | 7,489 | 662 | 9.69% |

Revaluation of infrastructure assets impacts on depreciation forecast.

4.1.10 Amortisation - Intangible assets

| | Forecast Actual 2021/22 \$'000 | Budget 2022/23 \$'000 | Change | |
|---|---|-----------------------------|------------|----------------|
| | | | \$'000 | % |
| Intangible assets | 575 | 477 | -98 | -17.04% |
| Total amortisation - intangible assets | 575 | 477 | -98 | -17.04% |

Waste - Airspace Cell 3a anticipated longer cell life than previous Cell 2.

4.1.11 Amortisation - Right of use assets

| | Forecast Actual 2021/22 \$'000 | Budget 2022/23 \$'000 | Change | |
|---|---|-----------------------------|------------|---------------|
| | | | \$'000 | % |
| Right of use assets | 360 | 334 | -26 | -7.22% |
| Total amortisation - right of use assets | 360 | 334 | -26 | -7.22% |

4.1.12 Other expenses

| | Forecast Actual 2021/22 \$'000 | Budget 2022/23 \$'000 | Change | |
|--|---|-----------------------------|------------|----------------|
| | | | \$'000 | % |
| Auditors' remuneration - VAGO - audit | 60 | 60 | - | 0.00% |
| Auditors' remuneration - Internal | 22 | 35 | 13 | 59.09% |
| Councillors' Allowances | 207 | 239 | 32 | 15.46% |
| Contributions - Community Support and Events | 132 | 614 | 482 | 365.15% |
| Total other expenses | 421 | 948 | 527 | 125.18% |

The Victorian Independent Remuneration Tribunal has made its first determination on the payment of mayoral, deputy mayoral and councillor allowances to apply from 18 December 2021 resulting in increases forecast in 2022/23.

4.2 Balance Sheet

4.2.1 Assets

The \$16 million Capital Works Program sees a large increase in property, infrastructure, plant and equipment and a resultant reduction in cash assets held.

4.2.2 Liabilities

Reduction seen in provisions into 2022/23.

4.2.3 Borrowings

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

| | Forecast Actual 2021/22 \$ | Budget 2022/23 \$ | 2023/24 \$ | Projections 2024/25 \$ | 2025/26 \$ |
|--|-------------------------------------|-------------------------|---------------|------------------------------|---------------|
| Amount borrowed as at 30 June of the prior year | 4,903 | 3,786 | 2,808 | 2,175 | 2,710 |
| Amount proposed to be borrowed | - | - | - | 1,000 | - |
| Amount projected to be redeemed | -1,117 | -978 | -633 | -465 | -498 |
| Amount of borrowings as at 30 June | 3,786 | 2,808 | 2,175 | 2,710 | 2,212 |

4.2.4 Leases by category

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

| | Forecast Actual 2021/22 \$ | Budget 2022/23 \$ |
|--|-------------------------------------|-------------------------|
| Right-of-use assets | | |
| Property | - | - |
| Vehicles | 259 | 404 |
| Property and Equipment | 208 | 130 |
| Total right-of-use assets | 467 | 534 |
| Lease liabilities | | |
| Current lease Liabilities | | |
| Vehicles | 167 | 218 |
| Plant and equipment | 59 | 59 |
| Other, etc | - | - |
| Total current lease liabilities | 226 | 277 |
| Non-current lease liabilities | | |
| Vehicles | 99 | 197 |
| Plant and equipment | 152 | 79 |
| Other, etc | - | - |
| Total non-current lease liabilities | 251 | 276 |
| Total lease liabilities | 477 | 553 |

Where the interest rate applicable to a lease is not expressed in the lease agreement, Council applies the average incremental borrowing rate in the calculation of lease liabilities. The current incremental borrowing rate is 5.50 per cent.

4.3 Statement of changes in Equity

4.3.1 Reserves

Other reserves being the Lake Mokoan Reserve increase by \$70,000 in 2022/23 but cease to increase thereafter.

4.3.2 Equity

Total equity increases in 2022/23 as a result of the budgeted surplus. As a result of deficits in future years, equity is reduced.

4.4 Statement of Cash Flows

4.4.1 Net cash flows provided by/used in operating activities

Operating activities improve resulting from reduced employee costs, materials and user charges.

4.4.2 Net cash flows provided by/used in investing activities

Large increase in capital expenditure to \$16.053 million will significantly increase cash outflows.

4.4.3 Net cash flows provided by/used in financing activities

No loan will be taken up during 2022/23.

4.5 Capital Works Program

This section presents a listing of the capital works projects that will be undertaken for the 2022/23 year, classified by expenditure type and funding source. Works are also disclosed as current budget or carried forward from prior year.

4.5.1 Summary

| | Forecast Actual 2021/22 \$'000 | Budget 2022/23 \$'000 | Change \$'000 | % |
|---------------------|---|-----------------------------|------------------|-----------------|
| Property | 159 | 5,850 | 5,692 | 3590.85% |
| Plant and equipment | 651 | 1,523 | 873 | 134.13% |
| Infrastructure | 5,444 | 8,680 | 3,236 | 59.44% |
| Total | 6,253 | 16,053 | 9,800 | 156.72% |

| | Project Cost \$'000 | Asset expenditure types | | | | Summary of Funding Sources | | | |
|---------------------|---------------------------|-------------------------|-------------------|-------------------|---------------------|----------------------------|--------------------|---------------------------|----------------------|
| | | New \$'000 | Renewal \$'000 | Upgrade \$'000 | Expansion \$'000 | Grants \$'000 | Contrib. \$'000 | Council cash \$'000 | Borrowings \$'000 |
| Property | 5,850 | 1,289 | 2,994 | 1,567 | - | 3,615 | - | 2,235 | - |
| Plant and equipment | 1,523 | 470 | 901 | - | - | 490 | - | 596 | - |
| Infrastructure | 8,680 | 1,211 | 6,392 | 1,077 | - | 3,539 | - | 5,141 | - |
| Total | 16,053 | 2,970 | 10,287 | 2,644 | - | 7,644 | - | 7,972 | - |

Works carried forward from the 2021/22 year see 4.5.3.

4.5.2 Current Budget

| Capital Works Area | Project Cost \$'000 | Asset expenditure types | | | | Summary of Funding Sources | | | |
|---|------------------------|-------------------------|-------------------|-------------------|---------------------|----------------------------|--------------------|------------------------|----------------------|
| | | New \$'000 | Renewal \$'000 | Upgrade \$'000 | Expansion \$'000 | Grants \$'000 | Contrib. \$'000 | Council cash \$'000 | Borrowings \$'000 |
| Property | | | | | | | | | |
| Buildings | | | | | | | | | |
| Depot: Storage Shed for Aggregate | 100 | 100 | - | - | - | - | - | 100 | - |
| Building Improvements | | | | | | | | | |
| Art Gallery and Storage Redevelopment Part 2 | 500 | 240 | 120 | 140 | - | 500 | - | - | - |
| Visitor Information and Museum Redevelopment project 22/23 | 674 | 337 | - | 337 | - | - | - | 674 | - |
| Cinema Fitout Project | 400 | 400 | - | - | - | - | - | 400 | - |
| Visitor Information Centre: Historical Society Request - LRCI-3 | 75 | - | - | 75 | - | 75 | - | - | - |
| Civic Centre - Council Audio capacity | 62 | - | 62 | - | - | - | - | 62 | - |
| Depot: Refurbish Staff Amenities | 100 | - | 50 | 50 | - | - | - | 100 | - |
| Total Property | 1,911 | 1,077 | 232 | 602 | - | 575 | - | 1,336 | - |
| Plant and Equipment | | | | | | | | | |
| Plant, Machinery and Equipment | | | | | | | | | |
| Major Plant Replacement Program | 365 | - | 365 | - | - | - | - | 80 | - |
| Minor Plant Replacement | 30 | - | 30 | - | - | - | - | 30 | - |
| Fixtures, Fittings and Furniture | | | | | | | | | |
| Town Hall: HVAC Renewal, Fitout Internal, Sound and Lighting - LRCI 3 | 400 | 200 | 200 | - | - | 400 | - | - | - |
| Furniture Renewal Program | 10 | - | 10 | - | - | - | - | 10 | - |
| Air conditioner Renewal Program | 20 | - | 20 | - | - | - | - | 20 | - |
| Computers and Telecommunications | | | | | | | | | |
| IT Projects | 180 | - | 180 | - | - | - | - | 180 | - |
| Rural Councils Transformation program - Upgrade IT | 180 | 180 | - | - | - | - | - | 180 | - |
| Library books | | | | | | | | | |
| Book stock | 96 | - | 96 | - | - | - | - | 96 | - |
| Total Plant and Equipment | 1,281 | 380 | 901 | - | - | 400 | - | 596 | - |

| Capital Works Area | Project Cost \$'000 | Asset expenditure types | | | | Summary of Funding Sources | | | |
|---|------------------------|-------------------------|---------|---------|-----------|----------------------------|----------|--------------|------------|
| | | New | Renewal | Upgrade | Expansion | Grants | Contrib. | Council cash | Borrowings |
| | | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 |
| Infrastructure | | | | | | | | | |
| Roads | | | | | | | | | |
| Witt Street | 315 | - | 157 | 158 | - | - | - | 315 | - |
| Kerb and Channel Renewal Program LRCI-2 and LRCI 3 | 300 | - | 300 | - | - | 300 | - | - | - |
| Hanger Lane LRCI-3 | 68 | - | 68 | - | - | 68 | - | - | - |
| Crack Sealing RTR | 22 | - | 22 | - | - | 14 | - | 8 | - |
| Regulation Program RTR/Council | 70 | - | 70 | - | - | 44 | - | 26 | - |
| Reseal Program RTR/Council | 410 | - | 410 | - | - | 256 | - | 154 | - |
| Gravel Resheet Program RTR/Council | 750 | - | 750 | - | - | 468 | - | 282 | - |
| Shoulder Resheet program RTR/Council | 260 | - | 260 | - | - | 162 | - | 98 | - |
| Sealing of Gravel Roads Program RTR/Council | 50 | - | 50 | - | - | 31 | - | 19 | - |
| Bridges | | | | | | | | | |
| Warrenbayne West Road | 142 | - | 142 | - | - | - | - | 142 | - |
| Tatong-Moorngag Road | 52 | - | 52 | - | - | - | - | 52 | - |
| Kilferra Road | 130 | - | 130 | - | - | - | - | 130 | - |
| Evans Road | 96 | - | 96 | - | - | - | - | 96 | - |
| Footpaths and Cycleways | | | | | | | | | |
| Footpath Renewal Strategy | 100 | - | 100 | - | - | - | - | 100 | - |
| New Footpath Works LRCI-3 | 300 | 300 | - | - | - | 300 | - | - | - |
| Lakeside Walk boardwalk renewal LRCI-3 | 150 | - | 150 | - | - | 150 | - | - | - |
| Drainage | | | | | | | | | |
| Drainage strategy | 573 | - | 573 | - | - | - | - | 573 | - |
| Recreational, Leisure and Community Facilities | | | | | | | | | |
| Skate Park and BMX track upgrade | 100 | - | 100 | - | - | - | - | 100 | - |
| Waste Management | | | | | | | | | |
| Rehabilitate Stage 2A: Design and Construct | 944 | - | 944 | - | - | - | - | 944 | - |

| Cont. | | | | | | | | | |
|--|--------------|--------------|--------------|--------------|----------|--------------|----------|--------------|----------|
| Parks, Open Space and Streetscapes | | | | | | | | | |
| CBD Parklets | 16 | 16 | - | - | - | 16 | - | - | - |
| Upgrade and Outdoor Amenities for BMX/Skatepark precinct | 55 | - | - | 55 | - | 55 | - | - | - |
| Library Seating | 9 | 9 | - | - | - | 9 | - | - | - |
| Benalla Lake Side Walking Track | 49 | - | 49 | - | - | 49 | - | - | - |
| Outdoor Stage or Amphitheatre Design | 23 | 23 | - | - | - | 23 | - | - | - |
| Mitchell Street Lakeside Park LRCI-3 | 75 | 75 | - | - | - | 75 | - | - | - |
| Mural Precinct Upgrades LRCI-3 | 100 | - | - | 100 | - | 100 | - | - | - |
| Dog Park | 100 | 100 | - | - | - | - | - | 100 | - |
| Aerodromes | | | | | | | | | |
| Aircraft Tie Down | 25 | - | 25 | - | - | - | - | 25 | - |
| Airport Operations Lighting - Taxiway/Runway Lighting | 40 | - | 40 | - | - | - | - | 40 | - |
| Off Street Car Parks | | | | | | | | | |
| Airport Carpark Seal | 60 | - | 36 | 24 | - | - | - | 60 | - |
| Other Infrastructure | | | | | | | | | |
| Baddaginnie Road Street Light Installation | 65 | 65 | - | - | - | - | - | 65 | - |
| Benalla Botanical Gardens: Light Replacement Program | 80 | - | - | 80 | - | - | - | 80 | - |
| Signage Benalla Rural City Council | 6 | 6 | - | - | - | - | - | 6 | - |
| Total Infrastructure | 5,535 | 594 | 4,524 | 417 | - | 2,120 | - | 3,415 | - |
| Total New Capital Works | 8,727 | 2,051 | 5,657 | 1,019 | - | 3,095 | - | 5,374 | - |

4.5.3 Works carried forward from the 2021/22 year

| Capital Works Area | Project Cost \$'000 | Asset expenditure types | | | | Summary of Funding Sources | | | |
|--|------------------------|-------------------------|-------------------|-------------------|---------------------|----------------------------|--------------------|------------------------|----------------------|
| | | New \$'000 | Renewal \$'000 | Upgrade \$'000 | Expansion \$'000 | Grants \$'000 | Contrib. \$'000 | Council cash \$'000 | Borrowings \$'000 |
| Property | | | | | | | | | |
| Buildings | | | | | | | | | |
| Art Gallery Redevelopment | 1,400 | - | 1,400 | - | - | 1,400 | - | - | - |
| Art Gallery Off-Site Storage Facility | 1,100 | - | 1,100 | - | - | 1,100 | - | - | - |
| Visitor Info Centre | 524 | - | 262 | 262 | - | - | - | 524 | - |
| Visitors Info Centre and Museum Drought Grant | 115 | - | - | 115 | - | 115 | - | - | - |
| Visitors Info. Centre and Museum Lake Precinct Grant CI Contribution | 375 | - | - | 375 | - | - | - | 375 | - |
| Visitor Info Centre & Museum -20/21-Regional Jobs and Infrastructure Grant | 425 | 212 | - | 213 | - | 425 | - | - | - |
| Total Property | 3,939 | 212 | 2,762 | 965 | - | 3,040 | - | 899 | - |
| Fixtures, Fittings and Furniture | | | | | | | | | |
| Denny Street Carpark Courtyard Grant | 90 | 90 | - | - | - | 90 | - | - | - |
| Computers and Telecommunications | | | | | | | | | |
| IT Projects | 152 | - | 152 | - | - | - | - | 152 | - |
| Total Plant and Equipment | 242 | 90 | 152 | - | - | 90 | - | 152 | - |

| Capital Works Area | Project Cost \$'000 | Asset expenditure types | | | | Summary of Funding Sources | | | |
|--|------------------------|-------------------------|-------------------|-------------------|---------------------|----------------------------|--------------------|------------------------|----------------------|
| | | New \$'000 | Renewal \$'000 | Upgrade \$'000 | Expansion \$'000 | Grants \$'000 | Contrib. \$'000 | Council cash \$'000 | Borrowings \$'000 |
| Infrastructure | | | | | | | | | |
| Roads | | | | | | | | | |
| Fawckner Drive upgrade Stage 2 LRCI-2 | 254 | - | - | 254 | - | 254 | - | - | - |
| Old Farnley Road LRCI-1 | 45 | - | - | 45 | - | 45 | - | - | - |
| Sealed Road preparation 21/22 | 277 | - | 277 | - | - | - | - | 277 | - |
| Footpaths and Cycleways | | | | | | | | | |
| Footpaths 21/22 | 73 | 73 | - | - | - | - | - | 73 | - |
| New Footpath Midland Highway to Equestrian Precinct - LRCI-2 | 59 | 59 | - | - | - | 59 | - | - | - |
| Replace Mair Street footpath 20/21 | 67 | - | - | 67 | - | 67 | - | - | - |
| Drainage | | | | | | | | | |
| Devenish Drain LRCI 1 | 154 | - | - | 154 | - | 154 | - | - | - |
| Cowan Street Basin increase capacity (LRCIF Phase 2) | 221 | - | 221 | - | - | 221 | - | - | - |
| Waste Management | | | | | | | | | |
| Rehabilitate Stage 1 | 430 | - | 430 | - | - | - | - | 430 | - |
| Landfill - Gas Extraction | 156 | 156 | - | - | - | - | - | 156 | - |
| Seal Transfer Station Internal Roads | 10 | 10 | - | - | - | 10 | - | - | - |
| Construct Cell 4 - Design | 42 | 42 | - | - | - | - | - | 42 | - |
| Construct Groundwater Bore | 23 | 23 | - | - | - | - | - | 23 | - |
| Rehabilitate Stage 1 Stage 1 Pt 2 | 700 | - | 700 | - | - | - | - | 700 | - |
| Parks, Open Space and Streetscapes | | | | | | | | | |
| Public playground renewal program (LRCIF Phase 2) | 170 | - | 170 | - | - | 170 | - | - | - |
| Interpretive Trail/Sculptures (Lake precinct) | 120 | 120 | - | - | - | 120 | - | - | - |
| Other Infrastructure | | | | | | | | | |
| Street Scape Upgrade Mainstreet Stimulus | 344 | 134 | 70 | 140 | - | 319 | - | 25 | - |
| Total Infrastructure | 3,145 | 617 | 1,868 | 660 | - | 1,419 | - | 1,726 | - |
| Total Carried Forward Capital Works 2021/22 | 7,326 | 919 | 4,782 | 1,625 | - | 4,549 | - | 2,777 | - |

4.6 Summary of Planned Capital Works Expenditure For the four years ended 30 June 2026

| 2023/24 | Asset Expenditure Types | | | | | Funding Sources | | | | |
|--|-------------------------|---------------|-------------------|---------------------|-------------------|-----------------|------------------|-------------------------|------------------------|----------------------|
| | Total \$'000 | New \$'000 | Renewal \$'000 | Expansion \$'000 | Upgrade \$'000 | Total \$'000 | Grants \$'000 | Contributions \$'000 | Council Cash \$'000 | Borrowings \$'000 |
| Property | | | | | | | | | | |
| Land | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Land improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Land | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Buildings | 100 | 0 | 100 | 0 | 0 | 100 | 0 | 0 | 100 | 0 |
| Heritage Buildings | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Building improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Leasehold improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Buildings | 100 | 0 | 100 | 0 | 0 | 100 | 0 | 0 | 100 | 0 |
| Total Property | 100 | 0 | 100 | 0 | 0 | 100 | 0 | 0 | 100 | 0 |
| Plant and Equipment | | | | | | | | | | |
| Heritage plant and equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Plant, machinery and equipment | 360 | 0 | 360 | 0 | 0 | 0 | 0 | 0 | 360 | 0 |
| Fixtures, fittings and furniture | 30 | 0 | 30 | 0 | 0 | 0 | 0 | 0 | 30 | 0 |
| Computers and telecommunications | 300 | 0 | 279 | 0 | 21 | 0 | 0 | 0 | 300 | 0 |
| Library books | 96 | 0 | 96 | 0 | 0 | 0 | 0 | 0 | 96 | 0 |
| Total Plant and Equipment | 786 | 0 | 765 | 0 | 21 | 0 | 0 | 0 | 786 | 0 |
| Infrastructure | | | | | | | | | | |
| Roads | 1,867 | 0 | 1,867 | 0 | 0 | 1,867 | 804 | 0 | 1,063 | 0 |
| Bridges | 210 | 0 | 0 | 0 | 210 | 210 | 0 | 0 | 210 | 0 |
| Footpaths and cycleways | 100 | 0 | 100 | 0 | 0 | 100 | 0 | 0 | 100 | 0 |
| Drainage | 659 | 0 | 659 | 0 | 0 | 659 | 0 | 0 | 659 | 0 |
| Recreational, leisure and community facilities | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Waste management | 609 | 609 | 0 | 0 | 0 | 609 | 0 | 0 | 609 | 0 |
| Parks, open space and streetscapes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Aerodromes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Off street car parks | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other infrastructure | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Infrastructure | 3,445 | 609 | 2,626 | 0 | 210 | 3,445 | 804 | 0 | 2,641 | 0 |
| Total Capital Works Expenditure | 4,331 | 609 | 3,491 | 0 | 231 | 4,331 | 804 | 0 | 3,527 | 0 |

| 2024/25 | Asset Expenditure Types | | | | | Funding Sources | | | | |
|--|-------------------------|---------------|-------------------|---------------------|-------------------|-----------------|------------------|-------------------------|------------------------|----------------------|
| | Total \$'000 | New \$'000 | Renewal \$'000 | Expansion \$'000 | Upgrade \$'000 | Total \$'000 | Grants \$'000 | Contributions \$'000 | Council Cash \$'000 | Borrowings \$'000 |
| Property | | | | | | | | | | |
| Land | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Land improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Land | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Buildings | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Heritage Buildings | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Building improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Leasehold improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Buildings | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Property | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Plant and Equipment | | | | | | | | | | |
| Heritage plant and equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Plant, machinery and equipment | 351 | 0 | 351 | 0 | 0 | 0 | 0 | 0 | 351 | 0 |
| Fixtures, fittings and furniture | 30 | 0 | 30 | 0 | 0 | 0 | 0 | 0 | 30 | 0 |
| Computers and telecommunications | 180 | 0 | 159 | 21 | 0 | 0 | 0 | 0 | 180 | 0 |
| Library books | 96 | 0 | 96 | 0 | 0 | 0 | 0 | 0 | 96 | 0 |
| Total Plant and Equipment | 657 | 0 | 636 | 21 | 0 | 0 | 0 | 0 | 657 | 0 |
| Infrastructure | | | | | | | | | | |
| Roads | 1,985 | 0 | 1985 | 0 | 0 | 1,985 | 804 | 0 | 1,181 | 0 |
| Bridges | 350 | 0 | 350 | 0 | 0 | 350 | 0 | 0 | 350 | 0 |
| Footpaths and cycleways | 100 | 0 | 100 | 0 | 0 | 100 | 0 | 0 | 100 | 0 |
| Drainage | 888 | 0 | 888 | 0 | 0 | 888 | 0 | 0 | 888 | 0 |
| Recreational, leisure and community facilities | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Waste management | 1,120 | 0 | 1120 | 0 | 0 | 1,120 | 0 | 0 | 120 | 1,000 |
| Parks, open space and streetscapes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Aerodromes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Off street car parks | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other infrastructure | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Infrastructure | 4,443 | 0 | 4,443 | 0 | 0 | 4,443 | 804 | 0 | 2,639 | 1,000 |
| Total Capital Works Expenditure | 5,100 | 0 | 5,079 | 21 | 0 | 5,100 | 804 | 0 | 3,296 | 1,000 |

| 2025/26 | Asset Expenditure Types | | | | | Funding Sources | | | | |
|--|-------------------------|---------------|-------------------|---------------------|-------------------|-----------------|------------------|-------------------------|------------------------|----------------------|
| | Total \$'000 | New \$'000 | Renewal \$'000 | Expansion \$'000 | Upgrade \$'000 | Total \$'000 | Grants \$'000 | Contributions \$'000 | Council Cash \$'000 | Borrowings \$'000 |
| Property | | | | | | | | | | |
| Land | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Land improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Land | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Buildings | 200 | 0 | 200 | 0 | 0 | 0 | 0 | 0 | 200 | 0 |
| Heritage Buildings | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Building improvements | 115 | 0 | 115 | 0 | 0 | 0 | 0 | 0 | 115 | 0 |
| Leasehold improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Buildings | 315 | 0 | 315 | 0 | 0 | 0 | 0 | 0 | 315 | 0 |
| Total Property | 315 | 0 | 315 | 0 | 0 | 315 | 0 | 0 | 315 | 0 |
| Plant and Equipment | | | | | | | | | | |
| Heritage plant and equipment | 3 | 0 | 3 | 0 | 0 | 3 | 0 | 0 | 3 | 0 |
| Plant, machinery and equipment | 455 | 0 | 455 | 0 | 0 | 455 | 0 | 0 | 455 | 0 |
| Fixtures, fittings and furniture | 207 | 0 | 180 | 0 | 27 | 207 | 0 | 0 | 207 | 0 |
| Computers and telecommunications | 210 | 0 | 210 | 0 | 0 | 210 | 0 | 0 | 210 | 0 |
| Library books | 96 | 0 | 96 | 0 | 0 | 96 | 0 | 0 | 96 | 0 |
| Total Plant and Equipment | 971 | 0 | 944 | 0 | 27 | 971 | 0 | 0 | 971 | 0 |
| Infrastructure | | | | | | | | | | |
| Roads | 2,612 | 200 | 2,362 | 0 | 50 | 2,612 | 804 | 0 | 1,808 | 0 |
| Bridges | 120 | 0 | 120 | 0 | 0 | 120 | 0 | 0 | 120 | 0 |
| Footpaths and cycleways | 150 | 50 | 100 | 0 | 0 | 150 | 0 | 0 | 150 | 0 |
| Drainage | 631 | 0 | 631 | 0 | 0 | 631 | 0 | 0 | 631 | 0 |
| Recreational, leisure and community facilities | 50 | 0 | 50 | 0 | 0 | 50 | 0 | 0 | 50 | 0 |
| Waste management | 68 | 25 | 43 | 0 | 0 | 68 | 0 | 0 | 68 | 0 |
| Parks, open space and streetscapes | 100 | 0 | 100 | 0 | 0 | 100 | 0 | 0 | 100 | 0 |
| Aerodromes | 460 | 0 | 435 | 0 | 25 | 460 | 0 | 0 | 460 | 0 |
| Off street car parks | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other infrastructure | 3 | 0 | 3 | 0 | 0 | 3 | 0 | 0 | 3 | 0 |
| Total Infrastructure | 4,194 | 275 | 3,844 | 0 | 75 | 4,194 | 804 | 0 | 3,390 | 0 |
| Total Capital Works Expenditure | 5,480 | 275 | 5,103 | 0 | 102 | 5,480 | 804 | 0 | 4,676 | 0 |

5. Financial Performance Indicators

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

| Indicator | Measure | Notes | Actual | Forecast | Budget | Projections | | | Trend |
|----------------------------|---|-------|---------|----------|---------|-------------|---------|---------|-------|
| | | | 2020/21 | 2021/22 | 2022/23 | 2023/24 | 2024/25 | 2025/26 | +/- |
| Operating position | | | | | | | | | |
| Adjusted underlying result | Adjusted underlying surplus (deficit) / Adjusted underlying revenue | 1 | 5.8% | 9.4% | 27.9% | -3.4% | -3.5% | -2.3% | - |
| Liquidity | | | | | | | | | |
| Working Capital | Current assets / current liabilities | 2 | 203.0% | 225.0% | 167% | 215% | 247% | 233% | + |
| Unrestricted cash | Unrestricted cash / current liabilities | 3 | 26.0% | 160.0% | 119% | 153% | 186% | 180% | + |
| Obligations | | | | | | | | | |
| Loans and borrowings | Interest bearing loans and borrowings / rate revenue | 4 | 26.0% | 18.9% | 13.6% | 10.2% | 12.4% | 9.8% | - |
| Loans and borrowings | Interest and principal repayments on interest bearing loans and borrowings / rate revenue | | 5.0% | 6.0% | 5.2% | 3.3% | 2.4% | 2.5% | - |
| Indebtedness | Non-current liabilities / own source revenue | | 50.0% | 44.9% | 39.3% | 41.5% | 47.2% | 39.9% | o |
| Asset renewal | Asset renewal and upgrade expense / Asset depreciation | 5 | 40.0% | 48.8% | 174.7% | 44.0% | 48.6% | 63.4% | - |
| Stability | | | | | | | | | |
| Rates concentration | Rate revenue / adjusted underlying revenue | 6 | 55.0% | 56.8% | 68.9% | 63.1% | 63.2% | 62.7% | o |
| Rates effort | Rate revenue / CIV of rateable properties in the municipality | | 0.6% | 0.6% | 0.6% | 0.5% | 0.5% | 0.5% | o |

| Indicator | Measure | Notes | Actual | Forecast | Budget | Projections | | | Trend |
|-------------------|--|-------|---------|----------|---------|-------------|---------|---------|-------|
| | | | 2020/21 | 2021/22 | 2022/23 | 2023/24 | 2024/25 | 2025/26 | +/- |
| Efficiency | | | | | | | | | |
| Expenditure level | Total expenses/ no. of property assessments | | \$3,995 | \$4,506 | \$4,285 | \$4,228 | \$4,305 | \$4,367 | + |
| Revenue level | Total rate revenue / no. of property assessments | | \$2,330 | \$2,447 | \$2,508 | \$2,551 | \$2,601 | \$2,652 | + |

Key to Forecast Trend:

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

Notes to indicators

1. Adjusted underlying result

Strongly positive result in 2022/23 then negative as a result of future deficit operating results

2. Working Capital

Current liability reduction in provisions allowing ratio to exceed 200 per cent in future years.

3. Unrestricted Cash

Increasing solidly from 119 per cent in 2022/23 to 180 per cent in 2025/26 mainly as a result of increasing cash holdings.

4. Debt compared to rates

Repayment of debt to exceed new loans resulting in a decrease following 2022/23.

5. Asset renewal

Large renewal effort in 2022/23 decreasing to 63.4 per cent in 2025/26.

6. Rates concentration

Under 1.0 per cent change following 2022/23 budgeted figure.

6. Schedule of Fees and Charges

This **appendix** presents the fees and charges which will be charged in respect to various goods and services during the financial year 2022/23.

Note that this schedule only includes fees set by Council. There are other fees that are set by statute and charged by Council in addition to this listing. These are statutory fees and are made in accordance with legislative requirements. These fees are updated as of 1 July 2022 and will be available for inspection on Council's website.

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BENALLA

RURAL CITY COUNCIL

Appendix 1

BENALLA RURAL CITY COUNCIL

FEES & CHARGES

2022/23

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| BRCC 2022/23 Fees and Charges | Unit | GST Y/N | Fees and Charges 2022/23 GST Inclusive |
|---|-----------------------|--------------------|---|
| Section (1) Council Facilities | | | |
| 1. Benalla Senior Citizens Community Centre | | | |
| Hire of Centre (Auditorium) - Before 5pm | Per hour | Y | \$37.00 |
| Hire of Centre (Auditorium) - After 5pm | Per hour | Y | \$49.00 |
| Whole day function (ex. Wedding, concerts) | Per day | Y | \$380.00 |
| Meeting Room Hire - Flat rate | Per hour | Y | \$18.00 |
| Insurance Cover Note: (required for functions/events) | One off | Y | \$37.00 |
| Cleaning (if required) | Per hour | Y | \$167.50 |
| Refundable Bond Deposit (Auditorium) | Per hire | N | \$350.00 |
| 2. Benalla Town Hall | | | |
| Meeting Room Hire - Flat rate | Per hour | Y | \$18.00 |
| Auditorium Hire - Before 5pm <i>(includes kitchen, installed PA use and 1 wireless mic)</i> | Per hour | Y | \$45.00 |
| Auditorium Hire - After 5pm <i>(includes kitchen, installed PA use and one wireless mic)</i> | Per hour | Y | \$64.00 |
| Whole Day Function (e.g. Weddings, Concerts) <i>(includes kitchen, installed PA use and 1 wireless mic)</i> | Per day | Y | \$410.00 |
| Auditorium Holding Fee <i>(charged when auditorium is setup in advance, or left setup between events, and can't be hired to other users due to setup)</i> | Per day | Y | \$55.00 |
| Kitchen Hire <i>(when commercial kitchen is hired only. i.e. professional chefs hire to prepare a product for sale, or hire kitchen whilst their kitchens are undergoing repair or renovations)</i> | Per hour | Y | \$26.00 |
| Insurance Cover Note: (required for functions/events) | One off | Y | \$40.00 |
| Cleaning (if required) | Per hour | Y | \$170.00 |
| Refundable Bond Deposit (Auditorium &/or kitchen only) | Per hire | N | \$350.00 |
| 3. Additional Charges (Applying to all hiring) | | | |
| Facilities services (setting up, cleaning and packing up) | Per hr x Staff member | Y | \$110.00 |
| | | | |
| | | | |
| | | | |

| BRCC 2022/23 Fees and Charges | Unit | GST Y/N | Fees and Charges 2022/23 GST Inclusive |
|---|-------------|----------------|---|
| 4. Benalla Sports and Equestrian Centre | | | |
| Hire of Facilities (Building and Grounds) | Per day | Y | \$380.00 |
| Refundable Bond Deposit (Building and Grounds) | Per hire | N | \$350.00 |
| Reserve User group Annual Fee | Annual | Y | \$430.00 |
| Roy T. Hill Pavilion Hire | Per hour | Y | \$20.00 |
| Roy T Hill Pavilion Hire (after 5pm) | Per hour | Y | \$25.00 |
| Refundable Bond Deposit | Per hire | N | \$350.00 |
| Cleaning (if required) | Per hour | Y | \$170.00 |
| | | | |
| 5. Benalla Art Gallery | | | |
| Ledger Gallery Hire (after hrs - minimum 3 hrs) | Per hour | Y | \$725.00 |
| Bennett Gallery Hire (after hrs - minimum 3 hrs) | Per hour | Y | \$605.00 |
| Simpson Gallery Hire (after hrs - minimum 3 hrs) | Per hour | Y | \$420.00 |
| Gallery Workshop Hire (after hrs – minimum 2 hrs) | Per hour | Y | \$30.00 |
| Hire of Grand Piano | Per hire | Y | \$240.00 |
| Hire of P.A. System | Per hire | Y | \$60.00 |
| Refundable bond deposit | Per hire | N | 15% of hire fee |
| | | | |
| 6. Benalla Performing Arts & Convention Centre | | | |
| Benalla Cinema Admission Charges | | | |
| Adult (except Tuesday) | Per ticket | Y | \$16.00 |
| Concession (except Tuesday) | Per ticket | Y | \$13.50 |
| Child (2-12 years old) | Per ticket | Y | \$11.50 |
| Family Ticket Inc: Two Adults & Two Children | Per ticket | Y | \$47.00 |
| Tuesdays (Adults & Children) | Per ticket | Y | \$11.50 |
| BPACC Cinema Club | Per ticket | Y | \$10.50 |
| Movie Money: Book of 10 tickets | Per book | Y | \$100.00 |
| Choovie (online ticketing app) | Per ticket | Y | \$11.50 |
| | | | |
| | | | |
| | | | |

| BRCC 2022/23 Fees and Charges | Unit | GST Y/N | Fees and Charges 2022/23 GST Inclusive |
|---|---------------|----------------|---|
| Cinema Group Packages | | | |
| Adult Group Package - minimum of 15 1 x cinema ticket, 1 x small drink, 1 x small popcorn | Per person | Y | \$20.00 |
| Concession Group Package - minimum 15 1 x cinema ticket, 1 x small drink, 1 x small popcorn | Per person | Y | \$18.00 |
| Child Group Package - minimum of 15 1 x cinema ticket, 1 x small drink, 1 x small popcorn | Per person | Y | \$16.00 |
| Cinema Fundraisers | | | |
| 30 to 99 tickets | Per ticket | Y | \$9.50 |
| 100 to 149 tickets | Per ticket | Y | \$9.30 |
| 150 to 199 tickets | Per ticket | Y | \$9.00 |
| 200 to 249 tickets | Per ticket | Y | \$8.80 |
| 250 plus tickets | Per ticket | Y | \$8.50 |
| Mini Cinema Hire (including attendant and 20 tickets) | Per Screening | Y | \$418.00 |
| Cinema Advertising | | | |
| Static 8 second advertising- Power Point Slide - pre show | Per week | Y | \$15.50 |
| Video 30 second advertisement - DCP format - pre show | Per week | Y | \$27.00 |
| Video 45 second advertisement - DCP format - pre show | Per week | Y | \$29.00 |
| 10% discount applicable when a Pre Show Static Slide and Video are running at the same time. | | | |
| | | | |
| BPACC - Memberships | | | |
| Cinema Club Membership | Per person | Y | \$16.00 |
| | | | |
| BPACC Charges | | | |
| All Room Hire includes: Room set up, wireless microphone, lectern, whiteboard, portable projector screen and Wi Fi access for up to 5 users. | | | |
| BPACC - Single Room Hire | | | |
| Short Hire (3 hrs) | Per hire | Y | \$169.00 |
| Half Day Hire (5 hrs) | Per hire | Y | \$219.00 |
| Full Day Hire (9 hrs) | Per hire | Y | \$316.00 |
| Charge per additional hour | Per hour | Y | \$38.00 |
| Holding fee | Per hire | Y | \$75.00 |
| Refundable Bond/Deposit | Per hire | N | \$100.00 |
| | | | |

| BRCC 2022/23 Fees and Charges | Unit | GST Y/N | Fees and Charges 2022/23 GST Inclusive |
|--|-------------|----------------|---|
| BPACC – Auditorium Hire | | | |
| Short Hire (3 hrs) | Per hire | Y | \$590.00 |
| Half Day Hire (5 hrs) | Per hire | Y | \$955.00 |
| Full Day Hire (9 hrs) | Per hire | Y | \$1,670.00 |
| Extended Day Hire 14 hrs) | Per hire | Y | \$2,530.00 |
| Charge per additional hour | Per hour | Y | \$199.00 |
| Holding fee | Per hire | Y | \$350.00 |
| Refundable Bond/Deposit | Per hire | N | \$300.00 |
| Extra show/performance fee | Per hire | Y | \$380.00 |
| Post event storage fee | Per day | Y | \$45.00 |
| Friday night/weekend surcharge: (Community/Non-profit organisations exempt) | Per booking | Y | 10% of booking |
| | | | |
| BPACC Equipment Hire | | | |
| Data Projector and screen: Meeting Room | Per item | Y | \$54.50 |
| Data Projector and screen or scrim: Auditorium | Per item | Y | \$82.00 |
| Cinema projector | Per item | Y | \$163.00 |
| Media centre: Meeting Room 3 (Projector, Projector Screen, Blue Ray Player, Digital TV “Free to Air” channels, HDMI, VGA, surround sound) | Per item | Y | \$110.00 |
| Laptop: Auditorium | Per item | Y | \$44.00 |
| Laptop and laptop speakers: Meeting room | Per item | Y | \$44.00 |
| DVD Player: Auditorium | Per item | Y | \$22.00 |
| Wireless Microphone: Meeting Room | Per item | Y | Included in hire |
| Wired Microphone: Auditorium | Per item | Y | \$22.00 |
| Lectern Microphone: Auditorium | Per item | Y | \$22.00 |
| Wireless Radio Microphone | Per item | Y | \$50.00 |
| Fold-back Speakers | Per item | Y | \$5.50 |
| LED Truss Mate Lights (Set of 8) | Per item | Y | \$110.00 |
| Show Lights | Per item | Y | \$82.00 |
| Rostra | Per item | Y | \$11.50 |
| Smoke Machine | Per item | Y | \$50.00 |
| Grand Piano | Per item | Y | \$103.00 |

| BRCC 2022/23 Fees and Charges | Unit | GST Y/N | Fees and Charges 2022/23 GST Inclusive |
|--|--------------|----------------|---|
| Grand Piano Tune | Per item | Y | \$375.00 |
| Orchestra Pit: Emptied | Per item | Y | \$375.00 |
| Orchestra Pit: Covered | Per item | Y | \$645.00 |
| Orchestra Pit: Thrust | Per item | Y | \$430.00 |
| Whiteboard (additional to included item) | Per item | Y | \$16.00 |
| Lectern (additional to included item) | Per item | Y | \$22.00 |
| Flip Chart Easel | Per item | Y | \$11.00 |
| Table cloths | Per item | Y | \$16.50 |
| Red Carpet and Red Rope Bollards | Per item | Y | \$273.00 |
| Stage Set Up: Basic | Per booking | Y | Included in hire |
| Stage Set Up: Extensive | Per booking | Y | \$82.00 |
| Wi Fi (additional users) | Per user | Y | \$5.50 |
| Urn | Per item | Y | \$16.00 |
| | | | |
| BPACC - Labour (per person) | | | |
| Usher: Normal | Per hour | Y | \$33.50 |
| Usher: Public Holiday | Per hour | Y | \$67.00 |
| Out-of-Hours Venue Attendant: Normal | Per hour | Y | \$43.00 |
| Out-of-Hours Venue Attendant: Public Holiday | Per hour | Y | \$86.00 |
| Bar/Kiosk Staff: Normal | Per hour | Y | \$54.00 |
| Bar/Kiosk Staff: Public Holiday | Per hour | Y | \$108.00 |
| Front of House Staff: Normal | Per hour | Y | \$65.00 |
| Front of House Staff: Public Holiday | Per hour | Y | \$130.00 |
| BPACC - Booking Fees | | | |
| Commission on tickets sold (including Complimentary) | Per ticket | Y | \$2.70 |
| Printing of Tickets for client distribution: 1-150 | Per item | Y | \$165.00 |
| Printing of Tickets for client distribution: 151-250 | Per item | Y | \$270.00 |
| Printing of Tickets for client distribution: 251-340 | Per item | Y | \$375.00 |
| Ticket reprinting fee | Per ticket | Y | \$2.50 |
| Postage | Per envelope | Y | \$7.00 |
| Online Credit Card Surcharge | Per booking | Y | 2.50% |

| BRCC 2022/23 Fees and Charges | Unit | GST Y/N | Fees and Charges 2022/23 GST Inclusive |
|---|-------------|----------------|---|
| Other Costs | | | |
| Damage to Facility or Equipment (beyond reasonable wear) or lost items | Per booking | Y | 100% of replacement or repair costs |
| Cleaning (above and beyond) regular duties (e.g. steam cleaning carpets or cleaning walls) | Per booking | Y | 100% of extra cleaning costs |
| Smoke Alarm Activation (where not indicated to need isolation) | Per booking | Y | 100% of VIC Fire call out costs |
| | | | |
| Cancellation Fees | | | |
| Less than 24 hours' notice | Per booking | Y | 100% of deposit |
| Less than 48 hours' notice | Per booking | Y | 80% of deposit |
| Less than 5 business days | Per booking | Y | 40% of deposit |
| Less than 10 business days | Per booking | Y | 10% of deposit |
| | | | |
| 7. Sir Edward 'Weary' Dunlop Learning Centre | | | |
| Pat Claridge Meeting Room | Per hour | Y | \$24.00 |
| Barbara Alexander Meeting Room | Per hour | Y | \$18.50 |
| After hours use - per hour, minimum three hours (Includes one staff member) | Per hour | Y | \$52.00 |
| Video Conferencing Facility: Pat Claridge Meeting Room (inc room hire) | Per hour | Y | \$55.00 |
| Community Rate: Video Conferencing Facility Pat Claridge Meeting Room (inc room hire) | Per hour | Y | \$34.00 |
| Cleaning (if required) | Per hour | Y | \$77.50 |
| Refundable deposit for out of hours bookings | Per booking | N | \$55.00 |
| | | | |
| Replacement costs | | | |
| Minor damage to an item or barcode | Per item | Y | \$3.00 |
| DVD or CD replacement cover | Per item | Y | \$3.00 |
| CDB Replacement Cover | Per item | Y | \$12.00 |
| Replacement of lost or damaged cards | Per card | Y | \$3.00 |
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| BRCC 2022/23 Fees and Charges | Unit | GST Y/N | Fees and Charges 2022/23 GST Inclusive |
|--|-------------|----------------|---|
| Replacement costs for lost or damaged items: | | | |
| - Adult book | Per item | Y | \$26.50 |
| - Junior book | Per item | Y | \$14.50 |
| - Light Romance | Per item | Y | \$2.20 |
| - Periodical | Per item | Y | \$9.30 |
| - Book on disk | Per item | Y | \$103.50 |
| - Single disk | Per item | Y | \$19.50 |
| - DVD | Per item | Y | \$28.00 |
| - MP3 | Per item | Y | \$108.00 |
| Service and Materials | | | |
| Photocopying – black and white - A4 | Per page | Y | \$0.60 |
| Photocopying - colour - A4 | Per page | Y | \$1.10 |
| Photocopying – black and white - A3 | Per page | Y | \$1.00 |
| Photocopying - colour - A3 | Per page | Y | \$2.00 |
| Photocopying - duplex | Per side | Y | As above |
| Public printing – Black & White | Per page | Y | \$0.50 |
| Public printing - Colour | Per page | Y | \$1.10 |
| Print out from Microfilm filter | Per page | Y | \$0.60 |
| Requests for items not in stock and obtained by Inter Library Loan | Per item | Y | As per costs |
| Recoup of Inter Library Loan postage charges (if any) | Per item | Y | As per costs |
| Inter Library Loan strap/barcode | Per item | Y | \$3.60 |
| Requests for photocopies not in stock and obtained on Inter Library Loan | Per item | Y | As per costs |
| Research fee | Per 30 min | Y | \$11.00 |
| Faxes (Australia only) - first page ?? | First page | Y | \$4.40 |
| Faxes (Australia only) - additional pages ?? | Per page | Y | \$1.20 |
| CD for public use | Per disk | Y | \$2.20 |
| Programs and activities | Per prog | Y | Cost recovery |
| Playaways earphones | Per set | Y | \$1.20 |
| Playaways battery cover | Per item | Y | \$2.70 |
| USB stick (8GB) | Per item | Y | \$9.00 |
| Disc cleaning | Per disc | Y | \$4.30 |

| BRCC 2022/23 Fees and Charges | Unit | GST Y/N | Fees and Charges 2022/23 GST Inclusive |
|--|-----------------|--------------------|---|
| 8. Benalla Airport | | | |
| Airside Hanger Land Lease – Plus Fire Services Levy | Per m2 per year | Y | \$5.80 |
| Rental Fees - Hanger 26 (Plane, or trike + trailer) | Per month | Y | \$147.00 |
| Rental Space - Trike | Per month | Y | \$105.00 |
| Airside Access Security Token | Per issue | Y | \$51.00 |
| Airside Access Security Token Replacement | Per issue | Y | \$250.00 |
| Hire BARC Hut 65 - flat rate | Per hour | Y | \$18.00 |
| | | | |
| 9. Property and Valuations | | | |
| Land information Certificates (Statutory fee) | Per certificate | N | \$27.00 |
| Land information Certificates: - 24 Hour Service | Per certificate | Y | \$87.00 |
| Administration Fee on refunds | Per refund | y | \$16.50 |
| Adverse Possession Claims: Ownership confirmation | Per hour | N | \$59.50 |
| Dishonoured Direct Debit Fee | Per transaction | Y | \$16.50 |
| | | | |
| 10. Debt Recovery | | | |
| Dishonoured Cheque Fee | Per cheque | N | \$21.50 |
| | | | |
| 11. Municipal Maps | | | |
| (Printed on Map Printer/Plotter) | | | |
| A0 Colour/Black & White | Per map | Y | \$53.00 |
| A1 Colour/Black & White | Per map | Y | \$37.00 |
| A2 Colour/Black & White | Per map | Y | \$30.00 |
| (Printed on Photocopier) | | | |
| A3 Colour | Per map | Y | \$19.00 |
| A3 Black & White | Per map | Y | \$10.80 |
| A4 Colour | Per map | Y | \$12.50 |
| A4 Black & White | Per map | Y | \$5.80 |
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| BRCC 2022/23 Fees and Charges | Unit | GST Y/N | Fees and Charges 2022/23 GST Inclusive |
|--|-------------|----------------|---|
| 12. Records Management | | | |
| Retrieval of records from Recall (Offsite Storage) | Per record | Y | \$62.00 |
| Request to hear or view sound or visual image, obtain written transcript or written documentation: | | | |
| - Up to 15 minutes | Per request | N | \$5.70 |
| - 15-30 minutes | Per request | N | \$11.80 |
| - 45 minutes - 1 hour | Per request | N | \$23.00 |
| | | | |
| Photocopying Fees: | | | |
| Photocopying - Black & White - A4 | Per page | Y | \$0.60 |
| Photocopying - Colour - A4 | Per page | Y | \$1.10 |
| Photocopying - Black & White - A3 | Per page | Y | \$1.00 |
| Photocopying - Colour - A3 | Per page | Y | \$2.00 |
| | | | |
| 13. Freedom of Information | | | |
| FOI - Access to information | Per request | N | \$30.60 |
| FOI - Deposit - if < \$100 | Per request | N | \$25.00 |
| FOI - Deposit - if > \$100 | Per request | N | 50% of charge |
| FOI - Search Time Fee | Per hour | N | \$22.90 |
| FOI - Supervision of Inspection Fee Fee set by legislation . Final charge may be rounded to the nearest 10 cents. Example: Up to 15 minutes - \$5.70 15 - 30 minutes - \$11.50 45 minutes – 1 hour - \$22.90 | Per hour | N | \$22.90 |
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| BRCC 2022/23 Fees and Charges | Unit | GST Y/N | Fees and Charges 2022/23 GST Inclusive |
|---|-------------|--------------------|---|
| Section (2) Aquatic Centre | | | |
| Benalla Aquatic Centre | | | |
| | | | |
| Casual Entry - Swim | | | |
| Adult Swim | Per person | Y | \$7.40 |
| Student Swim | Per person | Y | \$5.40 |
| Concession holder Swim | Per person | Y | \$6.40 |
| Family Swim | Per family | Y | \$18.50 |
| | | | |
| Health Club Entry | | | |
| Adult – Casual | Per person | Y | \$18.50 |
| Concession - Casual | Per person | Y | \$14.80 |
| | | | |
| Group Exercise (Land Based) | | | |
| Adult Exercise Class | Per person | Y | \$16.50 |
| Concession Exercise Class | Per person | Y | \$13.50 |
| Prime Movers Exercise Class | Per person | Y | \$9.60 |
| | | | |
| Group Exercise (Water Based) | | | |
| Aqua Exercise Class | Per person | Y | \$15.50 |
| Aqua Concession | Per person | Y | \$12.40 |
| | | | |
| Swimming Lessons | | | |
| Student Fee Basis | Per session | Y | \$14.80 |
| Swimming Lessons (Pay-by-the-F/N) One child | Per person | Y | \$29.60 |
| Linked Membership Model Swimming Lessons | Per person | Y | \$26.40 |
| | | | |
| Personal Training Members Concession 20% | | | |
| Personal Training - 30 minutes (Members) | Per session | Y | \$33.00 |
| | | | |
| Miscellaneous | | | |
| Adult shower | Per person | Y | \$2.60 |

| BRCC 2022/23 Fees and Charges | Unit | GST Y/N | Fees and Charges 2022/23 GST Inclusive |
|---|---------------|----------------|---|
| Multi Visitand Membership Passes | | | |
| Adult Swim - 20 Visit Pass | Per person | Y | \$148.00 |
| Concession Swim - 20 Visit Pass | Per person | Y | \$128.00 |
| Child Swim - 20 Visit Pass | Per person | Y | \$108.00 |
| | | | |
| Health Club Passes | | | |
| Adult Gym - 20 Visit Pass | Per person | Y | \$360.00 |
| Student Gym - 20 Visit Pass | Per person | Y | \$296.00 |
| | | | |
| Group Exercise Muli Visit (Land and Water Based) | | | |
| Adult Exercise Class Land - 12 Visit Pass | Per person | Y | \$198.00 |
| Adult Exercise Class Land Concession - 12 Visit Pass | Per person | Y | \$162.00 |
| Prime Movers 50+ - 12 Visit Pass | Per person | Y | \$115.20 |
| Aqua Aerobics - 12 Visit Pass | Per person | Y | \$186.00 |
| Aqua Aerobics Concession - 12 Visit Pass | Per person | Y | \$148.80 |
| | | | |
| Memberships | | | |
| Joining Fee - No Commitment | Per person | Y | \$80.00 |
| Joining Fee - Commitment Membership | Per person | Y | \$40.00 |
| | | | |
| Memberships - Early Termination Fees | | | |
| Early Commitment Membership Termination Fee | Per person | Y | \$50.00 |
| | | | |
| Direct Debit Full/Gold Membership (Per Fortnight) | | | |
| Adult Full Membership | Per person | Y | \$37.50 |
| Adult Concession Full Membership | Per person | Y | \$30.40 |
| Prime Membership | Per person | Y | \$30.40 |
| Student Membership | Per person | Y | \$24.80 |
| Suspension fee for suspensions over 4 weeks per annum as per DDR Terms and Conditions | Per day | Y | \$0.71 |
| Direct debit rejection fee as per DDR Terms and Conditions | Per rejection | Y | \$10.00 |

| BRCC 2022/23 Fees and Charges | Unit | GST Y/N | Fees and Charges 2022/23 GST Inclusive |
|---|---------------|--------------------|---|
| Aquatic/Swim Membership | | | |
| Adult Aquatic Membership | Per person | Y | \$25.00 |
| Adult Concession Aquatic Membership | Per person | Y | \$20.00 |
| Student Aquatic Membership | Per person | Y | \$16.40 |
| Suspension fee for suspensions over 4 weeks per annum as per DDR Terms and Conditions | Per day | Y | \$0.71 |
| Direct debit rejection fee as per DDR Terms and Conditions | Per rejection | Y | \$10.00 |
| | | | |
| Term Prices (Not Advertised) - Three Month Full Membership | | | |
| Three Month Full Membership - Insurance and WorkCover purposes only | | | |
| Adult Full Membership | Per person | Y | \$292.50 |
| Adult Concession Full Membership | Per person | Y | \$234.00 |
| Student Full Membership | Per person | Y | \$206.45 |
| Three Month Aquatic/Swim Membership | | | |
| Adult Aquatic Membership | Per person | Y | \$191.60 |
| Adult Concession Aquatic Membership | Per person | Y | \$153.30 |
| Student Aquatic Membership | Per person | Y | \$123.50 |
| | | | |
| Facility Equipment and Staff Hire - Pool | | | |
| Pool Lane hire (Plus group entry fee) | Per hour | Y | \$35.00 |
| Instructor Hire Group Fitness | Per hour | Y | \$44.00 |
| Student Entry with Instructor | Per hour | | \$8.20 |
| Main Pool Half Day | Per hire | Y | \$452.00 |
| Main Pool Full Day | Per hire | Y | \$725.00 |
| Schools Entry | Per child | Y | \$5.00 |
| | | | |
| Group Fitness/Swim Club Room | | | |
| Room Hire | Per hour | Y | \$33.80 |
| Full Day Room Hire | Per hire | Y | \$138.40 |
| | | | |
| Miscellaneous | | | |
| Locker hire | Per hire | Y | \$1.50 |

| BRCC 2022/23 Fees and Charges | Unit | GST Y/N | Fees and Charges 2022/23 GST Inclusive |
|--|-----------------|--------------------|---|
| Section (3) Local Laws | | | |
| Local Laws | | | |
| Community Local Laws infringement notices | Penalty unit | N | \$102.00 |
| Shopping trolleys | Per pick up | N | \$68.00 |
| Local Laws permit - initial | Per permit | N | \$62.00 |
| Local Laws permit - renewal | Per permit | N | \$20.00 |
| Local Laws permit - placing a bulk rubbish container on a road or Municipal place | Per permit | N | \$305.00 |
| Local Laws Permit - Collect Firewood | Per Cubic Metre | N | \$26.50 |
| Stock Grazing Permit | Per permit | N | \$62.00 |
| Footpath dining / banner screens permit | Per permit | N | \$62.00 |
| Advertising signs / goods on display permit | Per permit | N | \$62.00 |
| Trading activities - sell or offer goods from vehicle, caravan, trailer, table or stall permit | Per permit | N | \$62.00 |
| Placement of Shipping Container not on private property | Per permit | N | \$300.00 |
| Temporary Road Occupation | Per permit | N | \$61.00 |
| | | | |
| Pet Registrations | | | |
| Standard Animal | Per animal | N | \$115.00 |
| Standard Animal (Pensioner concession) | Per animal | N | \$58.00 |
| Dangerous/Menacing Animal | Per animal | N | \$229.00 |
| Domestic Animal Business | Per business | N | \$237.00 |
| Dog kept for working stock | Per animal | N | \$39.00 |
| Animal for breeding by a registered animal business | Per animal | N | \$39.00 |
| Animal Registered with approved organisation (VCA or FCA) | Per animal | N | \$39.00 |
| Animal desexed with Permanent ID (microchip) | Per animal | N | \$39.00 |
| Animal over 10 years old | Per animal | N | \$38.00 |
| Minimum fee with concession | Per animal | N | \$20.50 |
| Replacement of Pet Registration Tag | Per animal | Y | \$5.00 |
| | | | |
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| BRCC 2022/23 Fees and Charges | Unit | GST Y/N | Fees and Charges 2022/23 GST Inclusive |
|---|--------------------|----------------|---|
| Pound Release Fees | | | |
| DOG (fee includes sustenance) First offence (part of Registration) | Per animal | N | No Fee |
| DOG (fee includes sustenance) Second offence and thereafter | Per animal | N | \$125.00 |
| CAT (fee includes sustenance) First offence (part of Registration) | Per animal | N | No Fee |
| CAT (fee includes sustenance) Second offence and thereafter | Per animal | N | \$125.00 |
| Sheep/Goats | Per animal | N | \$58.00 |
| Cattle | Per animal | N | \$93.50 |
| Horse | Per animal | N | \$105.00 |
| Pound Sustenance Fees | | | |
| Sheep/Goats | Per animal per day | Y | \$18.50 |
| Cattle | Per animal per day | Y | \$21.50 |
| Horses | Per animal per day | Y | \$18.50 |
| | | | |
| Fire Hazard | | | |
| Fire Prevention Works | Per hour | Y | Cost + 25% |
| | | | |
| Other | | | |
| Ranger/Compliance Officer | Per hour | N | Cost + 25% |
| Traffic Regulations (701-714) Infringement Notices | Per notice | N | \$91.00 |
| Traffic Regulations (various) Infringement Notices | Per notice | N | \$165.00 |
| Traffic Regulations (various) Infringement Notices (reminder notice including administration and late fee) | Per notice | N | \$152.00 |
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| BRCC 2022/23 Fees and Charges | Unit | GST Y/N | Fees and Charges 2022/23 GST Inclusive |
|--|-------------|--------------------|---|
| Section (4) Waste Management | | | |
| Benalla Resource and Recovery Centre Charges | | | |
| Organic Green Waste | | | |
| Organic Green Waste (Residential) Up to 60kg | Up to 60kg | Y | \$4.00 |
| Organic Green Waste (Residential) Per tonne | Per tonne | Y | \$82.00 |
| Organic Green Waste (Industrial/Commercial) Per tonne | Per tonne | Y | \$112.00 |
| | | | |
| General Waste | | | |
| General Waste (Residential) Up to 60kg | Up to 60kg | Y | \$14.00 |
| General Waste (Residential) Per tonne | Per tonne | Y | \$240.00 |
| General Waste (Industrial/Commercial) Per tonne | Per tonne | Y | \$290.00 |
| | | | |
| Processed Timber | | | |
| Processed timber (Residential) Up to 60kg | Up to 60kg | Y | \$13.00 |
| Processed timber (Residential) Per tonne | Per tonne | Y | \$101.00 |
| Processed timber (Industrial/Commercial) Per tonne | Per tonne | Y | \$137.00 |
| | | | |
| Contaminated Fill | | | |
| Contaminated Fill (Residential) Up to 100kg | Up to 100kg | Y | \$13.00 |
| Contaminated Fill (Residential) Per Tonne | Per Tonne | Y | \$120.00 |
| Contaminated Fill (Industrial/Commercial) Per Tonne | Per tonne | Y | \$160.00 |
| | | | |
| Clean Concrete / Bricks | | | |
| Clean Concrete/Bricks (Residential) Up to 100kg | Up to 100kg | Y | \$8.00 |
| Clean Concrete/Bricks (Residential) Per Tonne | Per Tonne | Y | \$81.00 |
| Clean Concrete/Bricks (Industrial/Commercial) Per Tonne | Per Tonne | Y | \$115.00 |
| | | | |
| Clean Fill | | | |
| Clean Fill (Residential) Up to 100kg | Up to 100kg | Y | \$6.50 |
| Clean Fill (Residential) Per tonne | Per tonne | Y | \$63.00 |
| Clean Fill (Industrial/Commercial) By Application Only | Per tonne | Y | \$112.00 |

| BRCC 2022/23 Fees and Charges | Unit | GST Y/N | Fees and Charges 2022/23 GST Inclusive |
|---|--------------|--------------------|---|
| Other | | | |
| Disposal of Domestic Asbestos (by appointment) | Per 100kg | Y | \$217.00 |
| BBQ Gas Cylinders | Per cylinder | Y | \$2.70 |
| | | | |
| Electronic Waste | | | |
| Electronic waste | Per item | Y | \$2.00 |
| | | | |
| Furniture | | | |
| Per item of furniture, mattress or base | Per item | Y | \$48.00 |
| | | | |
| Disposal of Tyres | | | |
| Tyres – less than a metre in diameter | Per tyre | Y | \$17.00 |
| Tyres – greater than a metre in diameter | Per tyre | Y | \$104.00 |
| Rim removal charge | Per tyre | Y | \$28.00 |
| | | | |
| | | | |
| Section (5) External Works | | | |
| Road Opening Permits - Major | | | |
| 1. Major Works - Works conducted on any part of the roadway, shoulder or pathway on municipal or non arterial State Road where maximum speed limit at anytime is more than 50kph where works exceeds 8.5 square metres. | Per permit | N | \$659.00 |
| 2. Major Works - Works not conducted on any part of the roadway, shoulder or pathway on Municipal, or Non Arterial State Road where maximum speed limit at anytime is more than 50kph where work exceeds 8.5 square metres. Works conducted on Nature Strip. | Per permit | N | \$359.30 |
| 3. Major Works - Works conducted on any part of the roadway, shoulder or pathway on municipal, or non Arterial State Road where maximum speed limit at anytime is not more than 50kph where works exceeds 8.5 square metres. | Per permit | N | \$359.30 |
| 4. Major Works - Works not conducted on any part of the roadway, shoulder or pathway on Municipal, or Non Arterial State Road where maximum speed limit at anytime is not more than 50kph where works exceeds 8.5 square metres. | Per permit | N | \$91.70 |
| | | | |

| BRCC 2022/23 Fees and Charges | Unit | GST Y/N | Fees and Charges 2022/23 GST Inclusive |
|--|--------------------|----------------|---|
| Road Opening Permits - Minor | | | |
| 1. Minor Works - Works conducted on any part of the roadway, shoulder or pathway on Municipal, or Non Arterial State Road where maximum speed limit at anytime is more than 50kph where work is less than 8.5 square metres. | Per permit | N | \$142.20 |
| 2. Minor Works - Works not conducted on any part of the roadway, shoulder or pathway on Municipal, or Non Arterial State Road where maximum speed limit at anytime is more than 50kph where works is less than 8.5 square metres. | Per permit | N | \$91.70 |
| 3. Minor Works - Works conducted on any part of the roadway, shoulder or pathway on Municipal, or Non Arterial State Road where maximum speed limit at anytime is not more than 50kph where work is less than 8.5 square metres. | Per permit | N | \$142.20 |
| 4. Minor Works - Works not conducted on any part of the roadway, shoulder or pathway on Municipal, or Non Arterial State Road where maximum speed limit at anytime is not more than 50kph where works is less than 8.5 square metres. | Per permit | N | \$91.70 |
| Consent to Work within a Road Reserve Security Deposit (Refundable) | | | |
| Security Deposit - Vehicle crossings | Per permit | N | \$1,000.00 |
| Security Deposit - Water and drainage connection | Per permit | N | \$300.00 |
| Security Deposit – Excavation of Road | Per permit | N | Quote |
| Security Deposit - Tree Planting | Per Tree | N | \$150.00 |
| Security Deposit - Subdivision | Per Permit | N | Quote |
| Asset Protection Permit | | | |
| Asset protection permit | Per permit | N | \$165.00 |
| Asset Protection Permit Security Deposit (Refundable) | | | |
| Carport, swimming pool, re-stumping, re-blocking and underpinning, internal house renovation, landscaping, shed, garage, front brick fence, house additions, office fit outs | Per Permit | N | \$845.00 |
| Dwelling (demolition only), Single dwelling (Construction only) | Per Permit | N | \$2,050.00 |
| Single dwelling construction including demolition | Per Permit | N | \$2,050.00 |
| Multi unit occupancy (Construction only) | Per Permit | N | \$2,590.00 |
| Multi unit occupancy (Construction and demolition) | Per Permit | N | \$3,100.00 |
| Commercial/Industrial | Per Permit | N | \$3,700.00 |
| Subdivisions | Per Permit | N | Quote |
| Drainage headworks for the Benalla Urban Growth Project | | | |
| Drainage Levy (Per m2) | Per m ² | N | \$4.00 |

| BRCC 2022/23 Fees and Charges | Unit | GST Y/N | Fees and Charges 2022/23 GST Inclusive |
|---|-------------|--------------------|---|
| Section (6) Building/Planning and Environment | | | |
| Building Permits (Section 18 Building Act 1993) | | | |
| Design checking fee | Per permit | Y | \$Cost/240 +lodgement fee (min \$1200) |
| Building Permit Class 1 and 2 | Per permit | Y | \$Cost/240 +lodgement fee (min \$800) |
| Internal alterations | Minimum | Y | \$300.00 |
| Minimum fees all fees are plus lodgement | | | |
| New Dwelling | Minimum | Y | \$1,200.00 |
| Dependent relative unit (re-erecting/removal) | Minimum | Y | \$800.00 |
| Relocatable Dwelling (re-erect/removal) (plus lodgement) | Minimum | Y | \$800.00 |
| Extensions/Alteration | Minimum | Y | \$800.00 |
| Swimming Pools (in-grounds) | Minimum | Y | \$600.00 |
| Swimming Pools (above ground) | Minimum | Y | \$500.00 |
| Fee to register a Swimming Pool (Include spas and temporary swimming pools) | Per pool | Y | \$79.65 |
| Fee for a compliant swimming pool certificate | Per cert | Y | \$20.70 |
| Fee for a non compliant swimming pool certificate | Per cert | Y | \$390.80 |
| Swimming Pool Package (inground), Building Permit, Compliance Certificate, Registration and Compliant Certificate (only for pools issued after 1 June 2020) | minimum | Y/N | \$800.00 |
| Swimming Pool/Spa Package (above ground) Building Permit, Compliance Certificate, Registration and Compliant Certificate (only for pools issued after 1 June 2020) | minimum | Y/N | \$600.00 |
| Swimming Pool Compliance Inspection (Part of new building regulations if Council are requested to issue a compliance certificate for their swimming pool safety barrier). | Per Item | Y | \$330.00 |
| Garages/Shed | Minimum | Y | \$580.00 |
| Garages/Shed – Registered Builder | Minimum | Y | \$500.00 |
| Carports, Re-Stump, Fencing, Patio and Verandas | Minimum | Y | \$500.00 |
| Demolition | Minimum | Y | \$500.00 |
| Fence | Minimum | Y | \$350.00 |

| BRCC 2022/23 Fees and Charges | Unit | GST Y/N | Fees and Charges 2022/23 GST Inclusive |
|---|--------------------------|----------------|---|
| POPE - Public Place and Entertainment - Occupancy Permit | Per permit | Y | \$600.00 |
| Temporary Structure Inspection | Per inspect | Y | \$250.00 |
| Building Enforcement Expired (inspection) This fee is for building enforcement inspections when an owner fails to complete and contact council within the specified timeframe. | Per item | Y | \$400.00 |
| External Commercial Inspection | per item | Y | \$500.00 |
| External Domestic Inspection | per item | Y | \$350.00 |
| Document Search (Administration cost). | Per Item + cost of files | Y | \$110.00 |
| Change of Use building permit- Domestic | Minimum | Y | \$675.00 |
| Change of Use building permit - Commercial | Minimum | Y | as per commercial building permit fees |
| Swimming pool with another class of building permit (pool package) | per permit | Y | add \$400 |
| Multiple builders per building permit application e.g. registered builder and owner builder etc | per permit | Y | add \$400 |
| | | | |
| Building Permits - Commercial buildings | | | |
| Commercial works less than \$10,000 | Per permit | Y | \$568.00 |
| Small commercial internal alterations | Per permit | Y | \$565.00 |
| Farm Shed less than 500sqm | per permit | Y | \$700.00 |
| Commercial Works \$10,000 to \$100,000 | Per permit | Y | \$1,500.00 |
| Commercial Works \$100,001 to \$500,000 | Per permit | Y | \$1,800.00 |
| Commercial Works where the cost exceeds \$500,000 | Per permit | Y | Quote |
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| BRCC 2022/23 Fees and Charges | Unit | GST Y/N | Fees and Charges 2022/23 GST Inclusive |
|---|---------------------------------------|----------------|---|
| Reports and Consent | 2022/23 Fee Unit: \$15.29 | | |
| Section 29a Demolition Consent | 5.75 Fee Units | N | |
| (Parts: 5 (Siting), 6 (Projection Beyond Street Alignment, 10 (Land Subject to Flooding & Designated Land or Works), Reg. 132 (Septic Tank), Reg. 134 (Building Above or Below Certain Public Facilities) | 19.61 Fee Units | N | |
| Reg. 116 - Protection of The Public | 19.9 Fee Units | N | |
| Reg 133 - Legal Point of Discharge | 9.77 Fee Units | N | |
| Lodgement fee for building permit (S30) | 8.23 Fee Units | N | |
| Property Information (51(1) & 51(2)) | 3.19 Fee Units | N | |
| Fee to register a swimming pool or spa | 2.15 Fee Units | N | |
| Fees for Lodging a Certificate of Pool and Spa Barrier Compliance (Reg. 147X) | 1.38 Fee Units | N | |
| Fees for Lodging a Certificate of Pool/Spa Non-compliance (Reg. 147ZJ) | 26 Fee Units | N | |
| | | | |
| Penalties | 2022/23 Penalty Unit: \$184.92 | | |
| Failure to comply with a Building Order (natural person) | 500 Penalty Units | N | |
| Failure to comply with a Building Order (body corporate) | 2500 Penalty Units | N | |
| | | | |
| Infringements | | | |
| Failure to register a pool/spa by 1 November 2020 (Reg. 147L(2)) | 10 Penalty Units | N | |
| Failure to register a pool/spa within 14 days if directed to do so by Council (Reg.147O(2)) | 10 Penalty Units | N | |
| Failure to lodge a Compliance Certificate by the due date (Reg. 147V(1)) | 10 Penalty Units | N | |
| Failure to provide copy of approved documents on site | 2 Penalty Units | N | |
| Failure to display building permit information on site signage | 2 Penalty Units | N | |
| Prescribed Offences relating to a Place of Public Entertainment (Infringements) | 5 Penalty Units | N | |
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| BRCC 2022/23 Fees and Charges | Unit | GST Y/N | Fees and Charges 2022/23 GST Inclusive |
|--|--------------|--------------------|---|
| Other Fees | | | |
| Building Surveying | Per hour | Y | \$692.00 |
| Building Administration Services | Per hour | Y | \$60.00 |
| Notice and order inspection fee | Per request | Y | \$365.00 |
| Inspections (various) | Per inspect | N | \$278.00 |
| Additional Inspection | Per inspect | N | \$187.00 |
| Amendment to Building Permit | Per permit | N | 50% of original building fee |
| Amendment to Building Permit Major | Per permit | N | 50% of original building fee |
| Extension to Building Permit | Per permit | N | 50% of original building fee |
| Final Inspection of lapsed Building Permit | Per permit | N | 50% of original building fee |
| Liquor Licence Measuring | Per permit | Y | \$770.00 |
| Essential Safety Measures and issue of determination (up to 200sqm) | Per property | N | \$1,200.00 |
| Essential Safety Measures and issue of determination (over 200sqm) | Per property | N | \$2,500.00 |
| | | | |
| Owner Builder Report S137B | | | |
| Minor works | Per report | N | \$3,000.00 |
| Major works | Per report | N | \$4,000.00 |
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| BRCC 2022/23 Fees and Charges | Unit | GST Y/N | Fees and Charges 2022/23 GST Inclusive |
|---|-------------------|--------------------|---|
| Planning Scheme Amendments | | | |
| Stage 1 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 d) if applicable, abandoning the amendments in accordance with section 28. | 206 Fee Units | N | |
| Stage 2 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 | 1021 Fee Units | N | |
| (ii) to (and including) 20 submissions which seek a change to an amendment and where necessary referring the submissions to a panel; or | 2040 Fee Units | N | |
| (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; 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; e) after considering submissions and the panel's report, abandoning the amendment. | 2727 Fee Units | N | |
| Stage 3 – For: a) adopting an amendment or a part of an amendment in accordance with section 29; b) submitting the amendment for approval in accordance with section 31 of the Act; c) giving the notice of the approval of the amendment required by section 36(2) of the Act. | 32.5 Fee Units | N | |
| Stage 4 – For: a) considering a request to approve an amendment in accordance with section 35; b) giving notice of approval of an amendment in accordance with section 36(1) of the Act. | 32.5 Fee Units | N | |
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| BRCC 2022/23 Fees and Charges | Unit | GST Y/N | Fees and Charges 2022/23 GST Inclusive |
|---|-------------------|---------|--|
| <i>*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.</i> | | | |
| Planning Permit Applications under section 47 of the Planning and Environment Act 1987: | | | |
| Class 1 – Use only | 89 Fee Units | N | |
| Class 2 - 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 | N | |
| Class 3 - 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 | N | |
| Class 4 - 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 | N | |
| Class 5 - 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 | N | |
| Class 6 - 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 | N | |
| Class 7 - Vic Smart application if the estimated cost of development is \$10,000 or less. | 13.5 Fee Units | N | |
| Class 8 - Vic Smart application if the estimated cost of development is more than \$10,000. | 29 Fee Units | N | |

| BRCC 2022/23 Fees and Charges | Unit | GST Y/N | Fees and Charges 2022/23 GST Inclusive |
|--|--------------------------------------|--------------------|---|
| Class 9 - Vic Smart application to subdivide or consolidate land. | 13.5 Fee Units | N | |
| Class 10 - VicSmart application (other than a class 7, class 8 or class 9 permit). | 13.5 Fee Units | N | |
| Class 11 - To develop land if the estimated cost of development is up to \$100,000. | 77.5 Fee Units | N | |
| Class 12 - To develop land if the estimated cost of development is \$100,001 to \$1 million. | 104.5 Fee Units | N | |
| Class 13 - To develop land if the estimated cost of development is \$1 million to \$5 million. | 230.5 Fee Units | N | |
| Class 14 - To develop land if the estimated cost of development is \$5 million to \$15 million. | 587.5 Fee Units | N | |
| Class 15 - To develop land if the estimated cost of development is \$15 million to \$50 million. | 1732.5 Fee Units | N | |
| Class 16 - To subdivide an existing building (other than a class 9 permit). | 89 Fee Units | N | |
| Class 17 - To subdivide land into 2 lots (other than a class 9 or class 16 permit). | 89 Fee Units | N | |
| Class 18 - 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 | N | |
| Class 19 - Subdivide land (other than a class 9, class 16, class 17 or class 18 permit). | 89 Fee Units per 100 lots created | N | |
| Class 20 - 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 | N | |
| Class 21 - A permit not otherwise provided for in the regulation. | 89 Fee Units | N | |
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| BRCC 2022/23 Fees and Charges | Unit | GST Y/N | Fees and Charges 2022/23 GST Inclusive |
|---|--------------------|---------|--|
| <i>*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.</i> | | | |
| Planning applications to amend permits under section 72 of the Planning and Environment Act 1987 | | | |
| Class 1 - Amendment to a permit to change the use of land allowed by the permit or allow a new use of land. | 89 Fee Units | N | |
| Class 2 - Amendment to a permit (other than a permit to develop land for a single dwelling per lot or to use and develop land for a single dwelling per lot or to undertake development ancillary to the use of land for a single dwelling per lot) to change the statement of what the permit allows or to change any or all of the conditions which apply to the permit. | 13.5 Fee Units | N | |
| Class 3 - \$10,001 to \$100,000 | 42.5 Fee Units | N | |
| Class 4 - \$100,001 to \$500,000 | 87 Fee Units | N | |
| Class 5 - \$500,001 to \$1 million | 94 Fee Units | N | |
| Class 6 - \$1 million to \$2 million | 101 Fee Units | N | |
| Class 7 - Amendment to a class 7 permit. (VicSmart application) Up to \$10,000 | 13.5 Fee Units | N | |
| Class 8 - Amendment to a class 8 permit. (VicSmart application) More than \$10,000 | 29 Fee Units | N | |
| Class 9 - Amendment to a class 9 permit. (VicSmart application to subdivide or consolidate land) | 13.5 Fee Units | N | |
| Class 10 - Amendment to a class 10 permit. (VicSmart application other than a class 7, 8 or 9 permit) | 13.5 Fee Units | N | |
| Class 11 - Amendment to a class 11 permit. (Other development) Up to \$100,000 | 77.5 Fee Units | N | |
| Class 12 - Amendment (Other development) \$100,001 to \$1 million | 104.5 Fee Units | N | |

| BRCC 2022/23 Fees and Charges | Unit | GST Y/N | Fees and Charges 2022/23 GST Inclusive |
|---|--------------------|--------------------|---|
| Class 13 - Amendment (Other development) \$1 million to \$5 million | 230.5 Fee Units | N | |
| Class 14 - Amendment (Other development) \$5 million to \$15 million | 230.5 Fee Units | N | |
| Class 15 - Amendment (Other development) \$5 million to \$15 million | 230.5 Fee Units | N | |
| Class 16 - Amendment - Subdivide an existing building. | 89 Fee Units | N | |
| Class 17 - Amendment - Subdivide land into two lots. | 89 Fee Units | N | |
| Class 18 - Amendment - Realignment of common boundary between two lots or consolidate two or more lots. | 89 Fee Units | N | |
| Class 19, 20 & 21 - Amendment - To subdivide land. | 89 Fee Units | N | |
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| Other fees | | | |
| Reg 7 - 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 | N | |
| Reg 8 - 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 | N | |
| Reg 10 - 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. | | N | |

| BRCC 2022/23 Fees and Charges | Unit | GST Y/N | Fees and Charges 2022/23 GST Inclusive |
|--|-------------------|--------------------|---|
| <p>Reg 12 - Amend an application for a permit or an application to amend a permit.</p> <p>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</p> <p>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</p> <p>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.</p> | | N | |
| <p>Reg 13 - 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.</p> | | | |
| <p>Reg 14 - 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.</p> | | N | |
| <p>Reg 15 - For a certificate of compliance.</p> | 22 Fee Units | N | |
| <p>Reg 16 - For an agreement to a proposal to amend or end an agreement under section 173 of the Act.</p> | 44.5 Fee Units | N | |
| <p>Reg 18 - Where a planning scheme specifies that a matter must be done to the satisfaction of a responsible authority, Minister, public authority or municipal council.</p> | 22 Fee Units | N | |
| | | | |
| Extension of Time for a Planning Permit | | | |
| First Extension Application | Per Application | Y | \$271.00 |
| Second Extension Request | Per Application | Y | \$540.00 |
| Any further request | Per Application | Y | 50% of the scheduled fee |
| | | | |

| BRCC 2022/23 Fees and Charges | Unit | GST Y/N | Fees and Charges 2022/23 GST Inclusive |
|---|---|-----------------------------|---|
| Advertising | | | |
| Administration fee | Per advertisement | Y | \$57.00 |
| Letters | Per letter | Y | \$5.00 |
| | | | |
| Secondary Consent | | | |
| Secondary Consent | Per Application | Y | \$203.00 |
| | | | |
| Forestry | | | |
| Coup Inspections (Inspection of road condition prior to starting and at the completion of harvesting) | Per Application | Y | \$123.00 |
| Timber Harvest Plans | Per Application | Y | \$123.00 |
| Plantation Development Notices | Per Application | N | \$123.00 |
| | | | |
| Subdivision Fees | | | |
| Reg 6: For certification of a plan of subdivision | 11.8 Fee Units | N | |
| Reg 7: Alteration of plan under section 10(2) of the Act | 7.5 Fee Units | N | |
| Reg 8: Amendment of certified plan under section 11(1) of the Act | 9.5 Fee Units | N | |
| Reg 9: Checking of engineering plans | Per Application | N | 0.75% of works |
| Reg 10: Preparation of Engineering Plans by Council | Per Application | Y | 3.5% of works |
| Reg 11: Supervision of works | Per Application | Y | 2.5% of estimated costs of works |
| | | | |
| Planning Enforcement | | | |
| Planning Infringement Notice | Natural person 5 penalty units. Body corporate 10 penalty units. | Per applicable penalty unit | N |
| The value of one penalty unit is \$184.92 for the 2022-23 financial year. | | | |

| BRCC 2022/23 Fees and Charges | Unit | GST Y/N | Fees and Charges 2022/23 GST Inclusive |
|--|-------------|----------------|---|
| Registrations | | | |
| <p>All registrations not paid by the renewal date are subject to a 50 per cent surcharge - as detailed in the renewal notices issued. One months grace is given due to the holiday period and disruptions in processing or where electronic notification and reminders have been incorrect. Monthly Pro-rata registration is available on the annual fee component but not the 50 per cent setup fee part in the first year. For once off or occasional events the minimum one month or pro-rata fee applies.</p> | | | |
| | | | |
| A. Food Act | | | |
| Class 1 first calendar year of registration | Per reg | N | \$588.00 |
| Class 1 annual registration fee beyond first year | Per reg | N | \$393.00 |
| Class 2 first calendar year of registration | Per reg | N | \$583.00 |
| Class 2 annual registration fee beyond first year | Per reg | N | \$389.00 |
| Class 3a first calendar year of registration | Per reg | N | \$480.00 |
| Class 3a annual registration fee beyond first year | Per reg | N | \$320.00 |
| Class 3 first calendar year of registration | Per reg | N | \$375.00 |
| Class 3 annual registration fee beyond first year | Per reg | N | \$250.00 |
| Class 4 (just notification – no registration) | Per reg | N | No fee |
| Class 2 Food Safety Program Standard Template – Replacement Copy | Per copy | N | \$69.00 |
| Prepurchase inspection report | Per report | N | 50% of the rego renewal fee |
| Stretrader Registration of Primesafe or Dairysafe Premises | Per reg | N | 50% of applicable set up and renewal fee |
| Class 4 (just notification – no registration) | Per reg | N | No fee |
| Farmgate or Shared Farmgate Unmanned (Class 3a, 3 or 4) | Per Reg | N | No fee |
| Prepurchase inspection report | Per report | N | 50% of the rego renewal fee |
| Prepurchase inspection report - if required in less than 7 days | Per report | N | additional \$25 |
| Non Complying Sample Reimbursement Fee | Per service | N | Cost + 5% |
| | | | |

| BRCC 2022/23 Fees and Charges | Unit | GST Y/N | Fees and Charges 2022/23 GST Inclusive |
|---|--------------|----------------|---|
| B. Public Health & Wellbeing Act 2008 | | | |
| Prescribed Accommodation fee (Motels) | Per reg | N | \$184.00 |
| B&B >5 Beds (Unsewered with a private water supply) | Per reg | N | \$0.00 |
| B&B >5 Beds (In town) | Per reg | N | \$0.00 |
| B&B <6 Beds (Unsewered with a private water supply) | Per reg | N | \$0.00 |
| B&B <6 Beds (In town) | Per reg | N | \$0.00 |
| C. Infectious Diseases Control Premises | | | |
| Hairdressing/Beauty Parlour (New setup) Once off registration fee with no renewal fee. | Per reg | N | \$142.00 |
| Mobile Hairdressing (New setup) | Per reg | N | \$150.00 |
| Skin Penetration Process (where multiple use exists, single fee payable) (Annual high risk registration) | Per reg | N | \$150.00 |
| Other Low Risk Premises Annual Registration | Per reg | N | \$150.00 |
| Prepurchase inspection report | Per report | N | 50% of registration |
| Transfer of Registration Fee | Per premises | N | 50% of registration |
| Optional pre-transfer of inspection Fee | Per premises | N | 50% of registration |
| D. Caravan Parks/Movable Dwellings | | | |
| Total number of sites (other than camp sites) not exceeding 25 | Per reg | N | \$245.65 |
| Total number of sites (other than camp sites) exceeding 25 but not exceeding 50 | Per reg | N | \$491.30 |
| Total number of sites (other than camp sites) exceeding 50 but not exceeding 100 | Per reg | N | \$982.00 |
| Total number of sites (other than camp sites) exceeding 100 but not exceeding 150 | Per reg | N | \$1,488.35 |
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| BRCC 2022/23 Fees and Charges | Unit | GST Y/N | Fees and Charges 2022/23 GST Inclusive |
|---|------------------|----------------|---|
| Section (8) Saleyards | | | |
| Saleyard Fees | | | |
| Bulls - sale fee | Per head | Y | \$13.20 |
| Cows - sale fee | Per head | Y | \$10.30 |
| Calf - sale fee | Per head | Y | \$2.40 |
| Cow and calf - sale fee | Per head | Y | \$11.70 |
| Horses - sale fee | Per head | Y | \$10.00 |
| All other livestock | Per head | Y | \$2.40 |
| Fats - sale fee | Per head | Y | \$10.00 |
| Sheep - sale fee | Per head | Y | \$1.40 |
| Cattle - sale fee | Per sale | Y | \$260.00 |
| Sheep - sale fee | Per sale | Y | \$260.00 |
| Special Weigh | Per head | Y | \$3.40 |
| Special/Opening fee | Per sale | Y | \$44.50 |
| Yarding fee (Cattle yards) | Per head per day | Y | \$3.20 |
| Yarding fee (Sheep yards) | Per head per day | Y | \$0.70 |
| Post sale clean up fee | Per sale | Y | \$515.00 |
| Truchwash token | Per token | Y | \$3.30 |
| Hire Kiosk and Meeting Room - flat rate | Per hour | Y | \$18.00 |
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BENALLA

RURAL CITY COUNCIL

Benalla Rural City Council
Budget 2022/23

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