

# Benalla Rural City Council Proposed 2026/2027 Budget

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Proposed

# Chief Executive Officer Introduction

I am now in my second year at Benalla Rural City, and over the last year I have had the privilege to work alongside the community, gain valuable insights and understanding of both Council and the community of Benalla Rural City. I would like to thank the welcoming community of Benalla Rural City and look forward to serving the community with a practical and common-sense approach to service delivery and cost management.

As this has been my first full budget cycle and I appreciate the extent of work done by the management team and Council, in formulating this robust and sustainable budget, within a new corporate system. I would also like to acknowledge the continuing passion and effort of the Council workforce toward the further and ongoing development of Benalla Rural City as a vibrant, active and innovative community.

It is my ambition that Council will continue to focus our efforts on delivery of Council services effectively, efficiently and innovatively to our community, cost-effectively and within budget.

The Council, in-conjunction with the community, have adopted a new four-year Council Plan (2025-2029), which provides Council with a clear vision and the community's aspirations for the Benalla Rural City. I would like to thank the community for their involvement and feedback, and specifically the Council Plan community panel members for their tireless effort to provide their valued input and assessment toward the shaping of Council strategic direction, and guide how Council develops and transforms programming to meet the needs of our ever-evolving community.

We continue to be challenged as a community with fuel prices adding to the likes of cost-of-living pressures, climatic conditions and their change impacts, growth, disadvantage and housing availability and affordability, but I am excited with there continues to be significant opportunities for Benalla Rural City in key project execution, housing and industry development and growth in tourism and the visitor economy.

We continue to be reminded that we, as a community, need to adapt and evolve in an ever-changing rural landscape. Council and our services will also need to adjust to support the community through continual and challenging change.

Key Initiatives in the *2026/27 Budget* include:

- Progress the Benalla Indoor Recreation Centre Redevelopment.
- Development of a concept infrastructure plan for the Benalla CBD and linkage between the Station and CBD Precinct.
- Progress the Fawckner Park Precinct Development with a World-Class pump track and multipurpose infrastructure.
- Progress the transformation of the Benalla Art Gallery.
- Continue to build on the success of Benalla Street Art Festival.

The following is an overview of the major capital projects that will be delivered over this budget period:

- Continue to deliver the Benalla Art Gallery Redevelopment project.
- Allocation of a further \$350,000 to parks upgrades, playground replacement and streetscape upgrades projects.
- \$4.59 million will be spent on the road network.
- A further \$392,000 million has been allocated to the Fawkner Drive Precinct.
- Continuing of rehabilitation and development works at the Benalla Landfill and Resource Recovery Centre.
- \$656,000 has been further allocated to drainage remediation and repair work.

Our forecast result for 2026/27 is a deficit of \$0.684 million, with a budgeted adjusted underlying deficit in 2026/27 of \$4.664 million. Under the State Government's Fair Go Rates System, the maximum average rate cap for 2025/26 has been set at 2.75 per cent and we have complied with this requirement.

Our cash position over the term of the Budget, and in subsequent financial years, remains positive and puts us in a position to continue to invest in future years in support of continued growth. However, we must remain ever vigilant in our ongoing evaluation of Council's financial position, ensure robust business cases support decision-making and make prudent and tough decisions when required.

Council will continually scrutinise the business for potential and ongoing savings alongside vigorously advocating for Benalla Rural City, to realise further external funding opportunities, attracting new and facilitating expansion of business and industry and developing visitor economy prospects.

**Peter Keane**  
**Chief Executive Officer**

## Financial Snapshot:

- Total revenue: \$48.380 million
- Total expenditure: \$44.222 million
- Total comprehensive result: \$4.158 million surplus
- Adjusted operating result: \$4.664 million deficit\*.

\* Adjusted operating result reflects the true operating result by excluding non-recurrent capital grants and non-monetary contributions.

For more information, refer to Section 3: Comprehensive Income Statement.

### 1. Rates and Charges

Total revenue from rates and charges is projected to be \$24.497 million, this includes Cultural and Recreational properties and solar farms. The average rate increase of 2.75 per cent in-line with the Victorian Government's Rate Capping system.

Waste management is charged to ratepayers as a full cost recovery service. Existing charges increase by 5 per cent. Including new services, Waste Management charges total of \$5.043 million in 2026/27.

### 2. Financial Position

The financial position is expected to improve with net assets (net worth) to increase by \$4.159 million in 2026/27.

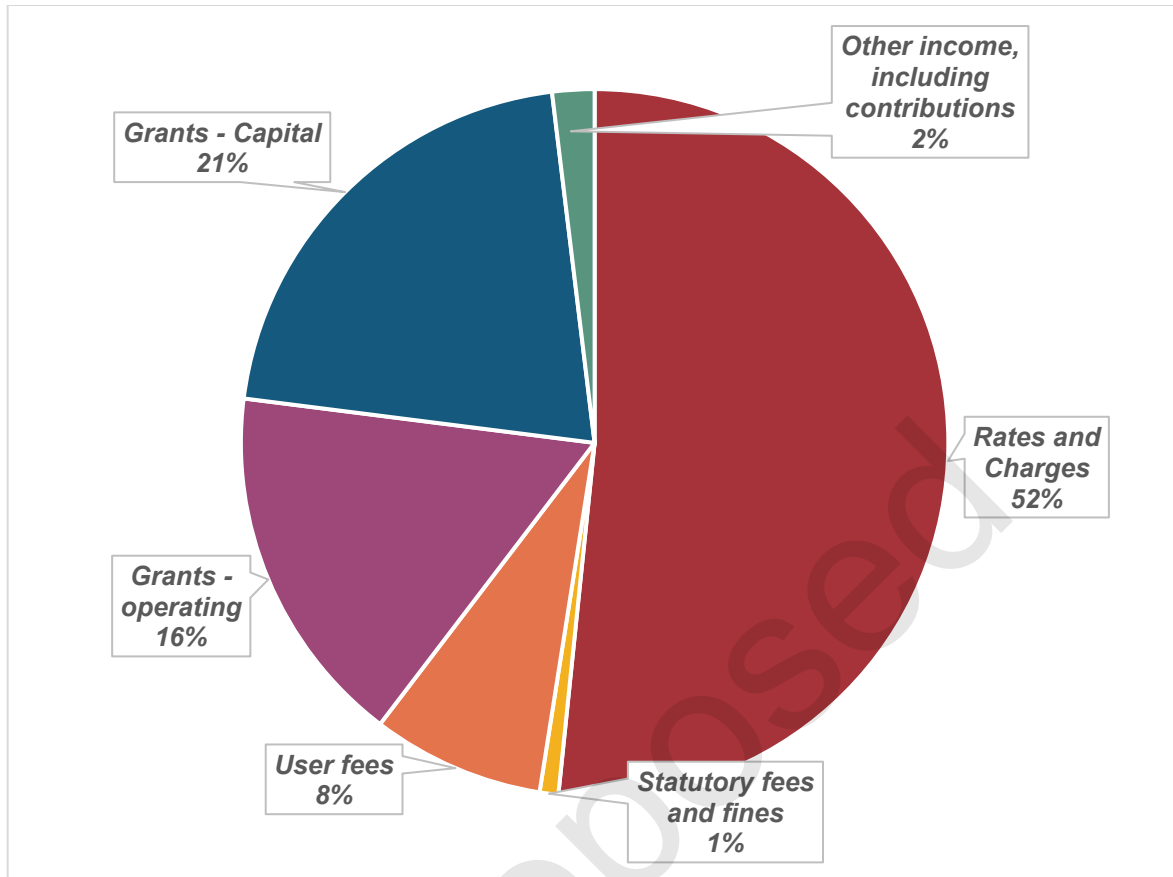
Working capital is an indicator of Council's ability to meet its financial obligations as and when they fall due (being current assets less current liabilities).

There will be a decrease in working capital in 2026/27 due to a decrease in net current assets of \$5.580 million as at 30 June 2027, primarily due to a decrease a decrease in cash and cash equivalents.

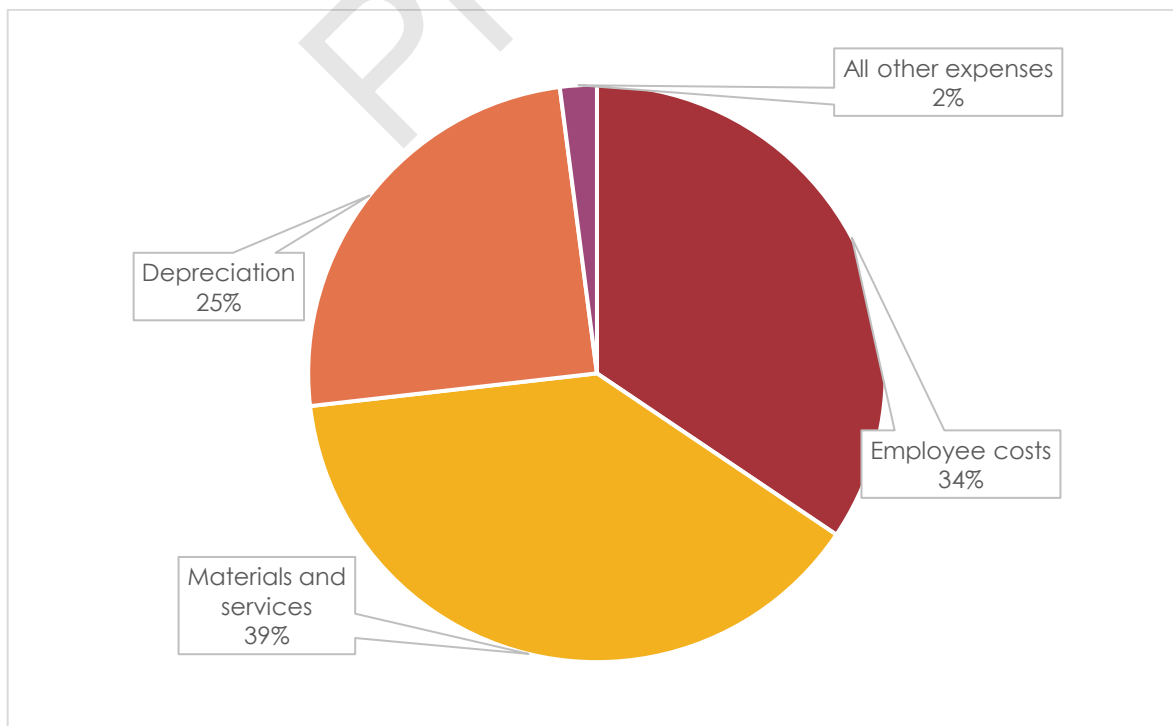
### 3. Operating Result

The expected operating result for the 2026/27 year is a surplus of \$4.158 million.

**Operating income: \$48.380 million**



**Operating expenses: \$44.222 million**



#### 4. Financial Sustainability

The budget has been prepared for the four-year period ending 30 June 2030. In turn, the budget is 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, while still achieving the Council's strategic objectives.

A key measure for assessing financial sustainability is the adjusted underlying result. This measures whether a council can generate sufficient adjusted revenue to meet total expenses. It is measured by comparing the adjusted underlying result to adjusted underlying revenue, expressed as a percentage.

An adjusted underlying surplus indicates that a council can generate sufficient revenue to meet its expenses.

The adjusted underlying result across the four years is a budgeted deficit of \$4.664 in 2026/27 followed by underlying deficits in 2027/28: \$5.105 million, 2028/29: \$5.668 million and 2029/30: \$6.380 million.

Underlying deficits reflect the ongoing challenge faced by many small rural and regional councils in ensuring their long-term financial sustainability.

As a council we have wide-ranging responsibilities under more than 120 pieces of Victorian legislation, including land use planning and building control, public health services, domestic animal control and environmental protection legislation. We are also responsible for maintaining community infrastructure.

Councils across Australia manage around 77 per cent of the road network but only collect around 3.5 per cent of the total tax revenue raised by governments in Australia. This is unsustainable in the long-term.

As an average across the sector, local government revenue comes from three main sources: rates, which makes up about 38 per cent of total revenue, user charges/sales of goods and services 28 per cent and grants from federal and state/territory governments 14 per cent. For some rural and remote councils, where own-source revenue-raising capacity is limited, grants can account for more than 50 per cent of revenue.

Our capacity to raise revenue is important to our financial sustainability and our ability to improve the wellbeing of our local community. Unfortunately, across Australia, many local government authorities have insufficient revenue-raising capacity to maintain or upgrade the significant infrastructure holdings and to provide the level of services that our community desires.

Councils will continue to face challenges with rate capping, the escalation of costs of materials and services, the stagnation of grant funding and the changing nature of government funding programs.

This puts at risk the financial sustainability of local government and its ability to balance growing community need and expectation for new and improved infrastructure and services. Add to this the impact of weather-related events that continue to impact on our finances and asset renewal program - it makes the goal of financial sustainability a difficult challenge.

Financial Assistance Grants (FAG) is a grant program provided to local government from the Australian Government and administered by the Victorian Government. These grants are particularly valuable for local government, as the funding is untied, meaning it can be spent where it is most needed. This can include delivering new programs that meet community needs, as well as maintaining local pools, libraries, sporting grounds and roads.

Unfortunately, FAG funding was equal to around 1 per cent of Commonwealth taxation revenue in 1996. This has declined by around 43 per cent in relative terms over the past 20 years, and in recent years, amounted to approximately 0.55 per cent of Commonwealth tax revenue. This is despite population growth, increased responsibilities, inflation, along with an increase in natural disasters.

To address our underlying deficit position, we will continue to advocate on behalf of its community for increased funding from other levels of government. We will also closely monitor costs across the organisation while exploring increasing revenue from other sources, including residential development and the attraction of business and industry to expand and vary Benalla Rural City's rates base.

## **5. Borrowings**

Over the past decade, the Council has made a concerted effort to reduce borrowings with interest-bearing loans and liabilities forecast to be \$1.295 million as at 30 June 2026.

The *2026/27 Budget* includes new borrowings of \$1.3 million to part-fund the 2026/27 Capital Projects program.

Over the four years, borrowings are budgeted to decrease to peak at \$2.237 million at 30 June 2027 then reducing to \$1.186 million by 30 June 2030.

## **6. Cash**

At the end of each financial year, the Council's cash position is budgeted and forecast to be at 30 June:

- 2027: \$21.957 million
- 2028: \$19.246 million
- 2029: \$17.592 million
- 2030: \$16.937 million.

For more information, refer to the Statement of Cash Flows in Section 3 Financial Statements in the *2026/27 Budget*.

## 7. Capital Works

Capital works expenditure totals \$21.061 million in 2026/27. Key areas of expenditure include:

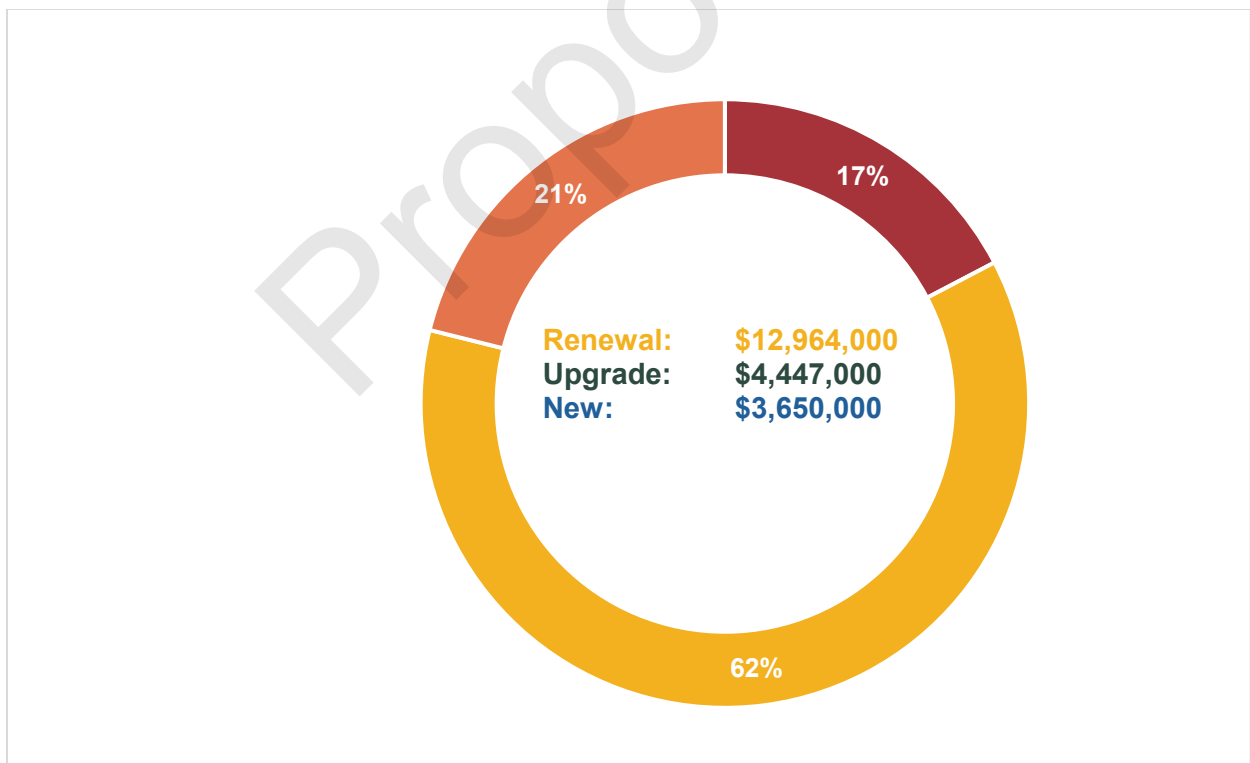
Buildings	\$10.770 million
Roads	\$4.594 million
Waste management	\$2.050 million
Plant, machinery and equipment	\$1.150 million
Drainage	\$656,000.

Key projects are the completion of the Benalla Art Gallery Redevelopment (\$8.210 million) and commencement of the new Benalla Multi-sports Centre (\$2.5 million).

Budgeted roadworks include reseals \$1.301 million, gravel re-sheeting \$1.083 million and shoulder re-sheeting \$305,000. The construction of a roundabout at the intersection of Mitchell and Mackellar streets, Benalla will also be completed in 2026/27 at a cost of \$665,000.

New asset expenditure is \$3.65 million, asset renewal \$12.964 million and upgrade \$4.447 million. Capital works are funded by grants \$10.193 million and Council cash \$9.568 million and Borrowings \$1.3 million.

### 2026/27 asset expenditure type:



For more information, refer to the Statement of Capital Works in Section 3 Financial Statements and Section 4.5 Capital Works Program Statements in the proposed *2026/27 Budget*.

# Economic Assumptions

Assumption	Notes	Projections		
		2027/28	2028/29	2029/30
Rate Cap Increase	1	2.75%	2.75%	2.75%
Population Growth	2	0.50%	0.50%	0.50%
Investment Interest Rate	3	3.50%	3.50%	
Borrowing Interest Rate	4	Various	Various	Various
CPI	5	2.50%	2.50%	2.50%
User Fees	6	2.75%	2.75%	2.50%
Grants - Recurrent	7	2.50%	2.50%	2.50%
Other Revenue		2.50%	2.50%	2.50%
Employee Costs	8	3.25%	3.00%	3.00%
Contactors, consultants and materials		2.50%	2.50%	2.50%
Utilities		2.50%	2.50%	2.50%
Other expenses		2.50%	2.50%	2.50%

## 1. Rate Cap

The Benalla Rural City Council *Revenue and Rating Plan 2025-2029* applies to the 2026/27 Budget figures. General Rates and Municipal Charge - revenue target as per Minister's Rate Cap declaration for 2026/27 at 2.75 per cent. Future increases applied as above.

## 2. Population Growth

Benalla Rural City's population is projected to increase by 0.20 per cent per annum over the budget term.

## 3. Investment Interest Rate

Investment interest rate has been set at a conservative 3.50 per cent.

## 4. Borrowing Interest Rate

There will be \$1.3 million new borrowings in 2026/27.

## 5. CPI

The Consumer Price Index is forecast to have an average annual increase of 2.5 per cent.

## 6. User Fees

The Benalla Rural City Council *Revenue and Rating Plan 2025-2029* applies to the 2026/27 Budget figures.

## 7. Grants – Recurrent

Forecast in line with CPI.

## 8. Employee Costs

Increases based on *Benalla Rural City Council Enterprise Agreement 2024*.

# 1. Link to the Integrated Planning and Reporting Framework

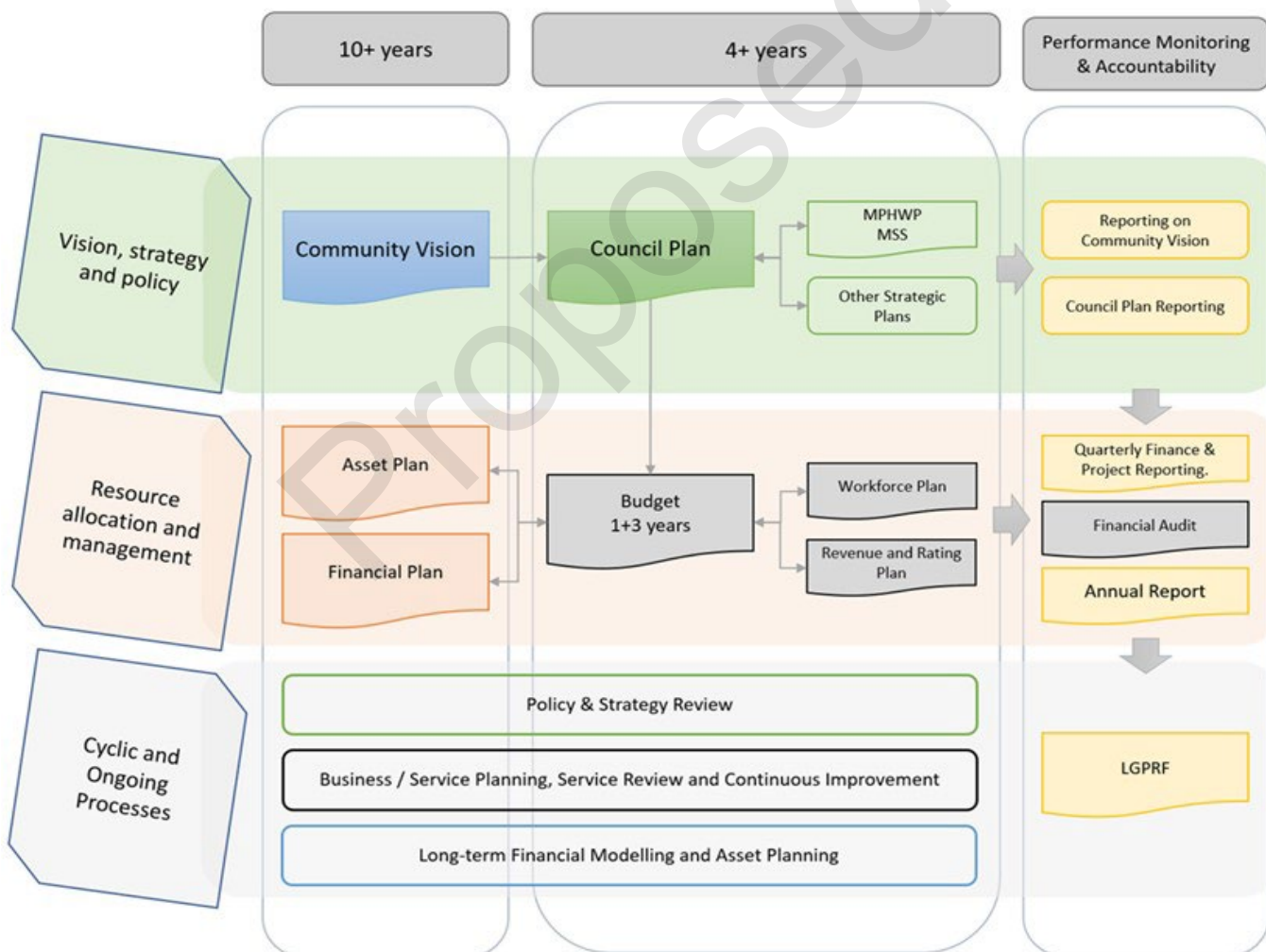
This section describes how the Budget links to the achievement of the Community Vision and Council Plan within an overall integrated planning and reporting framework.

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 Government Services

The timing of each component of the integrated strategic 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 a council's adopted Community Engagement Policy and Public Transparency Policy.

## 1.2 Our Purpose

### Our Vision

A sustainable, thriving and cohesive community where lifestyle, culture, health and wellbeing are supported by sound leadership and community partnership.

### Our Purpose

Council's purpose is to work in partnership with the community to build a connected, future-focused municipality, where people and place can thrive.

### Our Values

Council is guided by the following values:

**Accountability:** Acting with transparency and responsibility.

**Continuous Improvement:** Always striving to do better.

**Equity:** Making fair, inclusive and evidence-based decisions.

**Integrity:** Being honest, consistent and ethical.

**Leadership:** Setting direction and taking action.

**Respect:** Valuing people, place and diversity.

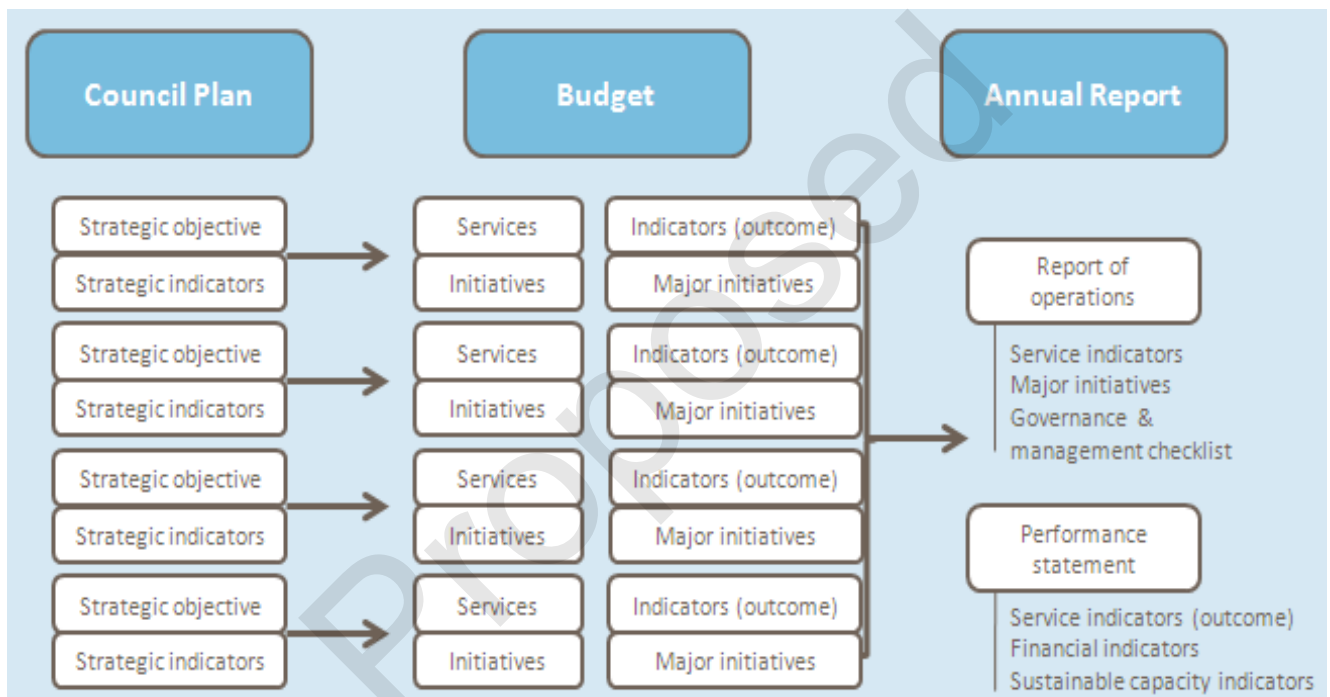
## 2. Services and Service Performance Indicators

This section provides a description of the services and initiatives to be funded in the Budget for the 2025/26 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.

The 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

## 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 2025-2029*.

The following table lists the strategic objectives as described in the Council Plan.

Theme	Strategic Objectives
 Theme 1: <b>Community</b>	<ul style="list-style-type: none"><li>▪ A healthy, safe and resilient community.</li><li>▪ A connected, involved and inclusive community.</li></ul>
 Theme 2: <b>Economy</b>	<ul style="list-style-type: none"><li>▪ Flourishing visitor economy and sustainable growth.</li></ul>
 Theme 3: <b>Environment</b>	<ul style="list-style-type: none"><li>▪ Healthy and protected natural environment.</li><li>▪ Circular economy, renewable energy and sustainable waste management.</li></ul>
 Theme 4: <b>Liveability</b>	<ul style="list-style-type: none"><li>▪ Vibrant public spaces and places.</li><li>▪ Connected and accessible roads, footpaths, transport and parking.</li></ul>
 Theme 5: <b>Leadership</b>	<ul style="list-style-type: none"><li>▪ Good governance.</li><li>▪ High performance culture.</li><li>▪ Engaged and informed community.</li></ul>

## 2.1 Community

### A healthy, safe and resilient community

- Work with key partners to implement and support initiatives that promote gender equality, reduce and prevent gendered violence, homelessness, food insecurity and harms caused by drugs, alcohol and gambling.
- Support our community to feel safe, build resilience and prepare for emergencies and natural disasters.
- Deliver inclusive, accessible events and programs that reduce social isolation and promote participation for all community members.
- Help people stay healthy and active.

## A connected, involved and inclusive community

- Provide opportunities for our children and young people to thrive.
- Improve access, inclusion and opportunities for an ageing population.
- Support volunteering opportunities that enable all community members to contribute to community life.
- Respectfully engage, include and celebrate Aboriginal and Torres Strait Islander culture and communities.
- Ensure rural residents can access Council services fairly, and join in community life, and share their ideas and priorities.
- Support initiatives that enhance the inclusion of culturally diverse groups.

## Services

Service Area	Description of services provided	2026/27		Surplus/ (Deficit) \$'000
		Income \$'000	Expense \$'000	
<b>Corporate Division</b>	Benalla Aquatic Centre Benalla Cinema Community development Community Grants program Community services Compliance Emergency management, including relief and recovery Environmental Health services Family support Immunisation Kerbside waste and recycling collection Library services School crossing supervisors Street lighting Volunteering Youth services	2,146	8,461	(6,315)

## Major Initiatives

1. Develop, implement and monitor the *Benalla Rural City Municipal Public Health and Wellbeing Action Plan*.

## Other Initiatives

2. Investigate the feasibility of installing closed circuit television in the Benalla central business district.
3. Implement actions in the Reflect Reconciliation Action Plan.
4. Create opportunities for culturally diverse communities to use Council services and to be actively involved in Council programs and activities.

## Service Performance Outcome Indicators

Service	Indicator	2024/25	2025/26	2026/27
		Actual	Forecast	Budget
Aquatic Facilities	Utilisation	5	5	6
Community Development – community development	Allocation	62	62	63
Libraries	Participation	28%	29%	30%
Maternal Child Health	Participation	80%	80%	83%

### Calculation of Service Performance Outcome Indicators

Service	Indicator	Performance Measure	Computation
<b>Aquatic Facilities</b>	Utilisation	Utilisation of aquatic facilities (Number of visits to aquatic facilities per head of municipal population)	Number of visits to aquatic facilities/ Municipal population
<b>Community Development – community development</b>	Allocation	Community groups receiving funding from Community Support Program	Number of community groups receiving a grant from the Community Support Program
<b>Libraries</b>	Participation	Active library members (Percentage of the municipal population that are active library members)	[Number of active library members/ municipal population] x100
<b>Maternal and Child Health</b>	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 Economy

### Flourishing visitor economy and sustainable growth

- Improve local accommodation and nighttime economy offerings in Benalla Rural City.
- Attract investment and support local businesses.
- Advocate for improved digital, freight and transport connectivity to support business growth and new development.
- Work with key stakeholders to improve local learning and employment pathways that address skills gaps, align with future needs, and local employment opportunities.
- Promote Benalla Rural City’s liveability and proactively plan for sustainable residential development.

### Services

Service Area	Description of services provided	2026/27		Surplus/ (Deficit) \$'000
		Income \$'000	Expense \$'000	
Corporate Division	Benalla Airport	523	2,980	(2,457)
	Benalla Art Gallery			
	Business development			
	Economic development			
	Event attraction and delivery			
	Local economy diversification			

### Major Initiatives

1. Develop and implement a Benalla Rural City Economic Development Strategy.
2. Deliver the Benalla Rural City component of the Victorian Forestry Transition program.
3. Deliver Benalla Future Economy and Employment Precinct project.
4. Finalise, adopt and implement the *Benalla Airport* masterplan.

### Other Initiatives

5. Revitalise the Benalla central business district by making it a vibrant, accessible and inclusive space.
6. Deliver the *Benalla Rural City Destination Management Plan 2025-2029*.

## Service Performance Outcome Indicators

Service	Indicator	2024/25	2025/26	2026/27
		Actual	Forecast	Budget
Tourism Development	Satisfaction	55	61	61
Business Development	Satisfaction	47	NA	50

## Calculation of Service Performance Outcome Indicators

Service	Indicator	Performance Measure	Computation
<b>Tourism development</b>	Satisfaction	Community satisfaction with tourism development	Community satisfaction rating out of 100
<b>Business development*</b> *Surveyed every second year.	Satisfaction	Community satisfaction with economic or business development	Community satisfaction rating out of 100

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## 2.3 Environment

### Healthy and protected natural environment

- Enhance climate change resilience.
- Partner to manage and enhance our environmental assets.

### Circular economy, renewable energy and sustainable waste management

- Provide efficient waste services and promote recycling and reuse through community and business involvement.
- Improve the environmental sustainability and climate resilience of Council assets.
- Support, inspire and provide opportunities for the community to embrace clean and renewable energy.

### Services

Service area	Description of services provided	2026/27		Surplus/ (Deficit) \$'000
		Income \$'000	Expense \$'000	
<b>Corporate Division</b>	Environmental sustainability Landfill management Native tree and habitat planting	2,744	2,865	(121)

### Major Initiatives

1. Finalise, adopt and deliver the *Benalla Rural City Council Climate and Environment Strategy 2025-2030*.
2. Review, update and implement the *Benalla Rural City Council Waste Management Strategy*.

### Other Initiatives

3. Work with electric vehicle charging providers to deliver more EV chargers in Benalla Rural City.
4. Partner with Goulburn Broken Climate Alliance to improve environmental sustainability and climate resilience.

## Service Performance Outcome Indicators

Service	Indicator	2024/25	2025/26	2026/27
		Actual	Forecast	Budget
Environment	Satisfaction	55	58	60
Slashing and Weed Control	Satisfaction	48	49	50
Waste Management	Satisfaction	63	67	70
Waste Management	Waste Diversion	55%	55%	60%

## 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

## 2.4 Liveability

### Vibrant public spaces and places

- Provide and maintain services, spaces and facilities that support community wellbeing and creative activities.
- Make Council services and facilities easy for everyone to access.
- Beautify and maintain streetscapes, landscaping, signage and town entrances.
- Protect and promote heritage to preserve local character and culture.
- Maintain and develop recreation reserves, parks and gardens, playgrounds, and paths.
- Facilitate and support better quality design principles in new developments.

### Connected and accessible roads, footpaths, transport and parking

- Plan for accessible, sustainable, well-serviced and connected neighbourhoods.
- Maintain and improve roads, footpaths, drainage and other infrastructure.

### Services

Service area	Description of services provided	2026/27		Surplus/ (Deficit) \$'000
		Income \$'000	Expense \$'000	
<b>Corporate Division</b>	Infrastructure maintenance and repairs	96	6,711	(6,614)
	Capital projects			
	Facility maintenance			
	Open space maintenance			
	Street cleaning			
	Street tree maintenance			

### Major Initiatives

1. Deliver the Indoor Recreation Centre Development project.
2. Deliver the Benalla Art Gallery Redevelopment project.

### Other Initiatives

3. Develop, adopt and deliver the Benalla Rural City Recreation Reserves masterplan.
4. Deliver the Fawckner Drive Precinct Development strategy.
5. Adopt and deliver the *Active Transport Plan 2025-2030*.
6. Develop, adopt and deliver *Road Safety Strategy and Action Plan 2025-2030*.

## Service Performance Outcome Indicators

Service	Indicator	2024/25	2025/26	2026/27
		Actual	Forecast	Budget
Facility Maintenance	Satisfaction	61	64	65
Infrastructure Maintenance and Repairs	Satisfaction	45	48	50
Open Space Maintenance	Satisfaction	72	71	74
Roads	Satisfaction	37	44	45
Roads	Satisfaction	37	39	40

## Service Performance Outcome Indicators

Service	Indicator	Performance Measure	Computation
Facility Maintenance	Satisfaction	Satisfaction with appearance of recreational facilities.	Community satisfaction rating out of 100 with how Council has performed on the appearance of recreational facilities.
Infrastructure Maintenance and Repairs	Satisfaction	Satisfaction with condition of local streets and footpaths.	Community satisfaction rating out of 100 with how Council has performed on the condition of local streets and footpaths.
Open Space Maintenance	Satisfaction	Satisfaction with appearance of public areas.	Community satisfaction rating out of 100 with how Council has performed on the appearance of public areas.
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.
Roads	Satisfaction	Satisfaction with unsealed roads.	Community satisfaction rating out of 100 with how Council has performed on the condition of unsealed roads.

## 2.5 Leadership

### Good governance

- Ensure Council meets legislative obligations.
- Ensure procurement provides good value and benefits the local community.
- Advocate to all levels of government for improved services, infrastructure and social outcomes.

### High performance culture

- Deliver accessible and responsive services.
- Maintain an educated, healthy, safe, inclusive and diverse workforce.

### Engaged and informed community

- Engage clearly and openly with our community and stakeholders to better understand their needs and priorities.
- Provide clear, timely, and accessible communication.

### Services

Service Area	Description of services provided	2026/27		Surplus/ (Deficit) \$'000
		Income \$'000	Expense \$'000	
<b>CEO Division</b>	Overseas the office of the Chief Executive Officer (CEO), the Mayor and Councillor support as well as the internal audit program.	10	586	(576)
<b>Corporate Division</b>	Asset management Civic Centre, Customer Service Centre and Depot operations Community engagement Contracts and procurement Corporate operations Customer service Financial services Governance Human resources Information and communications technology Legislative compliance, including planning and building services Occupational health and safety Plant operations Property and valuations Records management Risk management	930	10,833	(9,903)

## Major Initiatives

1. Review, update and adopt the Benalla Rural City Council Procurement policy.
2. Review and update the Benalla Rural City Council Community Engagement policy and toolkit.

## Other Initiatives

3. Host regular community listening sessions and pop-up sessions at key local events, markets, festivals, rural townships and other gatherings.
4. Investigate and implement a new human resources system.

## Service Performance Outcome Indicators

Service	Indicator	2024/25 Actual	2025/26 Forecast	2026/27 Budget
Animal Management	Service Standard	100%	100%	100%
Council – Performance	Satisfaction	53	56	60
Council – Making Decisions	Satisfaction	47	52	55
Customer Service	Satisfaction	69	70	70
Corporate and Community	Satisfaction	49	51	55
Governance	Satisfaction	48	51	52
Lobbying	Satisfaction	50	51	53
Statutory Planning	Service Standard	70%	70%	70%

## Calculation of Service Performance Outcome Indicators

Service	Indicator	Performance Measure	Computation
<b>Animal Management</b>	Health and safety	Animal management prosecutions. (Percentage of animal management prosecutions which are successful)	Number of successful animal management prosecutions / Total number of animal management prosecutions
<b>Council</b>	Satisfaction	Community satisfaction with council's overall performance	Community satisfaction rating out of 100
<b>Council</b>	Satisfaction	Community satisfaction with how council has performed in making decisions in the interest of the community	Community satisfaction rating out of 100
<b>Customer Service</b>	Satisfaction	Community satisfaction with how council has performed in customer service	Community satisfaction rating out of 100
<b>Corporate and Community</b>	Satisfaction	Community satisfaction with the consultation and engagement efforts of the council	Community satisfaction rating out of 100
<b>Governance</b>	Satisfaction	Community satisfaction with the overall direction of council	Community satisfaction rating out of 100
<b>Lobbying</b>	Satisfaction	Community with council's advocacy	Community satisfaction rating out of 100
<b>Statutory Planning</b>	Service standard	Planning applications decided within required timeframes (percentage of regular and VicSmart planning application decisions made within legislated timeframes)	[Number of planning application decisions made within 60 days for regular permits and 10 days for VicSmart permits / Number of planning application decisions made] x100

## 2.6 Reconciliation with budgeted operating result

	Surplus/ (Deficit) \$'000	Expenditure \$'000	Revenue \$'000
2.1 Community	(6,315)	8,461	2,146
2.2 Economy	(2,457)	2,980	523
2.3 Environment	(121)	2,865	2,744
2.4 Liveability	(6,614)	6,711	96
2.5 Leadership	(10,479)	11,419	940
<b>Total</b>	<b>(25,987)</b>	<b>32,436</b>	<b>6,449</b>

### **Expenses added in:**

Depreciation and amortisation	10,945
Finance costs	254
Other expenses/adjustments	587

**Surplus/(Deficit) before funding sources (37,773)**

### **Funding sources added in:**

Rates and charges revenue	24,982
Grants commission funding	5,670
Capital grants	10,193
Interest revenue	733
Contributions – cash and non-monetary	198
Other revenue/adjustments	155

**Total funding sources 41,931**

**Operating surplus/ (deficit) for the year 4,158**

### **3. Financial Statements**

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

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

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

Proposed

# Comprehensive Income Statement

For the four years ending 30 June 2030

	Notes	Forecast Actual 2025/26 \$'000	Budget 2026/27 \$'000	2027/28 \$'000	Projections 2028/29 \$'000	2029/30 \$'000
<b>Income / Revenue</b>						
Rates and charges	4.1.1	24,171	24,982	24,725	25,343	25,977
Statutory fees and fines	4.1.2	459	413	423	434	445
User fees	4.1.3	3,800	3,814	3,910	4,007	4,108
Grants - operating	4.1.4	5,667	8,047	8,248	8,454	8,666
Grants - capital	4.1.4	5,229	10,193	15,104	2,324	1,950
Contributions – monetary	4.1.5	384	108	108	108	108
Contributions - non-monetary	4.1.5	2,093	90	93	95	98
Other income	4.1.6	1,466	733	735	665	630
<b>Total income/revenue</b>		<b>43,269</b>	<b>48,380</b>	<b>53,346</b>	<b>41,430</b>	<b>41,982</b>
<b>Expenses</b>						
Employee costs	4.1.7	14,219	15,228	15,723	16,195	16,681
Materials and services	4.1.8	18,183	17,139	17,568	18,007	18,457
Depreciation	4.1.9	10,136	10,430	11,152	11,670	11,925
Amortisation - intangible assets	4.1.10	236	236	236	236	236
Depreciation – right of use assets	4.1.11	305	279	104	104	104
Allowance for impairment losses		30	31	29	29	29
Borrowing costs		119	245	100	83	68
Finance costs - leases		17	9	9	9	9
Other expenses	4.1.12	709	625	641	657	673
<b>Total expenses</b>		<b>43,954</b>	<b>44,222</b>	<b>45,562</b>	<b>46,990</b>	<b>48,182</b>
<b>Surplus/(deficit) for the year</b>		<b>(684)</b>	<b>4,158</b>	<b>7,784</b>	<b>(5,560)</b>	<b>(6,200)</b>
<b>Other comprehensive income</b>						
<b>Items that will not be reclassified to surplus or deficit in future periods</b>						
Net asset revaluation gain /(loss)						
Share of other comprehensive income of associates and joint ventures						
<b>Items that may be reclassified to surplus or deficit in future periods</b>						
<b>Total other comprehensive income</b>						
<b>Total comprehensive result</b>		<b>(684)</b>	<b>4,158</b>	<b>7,784</b>	<b>(5,560)</b>	<b>(6,200)</b>

## Balance Sheet

For the four years ending 30 June 2030

	Notes	Forecast Actual 2025/26 \$'000	Budget 2026/27 \$'000	2027/28 \$'000	Projections 2028/29 \$'000	2029/30 \$'000
<b>Assets</b>						
<b>Current assets</b>						
Cash and cash equivalents		29,274	<b>21,958</b>	19,246	17,590	16,934
Trade and other receivables		3,224	<b>3,283</b>	3,264	3,309	3,354
Other financial assets		-	-	-	-	-
Inventories		32	<b>32</b>	32	32	32
Other assets		131	<b>131</b>	131	131	131
<b>Total current assets</b>	4.2.1	<b>32,661</b>	<b>25,404</b>	<b>22,673</b>	<b>21,062</b>	<b>20,451</b>
<b>Non-current assets</b>						
Property, infrastructure, plant and equipment		391,572	<b>402,295</b>	412,527	407,096	401,295
Right-of-use assets	4.2.4	382	<b>376</b>	545	714	883
Investment property		-	-	-	-	-
Intangible asset		4,634	<b>4,398</b>	4,161	3,925	3,689
<b>Total non-current assets</b>	4.2.1	<b>396,588</b>	<b>407,069</b>	<b>417,233</b>	<b>411,735</b>	<b>405,867</b>
<b>Total assets</b>		<b>429,249</b>	<b>432,473</b>	<b>439,906</b>	<b>432,797</b>	<b>426,318</b>
<b>Liabilities</b>						
<b>Current liabilities</b>						
Trade and other payables		3,853	<b>4,470</b>	4,525	3,318	3,347
Trust funds and deposits		751	<b>751</b>	751	751	751
Contract and other liabilities		2,495	-	-	-	-
Provisions		3,645	<b>3,646</b>	3,646	3,646	3,646
Interest-bearing liabilities	4.2.3	205	<b>405</b>	342	304	310
Lease liabilities	4.2.4	240	<b>240</b>	240	240	240
<b>Total current liabilities</b>	4.2.2	<b>11,189</b>	<b>9,512</b>	<b>9,504</b>	<b>8,259</b>	<b>8,294</b>
<b>Non-current liabilities</b>						
Provisions		10,899	<b>10,899</b>	10,899	10,899	10,899
Interest-bearing liabilities	4.2.3	1,051	<b>1,793</b>	1,451	1,147	837
Lease liabilities	4.2.4	142	<b>142</b>	142	142	142
<b>Total non-current liabilities</b>	4.2.2	<b>12,092</b>	<b>12,834</b>	<b>12,492</b>	<b>12,188</b>	<b>11,878</b>
<b>Total liabilities</b>		<b>23,281</b>	<b>22,346</b>	<b>21,996</b>	<b>20,447</b>	<b>20,172</b>
<b>Net assets</b>		<b>405,968</b>	<b>410,127</b>	<b>417,910</b>	<b>412,350</b>	<b>406,146</b>
<b>Equity</b>						
Accumulated surplus		168,279	<b>172,638</b>	180,351	174,721	168,457
Reserves		237,689	<b>237,489</b>	237,559	237,629	237,689
<b>Total equity</b>		<b>405,968</b>	<b>410,127</b>	<b>417,910</b>	<b>412,350</b>	<b>406,146</b>

## Statement of Changes in Equity

For the four years ending 30 June 2030

	Notes	Total \$'000	Accumulated Surplus \$'000	Revaluation Reserve \$'000	Other Reserves \$'000
<b>2026 Forecast Actual</b>					
Balance at beginning of the financial year		406,652	168,963	236,432	1,256
Surplus/(deficit) for the year		(684)	-	-	-
Net asset revaluation gain/(loss)		-	-	-	-
Transfers to other reserves		-	-	-	-
Transfers from other reserves		-	-	-	-
<b>Balance at end of the financial year</b>		<b>405,968</b>	<b>168,279</b>	<b>236,432</b>	<b>1,256</b>
<b>2027 Budget</b>					
Balance at beginning of the financial year		405,968	168,279	236,432	1,256
Surplus/(deficit) for the year		4,159	4,159	-	-
Net asset revaluation gain/(loss)		-	-	-	-
Transfers to other reserves	4.3.1	-	-	-	-
Transfers from other reserves	4.3.1	-	200	-	(200)
<b>Balance at end of the financial year</b>	4.3.2	<b>410,127</b>	<b>172,638</b>	<b>236,432</b>	<b>1,056</b>
<b>2028</b>					
Balance at beginning of the financial year		410,127	172,638	236,432	1,056
Surplus/(deficit) for the year		7,783	7,783	-	-
Net asset revaluation gain/(loss)		-	-	-	-
Transfers to other reserves		-	(70)	-	70
Transfers from other reserves		-	-	-	-
<b>Balance at end of the financial year</b>		<b>417,910</b>	<b>180,351</b>	<b>236,432</b>	<b>1,126</b>
<b>2029</b>					
Balance at beginning of the financial year		417,910	180,351	236,432	1,126
Surplus/(deficit) for the year		(5,560)	(5,560)	-	-
Net asset revaluation gain/(loss)		-	-	-	-
Transfers to other reserves		-	(70)	-	70
Transfers from other reserves		-	-	-	-
<b>Balance at end of the financial year</b>		<b>412,350</b>	<b>174,721</b>	<b>236,432</b>	<b>1,196</b>
<b>2030</b>					
Balance at beginning of the financial year		412,350	174,721	236,432	1,196
Surplus/(deficit) for the year		(6,204)	(6,204)	-	-
Net asset revaluation gain/(loss)		-	-	-	-
Transfers to other reserves		-	(60)	-	60
Transfers from other reserves		-	-	-	-
<b>Balance at end of the financial year</b>		<b>406,146</b>	<b>168,457</b>	<b>236,432</b>	<b>1,256</b>

## Statement of Cash Flows

For the four years ending 30 June 2030

Notes	Forecast	Budget	Projections				
	Actual 2025/26 \$'000	2026/27 \$'000	2027/28 \$'000	2028/29 \$'000	2029/30 \$'000		
	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)		
<b>Cash flows from operating activities</b>							
	Rates and charges	24,148	<b>24,923</b>	24,744	25,299	25,931	
	Statutory fees and fines	459	<b>413</b>	423	434	445	
	User fees	3,800	<b>3,814</b>	3,910	4,007	4,108	
	Grants - operating	5,667	<b>7,878</b>	8,248	8,454	8,666	
	Grants - capital	5,229	<b>7,877</b>	15,104	2,324	1,950	
	Contributions - monetary	384	<b>91</b>	93	95	98	
	Interest received	1,206	<b>733</b>	735	665	630	
	Other receipts	260	<b>(10)</b>	-	-	-	
	Net GST refund / payment	-	-	-	-	-	
	Employee costs	(14,218)	<b>(15,228)</b>	(15,723)	(16,195)	(16,681)	
	Materials and services	(18,419)	<b>(16,521)</b>	(17,513)	(19,214)	(18,429)	
	Other payments	(725)	<b>(640)</b>	(655)	(671)	(688)	
	<b>Net cash provided by/(used in) operating activities</b>	<b>4.4.1</b>	<b>7,792</b>	<b>13,330</b>	<b>19,366</b>	<b>5,198</b>	<b>6,030</b>
<b>Cash flows from investing activities</b>							
	Payments for property, infrastructure, plant and equipment	(12,570)	<b>(21,061)</b>	(21,291)	(6,146)	(6,032)	
	Proceeds from sale of property, infrastructure, plant and equipment	-	-	-	-	-	
	Payments for investments	-	-	-	-	-	
	Proceeds from sale of investments	-	-	-	-	-	
	Loan and advances made	-	-	-	-	-	
	Payments of loans and advances	-	-	-	-	-	
	<b>Net cash provided by/ (used in) investing activities</b>	<b>4.4.2</b>	<b>(12,570)</b>	<b>(21,061)</b>	<b>(6,146)</b>	<b>(6,032)</b>	
<b>Cash flows from financing activities</b>							
	Finance costs	(119)	<b>(245)</b>	(100)	(83)	(68)	
	Proceeds from borrowings	-	<b>1,300</b>	-	-	-	
	Repayment of borrowings	(409)	<b>(358)</b>	(405)	(342)	(304)	
	Interest paid - lease liability	(17)	<b>(9)</b>	(9)	(9)	(9)	
	Repayment of lease liabilities	(279)	<b>(272)</b>	(272)	(272)	(272)	
	<b>Net cash provided by/(used in) financing activities</b>	<b>4.4.3</b>	<b>(824)</b>	<b>416</b>	<b>(786)</b>	<b>(706)</b>	<b>(653)</b>
	Net increase/(decrease) in cash and cash equivalents	(5,602)	<b>(7,315)</b>	(2,711)	(1,654)	(655)	
	Cash and cash equivalents at the beginning of the financial year	34,875	<b>29,273</b>	21,957	19,246	17,592	
	<b>Cash and cash equivalents at the end of the financial year</b>	<b>29,273</b>	<b>21,957</b>	<b>19,246</b>	<b>17,592</b>	<b>16,937</b>	

## Statement of Capital Works

For the four years ending 30 June 2030

	Notes	Forecast	Budget		Projections	
		Actual 2025/26 \$'000	2026/27 \$'000	2027/28 \$'000	2028/29 \$'000	2029/30 \$'000
<b>Property</b>						
Land improvements		46	-	-	-	-
<b>Total land</b>		<b>46</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Buildings		2,057	10,770	12,587	310	-
Heritage buildings		-	-	130	40	-
Building improvements		-	429	49	80	272
<b>Total buildings</b>		<b>2,057</b>	<b>11,199</b>	<b>12,766</b>	<b>430</b>	<b>272</b>
<b>Total property</b>		<b>2,103</b>	<b>11,199</b>	<b>12,766</b>	<b>430</b>	<b>272</b>
<b>Plant and equipment</b>						
Plant, machinery and equipment		1,134	1,150	1,890	780	790
Fixtures, fittings and furniture		415	94	90	64	47
Computers and telecommunications		180	180	180	180	180
Library books		96	96	96	96	96
<b>Total plant and equipment</b>		<b>1,825</b>	<b>1,520</b>	<b>2,256</b>	<b>1,120</b>	<b>1,113</b>
<b>Infrastructure</b>						
Roads		4,183	4,594	3,953	3,787	3,577
Bridges		485	150	150	250	400
Footpaths and cycleways		905	150	150	150	150
Drainage		836	656	631	359	470
Recreational, leisure and community facilities		800	392	280	-	-
Waste management		351	2,050	250	-	-
Parks, open space and streetscapes		526	350	50	50	50
Aerodromes		555	-	805	-	-
<b>Total infrastructure</b>		<b>8,641</b>	<b>8,342</b>	<b>6,269</b>	<b>4,596</b>	<b>4,647</b>
<b>Total capital works expenditure</b>	4.5.1	<b>12,569</b>	<b>21,061</b>	<b>21,291</b>	<b>6,146</b>	<b>6,032</b>
<b>Represented by:</b>						
New asset expenditure		1,687	3,650	13,980	50	50
Asset renewal expenditure		9,062	12,964	6,977	5,896	5,572
Asset expansion expenditure		-	-	-	-	-
Asset upgrade expenditure		1,820	4,447	334	200	410
<b>Total capital works expenditure</b>	4.5.1	<b>12,569</b>	<b>21,061</b>	<b>21,291</b>	<b>6,146</b>	<b>6,032</b>
<b>Funding sources represented by:</b>						
Grants		5,229	10,193	15,104	2,324	1,950
Contributions		-	-	-	-	-
Council cash		7,340	9,568	6,187	3,822	4,082
Borrowings		-	1,300	-	-	-
<b>Total capital works expenditure</b>	4.5.1	<b>12,569</b>	<b>21,061</b>	<b>21,291</b>	<b>6,146</b>	<b>6,032</b>

## Statement of Human Resources

For the four years ending 30 June 2030

	Forecast	Budget	Projections		
	Actual				
	2025/26	2026/27	2027/28	2028/29	2029/30
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Staff expenditure</b>					
Employee costs - operating	14,873	<b>15,192</b>	15,686	16,157	16,642
<b>Total staff expenditure</b>	<b>14,873</b>	<b>15,192</b>	<b>15,686</b>	<b>16,157</b>	<b>16,642</b>
	FTE	FTE	FTE	FTE	FTE
<b>Staff numbers</b>					
Employees	126.0	<b>130.3</b>	127.3	127.3	127.3
<b>Total staff numbers</b>	<b>126.0</b>	<b>130.3</b>	<b>127.3</b>	<b>127.3</b>	<b>127.3</b>

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

Department	Budget 2026/27 \$'000	Comprises			
		Permanent		Casual \$'000	Temporary \$'000
		Full Time \$'000	Part time \$'000		
CEO Division	440	440	-	-	-
Corporate Division	15,217	11,391	3,344	404	78
<b>Total permanent staff expenditure</b>	<b>15,661</b>	<b>11,835</b>	<b>3,344</b>	<b>404</b>	<b>78</b>
Other employee related expenditure	-				
Capitalised labour costs	-				
<b>Total expenditure</b>	<b>15,661</b>				

### 2026/27

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

Department	Budget 2026/27	Comprises			
		Permanent		Casual	Tempor y
		Full Time	Part Time		
CEO Division	2.00	2.00	-	-	-
Corporate Division	128.30	93.00	30.86	1.04	3.40
<b>Total staff</b>	<b>130.30</b>	<b>95.00</b>	<b>30.86</b>	<b>1.04</b>	<b>3.40</b>

## Summary of Planned Human Resources Expenditure

For the four years ending 30 June 2030

Details	2026/27	2027/28	2028/29	2029/30
	\$'000	\$'000	\$'000	\$'000
<b>CEO Division</b>				
Permanent - Full time	440	444	448	452
Women	121	125	129	133
Men	319	319	319	319
Persons of self-described gender	-	-	-	-
Permanent - Part time	-	-	-	-
Women	-	-	-	-
Men	-	-	-	-
Persons of self-described gender	-	-	-	-
<b>Total CEO Division</b>	<b>440</b>	<b>444</b>	<b>448</b>	<b>452</b>
<b>Corporate Division</b>				
Permanent - Full time	11,032	11,391	11,732	12,083
Women	4,090	4,223	4,350	4,480
Men	6,942	7,168	7,382	7,603
Persons of self-described gender	-	-	-	-
Permanent - Part time	3,239	3,344	3,444	3,547
Women	2,984	3,081	3,173	3,268
Men	255	263	271	279
Persons of self-described gender	-	-	-	-
<b>Total Corporate Division</b>	<b>14,271</b>	<b>14,735</b>	<b>15,176</b>	<b>15,630</b>
<b>Total</b>				
<b>Casuals, temporary and other expenditure</b>	481	507	533	560
<b>Capitalised labour costs</b>	-	-	-	-
<b>Total staff expenditure</b>	<b>15,192</b>	<b>15,686</b>	<b>16,157</b>	<b>16,642</b>

Details	2026/27	2027/28	2028/29	2029/30
	FTE	FTE	FTE	FTE
<b>CEO Division</b>				
Permanent - Full time	2.00	2.00	2.00	2.00
Women	1.00	1.00	1.00	1.00
Men	1.00	1.00	1.00	1.00
Persons of self-described gender	-	-	-	-
Permanent - Part time	-	-	-	-
Women	-	-	-	-
Men	-	-	-	-
Persons of self-described gender	-	-	-	-
<b>Total CEO Division</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>
<b>Corporate Division</b>				
Permanent - Full time	93.00	93.00	93.00	93.00
Women	34.00	34.00	34.00	34.00
Men	59.00	59.00	59.00	59.00
Persons of self-described gender	-	-	-	-
Permanent - Part time	30.86	30.86	30.86	30.86
Women	27.95	27.95	27.95	27.95
Men	2.91	2.91	2.91	2.91
Persons of self-described gender	-	-	-	-
<b>Total Corporate Division</b>	<b>123.86</b>	<b>123.86</b>	<b>123.86</b>	<b>123.86</b>
<b>Total</b>				
<b>Casuals and temporary staff</b>	4.44	1.44	1.44	1.44
<b>Capitalised labour</b>	-	-	-	-
<b>Total staff numbers</b>	<b>130.30</b>	<b>127.30</b>	<b>127.30</b>	<b>127.30</b>

## 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 2026/27 the FGRS cap has been set at 2.75 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 2.75 per cent in line with the rate cap.

This will raise total rates and charges for 2026/27 to \$24.982 million.

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

	2025/26 Forecast Actual	2026/27 Budget	Change	%
	\$'000	\$'000	\$'000	
General rates*	16,446	<b>16,990</b>	544	3%
Municipal charge*	2,352	<b>2,434</b>	82	3%
Waste Management charge	4,711	<b>5,043</b>	332	7%
Cultural and Recreational properties	22	<b>23.00</b>	1	5%
Supplementary rates and rate adjustments	171	-	-171	-100%
Interest on rates and charges	80	<b>55</b>	-25	-31%
Revenue in lieu of rates	426	<b>437</b>	11	3%
<b>Total rates and charges:</b>	<b>24,208</b>	<b>24,982</b>	<b>774</b>	<b>3%</b>

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

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

Type or class of land	2025/26 cents/\$CIV	2026/27 cents/\$CIV	Change
Residential (Benalla) properties	0.003409	<b>00.003410</b>	<b>0.03%</b>
Residential (Rural Township) properties	0.002590	<b>0.002583</b>	<b>-0.27%</b>
Business properties	0.005378	<b>0.005314</b>	<b>-1.19%</b>
Vacant Land (Benalla) properties	0.005014	<b>0.004495</b>	<b>-10.35%</b>
Vacant Land (Rural Township) properties	0.003068	<b>0.003751</b>	<b>22.26%</b>
Rural (Non-Farming) properties	0.002444	<b>0.002474</b>	<b>1.23%</b>
Rural (Farmland) properties	0.001938	<b>0.001932</b>	<b>-0.31%</b>

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

Type or Class of Land	2025/26	2026/27	Change	
	\$'000	\$'000	\$'000	%
Residential (Benalla) properties	7,541	<b>7,853</b>	311	<b>4%</b>
Residential (Rural Township) properties	217	<b>229</b>	11	<b>5%</b>
Business properties	2,428	<b>2,473</b>	45	<b>2%</b>
Vacant Land (Benalla) properties	434	<b>435</b>	0	<b>0%</b>
Vacant Land (Rural Township) properties	14	<b>16</b>	2	<b>13%</b>
Rural (Non-Farming) properties	2,097	<b>2,175</b>	79	<b>4%</b>
Rural (Farmland) properties	3,715	<b>3,810</b>	96	<b>3%</b>
<b>Total amount to be raised by general rates</b>	<b>16,446</b>	<b>16,990</b>	<b>544</b>	<b>3%</b>

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

Type or class of land	2025/26	2026/27	Change	
	Number	Number	Number	%
Residential (Benalla)	5,069	<b>5,115</b>	46	<b>1%</b>
Residential (Rural Township)	233	<b>236</b>	3	<b>1%</b>
Business	462	<b>457</b>	-5	<b>-1%</b>
Vacant Land (Benalla)	263	<b>268</b>	5	<b>2%</b>
Vacant Land (Rural Township)	30	<b>27</b>	-3	<b>-10%</b>
Rural - Non Farming	1,286	<b>1,292</b>	6	<b>0%</b>
Rural - Farmland	1,257	<b>1,256</b>	-1	<b>0%</b>
<b>Total number of assessments:</b>	<b>8,600</b>	<b>8,651</b>	<b>51</b>	<b>1%</b>

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

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

Type or class of land	2025/26	2026/27	Change	
	\$'000	\$'000	\$'000	%
Residential (Benalla)	2,212,239	<b>2,302,814</b>	90,575	4%
Residential (Rural Township)	83,955	<b>88,541</b>	4,586	5%
Business	451,474	<b>465,389</b>	13,915	3%
Vacant Land (Benalla)	86,645	<b>96,670</b>	10,025	12%
Vacant Land (Rural Township)	4,586	<b>4,226</b>	-360	-8%
Rural - Non-Farming	857,946	<b>879,112</b>	21,166	2%
Rural - Farmland	1,916,666	<b>1,972,459</b>	55,793	3%
<b>Total value of land:</b>	<b>5,613,511</b>	<b>5,809,211</b>	<b>195,700</b>	<b>3%</b>

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

Type of Charge	Per Rateable Property	Per Rateable Property	Change	
	2025/26	2026/27		
	\$	\$	\$	%
Municipal	<b>286.00</b>	<b>294</b>	<b>8</b>	<b>3%</b>

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

Type of Charge	2025/26	2026/27	Change	
	\$	\$	\$	%
Municipal	<b>2,352,064</b>	<b>2,434,026</b>	<b>81,962</b>	<b>3%</b>

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

Type of Charge	Per Rateable Property	Per Rateable Property	Change	
	2025/26	2026/27	\$	%
<b>Urban Collection Properties</b>				
80 It Organic - 80 It Waste with Recycle	424.50	<b>445.50</b>	21	5%
120 It Organic - 80 It Waste with Recycle	469.50	<b>492.50</b>	23	5%
240 It Organic - 80 It Waste with Recycle	565.00	<b>593.00</b>	28	5%
80 It Organic - 120 It Waste with Recycle	518.00	<b>543.50</b>	26	5%
120 It Organic - 120 It Waste with Recycle	612.50	<b>643.00</b>	31	5%
240 It Organic - 120 It Waste with Recycle	706.00	<b>741.00</b>	35	5%
80 It Organic - 240 It Waste with Recycle	800.50	<b>840.50</b>	40	5%
120 It Organic - 240 It Waste with Recycle	893.50	<b>938.00</b>	45	5%
240 It Organic - 240 It Waste with Recycle	988.00	<b>1,037.00</b>	49	5%
<b>Rural Collection Properties</b>				
80 It Waste with Recycle	424.50	<b>445.50</b>	21	5%
120 It Waste with Recycle	612.50	<b>643.00</b>	31	5%
240 Waste with Recycle	988.00	<b>1,037.00</b>	49	5%
<b>Additional Collection Options</b>				
Additional Bin - Organic	280.00	<b>294.00</b>	14	5%
Additional Bin - Waste	224.00	<b>235.00</b>	11	5%
Additional Bin - Recycle	239.00	<b>250.50</b>	12	5%
Weekly Collection - Waste	246.00	<b>258.00</b>	12	5%
Weekly Collection - Recycle	202.50	<b>212.50</b>	10	5%

**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	2025/26	2026/27	Change	
	\$	\$	\$	%
<b>Urban Collection Properties</b>				
80 It Organic - 80 It Waste with Recycle	472,893.00	<b>493,168.50</b>	20,275.50	<b>4%</b>
120 It Organic - 80 It Waste with Recycle	140,380.50	<b>149,720.00</b>	9,339.50	<b>7%</b>
240 It Organic - 80 It Waste with Recycle	151,420.00	<b>160,703.00</b>	9,283.00	<b>6%</b>
80 It Organic - 120 It Waste with Recycle	233,618.00	<b>247,836.00</b>	14,218.00	<b>6%</b>
120 It Organic - 120 It Waste with Recycle	1,130,062.50	<b>1,167,688.00</b>	37,625.50	<b>3%</b>
240 It Organic - 120 It Waste with Recycle	316,994.00	<b>343,083.00</b>	26,089.00	<b>8%</b>
80 It Organic - 240 It Waste with Recycle	214,534.00	<b>252,150.00</b>	37,616.00	<b>18%</b>
120 It Organic - 240 It Waste with Recycle	353,826.00	<b>391,146.00</b>	37,320.00	<b>11%</b>
240 It Organic - 240 It Waste with Recycle	343,824.00	<b>400,282.00</b>	56,458.00	<b>16%</b>
Supplementary Charges	11,326.00	<b>10,710.00</b>	-616.00	<b>-5%</b>
<b>Rural Collection Properties</b>				
80 It Waste with Recycle	222,013.50	<b>234,778.50</b>	12,765.00	<b>6%</b>
120 It Waste with Recycle	763,175.00	<b>796,677.00</b>	33,502.00	<b>4%</b>
240 Waste with Recycle	260,832.00	<b>291,397.00</b>	30,565.00	<b>12%</b>
Supplementary Charges	6,674.00	<b>6,290.00</b>	-384.00	<b>-6%</b>
<b>Additional Collection Options</b>				
Additional Bin - Organic	5,600.00	<b>5,880.00</b>	280.00	<b>5%</b>
Additional Bin - Waste	30,016.00	<b>32,665.00</b>	2,649.00	<b>9%</b>
Additional Bin - Recycle	26,529.00	<b>28,306.50</b>	1,777.50	<b>7%</b>
Weekly Collection - Waste	20,664.00	<b>22,704.00</b>	2,040.00	<b>10%</b>
Weekly Collection - Recycle	7,290.00	<b>7,650.00</b>	360.00	<b>5%</b>
<b>Total:</b>	<b>4,711,671.50</b>	<b>5,042,834.50</b>	<b>331,163.00</b>	<b>7%</b>

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

	2025/26	2026/27	Change	
	\$'000	\$'000	\$'000	%
General Rate	16,446	<b>16,990</b>	544	<b>3%</b>
Municipal Charge	2,352	<b>2,434</b>	82	<b>3%</b>
Waste Service Charge	4,712	<b>5,043</b>	331	<b>7%</b>
<b>Total Rates and charges:</b>	<b>23,510</b>	<b>24,467</b>	<b>957</b>	<b>4%</b>

**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.

	2025/26	2026/27
Total Rates	\$18,251,142	\$18,904,883
Number of rateable properties	8,600	8,651
Base Average Rate	2,122.23	2,185.28
Maximum Rate Increase (set by the State Government)	3.00%	2.75%
Capped Average Rate	\$2,185.89	\$2,245.38
Maximum General Rates and Municipal Charges Revenue	\$18,798,676	\$19,424,767
Budgeted General Rates and Municipal Charges Revenue	\$18,798,514	\$19,424,226
Budgeted Supplementary Rates	\$-	\$-
<b>Budgeted Total Rates and Municipal Charges Revenue:</b>	<b>\$18,798,514</b>	<b>\$19,424,226</b>

**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:

- 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

### General

#### 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.

### Residential (Benalla)

#### Types and Classes

All land except where otherwise classified.

#### 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 46.22 per cent.

Rate in Dollar	Amount of Rates Raised	Proportion of Total Rates
0.003410	\$7,853,000	46.22%

#### 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 2026/27 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 1.35 per cent.

Rate in Dollar	Amount of Rates Raised	Proportion of Total Rates
0.002583	\$229,000	1.35%

### 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 2026/27 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 14.55 per cent.

Rate in Dollar	Amount of Rates Raised	Proportion of Total Rates
0.005314	\$2,473,000	14.55%

## 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 2026/27 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 2.56 per cent.

Rate in Dollar	Amount of Rates Raised	Proportion of Total Rates
0.004495	\$435,000	2.56%

## 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 2026/27 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 0.09 per cent.

Rate in Dollar	Amount of Rates Raised	Proportion of Total Rates
0.003751	\$16,000	0.09%

### 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 2026/27 financial year.

# Rural 1

## Objective

The objective of the Rural 1 differential rate is to recognise the reduced infrastructure investment and provision of services to this class of property.

## Types and Classes

Any land which:

- does not have the characteristics of Residential (Rural Township) land, Business land, Vacant Land (Rural Township) land, or Rural 2 Land; and
- is not less than 2ha

## Use and Level of Differential Rate

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

The level of the Differential rate is the rate that the Council considers is necessary to achieve the objectives specified above, in conjunction with all the other categories of property - current Revenue Share is 12.80 per cent.

Rate in Dollar	Amount of Rates Raised	Proportion of Total Rates
0.002474	\$2,175,000	12.80%

## 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 2026/27 financial year.

## Rural 2

### Objective

The objective of the Rural 2 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:

1. which is not less than 40ha in area; or
  - i. is a component of a single farm enterprise [as defined in Section 9A(5) of the Fire Services Property Levy Act 2012], and when combined total an area not less than 40ha; and
  - ii. is not less than 2ha.

### 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 22.43 per cent.

Rate in Dollar	Amount of Rates Raised	Proportion of Total Rates
0.001932	\$3,810,000	22.43%

### 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 2026/27 financial year.

## 4.1.2 Statutory fees and fines

	Forecast Actual	Budget	Change	
	2025/26 \$'000	2026/27 \$'000	\$'000	%
Land Information certificates	29	21	-8	-28%
Town planning fees	173	153	-20	-11%
Permits	222	195	-26	-12%
Infringements and costs	20	28	8	39%
Court recoveries	16	16	-	0%
<b>Total statutory fees and fines:</b>	<b>459</b>	<b>413</b>	<b>-46</b>	<b>-10%</b>

Building and planning permits expected to reduce in 2026/27.

## 4.1.3 User fees

	Forecast Actual	Budget	Change	
	2025/26 \$'000	2026/27 \$'000	\$'000	%
Leisure Centre and Recreation	488	508	20	4%
Registration and other permits	360	397	37	10%
Waste Management Services	2,679	2,803	124	5%
Operations	218	72	-146	-67%
Other	55	34	-21	-38%
<b>Total user fees:</b>	<b>3,800</b>	<b>3,814</b>	<b>14</b>	<b>0.37%</b>

User fees relate mainly to the recovery of service delivery costs through the charging of fees to users of Council's services.

#### 4.1.4 Grants

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

	Forecast Actual 2025/26 \$'000	Budget 2026/27 \$'000	Change \$'000 %	
<b>Grants were received in respect of the following:</b>				
<b>Summary of grants</b>				
Commonwealth funded grants	6,463	7,549	1,086	17%
State funded grants	4,283	9,449	5,166	121%
<b>Total grants received</b>	<b>10,746</b>	<b>16,998</b>	<b>6,252</b>	<b>58%</b>
<b>(a) Operating Grants</b>				
<b>Recurrent - Commonwealth Government</b>				
Financial Assistance Grants	2,910	5,970	3,060	105%
General Home Care	100	100	-	0%
<b>Recurrent - State Government</b>				
Benalla Art Gallery	105	105	-	0%
Aged Care	3	3	-	0%
School Crossing Supervisors	97	85	-12	-12%
Libraries	220	230	10	5%
Maternal and Child Health	360	360	0	0%
Youth Services	798	728	-70	-9%
Emergency Management	60	60	0	0%
Rate Collection Management	101	60	-41	-41%
Social Inclusion Action Group (SAIG)	237	237	-	0%
<b>Total recurrent grants</b>	<b>4,991</b>	<b>7,938</b>	<b>2,947</b>	<b>59%</b>
<b>Non-recurrent - Commonwealth Government</b>				
Art Gallery - Community Heritage Grant	8	-	-8	-100%
<b>Non-recurrent - State Government</b>				
Multicultural CBD Business Precinct Revitalisation	50	75	25	50%
Premiers Reading Challenge	6	6	-	0%
Recreation Reserve Master Plan Funding	40	-	-40	-100%
Living Heritage Grants	20	-	-20	-100%
Environmental Sustainability and Planning	42	-	-42	-100%
Forestry Transition Fund	340	-	-340	-100%
Transport Accident Commission	40	-	-40	-100%
Department of Government Services - Free from Violence Local Government Program	72	8	-64	-89%
Rural and Regional Planning Cadet Program	50	-	-50	-100%
Art Gallery - Community Heritage Grant and Strategic Partnerships Program	8	20	12	150%
<b>Total non-recurrent grants</b>	<b>676</b>	<b>109</b>	<b>-567</b>	<b>-84%</b>
<b>Total Operating Grants</b>	<b>5,667</b>	<b>8,047</b>	<b>2,380</b>	<b>42%</b>

## Grants cont.

	Forecast Actual 2025/26 \$'000	Budget 2026/27 \$'000	Change	
			\$'000	%
<b>(b) Capital Grants</b>				
<b>Recurrent - Commonwealth Government</b>				
Roads to Recovery	1,560	1,479	-81	-5%
<b>Total recurrent grants</b>	<b>1,560</b>	<b>1,479</b>	<b>-81</b>	<b>-5%</b>
<b>Non-recurrent - Commonwealth Government</b>				
Department of Infrastructure, Transport, Cities and Regional Development - REPA	1,165	0	-1,165	-100%
Department of Jobs, Skills, Industry and Regions - Fawcner Drive Pump Track	720	0	-720	-100%
Department of Jobs, Skills, Industry and Regions - Art Gallery Redevelopment	500	2,465	1,965	393%
<b>Non-recurrent - State Government</b>				
Department of Jobs Precincts and Regions - Art Gallery Redevelopment	1,000	2,000	1,000	100%
Multicultural CBD Business Precinct Revitalisation	0	50	50	
Transport Accident Commission	31	1,699	1,668	5381%
DOT - Midland Hwy Footpath Project	103	0	-103	-100%
Department of Energy Environment and Climate Action - Dog Park Project	150	0	-150	-100%
Churchill Reserve Indoor Recreation Centre - Grant	-	2,500	2,500	
<b>Total non-recurrent grants</b>	<b>3,669</b>	<b>8,714</b>	<b>5,045</b>	<b>138%</b>
<b>Total capital grants</b>	<b>5,229</b>	<b>10,193</b>	<b>4,964</b>	<b>95%</b>
<b>Total Grants</b>	<b>10,896</b>	<b>18,240</b>	<b>7,344</b>	<b>67%</b>

Note: Non-recurrent grants not recognised until funding confirmed.

#### 4.1.5 Contributions

	Forecast	Budget	Change	
	Actual	2026/27	\$'000	%
	2025/26	2026/27	\$'000	%
Monetary	384	90	-294	-77%
Non-monetary	2,093	108	-1,985	-95%
<b>Total contributions:</b>	<b>2,477</b>	<b>198</b>	<b>-2,279</b>	<b>-92%</b>

Monetary contributions relate mainly to monies paid by developers for public recreation, footpaths, drainage and car parking in accordance with planning permits issued for property development and contributions towards capital projects.

Non-monetary asset contributions in the main relate to the construction of infrastructure assets by developers in accordance with planning permits issued for property development.

#### 4.1.6 Other income

	Forecast	Budget	Change	
	Actual	2026/27	\$'000	%
	2025/26	2026/27	\$'000	%
Interest	1,206	733	-473	-39%
Workcover/Employee Reimbursements	47	-	-47	-100%
Insurance Reimbursement	213	-	-213	-100%
<b>Total other income:</b>	<b>1,466</b>	<b>733</b>	<b>-733</b>	<b>-50%</b>

Lower investment interest due to significant capital works expenditure which will require Council cash contributions that will reduce investments balances.

#### 4.1.7 Employee costs

	Forecast	Budget	Change	
	Actual	2026/27	\$'000	%
	2025/26	2026/27	\$'000	%
Wages and Salaries	12,330	13,270	940	8%
WorkCover	369	330	-39	-11%
Superannuation	1,479	1,592	113	8%
Fringe Benefits Tax	41	36	-5	-12%
<b>Total employee costs:</b>	<b>14,219</b>	<b>15,228</b>	<b>1,009</b>	<b>7%</b>

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

#### 4.1.8 Materials and services

	Forecast Actual 2025/26 \$'000	Budget 2026/27 \$'000	Change	
			\$'000	%
Contract Payments	6,181	<b>6,654</b>	473	8%
Materials and Services	2,426	<b>1,344</b>	-1,082	-45%
Environmental Protection Authority Levy	1,831	<b>1,401</b>	-430	-23%
Services Non-Contract	2,047	<b>1,683</b>	-364	-18%
Vehicle Expenses	745	<b>1,645</b>	900	121%
Insurance	679	<b>637</b>	-42	-6%
Electricity and Utilities	820	<b>781</b>	-39	-5%
Repairs and Maintenance	664	<b>604</b>	-60	-9%
Contract Staff	81	<b>92</b>	11	14%
Consultants General	734	<b>479</b>	-255	-35%
Cleaning Expenses	299	<b>267</b>	-32	-11%
Membership and Subscriptions	254	<b>314</b>	60	24%
Management Committees	153	<b>79</b>	-74	-48%
Advertising and Promotion	155	<b>120</b>	-35	-23%
Exhibitions/Performance Costs	129	<b>134</b>	5	4%
Legal Expenses	167	<b>205</b>	38	23%
Training and Development	204	<b>159</b>	-45	-22%
Printing Stationery and Postage	182	<b>159</b>	-23	-13%
Volunteers Services	108	<b>108</b>	-	0%
Machine Hire	165	<b>130</b>	-35	-21%
Other	158	<b>144</b>	-14	-9%
<b>Total Materials and Services:</b>	<b>18,183</b>	<b>17,139</b>	<b>-1,044</b>	<b>-6%</b>

#### 4.1.9 Depreciation

	Forecast Actual 2025/26 \$'000	Budget 2026/27 \$'000	Change \$'000 %	
Property	1,527	1,528	1	0%
Plant and equipment	1,676	1,830	154	9%
Infrastructure	6,933	7,072	139	2%
<b>Total Depreciation:</b>	<b>10,136</b>	<b>10,430</b>	<b>294</b>	<b>3%</b>

Additional assets recognised in 2026/27 transferred from work in progress.

#### 4.1.10 Amortisation - Intangible assets

	Forecast Actual 2025/26 \$'000	Budget 2026/27 \$'000	Change \$'000 %	
Intangible assets	236	236	-	0%
<b>Total amortisation - intangible assets:</b>	<b>236</b>	<b>236</b>	<b>-</b>	<b>0%</b>

No change in Landfill cell life.

#### 4.1.11 Amortisation - Right of use assets

	Forecast Actual 2025/26 \$'000	Budget 2026/27 \$'000	Change \$'000 %	
Right of use assets	305	279	-26	-9%
<b>Total amortisation - right of use assets:</b>	<b>305</b>	<b>279</b>	<b>-26</b>	<b>-9%</b>

Reduction in operating lease arrangements in 2027.

#### 4.1.12 Other expenses

	Forecast	Budget	Change	
	Actual	2026/27	\$'000	%
	2025/26	2026/27	\$'000	%
Auditors' remuneration - VAGO - audit	83	85	2	2%
Auditors' remuneration - Internal	60	50	-10	-17%
Councillors' Allowances	266	286	20	8%
Contributions - Community Support and Events	300	204	-96	-32%
<b>Total other expenses:</b>	<b>709</b>	<b>625</b>	<b>-84</b>	<b>-12%</b>

## 4.2 Balance Sheet

### 4.2.1 Assets

The \$12.469 million Capital Works Program sees an increase in Property, Infrastructure, Plant and Equipment and a resultant reduction in cash.

### 4.2.2 Liabilities

Total Liabilities increase 2026/27 as new loan borrowing requires additional repayment of loans.

### 4.2.3 Borrowings

The table below shows information on borrowings specifically required by the regulations:

	Forecast	Budget	Projections		
	Actual	2026/27	2027/28	2028/29	2029/30
	2025/26	2026/27	2027/28	2028/29	2029/30
	\$	\$	\$	\$	\$
Amount borrowed as at 30 June of the prior year	1,704	1,295	2,237	1,832	1,490
Amount proposed to be borrowed	-	1,300	-	-	-
Amount projected to be redeemed	-409	-358	-405	-342	-304
<b>Amount of borrowings as at 30 June:</b>	<b>1,295</b>	<b>2,237</b>	<b>1,832</b>	<b>1,490</b>	<b>1,186</b>

#### 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 2025/26 \$	Budget 2026/27 \$
<b>Right-of-use assets</b>		
Property	-	-
Vehicles	429	199
Other, etc	-	-
<b>Total right-of-use assets</b>	<b>429</b>	<b>199</b>
<b>Lease liabilities</b>		
<b>Current lease Liabilities</b>		
Land and buildings	-	-
Plant and equipment	240	120
Other, etc	-	-
<b>Total current lease liabilities</b>	<b>240</b>	<b>120</b>
<b>Non-current lease liabilities</b>		
Land and buildings	-	-
Plant and equipment	184	92
Other, etc	-	-
<b>Total non-current lease liabilities</b>	<b>184</b>	<b>92</b>
<b>Total lease liabilities:</b>	<b>424</b>	<b>212</b>

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 5.5 per cent.

## **4.3 Statement of changes in Equity**

### **4.3.1 Reserves**

In 2026/27 there will be a transfer from Lake Mokoan Inlet Channel Reserve \$200,000, the funds are to be used for the Art Gallery redevelopment in Capital Works program 2026/27.

The funding will be repaid yearly at 70,000 per year until the reserve balance returned to \$695,000.

### **4.3.2 Equity**

Total Equity decreased in 2025/26 as a result of a small budgeted deficit. Equity in 2026/27 and 2027/28 increases due to surplus results, decreases in future years due to deficit results.

## **4.4 Statement of Cash Flows**

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

Operating activities improves significantly resulting from an increase in Operating and Capital Grants combined with reduced materials expenditure.

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

Large increase in Capital expenditure 2026/27 \$21.061 million to 2027/28 to \$21.291 million will increase cash outflows.

### **4.4.3 Net cash flows provided by/used in financing activities**

New loan will be taken up during 2026/27 \$1.3 million.

Proposed

## 4.5 Capital Works Program

This section presents a listing of the capital works projects that will be undertaken for the 2026/27 year, classified by expenditure type and funding source. Works are also disclosed as current budget or carried forward from prior year.

### 4.5.1 Summary

	Forecast Actual 2025/26 \$'000	Budget 2026/27 \$'000	Change \$'000	%
Property	2,103	<b>11,199</b>	9,096	433%
Plant and equipment	1,825	<b>1,520</b>	-305	-17%
Infrastructure	8,641	<b>8,342</b>	6,517	75%
<b>Total:</b>	<b>12,569</b>	<b>21,061</b>	<b>8,492</b>	<b>68%</b>

	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	11,199	2,500	4,794	3,905	-	6,965	-	2,934	1,300
Plant and equipment	1,520	300	1,220	-	-	-	-	1,520	-
Infrastructure	8,342	850	6,950	542	-	3,228	-	5,114	-
<b>Total:</b>	<b>21,061</b>	<b>3,650</b>	<b>12,964</b>	<b>4,447</b>	<b>-</b>	<b>10,193</b>	<b>-</b>	<b>9,568</b>	<b>1,300</b>

## 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
<b>Property</b>									
<b>Buildings</b>									
<i>Benalla Tennis Courts Public Toilets Renewal</i>	30	-	30	-	-	-	-	30	-
<i>Swanpool Public Toilets Renewal</i>	30	-	30	-	-	-	-	30	-
<i>Benalla Art Gallery Redevelopment Council funds</i>	2,245	-	-	2,245	-	-	-	2,245	-
<i>Churchill Reserve Indoor Recreation Centre</i>	2,500	2,500	-	-	-	2,500	-	-	-
<i>Benalla Art Gallery Redevelopment Stage 1b</i>	2,500	-	2,500	-	-	2,500	-	-	-
<i>Benalla Art Gallery Redevelopment Stage 1a</i>	1,965	-	1,965	-	-	1,965	-	-	-
<i>Benalla Art Gallery Redevelopment Council funds</i>	200	-	-	200	-	-	-	200	-
<i>Benalla Art Gallery Redevelopment Council funds</i>	1,300	-	-	1,300	-	-	-	-	1,300
<b>Building Improvements</b>									
<i>Benalla Aquatic Centre: As per condition report</i>	45	-	45	-	-	-	-	45	-
<i>Civic Centre: Floor Coverings, Paint External</i>	10	-	10	-	-	-	-	10	-
<i>Senior Citizens Centre: Floor Coverings and Paint</i>	10	-	10	-	-	-	-	10	-
<i>Bowya Community Centre: Floor Coverings, Paint Internal/External</i>	24	-	24	-	-	-	-	24	-
<i>Town Hall Access Control</i>	30	-	30	-	-	-	-	30	-
<i>Town Hall Bathroom Improvements (Showers)</i>	75	-	-	75	-	-	-	75	-
<i>VIC, Cinema Centre - Cafe Upgrade</i>	85	-	-	85	-	-	-	85	-
<i>Benalla Art Gallery: Deck Renewal</i>	75	-	75	-	-	-	-	75	-
<i>Benalla Art Gallery: Main Entrance Ramp Renewal</i>	70	-	70	-	-	-	-	70	-
<i>Customer Service Centre: Paint Internal/External, Floor Coverings</i>	5	-	5	-	-	-	-	5	-
<b>Total Property</b>	<b>11,199</b>	<b>2,500</b>	<b>4,794</b>	<b>3,905</b>	<b>-</b>	<b>6,965</b>	<b>-</b>	<b>2,934</b>	<b>1,300</b>
<b>Plant and Equipment</b>									
<b>Plant, Machinery and Equipment</b>									
<i>Vehicle Replacement Strategy</i>	200	-	200	-	-	-	-	200	-
<i>Hook Truck</i>	300	300	-	-	-	-	-	300	-
<i>Minor Plant Replacement</i>	30	-	30	-	-	-	-	30	-
<i>Major Plant Replacement Program</i>	620	-	620	-	-	-	-	620	-

## Current Budget Cont.

Capital Works Area	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources			
		New \$'000	Renewal \$'000	Upgrade	Expansion \$'000	Grant \$'000	Contrib. \$'000	Council cash \$'000	Borrowings \$'000
<b>Fixtures, Fittings and Furniture</b>									
<i>Airconditioner Renewal Program</i>	10	-	10	-	-	-	-	10	-
<i>Furniture Renewal Program</i>	20	-	20	-	-	-	-	20	-
<i>Library: HVAC Renewal, Fitout Internal, CCTV/Security</i>	10	-	10	-	-	-	-	10	-
<i>Civic Centre: HVAC Renewal, CCTV/Security</i>	5	-	5	-	-	-	-	5	-
<i>Depot Staff Room: HVAC and Internal Fitout</i>	6	-	6	-	-	-	-	6	-
<i>Senior Citizens: HVAC and Internal Fitout Renewal</i>	35	-	35	-	-	-	-	35	-
<i>Town Hall: HVAC Renewal, Fitout Internal, Sound and Lighting</i>	8	-	8	-	-	-	-	8	-
<b>Computers and Telecommunications</b>									
<i>IT Projects</i>	180	-	180	-	-	-	-	180	-
<b>Library books</b>									
<i>Book stock</i>	96	-	96	-	-	-	-	96	-
<b>Total Plant and Equipment:</b>	<b>1,520</b>	<b>300</b>	<b>1,220</b>	-	-	-	-	<b>1,520</b>	-

Capital Works Area	Asset expenditure types					Summary of Funding Sources			
	Project Cost	New	Renewal	Upgrade	Expansion	Grants	Contrib.	Council cash	Borrowings
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Infrastructure</b>									
<b>Roads</b>									
<i>Kerb and Channel Renewal Program</i>	50	-	50	-	-	-	-	50	-
<i>Crack Sealing Council Funded Component</i>	22	-	22	-	-	-	-	22	-
<i>RTR Regulation Program</i>	85	-	85	-	-	85	-	-	-
<i>Gravel Resheet Program</i>	889	-	889	-	-	-	-	889	-
<i>RTR Gravel Resheet Program</i>	194	-	194	-	-	194	-	-	-
<i>Shoulder Resheet program</i>	305	-	305	-	-	-	-	305	-
<i>Sealing of Gravel Roads Program</i>	50	-	-	50	-	-	-	50	-
<i>Sealed Roads Preparation for Resealing</i>	100	-	100	-	-	-	-	100	-
<i>Tarnook Road and Pagets Road, Baddaginnie - y - Intersection Removal/Reconfiguration</i>	391	-	391	-	-	391	-	-	-
<i>Clarke Street and Waller Street, Benalla - Raised Intersection</i>	245	-	245	-	-	245	-	-	-
<i>Martin Place, Benson Street and Thomas Street, Benalla Roundabout and Raised Intersection</i>	397	-	397	-	-	397	-	-	-
<i>Mitchell Street, Ackerly Avenue and McKellar Street, Benalla Roundabouts</i>	665	-	665	-	-	665	-	-	-
<i>RTR Reseal Program</i>	1,201	-	1,201	-	-	1,201	-	-	-
<b>Bridges</b>									
<i>Renewal Program</i>	150	-	150	-	-	-	-	150	-
<b>Footpaths and Cycleways</b>									
<i>Footpath Renewal Strategy WO 353</i>	100	-	100	-	-	-	-	100	-
<i>New Footpath Works WO 354</i>	50	50	-	-	-	-	-	50	-
<b>Drainage</b>									
<i>Pits and Pipes</i>	38	-	38	-	-	-	-	38	-
<i>Drainage Strategy</i>	618	-	618	-	-	-	-	618	-
<b>Recreational, Leisure and Community Facilities</b>									
<i>Fawckner Drive Precinct - Multipurpose Area</i>	392	-	-	392	-	-	-	392	-
<b>Waste Management</b>									
<i>Co-Mingle Recycling Loading Ramp</i>	100	100	-	-	-	-	-	100	-
<i>Rehabilitate Stage 2A: Design and Construct</i>	1,250	-	1,250	-	-	-	-	1,250	-
<i>Transfer Hook Bins</i>	100	100	-	-	-	-	-	100	-
<b>Parks, Open Space and Streetscapes</b>									
<i>Playground Replacement Program</i>	50	-	50	-	-	-	-	50	-
<i>Churchill Reserve Dog Park Landscaping/Irrigation</i>	10	-	-	10	-	-	-	10	-
<i>Saleyards Dog Park Landscaping/Irrigation</i>	40	-	-	40	-	-	-	40	-
<i>Street Bins Renewal and Upgrade</i>	200	-	200	-	-	-	-	200	-
<i>Multicultural CBD Business Precinct Revitalization</i>	50	-	-	50	-	50	-	-	-
<b>Total Infrastructure</b>	<b>7,742</b>	<b>250</b>	<b>6,950</b>	<b>542</b>	<b>-</b>	<b>3,228</b>	<b>-</b>	<b>4,514</b>	<b>-</b>
<b>Total New Capital Works:</b>	<b>20,461</b>	<b>3,050</b>	<b>12,964</b>	<b>4,447</b>	<b>-</b>	<b>10,193</b>	<b>-</b>	<b>8,968</b>	<b>1,300</b>

### 4.5.3 Works carried forward from the 2025/26 year

Capital Works Area	Project Cost	Asset expenditure types				Summary of Funding Sources			
	\$'000	New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contrib. \$'000	Council cash \$'000	Borrowings \$'000
<b>Infrastructure</b>									
<b>Waste Management</b>									
<i>c/f Cell 3B Construction - 951k</i>	600	600	-	-	-	-	-	600	-
<b>Total Infrastructure</b>	<b>600</b>	<b>600</b>	-	-	-	-	-	<b>600</b>	-
<b>Total Carried Forward Capital Works 2025/26</b>	<b>600</b>	<b>600</b>	-	-	-	-	-	<b>600</b>	-

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## 4.6 Summary of Planned Capital Works Expenditure

For the four years ended 30 June 2028, 2029 and 2030

2027/28	Asset Expenditure Types					Funding Sources				
	Total	New	Renewal	Expansion	Upgrade	Total	Grants	Contributions	Council Cash	Borrowings
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Property</b>										
Land	-	-	-	-	-	-	-	-	-	-
Land improvements	-	-	-	-	-	-	-	-	-	-
<b>Total Land</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Buildings	12,587	12,500	87	-	-	12,587	12,500	-	87	-
Heritage Buildings	130	-	130	-	-	130	-	-	130	-
Building improvements	49	-	49	-	-	49	-	-	49	-
Leasehold improvements	-	-	-	-	-	-	-	-	-	-
<b>Total Buildings</b>	<b>12,766</b>	<b>12,500</b>	<b>266</b>	<b>-</b>	<b>-</b>	<b>12,766</b>	<b>12,500</b>	<b>-</b>	<b>266</b>	<b>-</b>
<b>Total Property</b>	<b>12,766</b>	<b>12,500</b>	<b>266</b>	<b>-</b>	<b>-</b>	<b>12,766</b>	<b>12,500</b>	<b>-</b>	<b>266</b>	<b>-</b>
<b>Plant and Equipment</b>										
Heritage plant and equipment	-	-	-	-	-	-	-	-	-	-
Plant, machinery and equipment	1,890	900	990	-	-	1,890	-	-	1,890	-
Fixtures, fittings and furniture	90	-	90	-	-	90	-	-	90	-
Computers and telecommunications	180	-	180	-	-	180	-	-	180	-
Library books	96	-	96	-	-	96	-	-	96	-
<b>Total Plant and Equipment</b>	<b>2,256</b>	<b>900</b>	<b>1,356</b>	<b>-</b>	<b>-</b>	<b>2,256</b>	<b>-</b>	<b>-</b>	<b>2,256</b>	<b>-</b>
<b>Infrastructure</b>										
Roads	3,953	-	3,903	-	50	3,953	2,324	-	1,629	-
Bridges	150	-	150	-	-	150	-	-	150	-
Footpaths and cycleways	150	50	100	-	-	150	-	-	150	-
Drainage	631	-	347	-	284	631	-	-	631	-
Recreational, leisure and community facilities	280	280	-	-	-	280	280	-	-	-
Waste management	250	250	-	-	-	250	-	-	250	-
Parks, open space and streetscapes	50	-	50	-	-	50	-	-	50	-
Aerodromes	805	-	805	-	-	805	-	-	805	-
Off street car parks	-	-	-	-	-	-	-	-	-	-
Other infrastructure	-	-	-	-	-	-	-	-	-	-
<b>Total Infrastructure</b>	<b>6,269</b>	<b>580</b>	<b>5,355</b>	<b>-</b>	<b>334</b>	<b>6,269</b>	<b>2,604</b>	<b>-</b>	<b>3,665</b>	<b>-</b>
<b>Total Capital Works Expenditure:</b>	<b>21,291</b>	<b>13,980</b>	<b>6,977</b>	<b>-</b>	<b>334</b>	<b>21,291</b>	<b>15,104</b>	<b>-</b>	<b>6,187</b>	<b>-</b>

2028/29	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
<b>Property</b>										
Land	-	-	-	-	-	-	-	-	-	-
Land improvements	-	-	-	-	-	-	-	-	-	-
<b>Total Land</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Buildings	310	-	310	-	-	310	-	-	310	-
Heritage Buildings	40	-	40	-	-	40	-	-	40	-
Building improvements	80	-	80	-	-	80	-	-	80	-
Leasehold improvements	-	-	-	-	-	-	-	-	-	-
<b>Total Buildings</b>	<b>430</b>	<b>-</b>	<b>430</b>	<b>-</b>	<b>-</b>	<b>430</b>	<b>-</b>	<b>-</b>	<b>430</b>	<b>-</b>
<b>Total Property</b>	<b>430</b>	<b>-</b>	<b>430</b>	<b>-</b>	<b>-</b>	<b>430</b>	<b>-</b>	<b>-</b>	<b>430</b>	<b>-</b>
<b>Plant and Equipment</b>										
Heritage plant and equipment	-	-	-	-	-	-	-	-	-	-
Plant, machinery and equipment	780	-	780	-	-	780	-	-	780	-
Fixtures, fittings and furniture	64	-	64	-	-	64	-	-	64	-
Computers and telecommunications	180	-	180	-	-	180	-	-	180	-
Library books	96	-	96	-	-	96	-	-	96	-
<b>Total Plant and Equipment</b>	<b>1,120</b>	<b>-</b>	<b>1,120</b>	<b>-</b>	<b>-</b>	<b>1,120</b>	<b>-</b>	<b>-</b>	<b>1,120</b>	<b>-</b>
<b>Infrastructure</b>										
Roads	3,787	-	3,737	-	50	3,787	2,324	-	1,463	-
Bridges	250	-	250	-	-	250	-	-	250	-
Footpaths and cycleways	150	50	100	-	-	150	-	-	150	-
Drainage	359	-	209	-	150	359	-	-	359	-
Recreational, leisure and community facilities	-	-	-	-	-	-	-	-	-	-
Waste management	-	-	-	-	-	-	-	-	-	-
Parks, open space and streetscapes	50	-	50	-	-	50	-	-	50	-
Aerodromes	-	-	-	-	-	-	-	-	-	-
Off street car parks	-	-	-	-	-	-	-	-	-	-
Other infrastructure	1	-	-	-	-	-	-	-	-	-
<b>Total Infrastructure</b>	<b>4,596</b>	<b>50</b>	<b>4,346</b>	<b>-</b>	<b>200</b>	<b>4,596</b>	<b>2,324</b>	<b>-</b>	<b>2,272</b>	<b>-</b>
<b>Total Capital Works Expenditure:</b>	<b>6,146</b>	<b>50</b>	<b>5,896</b>	<b>-</b>	<b>200</b>	<b>6,146</b>	<b>2,324</b>	<b>-</b>	<b>3,822</b>	<b>-</b>

2029/30	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
<b>Property</b>										
Land	-	-	-	-	-	-	-	-	-	-
Land improvements	-	-	-	-	-	-	-	-	-	-
<b>Total Land</b>	-	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-	-
Heritage Buildings	-	-	-	-	-	-	-	-	-	-
Building improvements	272	-	72	-	200	272	-	-	272	-
Leasehold improvements	0	-	-	-	-	-	-	-	-	-
<b>Total Buildings</b>	<b>272</b>	-	<b>72</b>	-	<b>200</b>	<b>272</b>	-	-	<b>272</b>	-
<b>Total Property</b>	<b>272</b>	-	<b>72</b>	-	<b>200</b>	<b>272</b>	-	-	<b>272</b>	-
<b>Plant and Equipment</b>										
Heritage plant and equipment	-	-	-	-	-	-	-	-	-	-
Plant, machinery and equipment	790	-	790	-	-	790	-	-	790	-
Fixtures, fittings and furniture	47	-	47	-	-	47	-	-	47	-
Computers and telecommunications	180	-	180	-	-	180	-	-	180	-
Library books	96	-	96	-	-	96	-	-	96	-
<b>Total Plant and Equipment</b>	<b>1,113</b>	-	<b>1,113</b>	-	-	<b>1,113</b>	-	-	<b>1,113</b>	-
<b>Infrastructure</b>										
Roads	3,577	-	3,522	-	55	3,577	1,950	-	1,627	-
Bridges	400	-	400	-	-	400	-	-	400	-
Footpaths and cycleways	150	50	100	-	-	150	-	-	150	-
Drainage	470	-	315	-	155	470	-	-	470	-
Recreational, leisure and community facilities	-	-	-	-	-	-	-	-	-	-
Waste management	-	-	-	-	-	-	-	-	-	-
Parks, open space and streetscapes	50	-	50	-	-	50	-	-	50	-
Aerodromes	-	-	-	-	-	-	-	-	-	-
Off street car parks	-	-	-	-	-	-	-	-	-	-
Other infrastructure	-	-	-	-	-	-	-	-	-	-
<b>Total Infrastructure</b>	<b>4,647</b>	<b>50</b>	<b>4,387</b>	-	<b>210</b>	<b>4,647</b>	<b>1,950</b>	-	<b>2,697</b>	-
<b>Total Capital Works Expenditure:</b>	<b>6,032</b>	<b>50</b>	<b>5,572</b>	-	<b>410</b>	<b>6,032</b>	<b>1,950</b>	-	<b>4,082</b>	-

## 5. Targeted Performance Indicators

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

Domain / Indicator	Measure	Notes	Actual	Forecast	Target	Target Projections			Trend
			2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	+/-
Governance /Service planning	<b>Satisfaction with Council decisions</b>								
	Community satisfaction rating out of 100 with the performance of Council in making decisions in the best interests of the community/NOT APPLICABLE		47	52	54	54	54	54	+
Financial forecasting/Population	<b>Expense per head of population</b>								
	Total expenses/Population		\$2,609.70	\$2,750	\$2,780	\$2,863.40	\$2,949.30	\$3,037.78	o
Financial forecasting/Loans and borrowings	<b>Loans and borrowings compared to own source revenue</b>								
	Interest-bearing loans and borrowings/Own-source revenue		0	5.00%	8.50%	7.40%	5.92%	4.73%	+
Financial Management/Expenditure and revenue level	<b>Average rate per property assessment</b>								
	Sum of all general rates and municipal charges/Number of property assessments		\$2,118.84	\$2,200.00	\$2,200.00	\$2,266.00	\$2,333.98	\$2,404.00	+
Financial forecasting/Revenue and grants	<b>Recurrent grants per head of population</b>								
	Recurrent grants/Population		\$796.17	\$650.00	\$650.00	\$663.00	\$676.26	\$689.79	+
Environment/Roads	<b>Satisfaction with sealed local roads</b>								
	Community satisfaction rating out of 100 with how Council has performed on the condition of sealed local roads		45	44	45	45	45	45	o
Responsiveness/Statutory planning	<b>Time taken to decide planning applications</b>								
	Median number of days between receipt of a planning application and a decision on the application		37	45	45	45	45	45	+
Governance/Strategic planning	<b>Staff Turnover</b>								
	Permanent staff resignations and terminations for the financial year/Average number of permanent staff for the financial year		9.25%	10.00%	10.00%	10.00%	10.00%	10.00%	-

### Key to target 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.

## 5a. Targeted performance indicators

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

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

### Targeted service performance indicators

Indicator	Measure	Notes	Actual	Forecast	Target	Target Projections			Trend
			2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	+ / o / -
<b>Governance</b>									
<b>Consultation and engagement</b>	<b>Satisfaction with community consultation and engagement</b>								
Council decisions made and implemented with community input	Community satisfaction rating out of 100 with the consultation and engagement efforts of Council		49	51	<b>52</b>	52	52	52	<b>o</b>
<b>Environment</b>									
<b>Roads</b>	<b>Sealed local roads below the intervention level</b>								
Sealed local roads are maintained and renewed to ensure a safe network	Number of kms of sealed local roads below the renewal intervention level set by Council / Kms of sealed local roads		91%	90%	<b>93%</b>	93%	93%	93%	<b>o</b>
<b>Responsiveness</b>									
<b>Statutory planning</b>	<b>Planning applications decided within the relevant required time</b>								
Councils decide on planning applications and fulfill their legislative duties in a timely manner	Number of planning application decisions made within the relevant required time / Number of planning application decisions made		70%	75%	<b>70%</b>	70%	70%	70%	<b>+</b>
<b>Environment</b>									
<b>Waste management</b>	<b>Kerbside collection waste to landfill per serviced property</b>								
Amount of waste diverted from landfill is maximised	Waste in tonnage collected from kerbside waste collection services sent to landfill / Number of serviced properties		0.00	259	<b>259</b>	259	259	259	<b>+</b>

#### Key to target 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.

## Targeted financial performance indicators - financial

Indicator	Measure	Notes	Actual	Forecast Actual	Target	Target Projections			Trend
			2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	+ / o / -
<b>Financial management</b>									
<b>Liquidity</b> Sufficient working capital and cash is available to cover expenses	<b>Current assets compared to current liabilities</b> Current assets / current liabilities	1	330%	292%	<b>267%</b>	239%	255%	247%	-
<b>Financial forecasting</b>									
<b>Asset renewal and upgrade</b> Renewal and upgrade of assets is planned and delivered	<b>Asset renewal and upgrade compared to depreciation</b> Asset renewal and upgrade expenses / Asset depreciation	2	67%	107%	<b>167%</b>	71%	51%	47%	-
<b>Financial management</b>									
<b>Rates concentration</b> Revenue is generated from a range of sources	<b>Rates compared to adjusted underlying revenue</b> Rate revenue / adjusted underlying revenue	3	54%	65%	<b>63%</b>	62%	62%	62%	o
<b>Financial management</b>									
<b>Expenditure and revenue level</b> Resources are used efficiently in the delivery of services	<b>Expenses per property assessment</b> Total expenses / no. of property assessments	4	\$4,441	\$5,111	<b>\$5,112</b>	\$5,236	\$5,368	\$5,472	-

### Key to target 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.

## 5b. Financial performance indicators

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

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

Domain / Indicator	Measure	Notes	Actual 2024/25	Forecast 2025/26	Budget 2026/27	2027/28	Projections 2028/29	2029/30	Trend + / o / -
<b>Financial forecasting</b>									
<b>Indebtedness</b> (level of long-term liabilities is appropriate to the size and nature of a Council's activities)	<b>Non-current liabilities compared to own-source revenue</b> Non-current liabilities / own source revenue	5	42%	40%	42.9%	41.9%	40.0%	38.1%	+
<b>Loans and borrowings</b> (level of interest-bearing loans and borrowings is appropriate to the size and nature of Council's activities)	<b>Loans and borrowings compared to own-source revenue</b> Interest bearing loans and borrowings / own-source revenue	6	7.0%	4.2%	7.3%	6.0%	4.8%	3.7%	+
	<b>Loans and borrowings repayments compared to own-source revenue</b> Interest and principal repayments on interest bearing loans and borrowings / own-source revenue	7	3%	2%	2%	2%	1%	1%	+
<b>Population</b> (population is a key driver of a Council's ability to fund the delivery of services to the community)	<b>Expenses per head of population</b> Total expenses / Population	8	\$2,610	\$2,971	\$2,967	\$3,024	\$3,085	\$3,129	o
	<b>Infrastructure per head of population</b> Value of infrastructure / Population	9	\$24,039	\$24,805	\$24,301	\$24,716	\$24,090	\$23,451	o
<b>Revenue and grants</b> (revenue is generated from a range of sources to fund the delivery of services to the community)	<b>Own-source revenue per head of population</b> Own source revenue / Population	10	\$1,992	\$2,393	\$2,009	\$1,977	\$1,999	\$2,023	o
	<b>Recurrent grants per head of population</b> Recurrent grants / Population	11	\$796	\$443	\$632	\$669	\$675	\$682	o

## 5b. Financial performance indicators cont.

Domain / Indicator	Measure	Notes	Actual 2024/25	Forecast 2025/26	Budget 2026/27	2027/28	Projections 2028/29	2029/30	Trend + / o / -
<b>Financial management</b>									
<b>Liquidity</b> (sufficient working capital and cash is available to cover expenses)	<b>Cash compared to current liabilities</b> Cash / current liabilities	12	n/a	196%	231%	203%	213%	204%	-
<b>Operating position</b> (an adjusted underlying surplus is generated in the ordinary course of business)	<b>Adjusted underlying surplus (or deficit)</b> Adjusted underlying surplus (deficit) / Adjusted underlying revenue	13	11%	-18%	-12%	-13.9%	-15.0%	-15.3%	-
<b>Rates effort</b> (rating level is set based on the community's capacity to pay)	<b>Rates compared to property value</b> Rate revenue / CIV of rateable properties in the municipal district	14	0.42%	0.34%	0.40%	0.40%	0.40%	0.40%	o
<b>Expenditure and revenue level</b> (resources are used efficiently in the delivery of services)	<b>Average rate per property assessment</b> General rates and municipal charges / no. of property assessments	15	\$2,119	\$2,186	\$2,245	\$2,288	\$2,331	\$2,375	+
<b>Rates collection</b> (rates and charges are being responsibly collected)	<b>Rates and charges debt</b> Unpaid rates and charges / all rates and charges	16	7%	7%	7%	7%	7%	7%	o

### Key to forecast trend:

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

### Notes to targeted performance indicators - financial

#### 5a

#### 1. Current assets compared to current liabilities

Demonstrates stable liquidity, with trend showing ongoing decline.

#### 2. Asset renewal and upgrade compared to depreciation

Shows renewal activity lower than depreciation, with the projected trend demonstrating further decline.

#### 3. Rates compared to adjusted underlying revenue

Indicates a typical level of rate reliance, with trend remaining stable over time.

#### 4. Expenses per property assessment

Shows rising expenditure, with trend demonstrating continued upward movement.

## 5b

### 5. Non-current liabilities compared to own-source revenue

No comment.

### 6. Loans and borrowings compared to own-source revenue

Shows moderate leverage, with trend demonstrating a reduction in indebtedness.

### 7. Loans and borrowings repayments compared to own-source revenue

Trend demonstrating gradual easing across future years

### 8. Expenses per head of population

Shows stable per-capita expenditure, and the trend demonstrates a modest upward movement as service costs increase.

### 9. Infrastructure per head of population

Reflects continued strength in infrastructure value per resident, and the trend demonstrates incremental growth as capital works continue.

### 10. Own-source revenue per head of population

Indicates moderate own-source revenue per resident movement, and the trend demonstrates gradual growth as the population and rates base expand.

### 11. Recurrent grants per head of population

Shows lower grant funding per person, and the trend demonstrates relatively stable levels with only minor variation over the forward years.

### 12. Cash compared to current liabilities

Shows moderate reduction in cash as 2026/27 and 2027/28 capital programs reduce available cash balances.

### 13. Adjusted underlying surplus (or deficit)

Indicates an underlying deficit, with trend demonstrating decline in later years.

### 14. Rates compared to property value

Steady no change forecast.

### 15. Average rate per property assessment

Shows moderate rate levels per property, and the trend demonstrates gradual increases consistent with rate-cap settings.

### 16. Rates and charges debt

Trend that demonstrates stable performance with no fluctuation's year-to-year.

## 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 2026/27.

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 2026 and will be available for inspection on Council's website.

Proposed

# Benalla Rural City Council Proposed 2026/2027 Fees and Charges

PO BOX 227  
Benalla VIC 3671

(03) 5760 2600  
[council@benalla.vic.gov.au](mailto:council@benalla.vic.gov.au)

[benalla.vic.gov.au](http://benalla.vic.gov.au)

<b>BRCC 2026/27 Fees and Charges Schedule Proposed Increase: 2.75%</b>	Unit	Statutory (\$) Council (C)	GST Y/N	Previous years % Increase:	2025/26 Adopted Charges GST Inclusive	2026/27 Proposed Charges GST Inclusive	2026/27 \$ Increase	2026/27 % Increase	Notes
<b>Council Facilities</b>									
<b>1. Benalla Seniors and Community Centre</b>									
Hire of Centre (Auditorium) - Before 5pm	Per hour	C	Y	2.53%	\$40.50	\$41.50	\$1.00	2.41%	
Hire of Centre (Auditorium) - After 5pm	Per hour	C	Y	2.91%	\$53.00	\$54.50	\$1.50	2.75%	
Whole day function (ex. Wedding, concerts)	Per day	C	Y	2.56%	\$400.00	\$410.00	\$10.00	2.44%	
Meeting Room Hire - Flat rate	Per hour	C	Y	2.63%	\$19.50	\$20.00	\$0.50	2.50%	
Insurance Cover Note: (required for functions/events)	One off	C	Y	3.66%	\$42.50	\$43.50	\$1.00	2.30%	
Cleaning (if required)	Per hour	C	Y	1.41%	\$180.00	\$185.00	\$5.00	2.70%	
Refundable Bond Deposit (Auditorium)	Per hire	C	N		\$350.00	\$350.00			Consistent with other bond deposits
<b>2. Benalla Town Hall</b>									
Meeting Room Hire - Flat rate	Per hour	C	Y	2.63%	\$19.50	\$20.00	\$0.50	2.50%	
Auditorium Hire - Before 5pm <i>(includes kitchen, installed PA use and 1 wireless mic)</i>	Per hour	C	Y	3.10%	\$66.50	\$68.00	\$1.50	2.21%	
Auditorium Hire - After 5pm <i>(includes kitchen, installed PA use and 1 wireless mic)</i>	Per hour	C	Y	2.94%	\$70.00	\$72.00	\$2.00	2.78%	
Whole Day Function (e.g. Weddings, Concerts) <i>(includes kitchen, installed PA use and 1 wireless mic)</i>	Per day	C	Y	2.68%	\$575.00	\$590.00	\$15.00	2.54%	
Auditorium Holding Fee (Layover Days) <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	C	Y	100%	\$110.00	\$110.00	\$0.00	0.00%	Fee was increased last year to cover losses incurred when Town Hall can't be hired by other parties because it is left setup between uses. Increased fee to encourage better booking practices and cover lost hire opportunities.
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	C	Y	3.64%	\$28.50	\$29.00	\$0.50	1.72%	
Insurance Cover Note: (required for functions/events)	One off	C	Y	6.25%	\$42.50	\$43.50	\$1.00	2.30%	
Cleaning (if required)	Per hour	C	Y	3.45%	\$180.00	\$185.00	\$5.00	2.70%	
Hire of modular professional PA equipment	Per hire, per day	C	Y		\$220.00	\$225.00	\$5.00	2.22%	New fee introduced in 2025/26
Refundable Bond Deposit (Hire of new professional modular PA system, must be operated by qualified professional Sound Engineer)	Per hire	C	Y		\$500.00	\$500.00			New fee introduced in 2025/26
Refundable Bond Deposit (Auditorium and/or kitchen only)	Per hire	C	N		\$350.00	\$350.00			Consistent with other bond deposits

<b>BRCC 2026/27 Fees and Charges Schedule</b> <b>Proposed Increase: 2.75%</b>	Unit	Statutory (\$) Council (C)	GST Y/N	Previous' years % Increase:	2025/26 Adopted Charges GST Inclusive	2026/27 Proposed Charges GST Inclusive	2026/27 \$ Increase	2026/27 % Increase	Notes
<b>3. Additional Charges (Applying to all hiring)</b>									
Facilities services (setting up, cleaning and packing up)	Per hr x Staff member	C	Y	2.65%	\$116.00	\$120.00	\$4.00	3.33%	
<b>4. Benalla Art Gallery</b>									
No fees and charges for 2026/27 as the Gallery is closed for redevelopment.									
<b>5. Benalla Cinema</b>									
<b>Benalla Cinema Admission Charges</b>									
Adult (except Tuesday)	Per ticket	C	Y	5.88%	\$18.00	\$18.50	\$0.50	2.70%	
Concession (except Tuesday)	Per ticket	C	Y	3.45%	\$15.00	\$15.50	\$0.50	3.23%	
Child (2-12 years old)	Per ticket	C	Y	4.00%	\$13.00	\$13.50	\$0.50	3.70%	
Family Ticket Inc: Two Adults and Two Children	Per ticket	C	Y	12.24%	\$55.00	\$55.00	\$0.00	0.00%	
Tuesdays (Adults and Children)	Per ticket	C	Y	8.33%	\$13.00	\$13.50	\$0.50	3.70%	
Movie Money: Book of 10 tickets	Per book	C	Y	3.70%	\$112.00	\$120.00	\$8.00	6.67%	
Christmas Movie Special - one off screening	Per ticket	C	Y		\$10.00	\$10.00			New fee introduced in 2025/26
One Off Movie Special (Sponsored)	Per Ticket	C	Y		\$0.00	\$10.00			New fee for SIGA sponsored movies
<b>Benalla Cinema Memberships</b>									
Cinema Club Membership <b>includes:</b> FREE movie ticket upon signup. 1x FREE large popcorn to celebrate your birthday. \$13.50 tickets for all movies (excluding special events). \$15.50 ticket for a friend. Exclusive membership card with individual barcode. Cinema handbill emailed directly to you. Invitation to advanced or premier screenings.	Per person	C	Y	5.88%	\$18.00	\$18.50	\$0.50	2.70%	
Cinema Club Member Ticket	Per ticket	C	Y	13.04%	\$13.00	\$13.50	\$0.50	3.70%	
Cinema Club Member (Ticket for a friend)	Per ticket	C	Y	3.45%	\$15.00	\$15.00	\$0.00	0.00%	

<b>BRCC 2026/27 Fees and Charges Schedule</b> <b>Proposed Increase: 2.75%</b>	Unit	Statutory (\$) Council (C)	GST Y/N	Previous years % Increase:	2025/26 Adopted Charges GST Inclusive	2026/27 Proposed Charges GST Inclusive	2026/27 \$ Increase	2026/27 % Increase	Notes
<b>Benalla Cinema Group Packages</b>									
Adult Group Package - minimum of 15 1 x cinema ticket, 1 x small drink, 1 x small popcorn	Per person	C	Y	2.38%	\$21.50	\$23.00	\$1.50	6.98%	
Concession Group Package - minimum 15 1 x cinema ticket, 1 x small drink, 1 x small popcorn	Per person	C	Y	2.63%	\$19.50	\$20.00	\$0.50	2.56%	
Child Group Package - minimum of 15 1 x cinema ticket, 1 x small drink, 1 x small popcorn	Per person	C	Y	5.88%	\$18.00	\$18.00	\$0.00	0.00%	
<b>Cinema Fundraisers</b>									
10-29 tickets	Per ticket	C	Y			\$13.00			New fee
30 to 60 tickets	Per ticket	C	Y	4.76%	\$11.00	\$11.00	\$0.00	0.00%	
Business Events Hire - Three hours or less <i>Includes microphone and water. Only available in non cinema sessions.</i>	Three hours or less	C	Y	3.33%	\$155.00	\$160.00	\$5.00	3.23%	
Business Events Hire - Full day hire <i>Includes microphone and water. Only available in non cinema sessions.</i>	Full Day Hire	C	Y	3.20%	\$258.00	\$265.00	\$7.00	2.71%	
Cinema Hire	Per screening	C	Y	2.59%	\$475.00	\$485.00	\$10.00	2.11%	
Cost of Movie Hire (if not currently screening)	Per screening	C	Y	3.33%	\$310.00	\$320.00	\$10.00	3.23%	
Venue Hire - booking fees payable on each ticket	Per person	C	Y	0.00%	\$1.50	\$1.50	\$0.00	0.00%	
After Credits Convo	Per person	C	Y	0.00%	\$5.00	\$5.50	\$0.50	10.00%	
<b>Cinema Advertising</b> <small>(10% discount applicable when a Pre Show Static Slide and Video are running at the same time)</small>									
Static 8 second advertising- Power Point Slide - pre show	Per week	C	Y	3.03%	\$17.00	\$18.00	\$1.00	5.88%	
Video 30 second advertisement - DCP format - pre show	Per week	C	Y	5.26%	\$30.00	\$30.00	\$0.00	0.00%	
Video 45 second advertisement - DCP format - pre show	Per week	C	Y	3.23%	\$32.00	\$35.00	\$3.00	9.38%	

<b>BRCC 2026/27 Fees and Charges Schedule Proposed Increase: 2.75%</b>	Unit	Statutory (\$) Council (C)	GST Y/N	Previous years % Increase:	2025/26 Adopted Charges GST Inclusive	2026/27 Proposed Charges GST Inclusive	2026/27 \$ Increase	2026/27 % Increase	Notes
<b>6. Sir Edward 'Weary' Dunlop Learning Centre</b>									
Pat Claridge Meeting Room	Per hour	C	Y	2.00%	\$25.50	\$26.00	\$0.50	1.96%	
Barbara Alexander Meeting Room	Per hour	C	Y	2.56%	\$20.00	\$20.50	\$0.50	2.50%	
<del>After hours use of public Library space – per hour, minimum three hours (Includes one staff member)</del>	<del>Per hour</del>	<del>C</del>	<del>Y</del>	<del>3.64%</del>	<del>\$57.00</del>	<del>\$58.50</del>	<del>\$1.50</del>	<del>2.63%</del>	Option no longer available.
Cleaning (if required)	Per hour	C	Y		As per costs	As per costs			
Refundable deposit for out of hours bookings	Per booking	C	N	0.00%	\$55.00	\$55.00	\$0.00	0.00%	
Cancellation administration fee - within five business days	Per booking	C	Y		25% of booking cost	25% of booking cost			
Cancellation administration fee - day of event	Per booking	C	Y		100% of booking cost	25% of booking cost			
<b>Penalties</b> (Maximum unpaid fines before borrowing privileges are suspended - \$20)									
Fine for overdue inter library loan item	Per day	C	N	0.00%	\$0.60	\$1.00	\$0.40	66.67%	In line with HCLN fees and charges, no GST as per advise from HCLN Library Hub.
Fine for overdue Book Club item	Per day	C	N	0.00%	\$1.00	\$1.00	\$0.00	0.00%	In line with HCLN fees and charges, no GST as per advise from HCLN Library Hub.
Fine for missed holds	Per item	C	N	0.00%	\$2.00	\$2.00	\$0.00	0.00%	In line with HCLN fees and charges, no GST as per advise from HCLN Library Hub.
Minor damage to an item or barcode	Per item	C	Y	0.00%	\$3.50	\$3.50	\$0.00	0.00%	
DVD or CD replacement cover	Per item	C	Y	0.00%	\$3.00	\$3.00	\$0.00	0.00%	
CDB Replacement Cover	Per item	C	Y	0.00%	\$12.00	\$12.00	\$0.00	0.00%	
Replacement of lost or damaged cards	Per card	C	Y	0.00%	\$3.00	\$3.00	\$0.00	0.00%	
<b>Penalty replacement cost for lost or damaged items</b> (Unless indicated otherwise in Library specific software)									
- Adult book (Fiction)	Per item	C	Y	0.00%	\$32.00	\$32.00	\$0.00	0.00%	In line with HCLN fees and charges
- Adult book (Non Fiction)	Per item	C	Y	0.00%	\$33.00	\$33.00	\$0.00	0.00%	
- Adult book (Large Print)	Per item	C	Y	0.00%	\$55.00	\$55.00	\$0.00	0.00%	
- Teen book (Fiction)	Per item	C	Y	0.00%	\$20.00	\$20.00	\$0.00	0.00%	
- Junior book (Fiction)	Per item	C	Y	0.00%	\$15.00	\$15.00	\$0.00	0.00%	
- Junior book (Non Fiction)	Per item	C	Y	0.00%	\$24.00	\$24.00	\$0.00	0.00%	
- Periodical	Per item	C	Y	0.00%	\$11.00	\$11.00	\$0.00	0.00%	

<b>BRCC 2026/27 Fees and Charges Schedule Proposed Increase: 2.75%</b>	<b>Unit</b>	<b>Statutory (\$) Council (C)</b>	<b>GST Y/N</b>	<b>Previous' years' % Increase:</b>	<b>2025/26 Adopted Charges GST Inclusive</b>	<b>2026/27 Proposed Charges GST Inclusive</b>	<b>2026/27 \$ Increase</b>	<b>2026/27 % Increase</b>	<b>Notes</b>
- Adult DVD (Film)	Per item	C	Y	0.00%	\$25.00	\$25.00	\$0.00	0.00%	
- Adult DVD (TV)	Per item	C	Y	0.00%	\$40.00	\$40.00	\$0.00	0.00%	
- Junior DVD	Per item	C	Y	0.00%	\$19.00	\$19.00	\$0.00	0.00%	
- Adult audiobook (CD)	Per item	C	Y	0.00%	\$110.00	\$110.00	\$0.00	0.00%	
- Junior audiobook (CD)	Per item	C	Y	0.00%	\$60.00	\$60.00	\$0.00	0.00%	
- Adult audiobook (MP3)	Per item	C	Y	0.00%	\$112.00	\$112.00	\$0.00	0.00%	
- Junior audiobook (MP3)	Per item	C	Y	0.00%	\$67.00	\$67.00	\$0.00	0.00%	
- Single disc replacement (DVD/CD/MP3)	Per item	C	Y		Full replacement cost	Full replacement cost			
<b>Service and Materials</b>									
Printing and photocopying – A4 (black and white)	Per page	C	Y	16.67%	\$0.70	\$0.70	\$0.00	0.00%	Printing/photocopying changes once every two years
Printing and photocopying - A4 (colour)	Per page	C	Y	9.09%	\$1.20	\$1.20	\$0.00	0.00%	
Printing and photocopying – A3 (black and white)	Per page	C	Y	50.00%	\$1.50	\$1.50	\$0.00	0.00%	
Printing and photocopying - A3 (colour)	Per page	C	Y	25.00%	\$2.50	\$2.50	\$0.00	0.00%	
Photocopying - duplex	Per side	C	Y		As above	As above			
3D Printing	Per Hour		Y		\$5.00	\$5.00			New fee in 2025/26
Requests for items not in stock and obtained by Inter Library Loan	Per item	C	Y		As per costs	As per costs			In line with HCLN fees and charges
Recoup of Inter Library Loan postage charges (if any)	Per item	C	Y		As per costs	As per costs			
Inter Library Loan strap/barcode	Per item	C	Y	0.00%	\$4.20	\$4.20	\$0.00	0.00%	
Requests for photocopies not in stock and obtained on Inter Library Loan	Per item	C	Y		As per costs	As per costs			
Research fee	Per 30 min	C	Y	6.67%	\$32.00	\$35.00	\$3.00	9.38%	
Faxes (Australia only) - first page	First page	C	Y	0.00%	\$4.50	\$4.50	\$0.00	0.00%	
Faxes (Australia only) - additional pages	Per page	C	Y	0.00%	\$1.20	\$1.20	\$0.00	0.00%	
Programs and activities	Per prog	C	Y		Cost recovery	Cost recovery			
USB stick (8GB)	Per item	C	Y	5.26%	\$10.00	\$10.00	\$0.00	0.00%	
Disc cleaning	Per disc	C	Y	11.11%	\$5.00	\$5.00	\$0.00	0.00%	

<b>BRCC 2026/27 Fees and Charges Schedule Proposed Increase: 2.75%</b>	Unit	Statutory (\$) Council (C)	GST Y/N	Previous years % Increase:	2025/26 Adopted Charges GST Inclusive	2026/27 Proposed Charges GST Inclusive	2026/27 \$ Increase	2026/27 % Increase	Notes
<b>7. Benalla Airport</b>									
Airside Hanger Land Lease – Plus Fire Services Levy	Per m2 per year	C	Y	1.67%	\$6.10	\$6.30	\$0.20	3.28%	
Commerical Airport Land Lease	Per m2 per year	C	Y	0.00%	\$8.80	\$9.00	\$0.20	2.27%	
Rental Fees - Hanger 26 (Plane, or trike + trailer)	Per month	C	Y	2.96%	\$156.50	\$160.00	\$3.50	2.24%	
Rental Space - Trike	Per month	C	Y	2.75%	\$112.00	\$115.00	\$3.00	2.68%	
Airside Access Security Token	Per issue	C	Y	2.86%	\$54.00	\$55.00	\$1.00	1.85%	
Airside Access Security Token Replacement	Per issue	C	Y	-68.00%	\$80.00	\$55.00	-\$25.00	-31.25%	Replacement tokens are now issued in-house by Council staff. Cost reduced to reflect overheads reduction.
Lease public advertisement fee	Per ad	C	Y	0.00%	\$160.00	\$165.00	\$5.00	3.13%	
Special Events use (week day) of Airport (Applicable where a Council Aerodrome Reporting Officer is required to be present).	Per week day	C	Y	2.50%	\$410.00	\$410.00	\$0.00	0.00%	Amended description for clarity to indicate fee is applicable when a Council Aerodrome Reporting Officer is required for the duration of the event.
Special Events (weekend) use of Airport (Applicable where a Council Aerodrome Reporting Officer is required to be present).	Per weekend day	C	Y	2.50%	\$820.00	\$820.00	\$0.00	0.00%	Amended description for clarity to indicate fee is applicable when a Council Aerodrome Reporting Officer is required for the duration of the event.
Glider trailer permit (applicable for all glider trailers located at the Airport for longer than 14 days). Tag, similar to pet rego tag, will be issued and must be attached to each trailer permit.	per year	C	Y	2.62%	\$412.00	\$422.00	\$10.00	2.43%	
Glider trailer permit tag replacement fee	Per tag	C	Y	1.82%	\$5.60	\$5.80	\$0.20	3.57%	
Hire BARC Hut 65 - flat rate	Per hour	C	Y	2.63%	\$19.50	\$20.00	\$0.50	2.56%	
<b>8. Other Fees</b>									
<b>Property and Valuations</b>									
Land information Certificates	Per certificate	S	N		\$30.60	\$30.60	\$0.00	0.00%	Statutory Fee
Land information Certificates: - 24 Hour Service	Per certificate	S/C	Y		\$92.00	\$92.00	\$0.00	0.00%	Part Statutory Fee
Administration Fee on refunds	Per refund	C	Y	2.86%	\$18.00	\$18.50	\$0.50	2.78%	
Adverse Possession Claims: Ownership confirmation	Per hour	C	N	2.42%	\$63.50	\$65.00	\$1.50	2.36%	
Dishonoured Direct Debit Fee	Per transaction	C	Y	2.86%	\$18.00	\$18.50	\$0.50	2.78%	
Historial rates notices/file retrieval	Per property, per request	C	N		\$18.00	\$18.50	\$0.50	2.78%	New fee introduced in 2025/26
<b>Debt Recovery</b>									
Dishonoured Cheque Fee	Per cheque	C	N	2.22%	\$23.00	\$29.95	\$6.95	30.22%	Fixed amount charged by Australia Post in current contract

<b>BRCC 2026/27 Fees and Charges Schedule</b> <b>Proposed Increase: 2.75%</b>	Unit	Statutory (\$) Council (C)	GST Y/N	Previous' years % Increase:	2025/26 Adopted Charges GST Inclusive	2026/27 Proposed Charges GST Inclusive	2026/27 \$ Increase	2026/27 % Increase	Notes
<b>Municipal Maps</b>									
A0 Colour/Black and White (Printed on Map Printer/Plotter)	Per map	C	Y	3.64%	\$57.00	\$58.50	\$1.50	2.63%	
A1 Colour/Black and White (Printed on Map Printer/Plotter)	Per map	C	Y	2.56%	\$40.00	\$41.00	\$1.00	2.50%	
A2 Colour/Black and White (Printed on Map Printer/Plotter)	Per map	C	Y	3.17%	\$32.50	\$34.00	\$1.50	4.62%	
A3 Colour (Printed on Photocopier)	Per map	C	Y	2.50%	\$20.50	\$21.00	\$0.50	2.44%	
A3 Black and White (Printed on Photocopier)	Per map	C	Y	4.35%	\$12.00	\$12.00	\$0.00	0.00%	
A4 Colour (Printed on Photocopier)	Per map	C	Y	3.85%	\$13.50	\$13.50	\$0.00	0.00%	
A4 Black and White (Printed on Photocopier)	Per map	C	Y	8.33%	\$6.50	\$6.50	\$0.00	0.00%	
<b>Records Management</b>									
Retrieval of records from Recall (Offsite Storage)	Per record	C	Y	27.66%	\$84.00	\$84.00	\$0.00	0.00%	
<b>Photocopying Fees</b>									
Photocopying - Black & White - A4	Per page	C	Y	16.67%	\$0.70	\$0.70	\$0.00	0.00%	
Photocopying - Colour - A4	Per page	C	Y	9.09%	\$1.20	\$1.20	\$0.00	0.00%	
Photocopying - Black & White - A3	Per page	C	Y	50.00%	\$1.50	\$1.50	\$0.00	0.00%	
Photocopying - Colour - A3	Per page	C	Y	25.00%	\$2.50	\$2.50	\$0.00	0.00%	
<b>Freedom of Information</b>									
FOI - Access to information	Per request	S	N		\$33.60	\$33.60			Statutory Fee
FOI - Deposit - if < \$100	Per request	S	N		\$25.00	\$25.00			Statutory Fee
FOI - Deposit - if > \$100	Per request	S	N		50% of charge	50% of charge			Statutory Fee
FOI - Search Time Fee	Per hour	S	N		\$25.30	\$25.30			Statutory Fee
FOI - Supervision of Inspection Fee Fee set by legislation. Final charge may be rounded to the nearest 10 cents. Example: Up to 15 minutes - \$6.10 15 - 30 minutes - \$12.20 45 minutes – 1 hour - \$24.50	Per hour	S	N		\$25.30	\$25.30			Statutory Fee

<b>BRCC 2026/27 Fees and Charges Schedule Proposed Increase: 2.75%</b>	Unit	Statutory (\$) Council (C)	GST Y/N	Previous' years % Increase:	2025/26 Adopted Charges GST Inclusive	2026/27 Proposed Charges GST Inclusive	2026/27 \$ Increase	2026/27 % Increase	Notes
<b>Local Laws</b>									
<b>Compliance</b>									
Community Local Laws infringement notices	Penalty unit	S	N		\$203.51	\$203.51			Statutory Fee
Shopping trolleys	Per pick up	C	N	2.78%	\$74.00	\$76.00	\$2.00	2.70%	
Local Laws permit - initial	Per permit	C	N	3.05%	\$67.50	\$68.00	\$0.50	0.74%	
<b>Local Laws Permits</b> - General, Advertising Signs, A Frame and Goods on Display, Sell or Offer Goods from Vehicle, Caravan, Trailer, Table or Stall Permit Street Parties, Street Furniture, Street Stall and Trading, Fundraising, Community Event, Weddings in the Botanical in the Gardens, Alcohol Consumption, Skip Bin, Open Air Burning (Residential), Livestock, Closure of a Highway/Road to Traffic, Stock Grazing, Temporary Road Occupation, Excess Animal	Per permit	C	N	3.05%	\$67.50	\$69.00	\$1.50	2.22%	
Local Laws permit - Renewal	Per permit	C	N	2.33%	\$22.00	\$22.50	\$0.50	2.27%	
Excess Animal Permit administration fee	Per permit	C	N	2.48%	\$62.00	\$63.50	\$1.50	2.42%	
Placing a Bulk Rubbish Container on a road or Municipal Place Permit	Per permit	C	N	2.79%	\$332.00	\$340.00	\$8.00	2.41%	
Placement of Shipping Container not on private property	Per permit	C	N	2.20%	\$325.00	\$333.00	\$8.00	2.46%	
<b>Annual Pet Registrations Fees</b>									
Dangerous/Menacing Animal	Per animal	C	N	2.88%	\$250.00	\$256.00	\$6.00	2.40%	
Maximum/Standard Animal	Per animal	C	N	2.46%	\$125.00	\$128.50	\$3.50	2.80%	
Maximum Pensioner/Standard Animal	Per animal	C	N	2.44%	\$63.00	\$63.50	\$0.50	0.79%	
Domestic Animal Business	Per business	C	N	2.58%	\$258.00	\$265.00	\$7.00	2.71%	
Replacement of Pet Registration Tag	Per animal	C	Y	0.00%	\$5.00	\$5.00	\$0.00	0.00%	
<b>Reduced fees apply only to those animals which fit under one of the following categories:</b>									
Sterilised dog or cat	Per animal	C	N	2.44%	\$42.00	\$43.00	\$1.00	2.38%	
Dog or cat more than 10 years old	Per animal	C	N	2.44%	\$42.00	\$43.00	\$1.00	2.38%	
Dog registered with the Victorian Canine Authority, or cat registered with the Feline Control Council	Per animal	C	N	2.44%	\$42.00	\$43.00	\$1.00	2.38%	
Undergone obedience training with an approved organisation	Per animal	C	N	2.44%	\$42.00	\$43.00	\$1.00	2.38%	
Dog kept for working stock	Per animal	C	N	2.44%	\$42.00	\$43.00	\$1.00	2.38%	
Reduced Fee Pensioner	Per animal	C	N	2.33%	\$22.00	\$22.50	\$0.50	2.27%	

<b>BRCC 2026/27 Fees and Charges Schedule Proposed Increase: 2.75%</b>	<b>Unit</b>	<b>Statutory (\$) Council (C)</b>	<b>GST Y/N</b>	<b>Previous' years % Increase:</b>	<b>2025/26 Adopted Charges GST Inclusive</b>	<b>2026/27 Proposed Charges GST Inclusive</b>	<b>2026/27 \$ Increase</b>	<b>2026/27 % Increase</b>	<b>Notes</b>
<i>For entitlements to reduced registration fees, the owner of the animal must produce proof of sterilisation, microchip, implant, membership of approved association, obedience papers, breeding license, statutory declaration or tax return for proof of working dog status</i>									
<b>Pound Release Fees</b>									
<b>DOG</b> (fee includes sustenance) <b>First offence</b> (part of Registration)	Per animal	C	N		No Fee	No Fee			
<b>DOG</b> (fee includes sustenance) <b>Second offence and thereafter</b>	Per animal	C	N	3.03%	\$136.00	\$139.00	\$3.00	2.21%	
<b>CAT</b> (fee includes sustenance) <b>First offence</b> (part of Registration)	Per animal	C	N		No Fee	No Fee			
<b>CAT</b> (fee includes sustenance) <b>Second offence and thereafter</b>	Per animal	C	N	3.03%	\$136.00	\$139.00	\$3.00	2.21%	
Sheep/Goats	Per animal	C	N	3.25%	\$63.50	\$65.00	\$1.50	2.36%	
Cattle	Per animal	C	N	3.03%	\$102.00	\$105.00	\$3.00	2.94%	
Horse	Per animal	C	N	3.14%	\$115.00	\$118.00	\$3.00	2.61%	
<b>Pound Sustenance Fees</b>									
Sheep/Goats	Per animal per day	C	Y	2.56%	\$20.00	\$20.50	\$0.50	2.50%	
Cattle	Per animal per day	C	Y	0.00%	\$22.00	\$22.50	\$0.50	2.27%	
Horses	Per animal per day	C	Y	12.82%	\$22.00	\$22.50	\$0.50	2.27%	
<b>Fire Hazard</b>									
Fire Prevention Works	Per hour	C	Y		Cost + 25%	Cost + 25%			
<b>Other (Value of Penalty Unit - \$203.51 as at 1 July 2025)</b>									
Ranger/Compliance Officer	Per hour	C	N		Cost + 25%	Cost + 25%			
Road Safety Road Rules (Various) Infringement Notices	Per notice	S	N		.05 Penalty Unit	.05 Penalty Unit			New penalty unit value revised on 1 July of each financial year.
Road Safety Road Rules (Various) Infringement Notices	Per Notice	S	N		1 Penalty Unit	1 Penalty Unit			
Road Safety Road Rules (Various) Infringement Notices	Per notice	S	N		.06 Penalty Unit	.06 Penalty Unit			
Road Safety Road Rules Penalty Reminder Notices	Per notice	S	N		1.74 Fee Units	1.74 Fee Units			

<b>BRCC 2026/27 Fees and Charges Schedule Proposed Increase: 2.75%</b>	<b>Unit</b>	<b>Statutory (\$) Council (C)</b>	<b>GST Y/N</b>	<b>Previous' years % Increase:</b>	<b>2025/26 Adopted Charges GST Inclusive</b>	<b>2026/27 Proposed Charges GST Inclusive</b>	<b>2026/27 \$ Increase</b>	<b>2026/27 % Increase</b>	<b>Notes</b>
<b>Waste Management - Benalla Resource and Recovery Centre and Transfer Station Charges</b>									
<b>Organic Green Waste</b>									
Organic Green Waste (Residential) m3	1/4m3	C	Y	0.00%	\$5.00	\$5.50	\$0.50	10.00%	
Organic Green Waste (Residential) m3	1/2m3	C	Y	0.00%	\$9.50	\$10.00	\$0.50	5.26%	
Organic Green Waste (Residential) m3	3/4m3	C	Y	0.00%	\$14.00	\$14.50	\$0.50	3.57%	
Organic Green Waste (Residential) m3	1m3	C	Y	0.00%	\$19.00	\$19.50	\$0.50	2.63%	
Organic Green Waste (Industrial/Commercial) Per tonne	Per tonne	C	Y	2.94%	\$122.50	\$125.00	\$2.50	2.04%	
<b>General Waste</b>									
General Waste (Residential) m3	1/4m3	C	Y	0.00%	\$21.00	\$21.50	\$0.50	2.38%	
General Waste (Residential) m3	1/2m3	C	Y	0.00%	\$41.00	\$42.00	\$1.00	2.44%	
General Waste (Residential) m3	3/4m3	C	Y	0.00%	\$62.00	\$63.50	\$1.50	2.42%	
General Waste (Residential) m3	1m3	C	Y	0.00%	\$82.00	\$84.00	\$2.00	2.44%	
General Waste (Industrial/Commercial) Per tonne	Per tonne	C	Y	2.92%	\$317.00	\$320.00	\$3.00	0.95%	To encourage growth in this area, I propose a smaller increase to \$320 per tonne.
<b>Processed Timber</b>									
Processed timber (Residential) m3	1/4m3	C	Y	2.13%	\$6.00	\$6.50	\$0.50	8.33%	
Processed timber (Residential) m3	1/2m3	C	Y	2.13%	\$11.50	\$12.00	\$0.50	4.35%	
Processed timber (Residential) m3	3/4m3	C	Y	2.13%	\$17.50	\$18.00	\$0.50	2.86%	
Processed timber (Residential) m3	1m3	C	Y	2.13%	\$23.50	\$24.50	\$1.00	4.26%	
Processed timber (Industrial/Commercial) Per tonne	Per tonne	C	Y	3.11%	\$149.00	\$153.00	\$4.00	2.68%	
<b>Contaminated Fill</b>									
Contaminated Fill (Residential) m3	1/4m3	C	Y	0.00%	\$40.00	\$45.00	\$5.00	12.50%	Had been the same price as cleanfill
Contaminated Fill (Residential) m3	1/2m3	C	Y	0.00%	\$80.00	\$90.00	\$10.00	12.50%	Had been the same price as cleanfill
Contaminated Fill (Residential) m3	3/4m3	C	Y	0.00%	\$120.00	\$130.00	\$10.00	8.33%	Had been the same price as cleanfill
Contaminated Fill (Residential) m3	1m3	C	Y	0.00%	\$160.00	\$170.00	\$10.00	6.25%	Had been the same price as cleanfill
Contaminated Fill (Industrial/Commercial) Per Tonne	Per tonne	C	Y	2.94%	\$175.00	\$180.00	\$5.00	2.86%	

<b>BRCC 2026/27 Fees and Charges Schedule Proposed Increase: 2.75%</b>	<b>Unit</b>	<b>Statutory (\$) Council (C)</b>	<b>GST Y/N</b>	<b>Previous' years % Increase:</b>	<b>2025/26 Adopted Charges GST Inclusive</b>	<b>2026/27 Proposed Charges GST Inclusive</b>	<b>2026/27 \$ Increase</b>	<b>2026/27 % Increase</b>	<b>Notes</b>
<b>Clean Concrete / Bricks</b>									
Clean Concrete/Bricks (Residential) m3	1/4m3	C	Y	0.00%	\$45.00	\$46.00	\$1.00	2.22%	
Clean Concrete/Bricks (Residential) m3	1/2m3	C	Y	0.00%	\$90.00	\$92.00	\$2.00	2.22%	
Clean Concrete/Bricks (Residential) m3	3/4m3	C	Y	0.00%	\$135.00	\$137.00	\$2.00	1.48%	
Clean Concrete/Bricks (Residential) m3	1m3	C	Y	0.00%	\$180.00	\$185.00	\$5.00	2.78%	
Clean Concrete/Bricks (Industrial/Commercial) Per Tonne	Per Tonne	C	Y	0.00%	\$130.00	\$170.00	\$40.00	30.77%	This should reflect the commercial/industrial EPA levy and have a cost recovery for crushing/processing proposal is \$170 per tone.
<b>Clean Fill</b>									
Clean Fill (Residential) m3	1/4m3	C	Y	0.00%	\$40.00	\$42.00	\$2.00	5.00%	
Clean Fill (Residential) m3	1/2m3	C	Y	0.00%	\$80.00	\$82.00	\$2.00	2.50%	
Clean Fill (Residential) m3	3/4m3	C	Y	0.00%	\$120.00	\$125.00	\$5.00	4.17%	
Clean Fill (Residential) m3	1m3	C	Y	0.00%	\$160.00	\$165.00	\$5.00	3.13%	
Clean Fill (Industrial/Commercial) By Application Only	Per tonne	C	Y	19.23%	\$155.00	\$155.00	\$0.00	0.00%	
<b>Other</b>									
Solar Panels	Per Panel	C	Y			\$25.00			New fee 2026/2027
Solar Batteries	Per kg	C	Y			\$7.00			New fee 2026/2027
Disposal of Domestic Asbestos (by application only)	Per 100kg	C	Y	0.00%	\$225.00	\$230.00	\$5.00	2.22%	
BBQ Gas Cylinders	Per cylinder	C	Y	0.00%	\$3.00	\$3.50	\$0.50	16.67%	
Special Event Bins Hire - Includes delivery, recovery and single empty	Per Bin	C	Y	0.00%	\$39.00	\$40.00	\$1.00	2.56%	
Emptying an Event Bin - Extra empty ontop of initial empty	Per Bin	C	Y	3.03%	\$34.00	\$35.00	\$1.00	2.94%	
Extra Bin Empty (Urban Only - Once Off)	Per Bin	C	Y		\$15.00	\$15.00	\$0.00	0.00%	New fee in 2025/26
Additional and or Replacement Commercial Customer Access Card	Per card	C	Y	0.00%	\$30.00	\$30.00	\$0.00	0.00%	
<b>Electronic Waste</b>									
Electronic waste	Per item	C	Y	0.00%	\$2.00	\$2.00	\$0.00	0.00%	
<b>Furniture</b>									
Per item of furniture, mattress or base	Per item	C	Y	3.00%	\$51.50	\$53.00	\$1.50	2.91%	

<b>BRCC 2026/27 Fees and Charges Schedule Proposed Increase: 2.75%</b>	Unit	Statutory (S) Council (C)	GST Y/N	Previous' years % Increase:	2025/26 Adopted Charges GST Inclusive	2026/27 Proposed Charges GST Inclusive	2026/27 \$ Increase	2026/27 % Increase	Notes
<b>Disposal of Tyres</b>									
Tyres – Motorbike/Car/4wd/Light Commercial	Per tyre	C	Y	2.78%	\$18.50	\$20.00	\$1.50	8.11%	Tier 1
Tyres – Truck	Per tyre	C	Y			\$68.00			Tier 2 - New fee for disposal of Truck tyres
Tyres – Tractor/Small Earth Moving	Per tyre	C	Y			\$150.00			Tier 3 - New fee for disposal of Tractor/Earthmoving
Rim removal charge	Per tyre	C	Y			\$31.00			Tier 4 - New fee for rim removal
<b>Works within Road Reserve</b>									
<b>Road Opening Permits - Major (Value of a Fee Unit - \$16.81 as at 1 July 2025)</b>									
<b>Major Works - Works conducted</b> on any part of the roadway, shoulder or pathway on municipal or non arterial State Road where maximum speed limit at anytime is <b>more than 50kph</b> where works exceeds 8.5 square metres.	Fee Unit	S	N		43.1 Fee Units	43.1 Fee Units			New penalty unit value revised on 1 July of each financial year.
<b>Major Works - Works not conducted</b> on any part of the roadway, shoulder or pathway on Municipal, or Non Arterial State Road where maximum speed limit at anytime is <b>more than 50kph</b> where work exceeds 8.5 square metres. Works conducted on Nature Strip	Fee Unit	S	N		23.5 Fee Units	23.5 Fee Units			
<b>Major Works - Works conducted</b> on any part of the roadway, shoulder or pathway on municipal, or non Arterial State Road where maximum speed limit at anytime is <b>not more than 50kph</b> where works exceeds 8.5 square metres.	Fee Unit	S	N		23.5 Fee Units	23.5 Fee Units			
<b>Major Works - Works not conducted</b> on any part of the roadway, shoulder or pathway on Municipal, or Non Arterial State Road where maximum speed limit at anytime is <b>not more than 50kph</b> where works exceeds 8.5 square metres.	Fee Unit	S	N		6 Fee Units	6 Fee Units			
<b>Road Opening Permits - Minor</b>									
<b>Minor Works - Works conducted</b> on any part of the roadway, shoulder or pathway on Municipal, or Non Arterial State Road where maximum speed limit at anytime is <b>more than 50kph</b> where work is less than 8.5 square metres.	Fee Unit	S	N		9.3 Fee Units	9.3 Fee Units			New penalty unit value revised on 1 July of each financial year.
<b>Minor Works - Works not conducted</b> on any part of the roadway, shoulder or pathway on Municipal, or Non Arterial State Road where maximum speed limit at anytime is <b>more than 50kph</b> where works is less than 8.5 square metres.	Fee Unit	S	N		6 Fee Units	6 Fee Units			
<b>Minor Works - Works conducted</b> on any part of the roadway, shoulder or pathway on Municipal, or Non Arterial State Road where maximum speed limit at anytime is <b>not more than 50kph</b> where work is less than 8.5 square metres.	Fee Unit	S	N		9.3 Fee Units	9.3 Fee Units			
<b>Minor Works - Works not conducted</b> on any part of the roadway, shoulder or pathway on Municipal, or Non Arterial State Road where maximum speed limit at anytime is <b>not more than 50kph</b> where works is less than 8.5 square metres.	Per permit	S	N		9.3 Fee Units	9.3 Fee Units			

<b>BRCC 2026/27 Fees and Charges Schedule</b> <b>Proposed Increase: 2.75%</b>	Unit	Statutory (\$) Council (C)	GST Y/N	Previous years % Increase:	2025/26 Adopted Charges GST Inclusive	2026/27 Proposed Charges GST Inclusive	2026/27 \$ Increase	2026/27 % Increase	Notes
<b>Consent to Work within a Road Reserve Security Deposit (Refundable)</b>									
Security Deposit - Vehicle crossings	Per permit	C	N	3.00%	\$1,030.00	\$1,030.00	\$0.00	0.00%	
Security Deposit - Water and drainage connection	Per permit	C	N	3.33%	\$310.00	\$310.00	\$0.00	0.00%	
Security Deposit – Excavation of Road	Per permit	C	N		Quote	Quote			
Security Deposit - Tree Planting	Per Tree	C	N	3.23%	\$160.00	\$160.00	\$0.00	0.00%	
Security Deposit - Subdivision	Per Permit	C	N		Quote	Quote			
<b>Asset Protection Permit</b>									
Asset protection permit	Per permit	C	N	2.86%	\$180.00	\$185.00	\$5.00	2.78%	
<b>Asset Protection Permit Security Deposit (Refundable)</b>									
Asset Protection Permit Security Deposit (Refundable)	Per Permit	C	N	3.02%	\$920.00	\$920.00	\$0.00	0.00%	
Dwelling (demolition only), Single dwelling (Construction only)	Per Permit	C	N	2.33%	\$2,200.00	\$2,250.00	\$50.00	2.27%	
Single dwelling construction including demolition	Per Permit	C	N	2.33%	\$2,200.00	\$2,250.00	\$50.00	2.27%	
Multi unit occupancy (Construction only)	Per Permit	C	N	2.94%	\$2,800.00	\$2,850.00	\$50.00	1.79%	
Multi unit occupancy (Construction and demolition)	Per Permit	C	N	3.04%	\$3,390.00	\$3,400.00	\$10.00	0.29%	
Commercial/Industrial	Per Permit	C	N	2.56%	\$4,000.00	\$4,100.00	\$100.00	2.50%	
Subdivisions	Per Permit	C	N		Quote	Quote			
<b>Drainage headworks for the Benalla Urban Growth Project</b>									
Drainage Levy (Per m2)	Per m <sup>2</sup>	C	N	11.11%	\$5.00	\$5.00	\$0.00	0.00%	

<b>BRCC 2026/27 Fees and Charges Schedule Proposed Increase: 2.75%</b>	<b>Unit</b>	<b>Statutory (\$) Council (C)</b>	<b>GST Y/N</b>	<b>Previous' years % Increase:</b>	<b>2025/26 Adopted Charges GST Inclusive</b>	<b>2026/27 Proposed Charges GST Inclusive</b>	<b>2026/27 \$ Increase</b>	<b>2026/27 % Increase</b>	<b>Notes</b>
<b>Building</b>									
<b>Building Permits (Section 18 Building Act 1993) (Minimum fees - all fees are plus lodgement)</b>									
Internal alterations (Minor<\$16,000)	Minimum	C	Y	2.50%	\$410.00	\$420.00	\$10.00	2.44%	
New Dwelling - Total buiding cost divided by 250	Minimum	C	Y	3.20%	\$1,290.00	\$1,300.00	\$10.00	0.78%	
Dependent relative unit (construction/re-erection)	Minimum	C	Y	3.41%	\$910.00	\$935.00	\$25.00	2.75%	
Relocatable Dwelling (re-erect/removal) (plus lodgement)	Minimum	C	Y	3.41%	\$910.00	\$935.00	\$25.00	2.75%	
Extensions/Alteration (incl. internal alterations >\$16,000)	Minimum	C	Y	3.41%	\$910.00	\$935.00	\$25.00	2.75%	
<b>Building - Swimming Pools and Spas (Minimum fees - all fees are plus lodgement) (Value of Fee Unit - \$16.81 as at 1 July 2025)</b>									
Swimming Pools (in-grounds), Building Permit, Inspections, Issue of Compliance Certificate, Registration and Lodgement of Compliance Certificate (for pools issued after 1 Nov 2020)	Minimum	C	Y	3.13%	\$825.00	\$845.00	\$20.00	2.42%	
Swimming Pools (above ground), Building Permit, Inspections, Issue of Compliance Certificate, Registration and Lodgement of Compliance Certificate (only for pools issued after 1 Nov 2020)	Minimum	C	Y	3.33%	\$620.00	\$635.00	\$15.00	2.42%	
Fee to register a Swimming Pool (Include spas and temporary swimming pools)	Per pool	S	Y		2.15 Fee Unit	2.15 Fee Unit			New penalty unit value revised on 1 July of each financial year.
Search Fee (Required for pools completed prior to 1 November 2020)	Per pool	S	Y		3.19 Fee Unity	3.19 Fee Unity			
Fee for a compliant swimming pool certificate	Per cert	S	Y		1.38 Unit Fees	1.38 Unit Fees			
Fee for a non compliant swimming pool certificate	Per cert	S	Y		26 Fee Units	26 Fee Units			
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 Cert	C	Y	-37.14%	\$220.00	\$225.00	\$5.00	2.27%	Reduced in 2025/26 to keep costs reasonable for ratepayers and be competitive in the commerical market.

<b>BRCC 2026/27 Fees and Charges Schedule</b> <b>Proposed Increase: 2.75%</b>	Unit	Statutory (\$) Council (C)	GST Y/N	Previous' years % Increase:	2025/26 Adopted Charges GST Inclusive	2026/27 Proposed Charges GST Inclusive	2026/27 \$ Increase	2026/27 % Increase	Notes
<b>Building - Shed's Garages Carports etc (Minimum fees - all fees are plus lodgement)</b>									
Garages/Shed	Minimum	C	Y	2.97%	\$625.00	\$640.00	\$15.00	2.40%	
Garages/Shed – Registered Builder	Minimum	C	Y	3.05%	\$540.00	\$555.00	\$15.00	2.78%	
Garages/Shed (Large Rural/Farm > \$50,000)	Minimum	C	Y	3.33%	\$930.00	\$950.00	\$20.00	2.15%	
Garages/Shed – Registered Builder (Large Rural/Farm > \$50,000)	Minimum	C	Y	2.44%	\$840.00	\$860.00	\$20.00	2.38%	
Carports, Re-Stump, Fencing, Patio and Verandas	Minimum	C	Y	2.86%	\$540.00	\$555.00	\$15.00	2.78%	
Demolition/removal of dwelling	Minimum	C	Y	2.86%	\$540.00	\$555.00	\$15.00	2.78%	
Fence	Minimum	C	Y	2.70%	\$380.00	\$390.00	\$10.00	2.63%	
<b>Building - Temporary approvals and POPE</b>									
Temporary	Per inspect	C	Y	3.33%	\$310.00	\$318.00	\$8.00	2.58%	
POPE - Public Place and Entertainment - Occupancy Permit	Per permit	C	Y	2.86%	\$720.00	\$740.00	\$20.00	2.78%	
<b>Building - Inspections (Minimum fees - all fees are plus lodgement)</b>									
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	C	Y	2.27%	\$450.00	\$460.00	\$10.00	2.22%	
External Commercial Inspection	per item	C	Y	3.64%	\$570.00	\$585.00	\$15.00	2.63%	
External Domestic Inspection	per item	C	Y	2.50%	\$410.00	\$420.00	\$10.00	2.44%	
<b>Building - Misc (Minimum fees - all fees are plus lodgement)</b>									
Change of Use building permit- Domestic	Minimum	C	Y	2.78%	\$740.00	\$760.00	\$20.00	2.70%	
Change of Use building permit - Commercial	Minimum	C	Y		as per commercial building permit fees	as per commercial building permit fees			
Swimming pool with another class of building permit (pool package)	per permit	C	Y		add \$440	add \$440			
Multiple builders per building permit application e.g. registered builder and owner builder etc	per permit	C	Y		add \$440	add \$440			
Document Search (Administration cost).	Per Item + cost of files	C	Y	3.33%	\$124.00	\$127.00	\$3.00	2.42%	

<b>BRCC 2026/27 Fees and Charges Schedule Proposed Increase: 2.75%</b>	Unit	Statutory (\$) Council (C)	GST Y/N	Previous' years % Increase:	2025/26 Adopted Charges GST Inclusive	2026/27 Proposed Charges GST Inclusive	2026/27 \$ Increase	2026/27 % Increase	Notes
<b>Building Permits - Commercial buildings</b>									
Commercial works less than \$10,000	Per permit	C	Y	3.03%	\$680.00	\$695.00	\$15.00	2.21%	
Small commercial internal alterations	Per permit	C	Y	3.03%	\$680.00	\$695.00	\$15.00	2.21%	
Farm Shed less than 500sqm	Per permit	C	Y	2.70%	\$760.00	\$780.00	\$20.00	2.63%	
Commercial Works \$10,000 to \$100,000	Per permit	C	Y	2.52%	\$1,630.00	\$1,670.00	\$40.00	2.45%	
Commercial Works \$100,001 to \$500,000	Per permit	C	Y	2.63%	\$1,950.00	\$2,000.00	\$50.00	2.56%	
Commercial Works where the cost exceeds \$500,000	Per permit	C	Y		Quote	Quote			
<b>Building - Reports and Consent (Value of a Fee Unit - \$16.81 as at 1 July 2025)</b>									
Section 29a Demolition Consent	Fee Units	S	N		5.75 Fee Units	5.75 Fee Units			New penalty unit value revised on 1 July of each financial year.
6 (Projection Beyond Street Alignment, 10 (Land Subject to Flooding and Designated Land or Works), Reg. 132 (Septic Tank), Reg. 134 (Building Above or Below Certain Public Facilities)	Fee Units	S	N		\$19.61	\$19.61			
Parts 5 (Sitting)	Fee Units	S	N		27.45 Fee Units	27.45 Fee Units			
Reg. 116 - Protection of The Public	Fee Units	S	N		19.61 Fee Units	19.61 Fee Units			
Reg 133 - Legal Point of Discharge	Fee Units	S	N		14.17 Fee Units	14.17 Fee Units			
Lodgement fee for building permit (S30)	Fee Units	S	N		8.23 Fee Units	8.23 Fee Units			
Property Information (51(1) & 51(2))	Fee Units	S	N		3.19 Fee Units	3.19 Fee Units			
<b>Building - Penalties (Value of a Penalty Unit - \$203.51 as at 1 July 2025)</b>									
Failure to comply with a Building Order (natural person)	Penalty Units	S	N		500 Penalty Units	500 Penalty Units			
Failure to comply with a Building Order (body corporate)	Penalty Units	S	N		2500 Penalty Units	2500 Penalty Units			

<b>BRCC 2026/27 Fees and Charges Schedule</b> <b>Proposed Increase: 2.75%</b>	Unit	Statutory (\$) Council (C)	GST Y/N	Previous' years % Increase:	2025/26 Adopted Charges GST Inclusive	2026/27 Proposed Charges GST Inclusive	2026/27 \$ Increase	2026/27 % Increase	Notes
<b>Building - Infringements</b> (Value of a Penalty Unit - \$203.51 as at 1 July 2025)									
Failure to register a pool/spa by 1 November 2020 (Reg. 147L(2))	Penalty Units	S	N		2 Penalty Units	2 Penalty Units			New penalty unit value revised on 1 July of each financial year.
Failure to register a pool/spa within 14 days if directed to do so by Council (Reg.147O(2))	Penalty Units	S	N		2 Penalty Units	2 Penalty Units			
Failure to lodge a Compliance Certificate by the due date (Reg. 147V(1))	Penalty Units	S	N		2 Penalty Units	2 Penalty Units			
Failure to provide copy of approved documents on site	Penalty Units	S	N		2 Penalty Units	2 Penalty Units			
Failure to display building permit information on site signage	Penalty Units	S	N		2 Penalty Units	2 Penalty Units			
Prescribed Offences relating to a Place of Public Entertainment (Infringements)	Penalty Units	S	N		5 Penalty Units	5 Penalty Units			
<b>Building - Other Fees</b>									
Building Surveying	Per hour	C	Y	3.40%	\$760.00	\$775.00	\$15.00	1.97%	
Building Administration Services	Per hour	C	Y	2.36%	\$65.00	\$67.00	\$2.00	3.08%	
Notice and order inspection fee	Per request	C	Y	3.36%	\$400.00	\$410.00	\$10.00	2.50%	
Inspections (various)	Per inspect	C	N	3.39%	\$305.00	\$310.00	\$5.00	1.64%	
Additional Inspection	Per inspect	C	N	2.76%	\$205.00	\$210.00	\$5.00	2.44%	
Amendment to Building Permit	Per permit	C	N		50% of original building fee	50% of original building fee			
Amendment to Building Permit Major	Per permit	C	N		50% of original building fee	50% of original building fee			
Extension to Building Permit	Per permit	C	N		50% of original building fee	50% of original building fee			
Final Inspection of lapsed Building Permit	Per permit	C	N		50% of original building fee	50% of original building fee			
Liquor Licence Measuring	Per permit	C	Y	3.16%	\$815.00	\$830.00	\$15.00	1.84%	
<b>Written Advice Request</b>									
Written advice requests for Building	Per Application	C	Y			\$84.50			New Fee for written advice from Council Building Unit. Consistant with Planning advice request

<b>BRCC 2026/27 Fees and Charges Schedule Proposed Increase: 2.75%</b>	<b>Unit</b>	<b>Statutory (S) Council (C)</b>	<b>GST Y/N</b>	<b>Previous' years % Increase:</b>	<b>2025/26 Adopted Charges GST Inclusive</b>	<b>2026/27 Proposed Charges GST Inclusive</b>	<b>2026/27 \$ Increase</b>	<b>2026/27 % Increase</b>	<b>Notes</b>
<b>Planning</b>									
<b>Planning Scheme Amendments (Value of a Fee Unit - \$16.81 as at 1 July 2025)</b>									
<b>Stage 1</b> a) considering a requests to amend a planning scheme; and b) taking action required by Division 1 of Part 3 of the Planning and Environment Act 1987; and c) considering any submissions which do not seek a change to the amendment d) if applicable, abandoning the amendments in accordance with section 28.	Fee Units	S	N		206 Fee Units	206 Fee Units			New penalty unit value revised on 1 July of each financial year.
<b>Stage 2</b> a) considering; and (i) up to and including 10 submissions which seek a change to an amendment and where necessary referring the submissions to a panel; or	Fee Units	S	N		1021 Fee Units	1021 Fee Units			
(ii) to (and including) 20 submissions which seek a change to an amendment and where necessary referring the submissions to a panel; or	Fee Units	S	N		2040 Fee Units	2040 Fee Units			
(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.	Fee Units	S	N		2727 Fee Units	2727 Fee Units			
<b>Stage 3 – For:</b> 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.	Fee Units	S	N		32.5 Fee Units	32.5 Fee Units			
<b>Stage 4 – For:</b> 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.	Fee Units	S	N		32.5 Fee Units	32.5 Fee Units			
<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>									

<b>BRCC 2026/27 Fees and Charges Schedule</b> <b>Proposed Increase: 2.75%</b>	<b>Unit</b>	<b>Statutory (S) Council (C)</b>	<b>GST Y/N</b>	<b>Previous' years % Increase:</b>	<b>2025/26 Adopted Charges GST Inclusive</b>	<b>2026/27 Proposed Charges GST Inclusive</b>	<b>2026/27 \$ Increase</b>	<b>2026/27 % Increase</b>	<b>Notes</b>
<b>Planning Permit Applications under section 47 of the Planning and Environment Act 1987: (Value of a Fee Unit - \$16.81 as at 1 July 2025)</b>									
<b>Class 1 – Use only</b>	Fee Units	S	N		89 Fee Units	89 Fee Units			New penalty unit value revised on 1 July of each financial year.
<b>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.</b>	Fee Units	S	N		13.5 Fee Units	13.5 Fee Units			
<b>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.</b>	Fee Units	S	N		42.5 Fee Units	42.5 Fee Units			
<b>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.</b>	Fee Units	S	N		87 Fee Units	87 Fee Units			
<b>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.</b>	Fee Units	S	N		94 Fee Units	94 Fee Units			
<b>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.</b>	Fee Units	S	N		101 Fee Units	101 Fee Units			
<b>Class 7 - Vic Smart application if the estimated cost of development is \$10,000 or less.</b>	Fee Units	S	N		13.5 Fee Units	13.5 Fee Units			
<b>Class 8 - Vic Smart application if the estimated cost of development is more than \$10,000.</b>	Fee Units	S	N		29 Fee Units	29 Fee Units			New penalty unit value revised on 1 July of each financial year.

<b>BRCC 2026/27 Fees and Charges Schedule Proposed Increase: 2.75%</b>	<b>Unit</b>	<b>Statutory (\$) Council (C)</b>	<b>GST Y/N</b>	<b>Previous' years % Increase:</b>	<b>2025/26 Adopted Charges GST Inclusive</b>	<b>2026/27 Proposed Charges GST Inclusive</b>	<b>2026/27 \$ Increase</b>	<b>2026/27 % Increase</b>	<b>Notes</b>
<b>Class 9</b> - Vic Smart application to subdivide or consolidate land.	Fee Units	S	N		13.5 Fee Units	13.5 Fee Units			
<b>Class 10</b> - VicSmart application (other than a class 7, class 8 or class 9 permit).	Fee Units	S	N		13.5 Fee Units	13.5 Fee Units			
<b>Class 11</b> - To develop land if the estimated cost of development is up to \$100,000.	Fee Units	S	N		77.5 Fee Units	77.5 Fee Units			
<b>Class 12</b> - To develop land if the estimated cost of development is \$100,001 to \$1 million.	Fee Units	S	N		104.5 Fee Units	104.5 Fee Units			
<b>Class 13</b> - To develop land if the estimated cost of development is \$1 million to \$5 million.	Fee Units	S	N		230.5 Fee Units	230.5 Fee Units			
<b>Class 14</b> - To develop land if the estimated cost of development is \$5 million to \$15 million.	Fee Units	S	N		587.5 Fee Units	587.5 Fee Units			
<b>Class 15</b> - To develop land if the estimated cost of development is \$15 million to \$50 million.	Fee Units	S	N		1732.5 Fee Units	1732.5 Fee Units			
<b>Class 16</b> - To subdivide an existing building (other than a class 9 permit).	Fee Units	S	N		89 Fee Units	89 Fee Units			
<b>Class 17</b> - To subdivide land into 2 lots (other than a class 9 or class 16 permit).	Fee Units	S	N		89 Fee Units	89 Fee Units			
<b>Class 18</b> - To effect a realignment of a common boundary between lots or consolidate 2 or more lots (other than a class 9 permit).	Fee Units	S	N		89 Fee Units	89 Fee Units			
<b>Class 19</b> - Subdivide land (other than a class 9, class 16, class 17 or class 18 permit).	Fee Units	S	N		89 Fee Units per 100 lots created	89 Fee Units per 100 lots created			
<b>Class 20</b> - To: a) create, vary or remove a restriction within the meaning of the Subdivision Act 1988; or b) create or remove a right of way; or c) create, vary or remove an easement other than a right of way; or d) vary or remove a condition in the nature of an easement (other than right of way) in a Crown grant.	Fee Units	S	N		89 Fee Units	89 Fee Units			Had been the same price as cleanfill
<b>Class 21</b> - A permit not otherwise provided for in the regulation.	Fee Units	S	N		89 Fee Units	89 Fee Units			

*\*For the first 12 months from commencement of the regulations, the fee for a class 15 permit application (for development over \$50 million) will be charged at 50 per cent of the fee set out in regulations.*

<b>BRCC 2026/27 Fees and Charges Schedule</b> <b>Proposed Increase: 2.75%</b>	<b>Unit</b>	<b>Statutory (S) Council (C)</b>	<b>GST Y/N</b>	<b>Previous' years % Increase:</b>	<b>2025/26 Adopted Charges GST Inclusive</b>	<b>2026/27 Proposed Charges GST Inclusive</b>	<b>2026/27 \$ Increase</b>	<b>2026/27 % Increase</b>	<b>Notes</b>
<b>Planning applications to amend permits under section 72 of the Planning and Environment Act 1987 (Value of a Fee Unit - \$16.81 as at 1 July 2025)</b>									
<b>Class 1 - Amendment to a permit to change the use of land allowed by the permit or allow a new use of land.</b>	Fee Units	S	N		89 Fee Units	89 Fee Units			New penalty unit value revised on 1 July of each financial year.
<b>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.</b>	Fee Units	S	N		13.5 Fee Units	13.5 Fee Units			
<b>Class 3 - \$10,001 to \$100,000</b>	Fee Units	S	N		42.5 Fee Units	42.5 Fee Units			
<b>Class 4 - \$100,001 to \$500,000</b>	Fee Units	S	N		87 Fee Units	87 Fee Units			
<b>Class 5 - \$500,001 to \$1 million</b>	Fee Units	S	N		94 Fee Units	94 Fee Units			
<b>Class 6 - \$1 million to \$2 million</b>	Fee Units	S	N		101 Fee Units	101 Fee Units			
<b>Class 7 - Amendment to a class 7 permit. (VicSmart application) Up to \$10,000</b>	Fee Units	S	N		13.5 Fee Units	13.5 Fee Units			
<b>Class 8 - Amendment to a class 8 permit. (VicSmart application) More than \$10,000</b>	Fee Units	S	N		29 Fee Units	29 Fee Units			
<b>Class 9 - Amendment to a class 9 permit. (VicSmart application to subdivide or consolidate land)</b>	Fee Units	S	N		13.5 Fee Units	13.5 Fee Units			
<b>Class 10 - Amendment to a class 10 permit. (VicSmart application other than a class 7, 8 or 9 permit)</b>	Fee Units	S	N		13.5 Fee Units	13.5 Fee Units			
<b>Class 11 - Amendment to a class 11 permit. (Other development) Up to \$100,000</b>	Fee Units	S	N		77.5 Fee Units	77.5 Fee Units			
<b>Class 12 - Amendment (Other development) \$100,001 to \$1 million</b>	Fee Units	S	N		104.5 Fee Units	104.5 Fee Units			
<b>Class 13 - Amendment (Other development) \$1 million to \$5 million</b>	Fee Units	S	N		230.5 Fee Units	230.5 Fee Units			
<b>Class 14 - Amendment (Other development) \$5 million to \$15 million</b>	Fee Units	S	N		230.5 Fee Units	230.5 Fee Units			
<b>Class 15 - Amendment (Other development) \$5 million to \$15 million</b>	Fee Units	S	N		230.5 Fee Units	230.5 Fee Units			

<b>BRCC 2026/27 Fees and Charges Schedule Proposed Increase: 2.75%</b>	<b>Unit</b>	<b>Statutory (S) Council (C)</b>	<b>GST Y/N</b>	<b>Previous' years % Increase:</b>	<b>2025/26 Adopted Charges GST Inclusive</b>	<b>2026/27 Proposed Charges GST Inclusive</b>	<b>2026/27 \$ Increase</b>	<b>2026/27 % Increase</b>	<b>Notes</b>
<b>Class 16</b> - Amendment - Subdivide an existing building.	Fee Units	S	N		89 Fee Units	89 Fee Units			New penalty unit value revised on 1 July of each financial year.
<b>Class 17</b> - Amendment - Subdivide land into two lots.	Fee Units	S	N		89 Fee Units	89 Fee Units			
<b>Class 18</b> - Amendment - Realignment of common boundary between two lots or consolidate two or more lots.	Fee Units	S	N		89 Fee Units	89 Fee Units			
<b>Class 19, 20 &amp; 21</b> - Amendment - To subdivide land.	Fee Units	S	N		89 Fee Units	89 Fee Units			
<b>Planning - Other fees (Value of a Fee Unit - \$16.81 as at 1 July 2025)</b>									
<b>Reg 7</b> - For requesting the Minister to prepare an amendment to a planning scheme exempted from the requirements referred to in section 20(4) of the Act.	Fee Units	S	N		270 Fee Units	270 Fee Units			New penalty unit value revised on 1 July of each financial year.
<b>Reg 8</b> - For requesting the Minister to prepare an amendment to a planning scheme exempted from certain requirements prescribed under section 20A of the Act.	Fee Units	S	N		65 Fee Units	65 Fee Units			
<b>Reg 10</b> - For combined permit applications. <b>Sum of the highest</b> of the fees which would have applied if separate applications were made and <b>50 per cent</b> of each of the other fees which would have applied if separate applications were made.		S	N						
<b>Reg 13</b> - For a combined application to amend permit. <b>The sum of the highest of the fees</b> which would have applied if separate applications were made and <b>50 per cent</b> of each of the other fees which would have applied if separate applications were made.		S	N						
<b>Reg 14</b> - For a combined permit and planning scheme amendment. Under section 96A(4) (a) of the Act: <b>The sum of the highest</b> of the fees which would have applied if separate applications were made and <b>50 per cent</b> of each of the other fees which would have applied if separate applications were made.		S	N						
<b>Reg 15</b> - For a certificate of compliance.	Fee Units	S	N		22 Fee Units	22 Fee Units			
<b>Reg 16</b> - For an agreement to a proposal to amend or end an agreement under section 173 of the Act.	Fee Units	S	N		44.5 Fee Units	44.5 Fee Units			
<b>Reg 18</b> - Where a planning scheme specifies that a matter must be done to the satisfaction of a responsible authority, Minister, public authority or municipal council.	Fee Units	S	N		22 Fee Units	22 Fee Units			

<b>BRCC 2026/27 Fees and Charges Schedule Proposed Increase: 2.75%</b>	Unit	Statutory (S) Council (C)	GST Y/N	Previous years % Increase:	2025/26 Adopted Charges GST Inclusive	2026/27 Proposed Charges GST Inclusive	2026/27 \$ Increase	2026/27 % Increase	Notes
<b>Extension of Time for a Planning Permit</b>									
First Extension Application	Per Application	C	Y	2.79%	\$295.00	\$303.00	\$8.00	2.71%	
Second Extension Request	Per Application	C	Y	2.61%	\$590.00	\$605.00	\$15.00	2.54%	
Any further request	Per Application	C	Y		50% of the scheduled fee	50% of the scheduled fee			
<b>Advertising</b>									
Administration fee	Per advertisement	C	Y	3.14%	\$62.50	\$64.00	\$1.50	2.40%	
Letters	Per letter	C	Y	0.00%	\$5.50	\$6.00	\$0.50	9.09%	
<b>Secondary Consent</b>									
Secondary Consent	Per Application	C	Y	2.33%	\$220.00	\$225.00	\$5.00	2.27%	
<b>Forestry</b>									
Coup Inspections (Inspection of road condition prior to starting and at the completion of harvesting)	Per Application	C	Y	3.08%	\$134.00	\$137.00	\$3.00	2.24%	
Timber Harvest Plans	Per Application	C	Y	3.08%	\$134.00	\$137.00	\$3.00	2.24%	
Plantation Development Notices	Per Application	C	N	3.08%	\$134.00	\$137.00	\$3.00	2.24%	
<b>Written Advice Request</b>									
Written advice requests for land use and development	Per Application	C	Y	3.13%	\$82.50	\$84.50	\$2.00	2.42%	
<b>Subdivision Fees (Value of a fee unit - \$16.81 as at 1 July 2025)</b>									
<b>Reg 6:</b> For certification of a plan of subdivision	Fee Units	S	N		11.8 Fee Units	11.8 Fee Units			New penalty unit value revised on 1 July of each financial year.
<b>Reg 7:</b> Alteration of plan under section 10(2) of the Act	Fee Units	S	N		7.5 Fee Units	7.5 Fee Units			
<b>Reg 8:</b> Amendment of certified plan under section 11(1) of the Act	Fee Units	S	N		9.5 Fee Units	9.5 Fee Units			
<b>Reg 9:</b> Checking of engineering plans	Per Application	S	N		0.75% of works	0.75% of works			
<b>Reg 10:</b> Preparation of Engineering Plans by Council	Per Application	S	Y		3.5% of works	3.5% of works			
<b>Reg 11:</b> Supervision of works	Per Application	S	Y		2.5% of estimated costs of	2.5% of estimated costs of			

<b>BRCC 2026/27 Fees and Charges Schedule</b> <b>Proposed Increase: 2.75%</b>	Unit	Statutory (\$) Council (C)	GST Y/N	Previous' years % Increase:	2025/26 Adopted Charges GST Inclusive	2026/27 Proposed Charges GST Inclusive	2026/27 \$ Increase	2026/27 % Increase	Notes
<b>Planning Enforcement</b> (Value of a Penalty Unit - \$203.51 as at 1 July 2025)									
Planning Infringement Notice	Per Penalty Unit	S	N		1 Penalty Unit	1 Penalty Unit			
<b>Environmental Health Service</b>									
<b>Septic Systems</b> (Value of a penalty unit - \$203.51 as at July 2025)									
Permit to install – Domestic System	Per permit	S/C	N	3.00%	\$1,030.00	\$1,060.00	\$30.00	2.91%	
Permit to install – Commercial System	Per permit	S/C	N	3.00%	\$2,060.00	\$2,110.00	\$50.00	2.43%	
Permit to alter	Per permit	S/C	N	3.33%	\$620.00	\$635.00	\$15.00	2.42%	
Transfer a Permit	Per permit	S/C	N	2.50%	\$205.00	\$210.00	\$5.00	2.44%	
Amend a Permit	Per permit	S/C	N	2.50%	\$205.00	\$210.00	\$5.00	2.44%	
Fines illegal works- Corporations	Per Penalty Unit	S/C	N		10 Penalty Units	10 Penalty Units			New penalty unit value revised on 1 July of each financial year.
Fines illegal works – Individuals	Per Penalty	S/C	N		2 Penalty Units	2 Penalty Units			
Search and copy of old septic tank permit or plan	Per Application	C	Y	2.44%	\$42.00	\$43.00	\$1.00	2.38%	
Search and copy of old septic tank permit or plan (archived)	Per Application	C	Y	2.26%	\$68.00	\$70.00	\$2.00	2.94%	
Extension of septic tank permit fee	Per request	C	N	3.27%	\$158.00	\$162.00	\$4.00	2.53%	
Report and Consent for Provision of Wastewater Management for building approvals on unsewered allotments of less than one hectare	Per request	C	N	3.33%	\$310.00	\$318.00	\$8.00	2.58%	
<b>Registrations</b> (All registrations not paid by the renewal date are subject to a <b>50 per cent surcharge</b> - 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).									
<b>Food Act</b>									
<b>Class 1</b> first calendar year of registration	Per reg	C	N	1.60%	\$635.00	\$649.00	\$14.00	2.20%	
<b>Class 1</b> annual registration fee beyond first year	Per reg	C	N	2.64%	\$428.00	\$438.00	\$10.00	2.34%	
<b>Class 2</b> first calendar year of registration	Per reg	C	N	2.42%	\$635.00	\$649.00	\$14.00	2.20%	
<b>Class 2</b> annual registration fee beyond first year	Per reg	C	N	2.66%	\$425.00	\$435.00	\$10.00	2.35%	
<b>Class 3a</b> first calendar year of registration	Per reg	C	N	2.94%	\$525.00	\$535.00	\$10.00	1.90%	
<b>Class 3a</b> annual registration fee beyond first year	Per reg	C	N	2.94%	\$350.00	\$360.00	\$10.00	2.86%	

<b>BRCC 2026/27 Fees and Charges Schedule Proposed Increase: 2.75%</b>	Unit	Statutory (\$) Council (C)	GST Y/N	Previous' years % Increase:	2025/26 Adopted Charges GST Inclusive	2026/27 Proposed Charges GST Inclusive	2026/27 \$ Increase	2026/27 % Increase	Notes
<b>Class 3</b> first calendar year of registration	Per reg	C	N	2.76%	\$410.00	\$420.00	\$10.00	2.44%	
<b>Class 3</b> annual registration fee beyond first year	Per reg	C	N	3.38%	\$275.00	\$283.00	\$8.00	2.91%	
<b>Class 4</b> (just notification – no registration)	Per reg	C	N		No fee	No fee			
Prepurchase inspection report	Per report	C	N		50% of the rego renewal fee	50% of the rego renewal fee			
Foodtrader Registration of Primesafe or Dairysafe Premises	Per reg	C	N		50% of applicable set up and renewal fee	50% of applicable set up and renewal fee			
<b>Class 4</b> (just notification – no registration) Lodge on Foodtrader	Per reg	C	N		No fee	No fee			
Farmgate or Shared Farmgate Unmanned (Class 3a, 3 or 4) Lodge on Foodtrader	Per Reg	C	N		No fee	No fee			
Prepurchase inspection report	Per report	C	N		50% of the rego renewal fee	50% of the rego renewal fee			
Prepurchase inspection report - if required in less than 7 days	Per report	C	N		additional \$25	additional \$25			
Non Complying Sample Reimbursement Fee	Per service	C	N		Cost + 5%	Cost + 5%			
<b>Public Health</b>									
Prescribed Accommodation fee (Motels)	Per reg	C	N	2.56%	\$200.00	\$205.00	\$5.00	2.50%	
B&B >5 Beds (Unsewered with a private water supply)	Per reg	C	N		Policy Exemption	Policy Exemption			
B&B >5 Beds (In town)	Per reg	C	N		Policy Exemption	Policy Exemption			
B&B <6 Beds (Unsewered with a private water supply)	Per reg	C	N		Policy Exemption	Policy Exemption			
B&B <6 Beds (In town)	Per reg	C	N		Policy Exemption	Policy Exemption			
<b>Infectious Diseases Control Premises</b>									
Hairdressing/Beauty Parlour (New setup) Once off registration fee with no renewal fee.	Per reg	S	N	3.14%	\$164.00	\$168.00	\$4.00	2.44%	
Mobile Hairdressing (New setup)	Per reg	C	N	3.14%	\$164.00	\$168.00	\$4.00	2.44%	
Skin Penetration Process (where multiple use exists, single fee payable) (Annual high risk registration)	Per reg	C	N	3.14%	\$164.00	\$168.00	\$4.00	2.44%	
Other Low Risk Premises Annual Registration	Per reg	C	N	3.14%	\$164.00	\$168.00	\$4.00	2.44%	
Prepurchase inspection report	Per report	C	N		50% of registration	50% of registration			
Transfer of Registration Fee	Per premises	C	N		50% of registration	50% of registration			
Optional pre-transfer of inspection Fee	Per premises	C	N		50% of registration	50% of registration			

<b>BRCC 2026/27 Fees and Charges Schedule</b> <b>Proposed Increase: 2.75%</b>	Unit	Statutory (\$) Council (C)	GST Y/N	Previous' years % Increase:	2025/26 Adopted Charges GST Inclusive	2026/27 Proposed Charges GST Inclusive	2026/27 \$ Increase	2026/27 % Increase	Notes
<b>Caravan Parks/Movable Dwellings</b>									
Total number of sites (other than camp sites) <b>not exceeding 25</b>	Per reg	S	N		\$278.00	\$278.00			Statutory fees
Total number of sites (other than camp sites) exceeding 25 but <b>not exceeding 50</b>	Per reg	S	N		\$555.00	\$555.00			
Total number of sites (other than camp sites) exceeding 50 but <b>not exceeding 100</b>	Per reg	S	N		\$1,110.00	\$1,110.00			
Total number of sites (other than camp sites) exceeding 100 but <b>not exceeding 150</b>	Per reg	S	N		\$1,682.00	\$1,682.00			
<b>Vaccines Charges</b>									
Influenza Vaccination (at Clinic) Quad Valant (Brand Varies)	Per vaccine	C	Y		\$21.00	\$21.00			As per fees set by Wodonga City Council (Immunisation provider)
Supply of Vaccination history statement	Per statement	C	Y		\$12.00	\$12.00			
Hep. B Vaccination	Per vaccine	C	Y		\$28.00	\$28.00			
Hepatitis A Vaccination (Adult)	Per vaccine	C	Y		\$72.00	\$72.00			
Hepatitis A Vaccination (Paediatric)	Per vaccine	C	Y		\$45.00	\$45.00			
Combined Hepatitis A & B Vaccination (Adult)	Per vaccine	C	Y		\$98.00	\$98.00			
Combined Hepatitis A & B Vaccination (Paediatric)	Per vaccine	C	Y		\$55.00	\$55.00			
Meningococcal <b>A,C, Y, W</b>	Per vaccine	C	N		\$93.00	\$93.00			
IPOL (Polo vaccine)	Per vaccine	C	N		\$50.00	\$50.00			
Diphtheria, Tetanus & Whooping Cough & Polio (Infanrix IPV)	Per vaccine	C	N		\$78.00	\$78.00			
Diphtheria, Tetanus & Whooping Cough, Hepatitis B, HIB & Polio (Infanrix Hexq)	Per vaccine	C	N		\$110.00	\$110.00			
Rotavirus (Rotateq)	Per vaccine	C	N		\$90.00	\$90.00			
Measles, Mumps and Rubella (Priorix)/mmrv	Per vaccine	C	N		\$40.00	\$40.00			
Pneumococcal (Prevenar 13)	Per vaccine	C	N		\$140.00	\$140.00			
HPV/Gardasil	Per vaccine	C	N		\$150.00	\$150.00			
Boostrix/Dip, Tetanus, Whooping - Adult	Per vaccine	C	N		\$46.00	\$46.00			
Chicken Pox	Per vaccine	C	N		\$72.00	\$72.00			

<b>BRCC 2026/27 Fees and Charges Schedule Proposed Increase: 2.75%</b>	<b>Unit</b>	<b>Statutory (\$) Council (C)</b>	<b>GST Y/N</b>	<b>Previous' years % Increase:</b>	<b>2025/26 Adopted Charges GST Inclusive</b>	<b>2026/27 Proposed Charges GST Inclusive</b>	<b>2026/27 \$ Increase</b>	<b>2026/27 % Increase</b>	<b>Notes</b>
<b>Saleyards</b>									
<b>Saleyard Fees</b>									
Bulls - sale fee	Per head	C	Y	3.57%	\$14.50	\$14.50	\$0.00	0.00%	
Cows - sale fee	Per head	C	Y	4.55%	\$11.50	\$11.50	\$0.00	0.00%	
Calf - sale fee	Per head	C	Y	4.00%	\$2.60	\$2.60	\$0.00	0.00%	
Cow and calf - sale fee	Per head	C	Y	3.23%	\$12.80	\$13.00	\$0.20	1.56%	
Horses - sale fee	Per head	C	Y	2.80%	\$11.00	\$11.50	\$0.50	4.55%	
All other livestock	Per head	C	Y	4.00%	\$2.60	\$2.60	\$0.00	0.00%	
Fats - sale fee	Per head	C	Y	1.90%	\$10.70	\$11.00	\$0.30	2.80%	
Sheep - sale fee	Per head	C	Y	0.00%	\$1.50	\$1.50	\$0.00	0.00%	
Cattle - sale fee	Per sale	C	Y	3.26%	\$285.00	\$293.00	\$8.00	2.81%	
Sheep - sale fee	Per sale	C	Y	3.26%	\$285.00	\$293.00	\$8.00	2.81%	
Special Weigh	Per head	C	Y	2.86%	\$3.60	\$3.70	\$0.10	2.78%	
Special/Opening fee	Per sale	C	Y	3.19%	\$48.50	\$50.00	\$1.50	3.09%	
Yarding fee (Cattle yards)	Per head per day	C	Y	2.86%	\$3.60	\$3.70	\$0.10	2.78%	
Yarding fee (Sheep yards)	Per head per day	C	Y	12.50%	\$0.90	\$0.90	\$0.00	0.00%	
Post sale clean up fee	Per sale	C	Y	3.26%	\$565.00	\$580.00	\$15.00	2.65%	
Truckwash AV Data metered use	Per minute	C	Y		\$1.10	\$1.10	\$0.00	0.00%	Reviewed and left as-is to remain between Wangaratta and Euroa Truckwash Fees
Truckwash AV Data electronic token issue	Per token	C	Y		\$66.00	\$66.00	\$0.00	0.00%	New fee introduced in 2025/26
Hire Kiosk and Meeting Room - flat rate	Per hour	C	Y	2.63%	\$19.50	\$20.00	\$0.50	2.56%	

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Proposed

