Benalla Rural City Council

Proposed 2025/2026 Budget

Proposed

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Chief Executive Officer Introduction

To be completed for final 2025/26 Budget.

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Executive Summary

Financial Snapshot:

- Total revenue: $41.833 million
- Total expenditure: $37.854 million
- Total comprehensive result: $3.979 million surplus
- Adjusted operating result*: $610,000 deficit.

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

For more information, refer to Sections 3.1: Comprehensive Income Statement.

1. Rates and Charges

Total revenue from rates and charges is projected to be $24.013 million, this includes Cultural and Recreational properties and solar farms. The average rate increase of 3 per cent in-line with the Victorian Government's Rate Capping system.

Waste management to be charged to ratepayers as a full cost recovery service. Charges increase by 3 per cent per cent and will raise $4.711 million in 2025/26.

2. Financial Position

The financial position is expected to improve with net assets (net worth) to increase by $3.979 million in 2025/26.

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 an increase in working capital in 2025/26 due to an increase in net current assets of $1.8 million as at 30 June 2026, primarily due to an increase of cash and equivalents assets.

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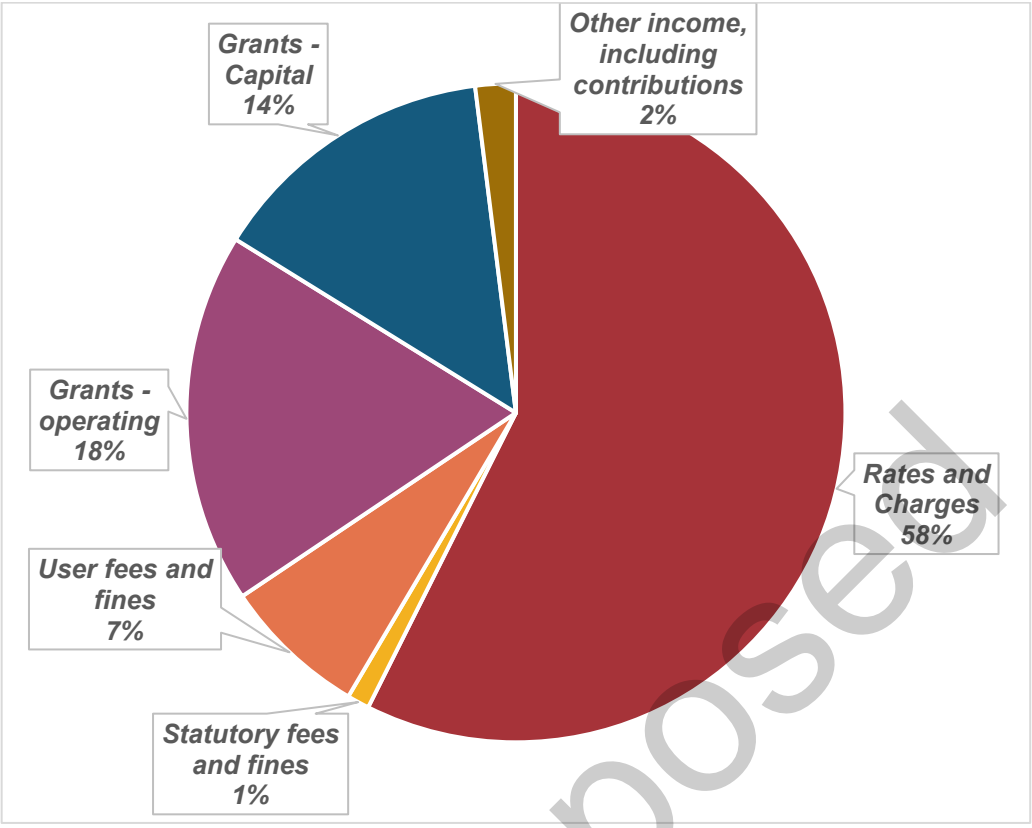
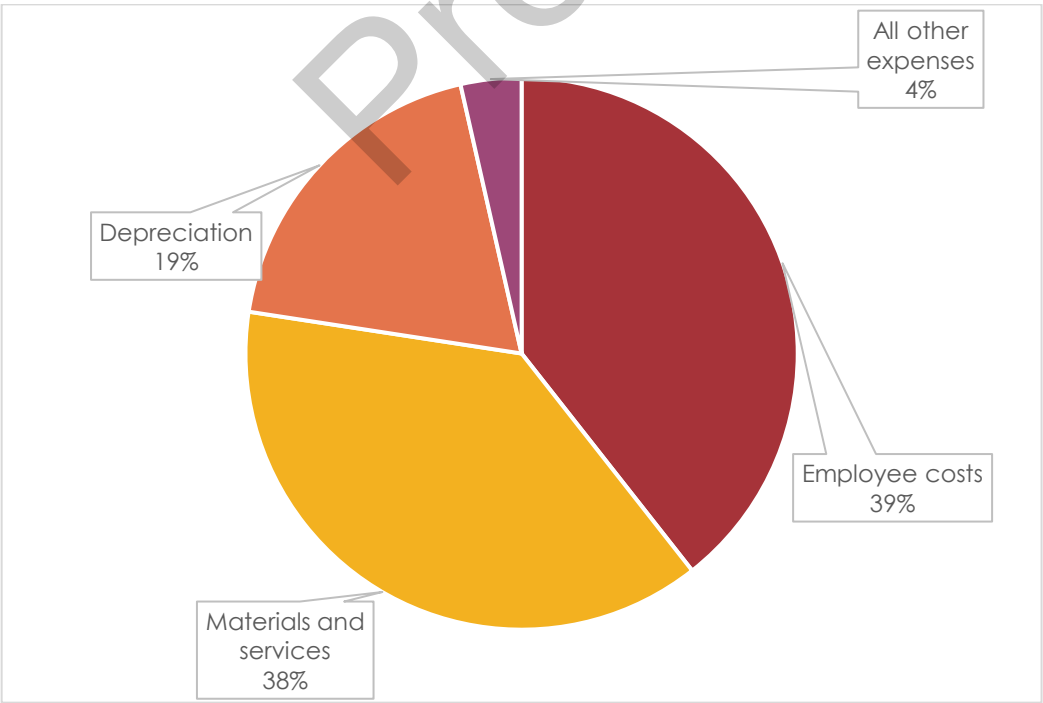
3. Operating Result

The expected operating result for the 2025/26 year is a surplus of $3.979 million.

Operating income: $41.833 million



Operating expenses: $37.854 million



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4. Financial Sustainability

The budget has been prepared for the four-year period ending 30 June 2029. 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 $610,000 in 2025/26 followed by modest underlying surpluses: $234,000 in 2026/27, $217,000 in 2027/28 and $61,000 in 2028/29.

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.

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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 (FAGs) is a grant program provided to local government from the Australian Government. Financial Assistance 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, FAGs 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.

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6. Borrowings

Over the past decade, the Council has made a concerted effort to reduce borrowings. Interest-bearing loans and liabilities totalled $6.950 million at 30 June 2015. The 2025/26 Budget projects borrowings of $1.290 million as at 30 June 2026 decreasing to $391,000 as ay 30 June 2029.

7. Cash

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

- 2025/26: $24.900 million
- 2026/27: $25.481 million
- 2027/28: $26.290 million
- 2028/29: $28.655 million.

For more information, refer to the Statement of Cash Flows in Section 3 Financial Statements in the 2025/26 Budget.

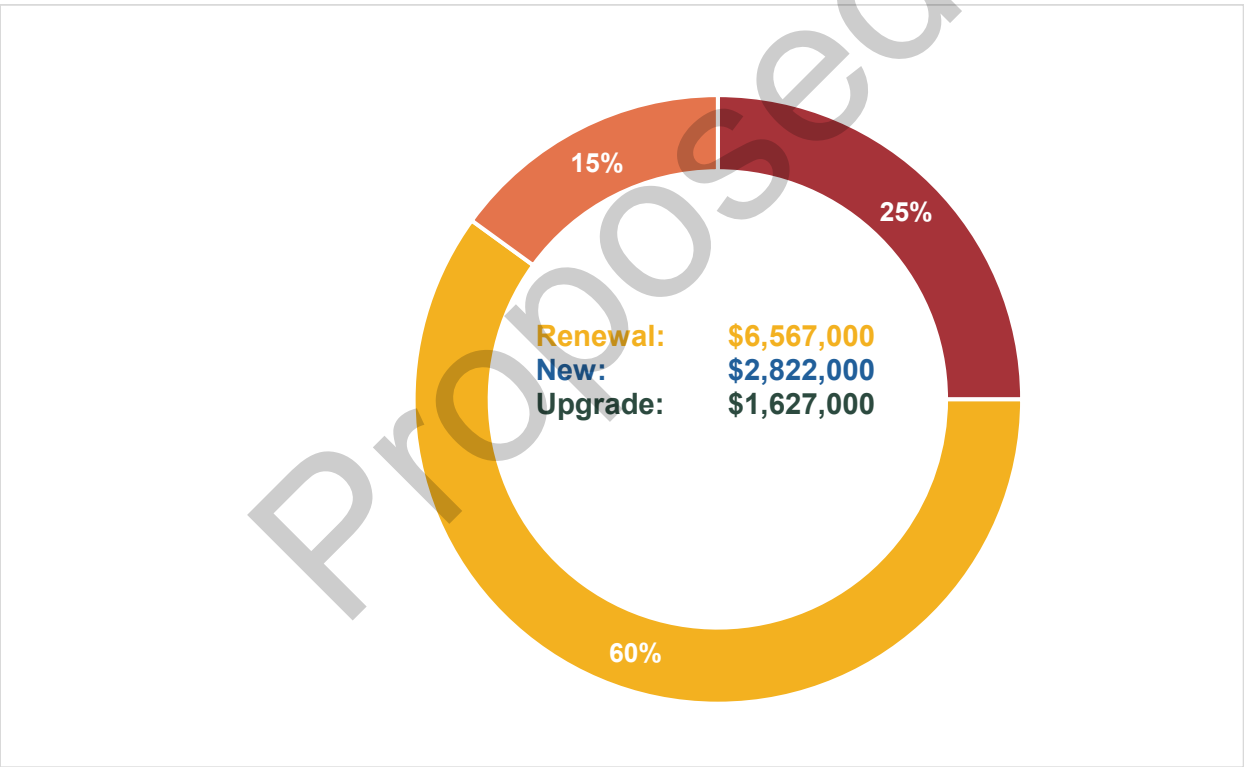
8. Capital Works

Capital works total $12.629 million in 2025/26. Key areas of expenditure include:

Roads	$4.178 million
Property and Buildings	$2.268 million
Waste Management	$2.226 million
Plant and Equipment	$1.331 million
Waste management	$1.168 million
Recreational, leisure and community facilities	$1 million
Drainage	$718,000.

New asset expenditure is $3.370 million, asset renewal $8.259 million and upgrade $1 million. Capital works are funded by grants $5.940 million and Council cash $6.689 million.

2025/26 asset expenditure type:



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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 *2025/26 Budget*.

Economic Assumptions

Assumption	Notes	Budget 2025/26	Projections 2026/27	2027/28	2028/29
Rate Cap Increase	1	**3.00%**	2.50%	2.50%	2.50%
Population Growth	2	**1.00%**	1.00%	1.00%	1.00%
Borrowing Interest Rate	3	**-**	-	-	-
CPI	4	**2.50%**	2.50%	2.50%	2.50%
User Fees	5	**3.00%**	2.50%	2.50%	2.50%
Grants - Recurrent	6	**2.50%**	2.50%	2.50%	2.50%
Other Revenue		**3.00%**	2.50%	2.50%	2.50%
Employee Costs	7	**3.25%**	3.25%	3.25%	3.25%
Contactors, consultants and materials		**2.50%**	2.50%	2.50%	2.50%
Utilities		**2.50%**	2.50%	2.50%	2.50%
Other expenses		**2.50%**	2.50%	2.50%	2.50%

1. Rate Cap

The Benalla Rural City Council *Revenue and Rating Plan 2021-2025* applies to the 2025/26 Budget figures. General Rates and Municipal Charge - revenue target as per Minister's Rate Cap declaration for 2025/26 at 3 per cent. Future increases applied as above.

2. Population Growth

Growth for 2025/26 is expected to increase to 1 per cent and this rate is assumed for future years.

3. Borrowing Interest Rate

There will be no new borrowings in 2025/26.

4. CPI

2.5 per cent applied based on the Australian Bureau of Statistics: Department of Treasury and Finance projections.

5. User Fees

The Benalla Rural City Council *Revenue and Rating Plan 2021-2025* applies to the 2025/26 Budget figures. General Rates and Municipal Charge - revenue target as per Minister's Rate Cap declaration for 2025/26 at 3 per cent. Future increases will be based on 2.5 per cent applied as above.

6. Grants – Recurrent

2.5 per cent applied based on the Australian Bureau of Statistics: Department of Treasury and Finance projections.

7. Employee Costs

Increases relate to Benalla Rural City Council *Workforce Plan 2021 - 2025* and currently proposed BRCC Enterprise Bargaining agreement - 1 October 2024 Agreement yet to be finalised.

Proposed

1. Link to the Integrated Planning and Reporting Framework

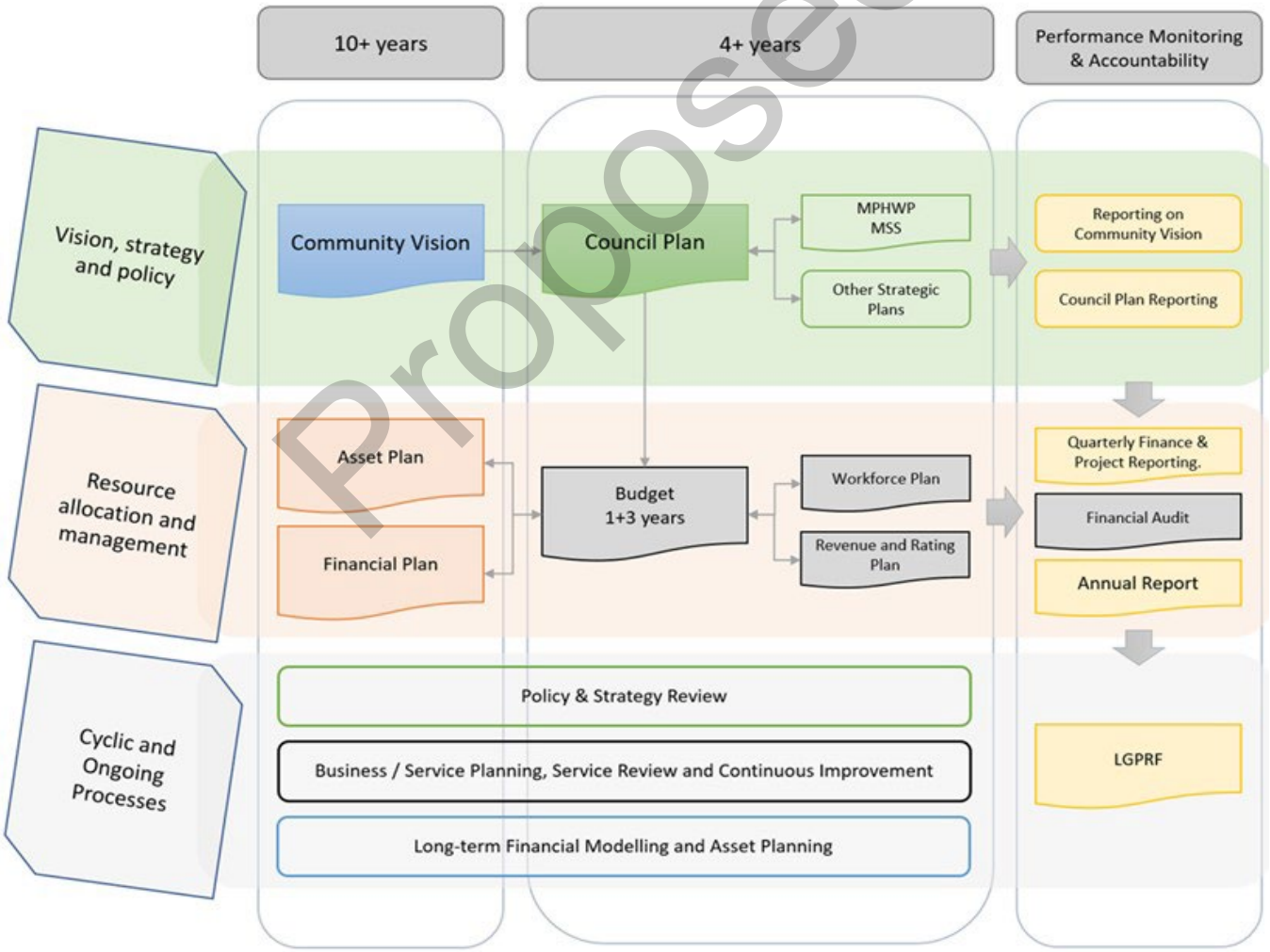
This section describes how the Budget links to the achievement of the Community Vision and Council Plan within an overall integrated planning and reporting framework.

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.



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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 councils adopted Community Engagement Policy and Public Transparency Policy.

1.2 Our purpose

Our Vision

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

Our Mission

Through leadership and quality service we will meet our community's needs and aspirations

with a focus on thoughtfully planned growth to maintain and enhance the high productivity of our collective community.

Our Values

We will:

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

Proposed

1.3 Strategic objectives

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

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

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

Proposed

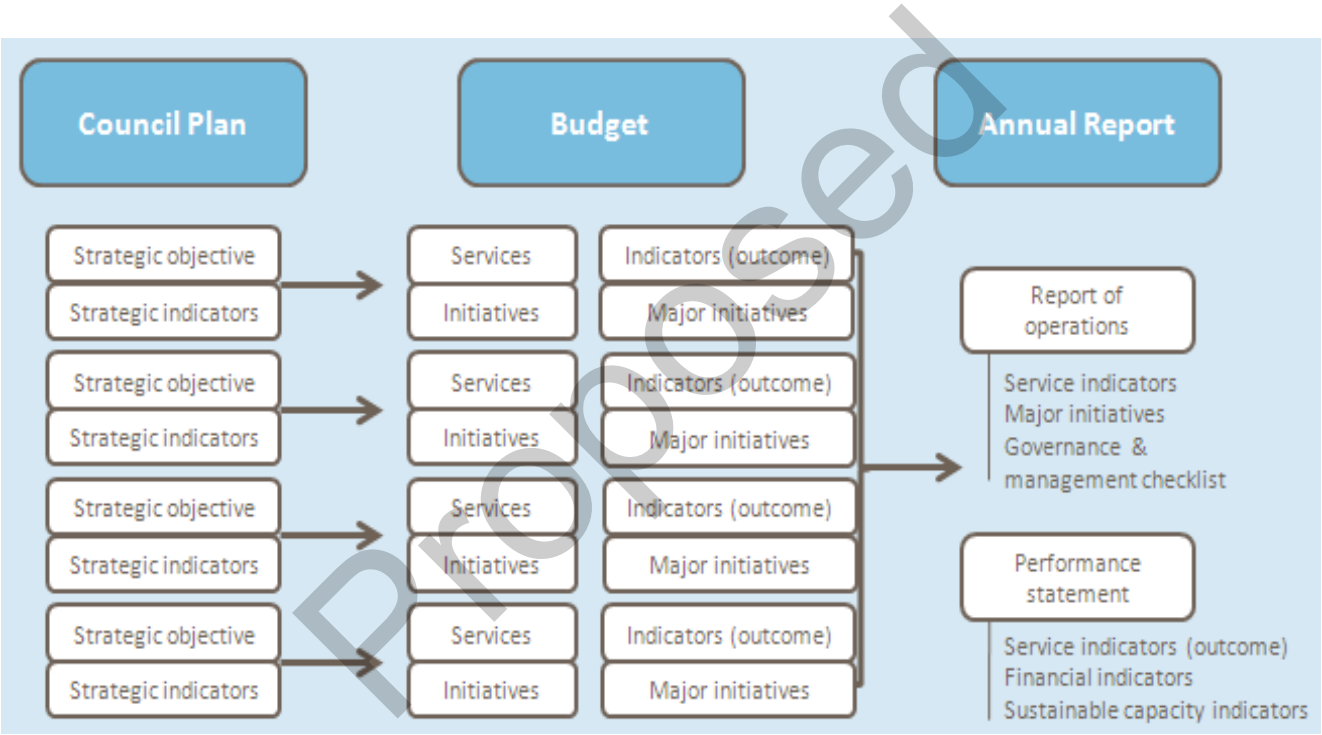
2. Services and service performance indicators

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

Proposed

2.1 Community

A healthy, safe and resilient community

- Work closely with community and key stakeholders to plan for emergencies and build community resilience.
- Work with our community and key stakeholders to address some of the priorities of the *Victorian Public Health and Wellbeing Plan*: reducing harm from tobacco and e-cigarette use; improving wellbeing; increasing healthy eating; increasing active living; tackling climate change and its impact on health, preventing all forms of violence; and reducing injuries.
- Offer programs, services, activities and events that support, develop and connect community members of all abilities and lead the community in being age friendly and child and COVID safe.

A connected, involved and inclusive community

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

Services

Service Area	Description of services provided		2023/24 Actual $'000	2024/25 Forecast $'000	2025/26 Budget $'000
Corporate Division	Coordinates a range of services for the community, including community engagement in accordance with the *Community Engagement Policy*. Supporting the youth of the community with planning and development of activities to engage young people and to network with service partners. Delivering a range of services to residents of all ages, cultures and socio-economic backgrounds to enhance their independence, dignity, connectedness, health and wellbeing. Coordinating and supporting the operation of the Aquatic Centre Facility for the community. Coordinating the planning and response to emergency events. Delivering immunisation programs. Coordinating school crossing supervisors. Providing environmental health education programs. Coordinating, supporting and growing our volunteer base.	*Inc*	2,711	1,884	1,767
		Exp	5817	6312	5767
		Surplus/ (deficit)	**(3,106)**	**(4,428)**	**(4,000)**

Proposed

Major Initiatives

1. Implement and monitor the *Benalla Rural City Municipal Health and Wellbeing Action Plan.*
2. Implement the Benalla Rural City Council Drainage strategy.
3. Investigate the feasibility of creating a 'Barkly Street Community Precinct' at the former Benalla P-12 College campus.

Other Initiatives

4. Encourage support, value and celebrate volunteering in the community.
5. Create opportunities for new culturally diverse citizens to be actively involved in Council programs and activities.
6. Develop and Implement Rural Township plans.

Service Performance Outcome Indicators

Service	Indicator	2023/24 Actual	2024/25 Forecast	2025/26 Budget
Community Development – community development	Allocation	62	62	63
Aquatic Facilities	Utilisation	4	4	4
Maternal Child Health	Participation	83%	84%	85%

Proposed

Calculation of Service Performance Outcome Indicators

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

2.2 Liveability

Vibrant public spaces and places

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

Connected and accessible roads, footpaths, transport and parking

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

Services

Service Area	Description of services provided		2023/24 Actual $'000	2024/25 Forecast $'000	2025/26 Budget $'000
Corporate Division	Oversees activities in relation to maintain and enhance amenity. Coordinates the accessibility, maintenance and planning of engaging spaces and places for the community by; Overseeing the operations of the Benalla Library and library services for all residents. Operating the Benalla Art Gallery that provides cultural and tourism benefits to our city. Provides Geographic Information System mapping which provide computer based mapping and aerial photographs. Overseeing Land Use Planning Services in accordance with the Benalla Planning Scheme and the Planning and Environment Act. Providing Building Surveyor Services to meet statutory obligations in accordance with the Local Government Act and Building Regulations. Coordinates Council's statutory obligations in relation to the Domestic and Feral and Nuisance Animal Act, Road Regulations, Environment Protection Act and Country Fire Authority Act. Provides professional Environmental Health services to meet statutory obligations outlines in the Health Act and Environmental Protection Act. Overseeing the management of Council's Assets including but not limited to the road management plan encompassing urban roads, drains and footpaths and rural roads, drains and footpaths. Implementation of major and minor works project management, street sweeping, minor construction works and asset inspection programs.	*Inc*	2,699	3,355	3,347
		Exp	10,340	10,172	9,320
		Surplus/ (deficit)	**(7,641)**	**(6,818)**	**(5,973)**

Proposed

Major Initiatives

1. Deliver the Benalla Indoor Recreation Centre Redevelopment project.
2. Implement the *Fawkner Drive Precinct Masterplan*.
3. Deliver Benalla Art Gallery Redevelopment project.
4. Develop a master plan for the Benalla Seniors and Community Centre.

Other Initiatives

5. Develop a concept plan for the Benalla Station Precinct and Benalla Central Business District Linkage upgrade.
6. Develop and adopt an *Open Space* strategy.
7. Update Benalla Airport Master Plan.
8. Adopt *Benalla Rural City Heritage Study*.
9. Fence playgrounds

Service Performance Outcome Indicators

Service	Indicator	2023/24 Actual	2024/25 Forecast	2025/26 Budget
Animal Management	Service Standard	43%	45%	50%
Food Safety	Service Standard	31%	80%	90%
Roads	Satisfaction	37	42	45
Statutory Planning	Timeliness	49 days	36 days	38 days
Statutory Planning	Service Standard	67%	75%	80%

Proposed

Service Performance Outcome Indicators

Service	Indicator	Performance Measure	Computation
Governance	Consultation and engagement	Satisfaction with community consultation and engagement. (Community satisfaction rating out of 100 with the consultation and engagement efforts of Council)	Community satisfaction rating out of 100 with how Council has performed on community consultation and engagement
Statutory Planning	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
Roads	Satisfaction	Satisfaction with sealed local roads. (Community satisfaction rating out of 100 with the condition of sealed local roads)	Community satisfaction rating out of 100 with how Council has performed on community consultation and engagement
Libraries	Participation	Library membership (Percentage of the population that are registered library members)	[Number of registered library members / Population] x100
Waste Management	Waste diversion	Kerbside collection waste diverted from landfill. (Percentage of 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] x100
Aquatic Facilities	Utilisation	Utilisation of aquatic facilities. (Number of visits to aquatic facilities per head of population)	Number of visits to aquatic facilities / Population
Animal Management	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
Food Safety	Health and safety	Critical and major non-compliance outcome notifications. (Percentage of critical and major non-compliance outcome notifications that are followed up by Council)	[Number of critical non-compliance outcome notifications and major non-compliance outcome notifications about a food premises followed up / Number of critical non-compliance outcome notifications and major non-compliance outcome notifications about food premises] x100
Maternal and Child Health	Participation	Participation in the MCH service. (Percentage of children enrolled who participate in the MCH service)	[Number of children who attend the MCH service at least once (in the financial year) / Number of children enrolled in the MCH service] x100
		Participation in the MCH service by Aboriginal children. (Percentage of Aboriginal children enrolled who participate in the MCH service)	[Number of Aboriginal children who attend the MCH service at least once (in the financial year) / Number of Aboriginal children enrolled in the MCH service] x100

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2.3 Economy

Thriving business and industry

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

Flourishing tourism

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

Diverse education and employment

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

Population growth

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

Services

Service area	Description of services provided		2023/24 Actual $'000	2024/25 Forecast $'000	2025/26 Budget $'000
Corporate Division	Oversees the destination promotion and visitor servicing for our Rural City. The facilitation of Council's civic and community events and the provision of support to other events to ensure compliance, while promoting community involvement and the lifestyle the Rural City offers. Overseeing the long-term maintenance management program for Council's facility with the provision of repairs, maintenance and servicing of facilities that are utilised by a broad range of stakeholders including the general public and Council staff.	*Inc*	7,450	10,813	10,428
		Exp	6,870	9,080	9,327
		Surplus/ (deficit)	**580**	**1,733**	**1,100**

Proposed

Major Initiatives

1. Develop a Benalla Rural City *Economic Development Strategy*.
2. Progress the Community Development Fund project.

Other Initiatives

3. Finalise and implement the *Benalla Rural City Destination Management Plan 2025-2029*.
4. Deliver the 2025 Benalla Festival and 2026 Benalla Street Art Festival.

Service Performance Outcome Indicators

Service	Indicator	2023/24 Actual	2024/25 Forecast	2025/26 Budget
Tourism Development	Satisfaction	55	55	60
Business Development	Satisfaction	NA	50	NA

Calculation of Service Performance Outcome Indicators

Service	Indicator	PerformanceMeasure	Computation
Tourism development	Satisfaction	Community satisfaction withtourism development	Community satisfaction rating out of 100
Business development* *** Surveyed every second year.**	Satisfaction	Community satisfaction with economic or business development	Community satisfaction rating out of 100

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2.4 Environment

Healthy and protected natural environment

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

High quality, efficient and sustainable waste management

- Provide efficient and sustainable waste management services.

Sustainable practices

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

Services

Service area	Description of services provided		2023/24 Actual $'000	2024/25 Forecast $'000	2025/26 Budget $'000
Corporate Division	Coordinates a proactive and strategic approach to protect our natural environment and safeguard its ability to support our community into the future by: Overseeing the management and provision of environmental projects. Ensuring that waste collection, recycling programs, EPA licenced landfill operation and waste minimisation programs are run in accordance with state and regional plans and policies. Coordinating the management and provision of advice on external domestic waste water programs in consultation with relevant stakeholders.	*Inc*	2,864	3,103	2,258
		Exp	4,609	5,098	4,148
		Surplus/ (deficit)	**(1,745)**	**(1,995)**	**(1,890)**

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Major Initiatives

1. Review, update and adopt the *Environment Strategy*.
2. Update Benalla Landfill and Resource Recovery Centre

Other Initiatives

3. Undertake rehabilitation works of closed cells at the Benalla Landfill and Resource Recovery Centre.
4. Encourage and facilitate the installation of more electric vehicle chargers in and around the Benalla CBD.

Service Performance Outcome Indicators

Service	Indicator	2023/24 Actual	2024/25 Forecast	2025/26 Budget
Environment	Satisfaction	55	59	60
Slashing and Weed Control	Satisfaction	47	49	50
Waste Management	Satisfaction	63	65	67
Waste Management	Waste Diversion	58%	60%	60%

Calculation of Service Performance Outcome Indicators

Service	Indicator	PerformanceMeasure	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

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2.5 Leadership

Good governance

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

High performance culture

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

Engaged and informed community

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

Effective and responsive advocacy

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

Proposed

Services

Service Area	Description of services provided		2023/24 Actual $'000	2024/25 Forecast $'000	2025/26 Budget $'000
CEO Division	Overseas the office of the Chief Executive Officer (CEO), the Mayor and Councillor support as well as the internal audit program.	*Inc*	13	21	20
		Exp	587	708	655
		Surplus/ (deficit)	**(574)**	**(687)**	**(635)**
Corporate Division	Oversees the governance of Council to ensure accountability, enhancement and prosperity and viability. Ensures all day-to-day operational council buildings are maintained to an operational standard. Provides the financial based services to both internal and external customers including the management of Council's finances, procurement and contracting services, raising and collection of rates and charges and valuation of properties throughout the municipality. Ensures that the relevant human resources are managed and supported including training and development for staff. Provides information technology services to Council staff over various locations. This service is also responsible for the achievement of corporate objectives in regard to Risk Management, Insurance and Occupational Health and Safety. Coordinates Council's statutory obligations in relation to the *Domestic and Feral and Nuisance Animal Act*, *Road Regulations, Environment Protection Act* and *Country Fire Authority Act*. Provides professional Environmental Health services to meet statutory obligations outlines in the *Health Act and Environmental Protection Act.*	*Inc*	8	-	-
		Exp	489	733	813
		Surplus/ (deficit)	**(481)**	**(733)**	**(813)**

Proposed

Major Initiatives

1. Review, update and adopt the Benalla Rural City Council Long-term Financial Plan.
2. Develop and implement a Project Management framework.
3. Participate in the Collaborative Digital Transformation project.

Other Initiatives

4. Implement a best practice asset management approach.

Service Performance Outcome Indicators

Service	Indicator	2023/24 Actual	2024/25 Forecast	2025/26 Budget
Council – Performance	Satisfaction	50	53	55
Council – Making Decisions	Satisfaction	45	46	48
Customer Service	Satisfaction	64	66	68
Corporate and Community	Satisfaction	42	43	45
Governance	Satisfaction	46	46	48
Lobbying	Satisfaction	47	48	50

Calculation of Service Performance Outcome Indicators

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

Proposed

2.6 Reconciliation with budgeted operating result

		Surplus/ (Deficit) $'000	Expenditure $'000	Revenue $'000
2.1	Community	(4,000)	5,767	1,767
2.2	Liveability	(5,973)	9,320	3,347
2.3	Economy	1,100	9,327	10,428
2.4	Environment	(1,890)	4,148	2,258
2.5	Leadership	(1,448)	1,468	20
Total		**(12,210)**	**30,029**	**17,820**

Expenses added in:	
Depreciation	7,201
Finance costs	16
Others	608
Surplus/(Deficit) before funding sources	**(20,034)**
Funding sources added in:	
Rates and charges revenue	19,302
Waste charge revenue	4,711
Total funding sources	24,013
Operating surplus/ (deficit) for the year	**3,979**

Proposed

3. Financial Statements

This section presents information in regard to the Financial Statements and Statement of Human Resources. The budget information for the year 2025/26 has been supplemented with projections to 2028/29.

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 2029

	Notes	Forecast Actual 2024/25 $'000	Budget 2025/26 $'000	Projections 2026/27 $'000	2027/28 $'000	2028/29 $'000
Income / Revenue						
Rates and charges	*4.1.1*	23,274	**24,013**	25,049	25,667	26,296
Statutory fees and fines	*4.1.2*	440	**457**	468	480	492
User fees	*4.1.3*	3,700	**2,973**	3,048	3,124	3,202
Grants - operating	*4.1.4*	7,679	**7,621**	7,812	8,006	8,207
Grants - capital	*4.1.4*	2,839	**5,940**	1,853	1,950	1,950
Contributions – monetary	*4.1.5*	330	**101**	101	101	101
Contributions - non-monetary	*4.1.5*	3,375	**108**	156	156	156
Other income	*4.1.6*	812	**620**	620	620	620
Total income / revenue		**42,449**	**41,833**	**39,107**	**40,104**	**41,024**
Expenses						
Employee costs	*4.1.7*	13,632	**14,914**	15,398	15,899	16,416
Materials and services	*4.1.8*	17,495	**14,393**	14,753	15,122	15,500
Depreciation	*4.1.9*	7,154	**7,201**	7,463	7,648	7,809
Amortisation - intangible assets	*4.1.10*	394	**236**	36	60	78
Depreciation – right of use assets	*4.1.11*	328	**337**	206	142	142
Allowance for impairment losses		14	**14**	14	14	14
Borrowing costs		115	**120**	100	84	71
Finance costs - leases		15	**16**	15	13	13
Other expenses	*4.1.12*	589	**608**	639	655	671
Net gain (or loss) on disposal of property, infrastructure, plant and equipment		125	**15**	-	-	-
Total expenses		**39,861**	**37,854**	**38,625**	**39,637**	**40,713**
Surplus/(deficit) for the year		**2,588**	**3,979**	**481**	**468**	**311**
Other comprehensive income						
Items that will not be reclassified to surplus or deficit in future periods						
Net asset revaluation gain /(loss)		-	**-**	-	-	-
Share of other comprehensive income of associates and joint ventures		-	**-**	-	-	-
Items that may be reclassified to surplus or deficit in future periods		-	**-**	-	-	-
Total other comprehensive income		-	**-**	-	-	-
Total comprehensive result		**2,588**	**3,979**	**481**	**468**	**311**

Proposed

Balance Sheet

For the four years ending 30 June 2029

	Notes	Forecast Actual 2024/25 $'000	Budget 2025/26 $'000	Projections 2026/27 $'000	2027/28 $'000	2028/29 $'000
Assets						
Current assets						
Cash and cash equivalents		23,001	**21,525**	22,106	22,915	25,280
Trade and other receivables		5,668	**5,718**	5,785	5,825	5,866
Other financial assets		36	**36**	36	36	36
Inventories		-	**-**	-	-	-
Other assets		198	**198**	198	198	198
Total current assets	*4.2.1*	**28,902**	**27,476**	28,125	28,973	31,379
Non-current assets						
Property, infrastructure, plant and equipment		319,410	**324,838**	323,912	323,357	320,970
Right-of-use assets	*4.2.4*	412	**414**	590	700	847
Investment property		-	**-**	-	-	-
Intangible asset		2,842	**2,606**	2,570	2,510	2,432
Total non-current assets	*4.2.1*	**322,665**	**327,858**	**327,072**	**326,568**	**324,250**
Total assets		**351,567**	**355,334**	**355,197**	**355,541**	**355,629**
Liabilities						
Current liabilities						
Trade and other payables		3,372	**3,402**	2,932	3,010	2,905
Trust funds and deposits		926	**926**	926	926	926
Contract and other liabilities		290	**290**	290	290	290
Provisions		3,996	**3,996**	3,996	3,996	3,996
Interest-bearing liabilities	*4.2.3*	355	**355**	296	248	190
Lease liabilities	*4.2.4*	190	**190**	135	104	93
Total current liabilities	*4.2.2*	**9,129**	**9,159**	**8,576**	**8,574**	**8,400**
Non-current liabilities						
Provisions		11,274	**11,442**	11,617	11,792	11,967
Interest-bearing liabilities	*4.2.3*	1,485	**1,075**	779	532	342
Lease liabilities	*4.2.4*	235	**235**	321	272	238
Total non-current liabilities	*4.2.2*	**12,994**	**12,752**	**12,717**	**12,595**	**12,546**
Total liabilities		**22,123**	**21,911**	**21,292**	**21,169**	**20,946**
Net assets		**329,444**	**333,423**	**333,904**	**334,372**	**334,683**
Equity						
Accumulated surplus		161,725	**165,704**	166,185	166,653	166,963
Reserves		167,719	**167,719**	167,719	167,719	167,719
Total equity		**329,444**	**333,423**	**333,904**	**334,372**	**334,683**

Statement of Changes in Equity

For the four years ending 30 June 2029

	Notes	Total $'000	Accumulated Surplus $'000	Revaluation Reserve $'000	Other Reserves $'000
2025 Forecast Actual					
Balance at beginning of the financial year		326,857	159,137	166,556	1,164
Surplus/(deficit) for the year		2588	2,588	-	-
Net asset revaluation gain/(loss)		-	-	-	-
Transfers to other reserves		-	-	-	-
Transfers from other reserves		-	-	-	-
Balance at end of the financial year		**329,445**	**161,725**	**166,556**	**1,164**
2026 Budget					
Balance at beginning of the financial year		**329,445**	**161,725**	**166,556**	**1,164**
Surplus/(deficit) for the year		**3,979**	**3,979**	**-**	**-**
Net asset revaluation gain/(loss)		**-**	**-**	**-**	**-**
Transfers to other reserves	*4.3.1*	**-**	**-**	**-**	**-**
Transfers from other reserves	*4.3.1*	**-**	**-**	**-**	**-**
Balance at end of the financial year	*4.3.2*	**333,423**	**165,703**	**166,556**	**1,164**
2027					
Balance at beginning of the financial year		333,423	165,703	166,556	1,164
Surplus/(deficit) for the year		481	481	-	-
Net asset revaluation gain/(loss)		-	-	-	-
Transfers to other reserves		-	-	-	-
Transfers from other reserves		-	-	-	-
Balance at end of the financial year		**333,904**	**166,185**	**166,556**	**1,164**
2028					
Balance at beginning of the financial year		333,904	166,185	166,556	1,164
Surplus/(deficit) for the year		468	468	-	-
Net asset revaluation gain/(loss)		-	-	-	-
Transfers to other reserves		-	-	-	-
Transfers from other reserves		-	-	-	-
Balance at end of the financial year		**334,372**	**166,653**	**166,556**	**1,164**
2029					
Balance at beginning of the financial year		334,372	166,653	166,556	1,164
Surplus/(deficit) for the year		311	311	-	-
Net asset revaluation gain/(loss)		-	-	-	-
Transfers to other reserves		-	-	-	-
Transfers from other reserves		-	-	-	-
Balance at end of the financial year		**334,683**	**166,964**	**166,556**	**1,164**

Proposed

Statement of Cash Flows

For the four years ending 30 June 2029

	Notes	Forecast Actual 2024/25 $'000	Budget 2025/26 $'000	Projections 2026/27 $'000	2027/28 $'000	2028/29 $'000
		Inflows (Outflows)	**Inflows (Outflows)**	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)
Cash flows from operating activities						
Rates and charges		23,362	**23,963**	24,982	25,627	26,255
Statutory fees and fines		440	**457**	468	480	492
User fees		3,700	**2,973**	3,048	3,124	3,202
Grants - operating		7,679	**7,621**	7,812	8,007	8,207
Grants - capital		2,839	**5,940**	1,853	1,950	1,950
Contributions - monetary		330	**209**	257	257	257
Interest received		768	**-**	-	-	-
Other receipts		44	**620**	620	620	620
Net GST refund / payment		-	**-**	-	-	-
Employee costs		(13,463)	**(14,746)**	(15,223)	(15,724)	(16,241)
Materials and services		(18,703)	**(14,363)**	(15,223)	(15,045)	(15,605)
Other payments		(721)	**(628)**	(653)	(669)	(685)
Net cash provided by/(used in) operating activities	*4.4.1*	**6,277**	**12,036**	**7,940**	**8,627**	**8,452**
Cash flows from investing activities						
Payments for property, infrastructure, plant and equipment		(9,077)	**(12,629)**	(6,537)	(7,093)	(5,422)
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		-	**-**	-	-	-
Net cash provided by/ (used in) investing activities		**(9,077)**	**(12,629)**	**(6,537)**	**(7,093)**	**(5,422)**
Cash flows from financing activities						
Finance costs		(116)	**(119)**	(100)	(84)	(71)
Proceeds from borrowings		-	**-**	-	-	-
Repayment of borrowings		(410)	**(410)**	(355)	(296)	(248)
Interest paid - lease liability		(16)	**(16)**	(15)	(13)	(13)
Repayment of lease liabilities		(338)	**(338)**	(351)	(332)	(334)
Net cash provided by/(used in) financing activities	*4.4.3*	**(880)**	**(883)**	(822)	(725)	(665)
Net increase/(decrease) in cash and cash equivalents		(3,680)	**(1,476)**	581	(809)	2,365
Cash and cash equivalents at the beginning of the financial year		26,681	**23,001**	21,525	22,106	22,915
Cash and cash equivalents at the end of the financial year		**23,001**	**21,525**	**22,106**	**22,915**	**25,280**

Proposed

Statement of Capital Works

For the four years ending 30 June 2029

	Notes	Forecast Actual 2024/25 $'000	Budget 2025/26 $'000	Projections 2026/27 $'000	2027/28 $'000	2028/29 $'000
Property						
Land improvements		-	**46**	-	-	-
Total land		**-**	**46**	**-**	**-**	**-**
Buildings		-	**-**	-	93	-
Building improvements		1,505	**2,222**	101	64	-
Total buildings		**1,505**	**2,222**	**101**	**157**	**80**
Total property		**1,505**	**2,268**	**101**	**157**	**80**
Plant and equipment						
Plant, machinery and equipment		1,450	**860**	850	990	780
Fixtures, fittings and furniture		128	**195**	304	71	64
Computers and telecommunications		309	**180**	180	180	180
Library books		96	**96**	96	96	96
Total plant and equipment		**1,983**	**1,331**	**1,430**	**1,337**	**1,120**
Infrastructure						
Roads		2,783	**4,178**	3,268	3,564	3,413
Bridges		840	**191**	150	150	250
Footpaths and cycleways		436	**252**	150	150	150
Drainage		672	**718**	888	630	359
Recreational, leisure and community facilities		464	**1,000**	-	-	-
Waste management		78	**2,226**	500	250	-
Parks, open space and streetscapes		316	**160**	50	50	50
Aerodromes		-	**305**	-	805	-
Total infrastructure		**5,589**	**9,030**	**5,006**	**5,599**	**4,222**
Total capital works expenditure	*4.5.1*	**9,077**	**12,629**	**6,537**	**7,093**	**5,422**
Represented by:						
New asset expenditure		690	**3,370**	350	300	50
Asset renewal expenditure		7,754	**8,259**	5,712	6,459	5,172
Asset expansion expenditure		-	**-**	-	-	-
Asset upgrade expenditure		633	**1,000**	475	334	200
Total capital works expenditure	*4.5.1*	**9,077**	**12,629**	**6,537**	**7,093**	**5,422**
Funding sources represented by:						
Grants		2,839	**5,940**	1,853	1,950	1,950
Contributions		-	**-**	-	-	-
Council cash		6,238	**6,689**	4,684	5,143	3,472
Borrowings		-	**-**	-	-	-
Total capital works expenditure	*4.5.1*	**9,077**	**12,629**	**6,537**	**7,093**	**5,422**

Proposed

Statement of Human Resources

For the four years ending 30 June 2029

	Forecast Actual 2024/25 $'000	Budget 2025/26 $'000	Projections 2026/27 $'000	2027/28 $'000	2028/29 $'000
Staff expenditure					
Employee costs - operating	12,073	**14,914**	15,398	15,899	16,416
Total staff expenditure	**12,073**	**14,914**	**15,398**	**15,899**	**16,416**
	FTE	**FTE**	FTE	FTE	FTE
Staff numbers					
Employees	118	**126**	125	124	124
Total staff numbers	**118**	**126**	**125**	**124**	**124**

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

Department	Budget 2025/26 $'000	Comprises Permanent Full Time $'000	Part time $'000	Casual $'000	Temporary $'000
CEO Division	**463**	463	-	-	-
Corporate Division	**14,410**	10,965	3,288	157	-
Total permanent staff expenditure	**14,873**	11,428	3,288	157	-
Other employee related expenditure	**41**				
Capitalised labour costs	**-**				
Total expenditure	**14,914**				

Proposed

2025/26

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

Department	Budget 2025/26	Comprises Permanent Full Time	Part Time	Casual	Temporary
CEO Division	**2**	2	-	-	-
Corporate Division	**124**	91	31	2	-
Total staff	**126**	**93**	**31**	**2**	**-**

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 Full Time	Permanent Part Time	Casual	Temporary
CEO Division	**2**	2	-	-	-
Corporate Division	**123**	91	29	3	-
Total staff	**125**	93	29	3	-

2027/28

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

Department	Budget 2027/28	Comprises Permanent Full Time	Permanent Part Time	Casual	Temporary
CEO Division	**2**	2	-	-	-
Corporate Division	**122**	91	28	3	-
Total staff	**124**	**93**	**28**	**3**	**-**

2028/29

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

Department	Budget 2028/29	Comprises Permanent Full Time	Permanent Part Time	Casual	Temporary
CEO Division	**2**	2	-	-	-
Corporate Division	**122**	91	28	3	-
Total staff	**124**	**93**	**28**	**3**	**-**

Proposed

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 2025/26 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 3 per cent in line with the rate cap.

This will raise total rates and charges for 2025/26 to $24.013.

Proposed

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

	2024/25 Forecast Actual $'000	2025/26 Budget $'000	Change $'000	%
General rates*	15,776	16,446	670	**4.25%**
Municipal charge*	2,271	2,352	81	**3.56%**
Waste Management charge	4,534	4,711	177	**3.90%**
Cultural and Recreational properties	22	22	1	**3.00%**
Supplementary rates and rate adjustments	171	-	-171	**-100.00%**
Interest on rates and charges	421	426	5	**1.23%**
Revenue in lieu of rates	80	55	-25	**-31.25%**
Total rates and charges	**23,274**	**24,013**	**738**	**3.17%**

*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	2024/25 cents/$CIV	2025/26 cents/$CIV	Change
General (Residential Benalla) properties	0.003314	0.003409	2.87%
Residential (Rural Township) properties	0.002589	0.002590	0.04%
Business properties	0.005406	0.005378	-0.52%
Vacant Land (Benalla) properties	0.004821	0.005014	4.00%
Vacant Land (Rural Township) properties	0.002405	0.003068	27.57%
Rural 1 (Non-Farming) properties	0.002416	0.002444	1.16%
Rural 2 (Farmland) properties	0.001893	0.001938	2.38%

Proposed

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	2024/25	2025/26	Change	
	$'000	$'000	$'000	%
General (Residential Benalla) properties	7,181	7,541	360	**5.02%**
Residential (Rural Township) properties	211	217	6	**2.99%**
Business properties	2,359	2,428	69	**2.93%**
Vacant Land (Benalla) properties	406	434	29	**7.10%**
Vacant Land (Rural Township) properties	10	14	4	**45.02%**
Rural 1 (Non-Farming) properties	2,023	2,097	74	**3.64%**
Rural 2 (Farmland) properties	3,601	3,715	114	**3.17%**
Total amount to be raised by general rates	**15,790**	**16,446**	**657**	**4.16%**

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	2024/25	2025/26	Change	
	Number	Number	Number	%
General (Residential Benalla) properties	4,988	**5,069**	81	**1.62%**
Residential (Rural Township) properties	232	**233**	1	**0.43%**
Business properties	466	**462**	-4	**-0.86%**
Vacant Land (Benalla) properties	246	**263**	17	**6.91%**
Vacant Land (Rural Township) properties	27	**30**	3	**11.11%**
Rural 1 (Non-Farming) properties	1,286	**1,286**	-	**0.00%**
Rural 2 (Farmland) properties	1,250	**1,257**	7	**0.56%**
Total number of assessments	**8,495**	**8,600**	**105**	**1.24%**

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

Proposed

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	2024/25 $'000	2025/26 $'000	Change $'000	Change %
General (Residential Benalla) properties	2,167,182	**2,212,239**	45,057	**2.08%**
Residential (Rural Township) properties	81,683	**83,955**	2,272	**2.78%**
Business properties	433,964	**451,474**	17,510	**4.03%**
Vacant Land (Benalla) properties	84,130	**86,645**	2,515	**2.99%**
Vacant Land (Rural Township) properties	4,034	**4,586**	552	**13.68%**
Rural 1 (Non-Farming) properties	837,317	**857,946**	20,629	**2.46%**
Rural 2 (Farmland) properties	1,902,043	**1,916,666**	14,623	**0.77%**
Total value of land	**5,510,353**	**5,613,511**	**103,158**	**1.87%**

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 2024/25 $	Per Rateable Property 2025/26 $	Change $	Change %
Municipal	277.50	**286.00**	8.50	**3.06%**

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

Type of Charge	2024/25 $	2025/26 $	Change $	Change %
Municipal	2,249,138	**2,352,064**	102,927	**4.58%**

Proposed

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 2024/25 $	Per Rateable Property 2025/26 $	Change $	Change %
Urban Collection Properties				
80 lt Organic - 80 lt Waste with Recycle	412.50	**424.50**	12.00	**2.91%**
120 lt Organic - 80 lt Waste with Recycle	456.00	**469.50**	13.50	**2.96%**
240 lt Organic - 80 lt Waste with Recycle	549.00	**565.00**	16.00	**2.91%**
80 lt Organic - 120 lt Waste with Recycle	503.00	**518.00**	15.00	**2.98%**
120 lt Organic - 120 lt Waste with Recycle	595.00	**612.50**	17.50	**2.94%**
240 lt Organic - 120 lt Waste with Recycle	685.50	**706.00**	20.50	**2.99%**
80 lt Organic - 240 lt Waste with Recycle	777.50	**800.50**	23.00	**2.96%**
120 lt Organic - 240 lt Waste with Recycle	867.50	**893.50**	26.00	**3.00%**
240 lt Organic - 240 lt Waste with Recycle	959.50	**988.00**	28.50	**2.97%**
Rural Collection Properties				
80 lt Waste with Recycle	412.50	**424.50**	12.00	**2.91%**
120 lt Waste with Recycle	595.00	**612.50**	17.50	**2.94%**
240 Waste with Recycle	959.50	**988.00**	28.50	**2.97%**
Additional Collection Options				
Additional Bin - Organic	272.00	**280.00**	8.00	**2.94%**
Additional Bin - Waste	217.50	**224.00**	6.50	**2.99%**
Additional Bin - Recycle	232.50	**239.00**	6.50	**2.80%**
Weekly Collection - Waste	239.00	**246.00**	7.00	**2.93%**
Weekly Collection - Recycle	197.00	**202.50**	5.50	**2.79%**

Proposed

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	2024/25	2025/26	Change	
	$	$	$	%
Urban Collection Properties	447,975	**472,893**	24,918	**5.56%**
80 lt Organic - 80 lt Waste with Recycle	135,432	**140,380**	4,949	**3.65%**
120 lt Organic - 80 lt Waste with Recycle	144,936	**151,420**	6,484	**4.47%**
240 lt Organic - 80 lt Waste with Recycle	219,811	**233,618**	13,80	**6.28%**
80 lt Organic - 120 lt Waste with Recycle	1,118,600	**1,130,062**	11,463	**1.02%**
120 lt Organic - 120 lt Waste with Recycle	287,224	**316,994**	29,770	**10.36%**
240 lt Organic - 120 lt Waste with Recycle	195,152	**214,534**	19,382	**9.93%**
80 lt Organic - 240 lt Waste with Recycle	347,867	**353,826**	5,959	**1.71%**
120 lt Organic - 240 lt Waste with Recycle	329,108	**343,824**	14,716	**4.47%**
240 lt Organic - 240 lt Waste with Recycle	11,326	**10,710**	-616	**-5.44%**
Supplementary Charges				
Rural Collection Properties	216,150	**222,013**	5,864	**2.71%**
80 lt Waste with Recycle	740,775	**763,175**	22,400	**3.02%**
120 lt Waste with Recycle	245,632	**260,832**	15,200	**6.19%**
240 Waste with Recycle	6,674	**6,290**	-384	**-5.75%**
Supplementary Charges				
Additional Collection Options	4,896	**5,600**	704	**14.38%**
Additional Bin - Organic	28,710	**30,016**	1,306	**4.55%**
Additional Bin - Waste	27,667	**26,529**	-1,139	**-4.11%**
Additional Bin - Recycle	19,598	**20,664**	1,066	**5.44%**
Weekly Collection - Waste	7,289	**7,290**	1	**0.01%**
Weekly Collection - Recycle	447,975	**472,893**	24,918	**5.56%**
Total	**4,534,824**	**4,710,671**	**175,847**	**3.88%**

Proposed

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

	2024/25	2025/26	Change	
	$'000	$'000	$'000	%
General Rate	15,790	**16,446**	656	**4.15%**
Municipal Charge	2,249	**2,352**	103	**4.58%**
Waste Service Charge	4,535	**4,711**	176	**3.88%**
Total Rates and charges	**22,574**	**23,509**	**935**	**4.14%**

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.

	2024/25	2025/26
Total Rates	$17,558,786	$18,251,142
Number of rateable properties	8,495	8,600
Base Average Rate	$2,066.96	$2,122.23
Maximum Rate Increase (set by the State Government)	2.75%	3.00%
Capped Average Rate	$2,123.80	$2,185.89
Maximum General Rates and Municipal Charges Revenue	$18,041,653	$18,798,676
Budgeted General Rates and Municipal Charges Revenue	$2,264,927	$2,368,510
Budgeted Supplementary Rates	-	-
Budgeted Total Rates and Municipal Charges Revenue	**$2,264,927**	**$2,368,510**

Proposed

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

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

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

4.1.1(n) Differential Rates

General (Residential Benalla)

Objective

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

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

Types and Classes

Any land used primarily for residential purposes.

Use and Level of Differential Rate

The money raised by the differential rate will be applied to the items of expenditure described in the level of the Differential rate is the rate that the Council considers is necessary to achieve the objectives specified above, in conjunction with all the other categories of property - current Revenue Share is 45.85 per cent.

Rate in Dollar	Amount of Rates Raised	Proportion of Total Rates
0.003409	$7,541,000	45.85%

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 2025/26 financial year.

Proposed

Residential (Rural Township)

Objective

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

Types and Classes

Any land used primarily for residential purposes.

Use and Level of Differential Rate

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

The level of the Differential rate is the rate that the Council considers is necessary to achieve the objectives specified above, in conjunction with all the other categories of property - current Revenue Share is 1.32 per cent.

Rate in Dollar	Amount of Rates Raised	Proportion of Total Rates
0.002590	$217,000	1.32%

Geographic Location

Situated in a Rural Township location.

Use of Land

Any residential use permitted under the *Benalla Planning Scheme*.

Planning Scheme Zoning

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

Types of Buildings

The types of buildings on the land within this differential rate are all buildings which are now constructed on the land or which are constructed prior to the expiry of the 2025/26 financial year.

Proposed

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 14.76 per cent.

Rate in Dollar	Amount of Rates Raised	Proportion of Total Rates
0.005378	$2,428,000	14.76%

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 2025/26 financial year.

Proposed

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 2.64 per cent.

Rate in Dollar	Amount of Rates Raised	Proportion of Total Rates
0.005014	$434,000	2.64%

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 2025/26 financial year.

Proposed

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
0.003068	$14,000	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 2025/26 financial year.

Proposed

Rural 1 (Rural Non-Farming)

Objective

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

Types and Classes

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

Use and Level of Differential Rate

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

The level of the Differential rate is the rate that the Council considers is necessary to achieve the objectives specified above, in conjunction with all the other categories of property - current Revenue Share is 12.75 per cent.

Rate in Dollar	Amount of Rates Raised	Proportion of Total Rates
0.002444	$2,097,000	12.75%

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 2025/26 financial year.

Proposed

Rural 2 (Rural Farmland)

Objective

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

Types and Classes

Any land which is "farmland" within the meaning of section 2(1) of the *Valuation of Land Act 1960.*

Use and Level of Differential Rate

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

The level of the Differential rate is the rate that Council considers is necessary to achieve the objectives specified above, in conjunction with all the other categories of property - current Revenue Share is 22.59 per cent.

Rate in Dollar	Amount of Rates Raised	Proportion of Total Rates
0.001938	$3,715,000	22.59%

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 2025/26 financial year.

Proposed

4.1.2 Statutory fees and fines

	Forecast Actual 2024/25 $'000	Budget 2025/26 $'000	Change $'000	Change %
Land Information certificates	20	**16**	-4	**-20.00%**
Town planning fees	186	**173**	-	**0.00%**
Permits	198	**224**	26	**13.13%**
Infringements and costs	30	**28**	-2	**-6.67%**
Court recoveries	6	**16**	10	**166.67%**
Total statutory fees and fines	**440**	**457**	**17**	**3.86%**

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

4.1.3 User fees

	Forecast Actual 2024/25 $'000	Budget 2025/26 $'000	Change $'000	Change %
Leisure Centre and Recreation	371	**39**	20	**5.28%**
Registration and other permits	248	**255**	-	**0.00%**
Waste Management Services	3,003	**2,249**	-754	**-25.11%**
Operations	42	**43**	1	**2.38%**
Other	35	**35**	-	**0.00%**
Total user fees	**3,700**	**2,973**	**-733**	**-19.82%**

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

User fees are projected to decrease in 2025/26 by $0.754 million due to cessation of two municipal waste contracts.

Proposed

4.1.4 Grants

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

	Forecast Actual 2024/25 $'000	Budget 2025/26 $'000	Change $'000	Change %
Grants were received in respect of the following:				
Summary of grants				
Commonwealth funded grants	7,614	**8,274**	660	**9%**
State funded grants	2,904	**5,287**	2,383	**82%**
Total grants received	**10,518**	**13,561**	**3,043**	**29%**
(a) Operating Grants				
Recurrent - Commonwealth Government				
Financial Assistance Grants	5,450	**5,614**	164	3%
General Home Care	100	**100**	-	0%
Recurrent - State Government				
Benalla Art Gallery	105	**105**	-	0%
Aged Care	4	**3**	-1	-25%
School Crossing Supervisors	85	**85**	-	0%
Libraries	161	**161**	-	0%
Maternal and Child Health	368	**407**	39	11%
Youth Services	714	**646**	-68	-10%
Emergency Management	60	**60**	-	0%
Rate Collection Management	50	**51**	2	3%
Social Inclusion Action Group (SAIG)	220	**231**	11	5%
Total recurrent grants	**7,317**	**7,463**	**147**	**2%**
Non-recurrent - Commonwealth Government				
Local Roads and Community Infrastructure Fund	25	**-**	-25	-100%
Non-recurrent - State Government				
Economic Development	80	**-**	-80	-100%
Premiers Reading Challenge	6	**6**	-	-
Youth Services	20	**40**	20	100%
Environmental Sustainability and Planning	41	**-**	-41	-100%
Transport Accident Commission	40	**40**	-	0%
Department of Government Services - Free from Violence Local Government Program	90	**72**	-18	-20%
Sustainability Victoria	25	**-**	-25	-100%
Regional Planning Hub Project	35	**-**	-35	-100%
Total non-recurrent grants	**362**	**158**	**-204**	**-56%**
Total Operating Grants	**7,679**	**7,621**	**-58**	**-1%**

Proposed

Grants cont.

	Forecast Actual 2024/25 $'000	Budget 2025/26 $'000	Change $'000	Change %
(b) Capital Grants				
Recurrent - Commonwealth Government				
Roads to Recovery	1,268	**1,560**	292	23%
Total recurrent grants	1,268	**1,560**	292	23%
Non-recurrent - Commonwealth Government				
Department of Transport and Planning - Blackspot Funding	195	**-**	-195	-100%
Local Roads and Community Infrastructure Fund	576	**-**	-576	-100%
Department of Jobs, Skills, Industry and Regions - Fawkner Drive Pump Track	-	**1,000**	1,000	-
Non-recurrent - State Government				
Department of Jobs Precincts and Regions - Art Gallery Redevelopment	511	**2,112**	1,601	313%
Department of Justice and Community Safety - Lighting the Lake Funding	112	**-**	-112	-100%
Benalla Foreshore - Building Works Package	177	**-**	-177	-100%
Dept of Justice and Community Safety – Reconstruction of Essential Public Assets Funding	-	**1,165**	1,165	-
Department of Transport - Midland Highway to Equestrian Precinct.	-	**103**	103	-
Total non-recurrent grants	**1,571**	**4,380**	**2,809**	**179%**
Total capital grants	**2,839**	**5,940**	**3,101**	**109%**
Total Grants	**10,518**	**13,561**	**3,044**	**0%**

Proposed

Operating Grants - Financial Assistance Grants are budgeted for receipt in 2025/26.

Council does not budget for non-recurrent grants until funding is confirmed.

4.1.5 Contributions

	Forecast Actual 2024/25 $'000	Budget 2025/26 $'000	Change $'000	Change %
Monetary	330	**101**	-229	-69.39%
Non-monetary	3,375	**108**	-3,267	-96.80%
Total contributions	**3,705**	**209**	**-3,496**	**-94.36%**

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. During 2024/25 received monetary contribution towards 2025 Benalla Street Art Festival $150,000.

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 Actual 2024/25 $'000	Budget 2025/26 $'000	Change $'000	Change %
Interest	768	**575**	-193	-25.13%
Workcover/Employee Reimbursements	44	**45**	1	2.27%
Total other income	**812**	**620**	**-192**	**-23.65%**

Lower interest income from investments as it is anticipated that term investments are expected to be lower in value in 2025/26.

4.1.7 Employee costs

	Forecast Actual 2024/25 $'000	Budget 2025/26 $'000	Change $'000	Change %
Wages and Salaries	12,073	**13,295**	1,222	10.12%
WorkCover	369	**369**	-	0.00%
Superannuation	1,150	**1,209**	59	5.13%
Fringe Benefits Tax	40	**41**	1	2.50%
Total employee costs	**13,632**	**14,914**	**1,282**	**9.40%**

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

Proposed

4.1.8 Materials and services

	Forecast Actual 2024/25 $'000	Budget 2025/26 $'000	Change $'000	Change %
Contract Payments	5,369	**5,139**	-231	-4.29%
Materials and Services	2,688	**1,453**	-1,236	-45.96%
Environmental Protection Authority Levy	1,409	**936**	-473	-33.57%
Services Non-Contract	2,227	**1,927**	-300	-13.47%
Vehicle Expenses	759	**774**	15	1.98%
Insurance	644	**678**	34	5.28%
Electricity and Utilities	660	**679**	19	2.88%
Repairs and Maintenance	446	**460**	14	3.14%
Contract Staff	64	**78**	14	21.88%
Consultants General	1,453	**422**	-1,031	-70.96%
Cleaning Expenses	291	**300**	9	3.09%
Membership and Subscriptions	259	**252**	-7	-2.70%
Management Committees	149	**153**	4	2.68%
Advertising and Promotion	88	**125**	37	42.05%
Exhibitions/Performance Costs	134	**148**	14	10.45%
Legal Expenses	165	**170**	5	3.03%
Telephone	155	**159**	4	2.58%
Training and Development	160	**165**	5	3.13%
Printing Stationery and Postage	167	**161**	-6	-3.59%
Volunteers Services	104	**108**	4	3.85%
Machine Hire	11	**11**	0	0.00%
Other	93	**96**	3	3.23%
Total Materials and Services	**17,495**	**14,393**	**-3,102**	**-17.73%**

Materials and Services 2024/25 significantly higher due to Natural Disaster restoration works.

Proposed

4.1.9 Depreciation

	Forecast Actual 2024/25 $'000	Budget 2025/26 $'000	Change $'000	Change %
Property	1,066	**1,070**	4	0.38%
Plant and equipment	668	**791**	123	18.41%
Infrastructure	5,420	**5,340**	-80	-1.48%
Total Depreciation	**7,154**	**7,201**	**47**	**0.66%**

Depreciation is an accounting measure which attempts to allocate the value of an asset over its useful life for Council's property, plant and equipment and infrastructure assets such as roads and drains. A reduction in depreciation expense as a result of Infrastructure assets reaching end of life.

4.1.10 Amortisation - Intangible assets

	Forecast Actual 2024/25 $'000	Budget 2025/26 $'000	Change $'000	Change %
Intangible assets	394	236	-158	-40.10%
Total amortisation - intangible assets	394	236	-158	-40.10%

4.1.11 Amortisation - Right of use assets

	Forecast Actual 2024/25 $'000	Budget 2025/26 $'000	Change $'000	Change %
Right of use assets	328	**337**	9	2.74%
Total amortisation - right of use assets	**328**	**337**	**9**	**2.74%**

Proposed

4.1.12 Other expenses

	Forecast Actual 2024/25 $'000	Budget 2025/26 $'000	Change $'000	Change %
Auditors' remuneration - VAGO - audit	81	**83**	2	2.47%
Auditors' remuneration - Internal	38	**39**	1	2.63%
Councillors' Allowances	258	**266**	8	3.10%
Contributions - Community Support and Events	212	**220**	8	3.77%
Total other expenses	**589**	**608**	**19**	**3.23%**

4.2 Balance Sheet

4.2.1 Assets

The $12.629 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 peaks in the 2024/25 year and then falls in line with the repayment of loans.

4.2.3 Borrowings

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

	Forecast Actual 2024/25 $	Budget 2025/26 $	Projections 2026/27 $	Projections 2022/28 $	Projections 2028/29 $
Amount borrowed as at 30 June of the prior year	2,215	**1,704**	1,290	936	641
Amount proposed to be borrowed	-	**-**	-	-	-
Amount projected to be redeemed	-511	**-414**	-354	-295	-250
Amount of borrowings as at 30 June	**1,704**	**1,290**	**936**	**641**	**391**

Proposed

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 2024/25 $	Budget 2025/26 $
Right-of-use assets		
Vehicles	266	**273**
Other, etc	62	**258**
Total right-of-use assets	**328**	**531**
Lease liabilities		
Current lease Liabilities		
Plant and equipment	173	**135**
Other, etc	17	**58**
Total current lease liabilities	**190**	**193**
Non-current lease liabilities		
Plant and equipment	163	**34**
Other, etc	-	**263**
Total non-current lease liabilities	**163**	**297**
Total lease liabilities	**353**	**490**

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.

Proposed

4.3 Statement of changes in Equity

4.3.1 Reserves

There are no changes to Reserves balance in 2024/25 and thereafter.

4.3.2 Equity

Total Equity increases in 2024/25 as a result of the budgeted surplus. As a result of small surplus in future years Equity is increased.

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 to $12.629 million will increase cash outflows.

4.4.3 Net cash flows provided by/used in financing activities

No loan will be taken up during 2025/26.

Proposed

4.5 Capital Works Program

This section presents a listing of the capital works projects that will be undertaken for the 2025/26 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 2024/25	Budget 2025/26	Change	
	$'000	$'000	$'000	%
Property	1,505	**2,268**	763	50.70%
Plant and equipment	1,983	**1,331**	-652	-32.88%
Infrastructure	5,589	**9,030**	3,441	61.57%
Total	**9,077**	**12,629**	**3,552**	**39.13%**

	Project Cost	Asset expenditure types				Summary of Funding Sources			
		New	Renewal	Upgrade	Expansion	Grants	Contrib.	Council cash	Borrowings
	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
Property	**2,268**	2,112	156	-	-	2,112	-	156	-
Plant and equipment	**1,331**	50	1,281	-	-	-	-	1,331	-
Infrastructure	**9,030**	1,208	6,822	1,000	-	3,828	-	5,202	-
Total	**12,629**	**3,370**	**8,259**	**1,000**	**-**	**5,940**	**-**	**6,689**	**-**

Proposed

4.5.2 Current Budget

Capital Works Area	Project Cost	Asset expenditure types				Summary of Funding Sources			
		New	Renewal	Upgrade	Expansion	Grants	Contrib.	Council cash	Borrowings
	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
Property									
Land Improvements									
Saleyards Truck Wash	**15**	-	15	-	-	-	-	15	-
Livestock Impound Paddocks fence	**31**	-	31	-	-	-	-	31	-
Building Improvements									-
Benalla Aquatic Centre: As per condition report	**20**	-	20	-	-	-	-	20	-
Civic Centre: Floor Coverings, Paint External	**8**	-	8	-	-	-	-	8	-
Depot Office: Paint Internal, Security Renewal, Floor Coverings	**20**	-	20	-	-	-	-	20	-
Library: Paint External, Floor Coverings	**5**	-	5	-	-	-	-	5	-
Saleyards Administration Building: Floor cover renewal	**7**	-	7	-	-	-	-	7	-
VIC: Basement Concrete Sealing	**50**	-	50	-	-	-	-	50	-
Total Property	**156**	**-**	**156**	**-**	**-**	**-**	**-**	**156**	**-**
Plant and Equipment									
Plant, Machinery and Equipment									
Major Plant Replacement Program	**630**	-	630	-	-	-	-	630	-
Minor Plant Replacement	**30**	-	30	-	-	-	-	30	-
Vehicle Replacement Strategy	**200**	-	200	-	-	-	-	200	-
Fixtures, Fittings and Furniture									
Airconditioner Renewal Program	**20**	-	20	-	-	-	-	20	-
Civic Centre: HVAC Renewal, CCTV/Security	**10**	-	10	-	-	-	-	10	-
Customer Service Centre: HVAC Renewal, Fit Out Internal, CCTV/Security	**32**	-	32	-	-	-	-	32	-
Furniture Renewal Program	**25**	-	25	-	-	-	-	25	-
Library: HVAC Renewal, Fit Out Internal, CCTV/Security	**7**	-	7	-	-	-	-	7	-
Saleyards Administration Building: HVAC Renewal	**5**	-	5	-	-	-	-	5	-
Benalla Rural City Council Depot: Alarm, Access Control and CCTV Installation	**46**	-	46	-	-	-	-	46	-
New Community Christmas Tree	**50**	50	-	-	-	-	-	50	-
Computers and Telecommunications									
IT Projects	**180**	-	180	-	-	-	-	180	-
Library books									
Book stock	**96**	-	96	-	-	-	-	96	-
Total Plant and Equipment	**1,331**	**50**	**1,281**	**-**	**-**	**-**	**-**	**1,331**	**-**

Proposed

Capital Works Area	Project Cost	Asset expenditure types				Summary of Funding Sources			
		New	Renewal	Upgrade	Expansion	Grants	Contrib.	Council cash	Borrowings
	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
Infrastructure									
Roads									
Crack Sealing	**14**	-	14	-	-	-	-	14	-
Gravel Resheet Program	**743**	-	743	-	-	-	-	743	-
Kerb and Channel Renewal Program	**190**	-	190	-	-	-	-	190	-
RTR Regulation Program	**64**	-	64	-	-	64	-	-	-
Shoulder Resheet program	**305**	-	305	-	-	-	-	305	-
Road Reconstruction	**150**	-	150	-	-	-	-	150	-
Sealing of Gravel Roads Program	**50**	-	50	-	-	-	-	50	-
Black Spot/Safety Projects	**-**	-	-	-	-	-	-	-	-
Sealed Roads Preparation for Resealing	**100**	-	100	-	-		-	100	-
RTR Reseal Program	**1,351**	-	1,351	-	-	1,351	-	-	-
RTR Gravel Resheet Program	**146**	-	14	-	-	146	-	-	-
REPA Gravel Resheet Program	**272**	-	272	-	-	272	-	-	-
Bridges									
Renewal Program	**150**	-	150	-	-	-	-	150	-
REPA Renewal Program	**41**	-	41	-	-	41	-	-	-
Footpaths and Cycleways									
Footpath Renewal Strategy	**100**		100	-	-	-	-	100	-
New Footpath Works	**50**	50		-	-	-	-	50	-
Drainage									
Drainage Strategy	**622**	-	622	-	-	-	-	622	-
Pits and Pipes	**37**	-	37	-	-	-	-	37	-
REPA Rural Drainage Repairs	**59**		59	-	-	59	-	-	-
Recreational, Leisure and Community Facilities									
Skate Park Upgrade	**1,000**	-	-	1,000	-	1,000	-	-	-
Waste Management									
Cell 3B Construction	**951**	951	-	-	-	-	-	951	-
Groundwater Monitoring Infrastructure	**25**	25	-	-	-	-	-	25	-
Parks, Open Space and Streetscapes									
Playground Replacement Program	**50**	-	50	-	-	-	-	50	-
Devenish Playground Fence Renewal	**30**	-	30	-	-	-	-	30	-
McKellar Street Playground Fence	**80**	80	-	-	-	-	-	80	-
Aerodromes									
Airport Amenities: Paint Internal/External	**15**	-	15	-	-	-	-	15	-
Benalla Airport Operations Lighting - Taxiway / Runway Lighting	**250**	-	250	-	-	-	-	250	-
Wall paint - external (Bellman Hangar)	**25**	-	25	-	-	-	-	25	-
Wall paint - internal (Bellman Hangar)	**15**	-	15	-	-	-	-	15	-
Total Infrastructure	**7,678**	**1,106**	**5,572**	**1,000**	**-**	**3,726**	**-**	**3,952**	**-**
Total New Capital Works	**9,165**	**1,156**	**7,009**	**1,000**	**-**	**3,726**	**-**	**5,439**	**-**

Proposed

4.5.3 Works carried forward from the 2024/25 year

Capital Works Area	Project Cost	Asset expenditure types				Summary of Funding Sources			
		New	Renewal	Upgrade	Expansion	Grants	Contributions	Council cash	Borrowings
	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
Property									
Building Improvements									
c/f Art Gallery and Storage Redevelopment 1a	**2,112**	2,112				2,112	-	-	-
Total Property	**2,112**	**2,112**	**-**	**-**	**-**	**2,112**	**-**	**-**	**-**

Capital Works Area	Project Cost	Asset expenditure types				Summary of Funding Sources			
		New	Renewal	Upgrade	Expansion	Grants	Contrib.	Council cash	Borrowings
	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
Infrastructure									
Footpaths and Cycleways									
c/f Midland Highway Equestrian Precinct FPA132	102	102	-	-	-	102	-	-	-
Waste Management									
Rehabilitate Stage 2A: Design and Construct	1,250	-	1,250	-	-	-	-	1,250	-
Total Infrastructure	**1,352**	**102**	**1,250**	**-**	**-**	**102**	**-**	**1,250**	**-**
Total Carried Forward Capital Works 2024/25	**3,464**	**2,214**	**1,250**	**-**	**-**	**2,214**	**-**	**1,250**	**-**

Proposed

4.6 Summary of Planned Capital Works Expenditure

For the four years ended 30 June 2027, 2028 and 2029

2026/27	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
Property										
Land	-	-	-	-	-	-	-	-	-	-
Land improvements	-	-	-	-	-	-	-	-	-	-
Total Land	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Buildings	-	-	-	-	-	-	-	-	-	-
Heritage Buildings	-	-	-	-	-	-	-	-	-	-
Building improvements	101	-	101	-	-	-	-	-	101	-
Leasehold improvements	-	-	-	-	-	-	-	-	-	-
Total Buildings	**101**	**-**	**101**	**-**	**-**	**-**	**-**	**-**	**101**	**-**
Total Property	**101**	**-**	**101**	**-**	**-**	**-**	**-**	**-**	**101**	**-**
Plant and Equipment										
Heritage plant and equipment	-	-	-	-	-	-	-	-	-	-
Plant, machinery and equipment	850	-	850	-	-	-	-	-	850	-
Fixtures, fittings and furniture	304	-	304	-	-	-	-	-	304	-
Computers and telecommunications	180	-	180	-	-	-	-	-	180	-
Library books	96	-	96	-	-	-	-	-	96	-
Total Plant and Equipment	**1,430**	**-**	**1,430**	**-**	**-**	**-**	**-**	**-**	**1,430**	**-**
Infrastructure										
Roads	3,268	-	3,218	-	50	3,269	1,853	-	1,416	-
Bridges	150	-	150	-	-	150	-	-	150	-
Footpaths and cycleways	150	50	100	-	-	150	-	-	150	-
Drainage	888	-	463	-	425	887	-	-	887	-
Recreational, leisure and community facilities	-	-	-	-	-	-	-	-	-	-
Waste management	500	300	200	-	-	500	-	-	500	-
Parks, open space and streetscapes	50	-	50	-	-	50	-	-	50	-
Aerodromes	-	-	-	-	-	-	-	-	-	-
Off street car parks	-	-	-	-	-	-	-	-	-	-
Other infrastructure	-	-	-	-	-	-	-	-	-	-
Total Infrastructure	**5,006**	**350**	**4,181**	**-**	**475**	**5,006**	**1,853**	**-**	**3,153**	**-**
Total Capital Works Expenditure	**6,537**	**350**	**5,712**	**-**	**475**	**6,537**	**1,853**	**-**	**4,684**	**-**

Proposed

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
Property										
Land	-	-	-	-	-	-	-	-	-	-
Land improvements	-	-	-	-	-	-	-	-	-	-
Total Land	-	-	-	-	-	-	-	-	-	-
Buildings	**93**	-	93	-	-	-	-	-	93	-
Heritage Buildings	-	-	-	-	-	-	-	-	-	-
Building improvements	**64**	-	64	-	-	-	-	-	64	-
Leasehold improvements	-	-	-	-	-	-	-	-	0	-
Total Buildings	**157**	-	**157**	-	-	-	-	-	**157**	-
Total Property	**157**	-	**157**	-	-	-	-	-	**157**	-
				-	-	-	-	-		
Plant and Equipment				-	-	-	-	-		
Heritage plant and equipment	-	-	-	-	-	-	-	-	-	-
Plant, machinery and equipment	**990**	-	990	-	-	-	-	-	990	-
Fixtures, fittings and furniture	**71**	-	71	-	-	-	-	-	71	-
Computers and telecommunications	**180**	-	180	-	-	-	-	-	180	-
Library books	**96**	-	96	-	-	-	-	-	96	-
Total Plant and Equipment	**1,337**	-	**1,337**	-	-	-	-	-	**1,337**	-
				-						
Infrastructure				-						
Roads	**3,564**	-	3,514	-	50	3,564	1,950	-	1,614	-
Bridges	**150**	-	150	-	-	150	-	-	150	-
Footpaths and cycleways	**150**	50	100	-	-	150	-	-	150	-
Drainage	**630**	-	346	-	284	630	-	-	630	-
Recreational, leisure and community facilities	-	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-	-
Total Infrastructure	**5,599**	**300**	**4,965**	-	**334**	**5,599**	**1,950**	-	**3,649**	-
Total Capital Works Expenditure	**7,093**	**300**	**6,459**	-	**334**	**7,093**	**1,950**	-	**5,143**	-

Proposed

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
Property										
Land	-	-	-	-	-	-	-	-	-	-
Land improvements	-	-	-	-	-	-	-	-	-	-
Total Land	-	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-	-
Heritage Buildings	-	-	-	-	-	-	-	-	-	-
Building improvements	**80**	-	80	-	-	-	-	-	80	-
Leasehold improvements	-	-	-	-	-	-	-	-	-	-
Total Buildings	**80**	-	80	-	-	-	-	-	80	-
Total Property	**80**	-	**80**	-	-	-	-	-	**80**	-
Plant and Equipment				-	-					
Heritage plant and equipment	-	-	-	-	-	-	-	-	-	-
Plant, machinery and equipment	**780**	-	780	-	-	-	-	-	780	-
Fixtures, fittings and furniture	**64**	-	64	-	-	-	-	-	64	-
Computers and telecommunications	**180**	-	180	-	-	-	-	-	180	-
Library books	**96**	-	96	-	-	-	-	-	96	-
Total Plant and Equipment	**1,120**	-	**1,120**	-	-	-	-	-	**1,120**	-
Infrastructure										
Roads	**3,413**	-	3,363	-	50	3,413	1,950	-	1,463	-
Bridges	**250**	-	250	-	0	250	-	-	250	-
Footpaths and cycleways	**150**	50	100	-	0	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	-	-	-	-	-	-	-	-	-	-
Total Infrastructure	**4,222**	**50**	**3,972**	-	**200**	**4,222**	**1,950**	-	**2,272**	-
Total Capital Works Expenditure	**5,422**	**50**	**5,172**	-	**200**	**5,422**	**1,950**	-	**3,472**	-

Proposed

5. Financial Performance Indicators

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.

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

Proposed

Targeted performance indicators – service

Indicator	Measure	Notes	Actual 2023/24	Forecast Actual 2024/25	Target 2025/26	Target Projections 2026/27	2027/28	2028/29	Trend +/o/-
Governance									
Consultation and engagement Council decisions made and implemented with community input	**Satisfaction with community consultation and engagement** Community satisfaction rating out of 100 with the consultation and engagement efforts of Council	1	42	45	50	55	55	55	+
Roads									
Condition Sealed local roads are maintained at the adopted condition standard	**Sealed local roads below the intervention level** Number of kms of sealed local roads below the renewal intervention level set by Council / Kms of sealed local roads	2	94%	95%	95%	96%	97%	97%	+
Statutory planning									
Service standard Planning application processing and decisions are in accordance with legislative requirements	**Planning applications decided within the relevant required time** Number of planning application decisions made within the relevant required time / Number of planning application decisions made	3	67%	70%	70%	80%	82%	83%	+
Waste management									
Waste diversion Amount of waste diverted from landfill is maximised	**Kerbside collection waste diverted from landfill** Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins	4	58%	60%	60%	61%	62%	63%	+

Proposed

Notes to targeted performance indicators - service

1. Satisfaction with community consultation and engagement.
2. Sealed local roads below the intervention level.
3. Planning applications decided within the relevant required time.
4. Kerbside collection waste diverted from landfill.

Targeted performance indicators - financial

Indicator	Measure	Notes	Actual	Forecast Actual	Target	Target Projections			Trend
			2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	+/o/-
Liquidity									
Working Capital	Current assets / current liabilities	1	310%	241%	300%	328%	338%	374%	+
Obligations									
Asset renewal	Asset renewal and upgrade expense / Asset depreciation	2	73%	103%	129%	85%	89%	69%	o
Stability									
Rates concentration	Rate revenue / adjusted underlying revenue	3	66%	65%	64%	64%	64%	65%	o
Efficiency									
Expenditure level	Total expenses/ no. of property assessments	4	$4,284	$4,616	$4,402	$4,447	$4,518	$4,595	+

Proposed

Notes to targeted performance indicators - financial

1. Current liability reductions in landfill provisions causing fluctuation in ratio.
2. Large renewal 2025/26 due to reconstruction of roads following 2022 flood. Decrease in 2026/27 as future grant-funded projects not confirmed.
3. Applied 2025/26 rate capping percentage across future years.
4. 2025/26 and 2026/27 grant funds agreements in operations, future years no confirmed grant agreements forecast.

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.

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

Proposed

Indicator	Measure	Notes	Actual 2023/24	Forecast 2024/25	Budget 2025/26	Projections 2026/27	2027/28	2028/29	Trend +/o/-
Operating position									
Adjusted underlying result	Adjusted underlying surplus (deficit) / Adjusted underlying revenue	1	-9%	-9%	**-1.63%**	0.59%	0.54%	0.13%	+
Liquidity									
Unrestricted cash	Unrestricted cash / current liabilities	2	62%	159%	**209%**	230%	273%	273%	+
Obligations									
Loans and borrowings	Interest bearing loans and borrowings / rate revenue	3	10%	7%	**5.95%**	4.29%	3.04%	2.02%	+
Loans and borrowings	Interest and principal repayments on interest bearing loans and borrowings / rate revenue		3%	3%	**2.20%**	1.82%	1.48%	1.21%	+
Indebtedness	Non-current liabilities / own source revenue		46%	50%	**45.44%**	43.57%	42.14%	40.99%	+
Stability									
Rates effort	Rate revenue / CIV of rateable properties in the municipality	4	0.41%	0.46%	**0.43%**	0.44%	0.45%	0.45%	o
Efficiency									
Revenue level	Total rate revenue / no. of property assessments	5	$2,056	$2,148	**$2,792**	$2,884	$2,926	$2,968	+

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Notes to financial performance indicators

1. The adjusted underlying result is a deficit though to 2025/26 improving across future years.
2. The Unrestricted Cash percentage will increase as more Capital Projects are expected to be finalised in 2026/27 and no future loans projected.
3. There is a reduction in Debt to Rates based off a reducing Loan Portfolio and increasing Rates base.
4. Rate revenue increases are in line with rate capping.
5. Rate revenue increases are in line with rate capping per cent increases.

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 2025/26.

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 2025 and will be available for inspection on Council's website.

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BENALLA RURAL CITY

Benalla Rural City Council

Proposed 2025/2026 Fees and Charges

Proposed

PO BOX 227
Benalla VIC 3671

(03) 5760 2600
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BRCC Fees and Charges Schedule

Details	Unit	Statutory (s) Council (C)	GST Y/N	2024/25 Charges GST Inclusive	Proposed 2025/26 Charges GST Inclusive
Council Facilities					
1. Benalla Seniors and Community Centre					
Hire of Centre (Auditorium) - Before 5pm	Per hour	C	Y	$39.50	**$40.50**
Hire of Centre (Auditorium) - After 5pm	Per hour	C	Y	$51.50	**$53.00**
Whole day function (ex. Wedding, concerts)	Per day	C	Y	$390.00	**$400.00**
Meeting Room Hire - Flat rate	Per hour	C	Y	$19.00	**$19.50**
Insurance Cover Note: (required for functions/events)	One off	C	Y	$41.00	**$42.50**
Cleaning (if required)	Per hour	C	Y	$177.50	**$180.00**
Refundable Bond Deposit (Auditorium)	Per hire	C	N	$350.00	**$350.00**
2. Benalla Town Hall					
Meeting Room Hire - Flat rate	Per hour	C	Y	$19.00	**$19.50**
Auditorium Hire - Before 5pm *(includes kitchen, installed PA use and 1 wireless mic)*	Per hour	C	Y	$64.50	**$66.50**
Auditorium Hire - After 5pm *(includes kitchen, installed PA use and 1 wireless mic)*	Per hour	C	Y	$68.00	**$70.00**
Whole Day Function *(e.g., Weddings, Concerts)* *(includes kitchen, installed PA use and 1 wireless mic)*	Per day	C	Y	$560.00	**$575.00**
Auditorium Holding Fee *(Layover Days) (charged when auditorium is setup in advance, or left setup between events, and can't be hired to other users due to setup)*	Per day	C	Y	$55.00	**$110.00**
Kitchen Hire *(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)*	Per hour	C	Y	$27.50	**$28.50**
Insurance Cover Note: (required for functions/events)	One off	C	Y	$40.00	**$42.50**
Cleaning (if required)	Per hour	C	Y	$174.00	**$180.00**
Hire of modular professional PA equipment	Per hire, per day	C	Y	NA	**$220.00**
Refundable Bond Deposit (Hire of new professional modular PA system, must be operated by qualified professional Sound Engineer)	Per hire	C	Y	$0.00	**$500.00**
Refundable Bond Deposit (Auditorium and/or kitchen only)	Per hire	C	N	$350.00	**$350.00**
3. Additional Charges (Applying to all hiring)					
Facilities services (setting up, cleaning and packing up)	Per hr x Staff member	C	Y	$113.00	**$116.00**

Proposed

Details	Unit	Statutory (s) Council (C)	GST Y/N	2024/25 Charges GST Inclusive	Proposed 2025/26 Charges GST Inclusive
4. Benalla Sports and Equestrian Centre					
Hire of Facilities (Building and Grounds)	Per day	C	Y	$404.00	**$415.00**
Refundable Bond Deposit (Building and Grounds)	Per hire	C	N	$350.00	**$350.00**
Reserve User Group Annual Fee	Annual	C	Y	$457.00	**$470.00**
Roy T. Hill Pavilion Hire	Per hour	C	Y	$20.50	**$21.00**
Roy T Hill Pavilion Hire (after 5pm)	Per hour	C	Y	$25.50	**$26.50**
Refundable Bond Deposit	Per hire	C	N	$350.00	**$350.00**
Cleaning (if required)	Per hour	C	Y	$175.00	**$180.00**
5. Benalla Art Gallery					
Ledger Gallery Hire (after hrs - minimum 3 hours)	Per hour	C	Y	$770.00	**$790.00**
Bennett Gallery Hire (after hrs - minimum 3 hours)	Per hour	C	Y	$640.00	**$657.00**
Simpson Gallery Hire (after hrs - minimum 3 hours)	Per hour	C	Y	$447.00	**$460.00**
Gallery Workshop Hire (after hrs – minimum 2 hours)	Per hour	C	Y	$31.00	**$32.00**
Hire of Grand Piano	Per hire	C	Y	$255.00	**$262.00**
Hire of P.A. System	Per hire	C	Y	$63.00	**$65.00**
Refundable bond deposit	Per hire	C	N	15% of hire fee	**15% of hire fee**
6. Benalla Cinema					
Benalla Cinema Admission Charges					
Adult (except Tuesday)	Per ticket	C	Y	$17.00	**$18.00**
Concession (except Tuesday)	Per ticket	C	Y	$14.50	**$15.00**
Child (2-12 years old)	Per ticket	C	Y	$12.50	**$13.00**
Family Ticket Inc: Two Adults and Two Children	Per ticket	C	Y	$49.00	**$55.00**
Tuesdays (Adults and Children)	Per ticket	C	Y	$12.00	**$13.00**
Movie Money: Book of 10 tickets	Per book	C	Y	$108.00	**$112.00**
Christmas Movie Special - one off screening	Per ticket	C	Y	NA	**$10.00**
Benalla Cinema Memberships					
Cinema Club Membership **includes:** ▪ FREE movie ticket upon signup. ▪ 1x FREE large popcorn to celebrate your birthday. ▪ $13 tickets for all movies (excluding special events). ▪ $15 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	$17.00	**$18.00**

Proposed

Details	Unit	Statutory (s) Council (C)	GST Y/N	2024/25 Charges GST Inclusive	Proposed 2025/26 Charges GST Inclusive
Cinema Club Member Ticket	Per ticket	C	Y	$11.50	**$13.00**
Cinema Club Member (Ticket for a friend)	Per ticket	C	Y	$14.50	**$15.00**
Benalla Cinema Group Package					
Adult Group Package - minimum of 15 1 x cinema ticket, 1 x small drink, 1 x small popcorn	Per person	C	Y	$21.00	**$21.50**
Concession Group Package - minimum 15 1 x cinema ticket, 1 x small drink, 1 x small popcorn	Per person	C	Y	$19.00	**$19.50**
Child Group Package - minimum of 15 1 x cinema ticket, 1 x small drink, 1 x small popcorn	Per person	C	Y	$17.00	**$18.00**
Benalla Cinema Fundraiser					
30 to 60 tickets	Per ticket	C	Y	$10.50	**$11.00**
Business Events Hire - Three hours or less *Includes microphone and water. Only available in non-cinema sessions.*	Three hours or less	C	Y	$150.00	**$155.00**
Business Events Hire - Full day hire *Includes microphone and water. Only available in non-cinema sessions.*	Full Day Hire	C	Y	$250.00	**$258.00**
Cinema Hire	Per screening	C	Y	$463.00	**$475.00**
Cost of Movie Hire (if not currently screening	Per screening	C	Y	$300.00	**$310.00**
Venue Hire - booking fees payable on each ticket	Per person	C	Y	NA	**$1.50**
After Credits Convo	Per person	C	Y	NA	**$5.00**
Benalla Cinema Advertising					
(10% discount applicable when a Pre-Show Static Slide and Video are running at the same time)					
Static 8 second advertising: Power Point Slide - preshow	Per week	C	Y	$16.50	**$17.00**
Video 30 second advertisement: DCP format - preshow	Per week	C	Y	$28.50	**$30.00**
Video 45 second advertisement: DCP format - preshow	Per week	C	Y	$31.00	**$32.00**
7. Sir Edward '*Weary*' Dunlop Learning Centre					
Pat Claridge Meeting Room Hire	Per hour	C	Y	$25.00	**$25.50**
Barbara Alexander Meeting Room Hire	Per hour	C	Y	$19.50	**$20.00**
After hours use of public Library space - per hour, minimum three hours (Includes one staff member)	Per hour	C	Y	$55.00	**$57.00**
Cleaning (if required)	Per hour	C	Y	As per costs	**As per costs**
Refundable deposit for out of hours bookings	Per booking	C	N	$55.00	**$55.00**
Cancellation administration fee within five business days	Per booking	C	Y	25% of booking costs	**25% of booking cost**

Proposed

Details	Unit	Statutory (s) Council (C)	GST Y/N	2024/25 Charges GST Inclusive	Proposed 2025/26 Charges GST Inclusive
Cancellation administration fee - day of event	Per booking	C	Y	100% of booking cost	**100% of booking cost**
Library Penalties Maximum unpaid fines before borrowing privileges are suspended - $20					
Fine for overdue inter library loan item	Per day	C	Y	$0.60	**$0.60**
Fine for overdue Book Club item	Per day	C	Y	$1.00	**$1.00**
Fine for missed holds	Per item	C	Y	$2.00	**$2.00**
Minor damage to an item or barcode	Per item	C	Y	$3.50	**$3.50**
DVD or CD replacement cover	Per item	C	Y	$3.00	**$3.00**
CDB Replacement Cover	Per item	C	Y	$12.00	**$12.00**
Replacement of lost or damaged cards	Per card	C	Y	$3.00	**$3.00**
Library Penalty replacement cost for lost or damaged items (Unless indicated in Library specific software)					
- Adult book (Fiction)	Per item	C	Y	$32.00	**$32.00**
- Adult book (Non-Fiction)	Per item	C	Y	$33.00	**$33.00**
- Adult book (Large Print)	Per item	C	Y	$55.00	**$55.00**
- Teen book (Fiction)	Per item	C	Y	$20.00	**$20.00**
- Junior book (Fiction)	Per item	C	Y	$15.00	**$15.00**
- Junior book (Non-Fiction)	Per item	C	Y	$24.00	**$24.00**
- Periodical	Per item	C	Y	$11.00	**$11.00**
- Adult DVD (Film)	Per item	C	Y	$25.00	**$25.00**
- Adult DVD (TV)	Per item	C	Y	$40.00	**$40.00**
- Junior DVD	Per item	C	Y	$19.00	**$19.00**
- Adult audiobook (CD)	Per item	C	Y	$110.00	**$110.00**
- Junior audiobook (CD)	Per item	C	Y	$60.00	**$60.00**
- Adult audiobook (MP3)	Per item	C	Y	$112.00	**$112.00**
- Junior audiobook (MP3)	Per item	C	Y	$67.00	**$67.00**
- Single disc replacement (DVD/CD/MP3)	Per item	C	Y	Full replace-ment cost	**Full replace-ment cost**
Library Service and Materials					
Printing and photocopying – A4 (black and white)	Per page	C	Y	$0.60	**$0.70**
Printing and photocopying - A4 (colour)	Per page	C	Y	$1.00	**$1.20**
Printing and photocopying – A3 (black and white)	Per page	C	Y	$2.00	**$1.50**

Proposed

Details	Unit	Statutory (s) Council (C)	GST Y/N	2024/25 Charges GST Inclusive	Proposed 2025/26 Charges GST Inclusive
Printing and photocopying - A3 (colour)	Per page	C	Y	$2.00	**$2.50**
Photocopying - duplex	Per side	C	Y	As above	**Less 10%**
3D Printing	Per Hour		Y	NA	**$5.00**
Requests for items not in stock and obtained by Inter Library Loan	Per item	C	Y	As per costs	**As per costs**
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	$4.20	**$4.20**
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	$30.00	**$32.00**
Faxes (Australia only) - first page	First page	C	Y	$4.50	**$4.50**
Faxes (Australia only) - additional pages	Per page	C	Y	$1.20	**$1.20**
Programs and activities	Per prog	C	Y	Cost recovery	**Cost recovery**
USB stick (8GB)	Per item	C	Y	$9.50	**$10.00**
Disc cleaning	Per disc	C	Y	$4.50	**$5.00**
8. Benalla Airport					
Airside Hanger Land Lease – Plus Fire Services Levy	Per m2 per year	C	Y	$6.00	**$6.10**
Commercial Airport Land Lease	Per m2 per year	C	Y	NA	**$8.80**
Rental Fees - Hanger 26 (Plane, or trike + trailer)	Per month	C	Y	$152.00	**$156.50**
Rental Space - Trike	Per month	C	Y	$109.00	**$112.00**
Airside Access Security Token	Per issue	C	Y	$52.50	**$54.00**
Airside Access Security Token Replacement	Per issue	C	Y	$250.00	**$80.00**
Lease public advertisement fee	Per ad	C	V	$160.00	**$160.00**
Special Events use (weekday) of Airport (Applicable where one or more glider strips or runways are managed under NOTAM for the event).	Per week day	C	Y	$400.00	**$410.00**
Special Events (weekend) use of Airport (Applicable where one or more glider strips or runways are managed under NOTAM for the event).	Per weekend day	C	Y	$800.00	**$820.00**
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	$401.50	**$412.00**
Glider trailer permit tag replacement fee	Per tag	C	Y	$5.50	**$5.60**
Hire BARC Hut 65 - flat rate	Per hour	C	Y	$19.00	**$19.50**

Proposed

Details	Unit	Statutory (s) Council (C)	GST Y/N	2024/25 Charges GST Inclusive	Proposed 2025/26 Charges GST Inclusive
9. Other Fees					
Property and Valuations					
Land information Certificates	Per certificate	S	N	$29.70	**$29.70**
Land information Certificates: - 24 Hour Service	Per certificate	S/C	Y	$90.00	**$92.00**
Administration Fee on refunds	Per refund	C	Y	$17.50	**$18.00**
Adverse Possession Claims: Ownership confirmation	Per hour	C	N	$62.00	**$63.50**
Dishonoured Direct Debit Fee	Per transaction	C	Y	$17.50	**$18.00**
Historical rates notices/file retrieval	Per property, per request	C	N	NA	**$18.00**
Debt Recovery					
Dishonoured Cheque Fee	Per cheque	C	N	$22.50	**$23.00**
Municipal Maps					
A0 Colour/Black and White (Printed on Map Printer/Plotter)	Per map	C	Y	$55.00	**$57.00**
A1 Colour/Black and White (Printed on Map Printer/Plotter)	Per map	C	Y	$39.00	**$40.00**
A2 Colour/Black and White (Printed on Map Printer/Plotter)	Per map	C	Y	$31.50	**$32.50**
A3 Colour (Printed on Photocopier)	Per map	C	Y	$20.00	**$20.50**
A3 Black and White (Printed on Photocopier)	Per map	C	Y	$11.50	**$12.00**
A4 Colour (Printed on Photocopier)	Per map	C	Y	$13.00	**$13.50**
A4 Black and White (Printed on Photocopier)	Per map	C	Y	$6.00	**$6.50**
Records Management					
Retrieval of records from Recall (Offsite Storage)	Per record	C	Y	$65.80	**$84.00**
Photocopying Fees					
Photocopying - Black and White - A4	Per page	C	Y	$0.60	**$0.70**
Photocopying - Colour - A4	Per page	C	Y	$1.10	**$1.20**
Photocopying - Black and White - A3	Per page	C	Y	$1.00	**$1.50**
Photocopying - Colour - A3	Per page	C	Y	$2.00	**$2.50**
Freedom of Information					
FOI - Access to information	Per request	S	N	$32.70	**$32.70**
FOI - Deposit - if < $100	Per request	S	N	$25.00	**$25.00**

Proposed

Details	Unit	Statutory (s) Council (C)	GST Y/N	2024/25 Charges GST Inclusive	Proposed 2025/26 Charges GST Inclusive
FOI - Deposit - if > $100	Per request	S	N	50% of charge	**50% of charge**
FOI - Search Time Fee	Per hour	S	N	$24.50	**$24.50**
FOI - Supervision of Inspection Fee Fees 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	$24.50	**$24.50**
Local Laws					
Compliance					
Community Local Laws infringement notices	Penalty unit	S	N	$198.00	**$198.00**
Shopping trolleys	Per pick up	C	N	$72.00	**$74.00**
Local Laws permit - initial	Per permit	C	N	$65.50	**$67.50**
Local Laws Permits - 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	$65.50	**$67.50**
Local Laws permit - Renewal	Per permit	C	N	$21.50	**$22.00**
Excess Animal Permit administration fee	Per permit	C	N	$60.50	**$62.00**
Placing a Bulk Rubbish Container on a road or Municipal Place Permit	Per permit	C	N	$323.00	**$332.00**
Placement of Shipping Container not on private property	Per permit	C	N	$318.00	**$325.00**
Annual Pet Registrations Fees					
Dangerous/Menacing Animal	Per animal	C	N	$243.00	**$250.00**
Maximum/Standard Animal	Per animal	C	N	$122.00	**$125.00**
Maximum Pensioner/Standard Animal	Per animal	C	N	$61.50	**$63.00**
Domestic Animal Business	Per business	C	N	$251.50	**$258.00**
Replacement of Pet Registration Tag	Per animal	C	Y	$5.00	**$5.00**

Proposed

Details	Unit	Statutory (s) Council (C)	GST Y/N	2024/25 Charges GST Inclusive	Proposed 2025/26 Charges GST Inclusive
Reduced fees apply only to those animals which fit under one of the following categories:					
Sterilised dog or cat	Per animal	C	N	$41.00	**$42.00**
Dog or cat more than 10 years old	Per animal	C	N	$41.00	**$42.00**
Dog registered with the Victorian Canine Authority, or cat registered with the Feline Control Council;	Per animal	C	N	$41.00	**$42.00**
Undergone obedience training with an approved organisation	Per animal	C	N	$41.00	**$42.00**
Dog kept for working stock	Per animal	C	N	$41.00	**$42.00**
Reduced Fee Pensioner	Per animal	C	N	$21.50	**$22.00**
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.					
Pound Release Fees					
DOG (fee includes sustenance) **First offence** (part of Registration)	Per animal	C	N	No Fee	**No Fee**
DOG (fee includes sustenance) **Second offence** and thereafter	Per animal	C	N	$132.00	**$136.00**
CAT (fee includes sustenance) **First offence** (part of Registration)	Per animal	C	N	No Fee	**No Fee**
CAT (fee includes sustenance) **Second offence** and thereafter	Per animal	C	N	$132.00	**$136.00**
Sheep/Goats	Per animal	C	N	$61.50	**$63.50**
Cattle	Per animal	C	N	$99.00	**$102.00**
Horse	Per animal	C	N	$111.50	**$115.00**
Pound Sustenance Fees					
Sheep/Goats	Per animal per day	C	Y	$19.50	**$20.00**
Cattle	Per animal per day	C	Y	$22.00	**$22.00**
Horses	Per animal per day	C	Y	$19.50	**$22.00**
Fire Hazard					
Fire Prevention Works	Per hour	C	Y	Cost + 25%	**Cost + 25%**

Proposed

Details	Unit	Statutory (s) Council (C)	GST Y/N	2024/25 Charges GST Inclusive	Proposed 2025/26 Charges GST Inclusive
Other Compliance Fees					
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**
Road Safety Road Rules (Various) Infringement Notices	Per Notice	S	N		**1 Penalty Unit**
Road Safety Road Rules (Various) Infringement Notices	Per notice	S	N		**.06 Penalty Unit**
Road Safety Road Rules Penalty Reminder Notices	Per notice	S	N		**1.74 Fee Units**
Waste Management Benalla Landfill and Resource Recover Centre					
Organic Green Waste					
Organic Green Waste (**Residential**) m3	1/4m3	C	Y	$5.00	**$5.00**
Organic Green Waste (**Residential**) m3	1/2m3	C	Y	$9.50	**$9.50**
Organic Green Waste (**Residential**) m3	3/4m3	C	Y	$14.00	**$14.00**
Organic Green Waste (**Residential**) m3	1m3	C	Y	$19.00	**$19.00**
Organic Green Waste (**Industrial/Commercial**) Per tonne	Per tonne	C	Y	$119.00	**$122.50**
General Waste					
General Waste (**Residential**) m3	1/4m3	C	Y	$21.00	**$21.00**
General Waste (**Residential**) m3	1/2m3	C	Y	$41.00	**$41.00**
General Waste (**Residential**) m3	3/4m3	C	Y	$62.00	**$62.00**
General Waste (**Residential**) m3	1m3	C	Y	$82.00	**$82.00**
General Waste (**Industrial/Commercial**) Per tonne	Per tonne	C	Y	$308.00	**$317.00**
Processed Timber					
Processed timber (**Residential**) m3	1m3	C	Y	$23.50	**$24.00**
Processed timber (**Industrial/Commercial**) Per tonne	Per tonne	C	Y	$144.50	**$149.00**
Contaminated Fill					
Contaminated Fill (**Residential**) m3	1m3	C	Y	$160.00	**$160.00**
Contaminated Fill (**Industrial/Commercial**) Per Tonne	Per tonne	C	Y	$170.00	**$175.00**
Clean Concrete / Bricks					
Clean Concrete/Bricks (**Residential**) m3	1m3	C	Y	$180.00	**$180.00**
Clean Concrete/Bricks (**Industrial/Commercial**) Per Tonne	Per Tonne	C	Y	$130.00	**$130.00**

Proposed

Details	Unit	Statutory (s) Council (C)	GST Y/N	2024/25 Charges GST Inclusive	Proposed 2025/26 Charges GST Inclusive
Clean Fill					
Clean Fill (**Residential**) m3	1m3	C	Y	$160.00	**$160.00**
Clean Fill (**Industrial/Commercial**) By Application Only	Per tonne	C	Y	$130.00	**$155.00**
Other Waste Fees					
Disposal of Domestic Asbestos (by application only)	Per 100kg	C	Y	$225.00	**$225.00**
BBQ Gas Cylinders	Per cylinder	C	Y	$3.00	**$3.00**
Special Event Bins Hire	Per Bin	C	Y	$39.00	**$39.00**
Emptying an Event Bin	Per Bin	C	Y	$33.00	**$34.00**
Extra Bin Empty (Urban Only - Once Off)	Per Bin	C	Y	NA	**$15.00**
Additional or Replacement Commercial Customer Access Card	Per card	C	Y	$30.00	**$30.00**
Electronic Waste					
Electronic waste	Per item	C	Y	$2.00	**$2.00**
Furniture					
Per item of furniture, mattress or base	Per item	C	Y	$50.00	**$51.50**
Disposal of Tyres					
Tyres – less than a metre in diameter	Per tyre	C	Y	$18.00	**$18.50**
Tyres – greater than a metre in diameter	Per tyre	C	Y	$110.00	**$113.00**
Rim removal charge	Per tyre	C	Y	$29.00	**$30.00**
Works within a Road Reserve					
Road Opening Permits - Major					
Major Works - Works conducted on any part of the roadway, shoulder or pathway on municipal or non-arterial State Road where maximum speed limit at any time is more than 50kph where works exceeds 8.5 square metres.	Fee Unit	S	N		**43.1 Fee Units**
Major Works - Works **not** conducted on any part of the roadway, shoulder or pathway on Municipal, or Non-Arterial State Road where maximum speed limit at any time is more than 50kph where work exceeds 8.5 square metres. Works conducted on Nature Strip.	Fee Unit	S	N		**23.5 Fee Units**
Major Works - Works conducted on any part of the roadway, shoulder or pathway on municipal, or non-Arterial State Road where maximum speed limit at any time is not more than 50kph where works exceeds 8.5 square metres.	Fee Unit	S	N		**23.5 Fee Units**
Major Works - Works **not** conducted on any part of the roadway, shoulder or pathway on Municipal, or Non-Arterial State Road where maximum speed limit at any time is not more than 50kph where works exceeds 8.5 square metres.	Fee Unit	S	N		**6 Fee Units**

Proposed

Details	Unit	Statutory (s) Council (C)	GST Y/N	2024/25 Charges GST Inclusive	Proposed 2025/26 Charges GST Inclusive
Road Opening Permits - Minor					
Minor Works - Works conducted on any part of the roadway, shoulder or pathway on Municipal, or Non-Arterial State Road where maximum speed limit at any time is more than 50kph where work is less than 8.5 square metres.	Fee Unit	S	N		**9.3 Fee Units**
Minor Works - Works **not** conducted on any part of the roadway, shoulder or pathway on Municipal, or Non-Arterial State Road where maximum speed limit at any time is more than 50kph where works is less than 8.5 square metres.	Fee Unit	S	N		**6 Fee Units**
Minor Works - Works conducted on any part of the roadway, shoulder or pathway on Municipal, or Non-Arterial State Road where maximum speed limit at any time is not more than 50kph where work is less than 8.5 square metres.	Fee Unit	S	N		**9.3 Fee Units**
Minor Works - Works **not** conducted on any part of the roadway, shoulder or pathway on Municipal, or Non-Arterial State Road where maximum speed limit at any time is not more than 50kph where works is less than 8.5 square metres.	Per permit	S	N		**9.3 Fee Units**
Consent to Work within a Road Reserve Security Deposit (Refundable)					
Security Deposit - Vehicle crossings	Per permit	C	N	$1,000.00	**$1,030.00**
Security Deposit - Water and drainage connection	Per permit	C	N	$300.00	**$310.00**
Security Deposit – Excavation of Road	Per permit	C	N	Quote	**Quote**
Security Deposit - Tree Planting	Per Tree	C	N	$155.00	**$160.00**
Security Deposit - Subdivision	Per Permit	C	N	Quote	**Quote**
Asset Protection Permit					
Asset protection permit	Per permit	C	N	$175.00	**$180.00**
Asset Protection Permit Security Deposit (Refundable)					
Asset Protection Permit Security Deposit (Refundable)	Per Permit	C	N	$893.00	**$920.00**
Dwelling (demolition only), Single dwelling (Construction only)	Per Permit	C	N	$2,150.00	**$2,200.00**
Single dwelling construction including demolition	Per Permit	C	N	$2,150.00	**$2,200.00**
Multi-unit occupancy (Construction only)	Per Permit	C	N	$2,720.00	**$2,800.00**
Multi-unit occupancy (Construction and demolition)	Per Permit	C	N	$3,290.00	**$3,390.00**
Commercial/Industrial	Per Permit	C	N	$3,900.00	**$4,000.00**
Subdivisions	Per Permit	C	N	Quote	**Quote**
Drainage headworks for the Benalla Urban Growth Project					
Drainage Levy (Per m2)	Per m²	C	N	$4.50	**$5.00**

Proposed

Details	Unit	Statutory (s) Council (C)	GST Y/N	2024/25 Charges GST Inclusive	Proposed 2025/26 Charges GST Inclusive
Building					
Building Permits (Section 18 Building Act 1993) (Minimum fees - all fees are plus lodgement)					
Internal alterations (Minor<$16,000)	Minimum	C	Y	$400.00	**$410.00**
New Dwelling - Total building cost divided by 250	Minimum	C	Y	$1,250.00	**$1,290.00**
Dependent relative unit (construction/re-erection)	Minimum	C	Y	$880.00	**$910.00**
Relocatable Dwelling (re-erect/removal) (plus lodgement)	Minimum	C	Y	$880.00	**$910.00**
Extensions/Alteration (incl. internal alterations >$16,000)	Minimum	C	Y	$880.00	**$910.00**
Swimming Pools and Spas (Minimum fees - all fees are plus lodgement)					
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	$800.00	**$825.00**
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	$600.00	**$620.00**
Fee to register a Swimming Pool (Include spas and temporary swimming pools)	Per pool	S	Y		**2.15 Fee Unit**
Search Fee (Required for pools completed prior to 1 November 2020)	Per pool	S	Y		**3.19 Fee Unity**
Fee for a compliant swimming pool certificate	Per cert	S	Y		**1.38 Unit Fees**
Fee for a non-compliant swimming pool certificate	Per cert	S	Y		**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	$350.00	**$220.00**
Shed's Garages Carports etc (Minimum fees - all fees are plus lodgement)					
Garages/Shed	Minimum	C	Y	$607.00	**$625.00**
Garages/Shed – Registered Builder	Minimum	C	Y	$524.00	**$540.00**
Garages/Shed (Large Rural/Farm > $50,000)	Minimum	C	Y	$900.00	**$930.00**
Garages/Shed – Registered Builder (Large Rural/Farm > $50,000)	Minimum	C	Y	$820.00	**$840.00**
Carports, Re-Stump, Fencing, Patio and Verandas	Minimum	C	Y	$525.00	**$540.00**
Demolition/removal of dwelling	Minimum	C	Y	$525.00	**$540.00**
Fence	Minimum	C	Y	$370.00	**$380.00**

Proposed

Details	Unit	Statutory (s) Council (C)	GST Y/N	2024/25 Charges GST Inclusive	Proposed 2025/26 Charges GST Inclusive
Temporary approvals and POPE					
Temporary	Per inspection	C	Y	$300.00	**$310.00**
POPE - Public Place and Entertainment - Occupancy Permit	Per permit	C	Y	$700.00	**$720.00**
Building Inspections (Minimum fees - all fees are plus lodgement)					
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	$440.00	**$450.00**
External Commercial Inspection	per item	C	Y	$550.00	**$570.00**
External Domestic Inspection	per item	C	Y	$400.00	**$410.00**
Building - Misc (Minimum fees - all fees are plus lodgement)					
Change of Use building permit- Domestic	Minimum	C	Y	$720.00	**$740.00**
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	$120.00	**$124.00**
Building Permits - Commercial buildings					
Commercial works less than **$10,000**	Per permit	C	Y	$660.00	**$680.00**
Small commercial internal alterations	Per permit	C	Y	$660.00	**$680.00**
Farm Shed less than 500sqm	per permit	C	Y	$740.00	**$760.00**
Commercial Works **$10,000 to $100,000**	Per permit	C	Y	$1,590.00	**$1,630.00**
Commercial Works **$100,001 to $500,000**	Per permit	C	Y	$1,900.00	**$1,950.00**
Commercial Works where the cost exceeds **$500,000**	Per permit	C	Y	Quote	**Quote**
Building Reports and Consent					
Section 29a Demolition Consent	Fee Units	S	N		**5.75 Fee Units**
Parts: 5 (Siting), 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 Fee Units**
Reg. 116 - Protection of The Public	Fee Units	S	N		**19.9 Fee Units**
Reg 133 - Legal Point of Discharge	Fee Units	S	N		**9.77 Fee Units**

Proposed

Details	Unit	Statutory (s) Council (C)	GST Y/N	2024/25 Charges GST Inclusive	Proposed 2025/26 Charges GST Inclusive
Lodgement fee for building permit (S30)	Fee Units	S	N		**8.23 Fee Units**
Property Information (51(1) and 51(2))	Fee Units	S	N		**3.19 Fee Units**
Building Penalties					
Failure to comply with a Building Order (natural person)	Penalty Units	S	N		**500 Penalty Units**
Failure to comply with a Building Order (body corporate)	Penalty Units	S	N		**2500 Penalty Units**
Building Infringements					
Failure to register a pool/spa by 1 November 2020 (Reg. 147L(2))	Penalty Units	S	N		**2 Penalty Units**
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**
Failure to lodge a Compliance Certificate by the due date (Reg. 147V(1))	Penalty Units	S	N		**2 Penalty Units**
Failure to provide copy of approved documents on site	Penalty Units	S	N		**2 Penalty Units**
Failure to display building permit information on site signage	Penalty Units	S	N		**2 Penalty Units**
Prescribed Offences relating to a Place of Public Entertainment (Infringements)	Penalty Units	S	N		**5 Penalty Units**
Building – Other Fees					
Building Surveying	Per hour	C	Y	$735.00	**$760.00**
Building Administration Services	Per hour	C	Y	$63.50	**$65.00**
Notice and order inspection fee	Per request	C	Y	$387.00	**$400.00**
Inspections (various)	Per inspection	C	N	$295.00	**$305.00**
Additional Inspection	Per inspection	C	N	$199.50	**$205.00**
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**

Proposed

Details	Unit	Statutory (s) Council (C)	GST Y/N	2024/25 Charges GST Inclusive	Proposed 2025/26 Charges GST Inclusive
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	$790.00	**$815.00**
Planning					
Planning Scheme Amendments					
Stage 1 **a)** considering a requests to amend a planning scheme; and **b)** taking action required by Division 1 of Part 3 of the Planning and Environment Act 1987; and **c)** considering any submissions which do not seek a change to the amendment d) if applicable, abandoning the amendments in accordance with section 28.	Fee Units	S	N		**206 Fee Units**
Stage 2 **a)** considering; and **(i)** up to and including 10 submissions which seek a change to an amendment and where necessary referring the submissions to a panel; or	Fee Units	S	N		**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**
(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**
Stage 3 – For: a) adopting an amendment or a part of an amendment in accordance with section 29; **b)** submitting the amendment for approval in accordance with section 31 of the Act; **c)** giving the notice of the approval of the amendment required by section 36(2) of the Act.	Fee Units	S	N		**32.5 Fee Units**
Stage 4 – For: **a)** considering a request to approve an amendment in accordance with section 35; **b)** giving notice of approval of an amendment in accordance with section 36(1) of the Act.	Fee Units	S	N		**32.5 Fee Units**
*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.					

Proposed

Details	Unit	Statutory (s) Council (C)	GST Y/N	2024/25 Charges GST Inclusive	Proposed 2025/26 Charges GST Inclusive
Planning Permit Applications under section 47 of the Planning and Environment Act 1987					
Class 1 – Use only	Fee Units	S	N		**89 Fee Units**
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.	Fee Units	S	N		**13.5 Fee Units**
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.	Fee Units	S	N		**42.5 Fee Units**
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.	Fee Units	S	N		**87 Fee Units**
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.	Fee Units	S	N		**94 Fee Units**
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.	Fee Units	S	N		**101 Fee Units**
Class 7 - Vic Smart application if the estimated cost of development is $10,000 or less.	Fee Units	S	N		**13.5 Fee Units**
Class 8 - Vic Smart application if the estimated cost of development is more than $10,000.	Fee Units	S	N		**29 Fee Units**
Class 9 - Vic Smart application to subdivide or consolidate land.	Fee Units	S	N		**13.5 Fee Units**
Class 10 - VicSmart application (other than a class 7, class 8 or class 9 permit).	Fee Units	S	N		**13.5 Fee Units**
Class 11 - To develop land if the estimated cost of development is up to $100,000.	Fee Units	S	N		**77.5 Fee Units**
Class 12 - To develop land if the estimated cost of development is $100,001 to $1 million.	Fee Units	S	N		**104.5 Fee Units**
Class 13 - To develop land if the estimated cost of development is $1 million to $5 million.	Fee Units	S	N		**230.5 Fee Units**

Proposed

Details	Unit	Statutory (s) Council (C)	GST Y/N	2024/25 Charges GST Inclusive	Proposed 2025/26 Charges GST Inclusive
Class 14 - To develop land if the estimated cost of development is $5 million to $15 million.	Fee Units	S	N		**587.5 Fee Units**
Class 15 - To develop land if the estimated cost of development is $15 million to $50 million.	Fee Units	S	N		**1732.5 Fee Units**
Class 16 - To subdivide an existing building (other than a class 9 permit).	Fee Units	S	N		**89 Fee Units**
Class 17 - To subdivide land into 2 lots (other than a class 9 or class 16 permit).	Fee Units	S	N		**89 Fee Units**
Class 18 - 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**
Class 19 - 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**
Class 20 - To: a) create, vary or remove a restriction within the meaning of the Subdivision Act 1988; or b) create or remove a right of way; or c) create, vary or remove an easement other than a right of way; or d) vary or remove a condition in the nature of an easement (other than right of way) in a Crown grant.	Fee Units	S	N		**89 Fee Units**
Class 21 - A permit not otherwise provided for in the regulation.	Fee Units	S	N		**89 Fee Units**
*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.					
Planning Permit Applications under section 47 of the Planning and Environment Act 1987					
Class 1 – Use only	Fee Units	S	N		**89 Fee Units**
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.	Fee Units	S	N		**13.5 Fee Units**
Class 3 - $10,001 to $100,000	Fee Units	S	N		**42.5 Fee Units**
Class 4 - $100,001 to $500,000	Fee Units	S	N		**87 Fee Units**
Class 5 - $500001 to $1 million	Fee Units	S	N		**94 Fee Units**
Class 6 - $1 million to $2 million	Fee Units	S	N		**101 Fee Units**
Class 7 - Amendment to a class 7 permit. (VicSmart application) Up to $10,000	Fee Units	S	N		**13.5 Fee Units**
Class 8 - Amendment to a class 8 permit. (VicSmart application) More than $10,000	Fee Units	S	N		**29 Fee Units**
Class 9 - Amendment to a class 9 permit. (VicSmart application to subdivide or consolidate land)	Fee Units	S	N		**13.5 Fee Units**

Proposed

Details	Unit	Statutory (s) Council (C)	GST Y/N	2024/25 Charges GST Inclusive	Proposed 2025/26 Charges GST Inclusive
Class 10 - Amendment to a class 10 permit. (VicSmart application other than a class 7, 8 or 9 permit)	Fee Units	S	N		**13.5 Fee Units**
Class 11 - Amendment to a class 11 permit. (Other development) Up to $100,000	Fee Units	S	N		**77.5 Fee Units**
Class 12 - Amendment (Other development) $100,001 to $1 million	Fee Units	S	N		**104.5 Fee Units**
Class 13 - Amendment (Other development) $1 million to $5 million	Fee Units	S	N		**230.5 Fee Units**
Class 14 - Amendment (Other development) $5 million to $15 million	Fee Units	S	N		**230.5 Fee Units**
Class 15 - Amendment (Other development) $5 million to $15 million	Fee Units	S	N		**230.5 Fee Units**
Class 16 - Amendment - Subdivide an existing building.	Fee Units	S	N		**89 Fee Units**
Class 17 - Amendment - Subdivide land into two lots.	Fee Units	S	N		**89 Fee Units**
Class 18 - Amendment - Realignment of common boundary between two lots or consolidate two or more lots.	Fee Units	S	N		**89 Fee Units**
Class 19, 20 & 21 - Amendment - To subdivide land.	Fee Units	S	N		**89 Fee Units**
Planning - Other fees					
Reg 7 - For requesting the Minister to prepare an amendment to a planning scheme exempted from the requirements referred to in section 20(4) of the Act.	Fee Units	S	N		**270 Fee Units**
Reg 8 - For requesting the Minister to prepare an amendment to a planning scheme exempted from certain requirements prescribed under section 20A of the Act.	Fee Units	S	N		**65 Fee Units**
Reg 10 - For combined permit applications. Sum of the highest of the fees which would have applied if separate applications were made and 50 per cent of each of the other fees which would have applied if separate applications were made.		S	N		
Reg 13 - For a combined application to amend permit. The sum of the highest of the fees which would have applied if separate applications were made and 50 per cent of each of the other fees which would have applied if separate applications were made.		S	N		
Reg 14 - For a combined permit and planning scheme amendment. Under section 96A(4)					
Reg 15 - For a certificate of compliance.	Fee Units	S	N		**22 Fee Units**
Reg 16 - 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**
Reg 18 - Where a planning scheme specifies that a matter must be done to the satisfaction of a responsible authority, Minister, public authority or municipal council.	Fee Units	S	N		**22 Fee Units**

Proposed

Details	Unit	Statutory (s) Council (C)	GST Y/N	2024/25 Charges GST Inclusive	Proposed 2025/26 Charges GST Inclusive
Extension of Time for a Planning Permit					
First Extension Application	Per Application	C	Y	$287.00	**$295.00**
Second Extension Request	Per Application	C	Y	$575.00	**$590.00**
Any further request	Per Application	C	Y	50% of the scheduled fee	**50% of the scheduled fee**
Advertising					
Administration fee	Per advertisement	C	Y	$60.60	**$62.50**
Letters	Per letter	C	Y	$5.50	**$5.50**
Secondary Consent					
Secondary Consent	Per Application	C	Y	$215.00	**$220.00**
Forestry					
Coup Inspections (Inspection of road condition prior to starting and at the completion of harvesting)	Per Application	C	Y	$130.00	**$134.00**
Timber Harvest Plans	Per Application	C	Y	$130.00	**$134.00**
Plantation Development Notices	Per Application	C	N	$130.00	**$134.00**
Written Advice Request					
Written advice requests for land use and development	Per Application	C	Y	$80.00	**$82.50**
Subdivision Fees					
Reg 6: For certification of a plan of subdivision	Fee Units	S	N		**11.8 Fee Units**
Reg 7: Alteration of plan under section 10(2) of the Act	Fee Units	S	N		**7.5 Fee Units**
Reg 8: Amendment of certified plan under section 11(1) of the Act	Fee Units	S	N		**9.5 Fee Units**
Reg 9: Checking of engineering plans	Per Application	S	N		**0.75% of works**
Reg 10: Preparation of Engineering Plans by Council	Per Application	S	Y		**3.5% of works**

Proposed

Details	Unit	Statutory (s) Council (C)	GST Y/N	2024/25 Charges GST Inclusive	Proposed 2025/26 Charges GST Inclusive
Reg 11: Supervision of works	Per Application	S	Y		**2.5% of estimated costs of works**
Planning Enforcement					
Planning Infringement Notice	Per Penalty Unit	S	N		**1 Penalty Unit**
Environmental Health Service					
Septic Systems					
Permit to install – Domestic System	Per permit	S/C	N	$1,000.00	**$1,030.00**
Permit to install – Commercial System	Per permit	S/C	N	$2,000.00	**$2,060.00**
Permit to alter	Per permit	S/C	N	$600.00	**$620.00**
Transfer a Permit	Per permit	S/C	N	$200.00	**$205.00**
Amend a Permit	Per permit	S/C	N	$200.00	**$205.00**
Fines illegal works- Corporations	Per Penalty Unit	S/C	N		**10 Penalty Units**
Fines illegal works – Individuals	Per Penalty Unit	S/C	N		**2 Penalty Units**
Search and copy of old septic tank permit or plan	Per Application	C	Y	$41.00	**$42.00**
Search and copy of old septic tank permit or plan (archived)	Per Application	C	Y	$66.50	**$68.00**
Extension of septic tank permit fee	Per request	C	N	$153.00	**$158.00**
Report and Consent for Provision of Wastewater Management for building approvals on unsewered allotments of less than one hectare	Per request	C	N	$300.00	**$310.00**
Food Act					
Registrations: (All registrations not paid by the renewal date are subject to a 50 per cent surcharge - as detailed in the renewal notices issued. One month's 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).					
Class 1 first calendar year of registration	Per reg	C	N	$625.00	**$635.00**
Class 1 annual registration fee beyond first year	Per reg	C	N	$417.00	**$428.00**
Class 2 first calendar year of registration	Per reg	C	N	$620.00	**$635.00**
Class 2 annual registration fee beyond first year	Per reg	C	N	$414.00	**$425.00**

Proposed

Details	Unit	Statutory (s) Council (C)	GST Y/N	2024/25 Charges GST Inclusive	Proposed 2025/26 Charges GST Inclusive
Class 3 a first calendar year of registration	Per reg	C	N	$510.00	**$525.00**
Class 3 a annual registration fee beyond first year	Per reg	C	N	$340.00	**$350.00**
Class 3 first calendar year of registration	Per reg	C	N	$399.00	**$410.00**
Class 3 annual registration fee beyond first year	Per reg	C	N	$266.00	**$275.00**
Class 4 (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**
Class 4 (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 seven days	Per report	C	N	additional $25	**additional $25**
Non-Complying Sample Reimbursement Fee	Per service	C	N	Cost + 5%	**Cost + 5%**
Public Health					
Prescribed Accommodation fee (Motels)	Per reg	C	N	$195.00	**$200.00**
B&B >5 Beds (Unsewered with a private water supply)	Per reg	C	N	$0.00	**$0**
B&B >5 Beds (In town)	Per reg	C	N	$0.00	**$0**
B&B <6 Beds (Unsewered with a private water supply)	Per reg	C	N	$0.00	**$0**
B&B <6 Beds (In town)	Per reg	C	N	$0.00	**$0**
Infectious Diseases Control Premises					
Hairdressing/Beauty Parlour (New setup) Once off registration fee with no renewal fee.	Per reg	S	N	$159.00	**$164.00**
Mobile Hairdressing (New setup)	Per reg	C	N	$159.00	**$164.00**
Skin Penetration Process (where multiple use exists, single fee payable) (Annual high risk registration)	Per reg	C	N	$159.00	**$164.00**
Other Low Risk Premises Annual Registration	Per reg	C	N	$159.00	**$164.00**
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**

Proposed

Details	Unit	Statutory (s) Council (C)	GST Y/N	2024/25 Charges GST Inclusive	Proposed 2025/26 Charges GST Inclusive
Caravan Parks/Movable Dwellings					
Total number of sites (other than camp sites) **not exceeding 25**	Per reg	S	N	$278.00	**$278.00**
Total number of sites (other than camp sites) exceeding 25 but **not exceeding 50**	Per reg	S	N	$555.00	**$555.00**
Total number of sites (other than camp sites) exceeding 50 but **not exceeding 100**	Per reg	S	N	$1,110.00	**$1,110.00**
Total number of sites (other than camp sites) exceeding 100 but **not exceeding 150**	Per reg	S	N	$1,682.00	**$1,682.00**
Vaccines Charges					
Influenza Vaccination (at Clinic) Quad Valant (Brand Varies)	Per vaccine	C	Y	$21.00	**$21.00**
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 and B Vaccination (Adult)	Per vaccine	C	Y	$98.00	**$98.00**
Combined Hepatitis A and B Vaccination (Paediatric)	Per vaccine	C	Y	$55.00	**$55.00**
Meningococcal A,C, Y, W	Per vaccine	C	N	$93.00	**$93.00**
IPOL (Polo vaccine)	Per vaccine	C	N	$50.00	**$50.00**
Diphtheria, Tetanus & Whooping Cough and Polio (Infanrix IPV)	Per vaccine	C	N	$78.00	**$78.00**
Diphtheria, Tetanus & Whooping Cough, Hepatitis B, HIB and 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**

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Details	Unit	Statutory (s) Council (C)	GST Y/N	2024/25 Charges GST Inclusive	Proposed 2025/26 Charges GST Inclusive
Saleyard Fees					
Bulls - sale fee	Per head	C	Y	$14.00	**$14.50**
Cows - sale fee	Per head	C	Y	$11.00	**$11.50**
Calf - sale fee	Per head	C	Y	$2.50	**$2.60**
Cow and calf - sale fee	Per head	C	Y	$12.40	**$12.80**
Horses - sale fee	Per head	C	Y	$10.70	**$11.00**
All other livestock	Per head	C	Y	$2.50	**$2.60**
Fats - sale fee	Per head	C	Y	$10.50	**$10.70**
Sheep - sale fee	Per head	C	Y	$1.50	**$1.50**
Cattle - sale fee	Per sale	C	Y	$276.00	**$285.00**
Sheep - sale fee	Per sale	C	Y	$276.00	**$285.00**
Special Weigh	Per head	C	Y	$3.50	**$3.60**
Special/Opening fee	Per sale	C	Y	$47.00	**$48.50**
Yarding fee (Cattle yards)	Per head per day	C	Y	$3.50	**$3.60**
Yarding fee (Sheep yards)	Per head per day	C	Y	$0.80	**$0.90**
Post sale clean up fee	Per sale	C	Y	$547.00	**$565.00**
Truck wash metal coin token	Per token	C	Y	$3.50	**$0.00**
Truck wash AV Data metered use	Per minute	C	Y	NA	**$1.10**
Truck wash AV Data electronic token issue	Per token	C	Y	NA	**$66.00**
Hire Kiosk and Meeting Room - flat rate	Per hour	C	Y	$19.00	**$19.50**

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