

# Council Meeting

## Agenda

**Date:** Wednesday 16 October 2024

**Time:** 6pm

**Venue:** Civic Centre (Council Meeting Room)  
13 Mair Street, Benalla

Any person wishing to participate in Question Time or Public Submissions in accordance with Rule 7.2 and 7.3 of the *Governance Rules 2020* should contact the Council by emailing [council@benalla.vic.gov.au](mailto:council@benalla.vic.gov.au) or telephoning the Governance Coordinator Jess Pendergast on (03) 5760 2600.

In accordance with Rule 6.4 of the *Governance Rules 2020* the Council Meeting will be livestreamed via the Council's website and an audio recording will be made of the proceedings.

Members of the public are encouraged to watch the live broadcast of the meeting at [www.benalla.vic.gov.au](http://www.benalla.vic.gov.au)

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# Agenda

**Chair** Councillor Danny Claridge (Mayor)

**Councillors** Councillor Peter Davis  
 Councillor Don Firth  
 Councillor Bernie Hearn  
 Councillor Punarji Hewa Gunaratne  
 Councillor Justin King  
 Councillor Gail O’Brien

**In attendance** Dom Testoni Chief Executive Officer  
 Robert Barber General Manager Corporate  
 Jane Archbold Manager Community  
 Grant Banks Interim Manager Economic Development and Sustainability  
 Cathy Fitzpatrick Manager Finance  
 Joel Ingham Interim Manager Development  
 Janine McMaster Manager People and Performance  
 Nilesh Singh Interim Manager Assets and Infrastructure  
 Greg Robertson Manager Facilities and Information Technology  
 Jess Pendergast Governance Coordinator

## Opening and Acknowledgment of Country

The Chair will open the meeting and recite the following Acknowledgement of Country.

*We, the Benalla Rural City Council, acknowledge the traditional custodians of the land on which we are meeting. We pay our respects to their Elders past and present and to Elders from other communities who may be here today.*

## Apologies

**Recommendation:**  
**That the apology/ies be accepted.**

### **Statement of Commitment**

The Councillors will recite the following Statement of Commitment:

*I declare,*

*that as a Councillor of Benalla Rural City*

*I will undertake on every occasion*

*to carry out my duties in the best interests of the community*

*and that my conduct shall maintain the standards of our Councillor Code of Conduct*

*so that I may faithfully represent*

*and uphold the trust placed in the Council*

*by the people of Benalla and District.*

### **Governance Matters**

This Council Meeting is conducted in accordance with the *Local Government Act 2020* and the *Benalla Rural City Council Governance Rules 2020*.

### **Recording of Council Meetings**

In accordance with Rule 6.4 of the *Governance Rules 2020* the Council Meeting will be livestreamed via the Council's website and an audio recording will be made of the proceedings and made available for public access, with the exception of matters identified as confidential items in the agenda.

### **Behaviour at Meetings**

Members of the public present at a meeting must remain silent during the proceedings other than when specifically invited to address the Committee.

The Chair may remove a person from a meeting for interjecting or gesticulating offensively after being asked to desist, and the chair may cause the removal of any object or material that is deemed by the Chair to be objectionable or disrespectful.

The Chair may call a break in a meeting for either a short time, or to resume another day if the behaviour at the Council table or in the gallery is significantly disrupting the Meeting.

## Disclosures of Conflict of Interest

In accordance with the *Local Government Act 2020*, a Councillor must declare any Conflict of Interest pursuant to Section 130 of the Act in any items on this Agenda.

At the time indicated in the agenda, a Councillor with a conflict of interest in an item on that agenda must indicate they have a conflict of interest by clearly stating:

- the item for which they have a conflict of interest;
- whether their conflict of interest is general or material; and
- the circumstances that give rise to the conflict of interest.

Immediately prior to the consideration of the item in which they have a conflict of interest, a Councillor must indicate to the Meeting the existence of the conflict of interest and leave the Meeting.

## Confirmation of the Minutes of the Previous Meeting

The minutes have been circulated to Councillors and posted on the Council website [www.benalla.vic.gov.au](http://www.benalla.vic.gov.au) pending confirmation at this meeting.

### Recommendation:

**That the Minutes of the Council Meeting held on 11 September 2024 be confirmed as a true and accurate record of the meeting.**

## 1. Public Question Time

As per the *Election Period Policy*, Council meetings held during the election period will make no provision for question time.

## 2. Petitions

## Record of Committees

### 3.1 Recommendations from Finance and Planning Committee

There are no recommendations from the Finance and Planning Committee.

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### 3.2 Assemblies of Councillors, Advisory and External Committees

Under Council's *Governance Rules 2020* the Chief Executive Officer is required to provide a written record of the Assemblies of Councillors at a scheduled Council Meeting.

The record of Assemblies of Councillors, Advisory and External Committees are attached as **Appendix 1**.

Copies of the Minutes from the following meetings have been provided to councillors under separate cover.

#### September 2024

2 September 2024	Benalla Indoor Recreation Centre (BIRC) Redevelopment Steering Committee
3 September 2024	Accessibility Reference Group Meeting
4 September 2024	Assembly of Councillors Briefing
11 September 2024	Communications Advisory Committee Meeting
25 September 2024	Assembly of Councillors Briefing

#### CARETAKER STATEMENT

The recommended decision is not a decision prohibited by the *Local Government Act 2020* and is a decision that falls within the guidance of the *Benalla Rural City Council Election Period Policy*.

**Recommendation:**  
**That the report be noted.**

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## Record of Assemblies of Councillors, Advisory and External Committees

September 2024

### Benalla Indoor Recreation Centre (BIRC) Redevelopment Project Steering Committee

11am Monday 2 September 2024, Civic Centre (Council Meeting Room), 13 Mair Street, Benalla.

<b>Chair:</b>	Adrian Gasperoni	Manager Assets and Infrastructure
<b>Committee:</b>	Councillor Don Firth	Councillor Representative
	Councillor Bernie Hearn	Councillor Representative
	Wally Armstrong	Benalla Basketball Association
	Noel Baumgarten	Community Member
	David Booth	Community Infrastructure and Place, Sport and Recreation Victoria
	David Huxtable	Basketball Victoria
	Tom O'Connor	Basketball Victoria
	Terry Nowland	BIRC Committee of Management
	Simone Sammon	Community Member
	Jenny Sloan	Community Infrastructure and Place, Sport and Recreation Victoria
<b>In attendance:</b>	Tom Arnold	Community Development and Recreation Coordinator
	Keith Biglin	Project Manager
	Dean Steegstra	Open Space Coordinator
	Jason Brown	Browns Project Solutions
	Laura Benson	Browns Project Solutions
	Bree Glass	Administration Officer

**Apologies:** Simone Sammon and Jacke Keogh.

**Conflicts of Interest disclosed:** Nil

#### Items discussed:

1. Onsite Inspection of Barkly Street Site
2. Project Opportunities
3. Project Design and Community Consultation
4. Information Sharing
5. Actions

**Accessibility Reference Group**

10.30am Tuesday 3 September 2024, Civic Centre (Council Meeting Room) 13 Mair Street, Benalla.

<b>Chair</b>	Sheryle Stubbs	Community Representative
<b>Committee</b>	Councillor Bernie Hearn	Council Representative
	Councillor Don Firth	Council Representative
	Councillor Gail O'Brien	Council Representative
	Annemarie Broughton	Community Representative
	David Horan	Community Representative
	Fiona Ashcroft	Service Provider Representative
	Cheryl-Ann Menere	Community Representative
	Keith Menere	Community Representative
	Amanda Challis	Community Representative
	Stuart Green	Community Representative
	Caroline Wallis	Community Representative
	Faye Squires	Community Representative
	Denise Meyer	Community Representative
	Barbara Schedlich	Community Representative
	Nathan McDonell	Service Provider Representative
<b>In attendance</b>	Tom Arnold	Community Development and Recreation Coordinator
	Marissa Batten	Community Development Officer

**Apologies:** Sheryle Stubbs, Councillor Bernie Hearn, Amanda Challis and Keith Menere.

**Not in attendance:** David Horan, Fiona Ashcroft, Stuart Green, Caroline Wallis and Denise Meyer.

**Conflicts of Interest disclosed:** Nil

**Items discussed:**

1. Benalla Indoor Recreation Centre Redevelopment Project
2. Benalla Health Invites the ARG for a walk through
3. Council and Organisation Updates
4. Community Connect – Open Forum Other Business

### **Assembly of Councillors – Business Review**

5.30pm Wednesday 4 September 2024, Civic Centre (Council Meeting Room) 13 Mair Street, Benalla.

**Chair** Councillor Punarji Hewa Gunaratne

**Councillors** Councillor Danny Claridge (Mayor)

Councillor Peter Davis

Councillor Don Firth

Councillor Bernie Hearn

Councillor Justin King

Councillor Gail O'Brien

**In attendance** Dom Testoni Chief Executive Officer  
Robert Barber General Manager Corporate  
Jane Archbold General Manager Corporate  
Adrian Gasperoni Manager Assets and Infrastructure

**Apologies:** Nil

**Conflicts of Interest disclosed:** Councillor Justin King declared a conflict of interest it item 4.

#### **Items discussed:**

1. North East Multicultural Association (NEMA) Presentation
2. *Benalla Rural City Council Debt Management Policy*
3. *Benalla Rural City Council Governance Rules 2020*
4. Capital Works Program Project Funding
5. End of Financial Year 2024 Progress Report

### **Communications Advisory Committee**

1.30pm Wednesday 11 September 2024, Civic Centre (Council Meeting Room) 13 Mair Street, Benalla.

**Chair** Councillor Danny Claridge (Mayor) Councillor Representative

**Councillors** Councillor Bernie Hearn Councillor Representative

Councillor Peter Davis Councillor Representative

**In attendance** Dom Testoni Chief Executive Officer  
Grant Banks Communications and Engagement Coordinator  
Tracey Beaton Executive Coordinator  
Lucy Hansen Communications and Community Engagement Officer

**Apologies:** Nil

**Conflicts of Interest disclosed:** Nil

#### **Items discussed:**

1. Review of Actions From The Previous Meeting
2. Media Highlights
3. Current Community Engagement Projects
4. Update on Four-Waste Stream Consultation Survey and Workshops
5. General Business

**Assembly of Councillors – Business Review**

5.30pm Wednesday 25 September 2024, Civic Centre (Council Meeting Room) 13 Mair Street, Benalla.

**Chair** Councillor Gail O'Brien

**Councillors** Councillor Danny Claridge (Mayor)

Councillor Peter Davis

Councillor Don Firth

Councillor Bernie Hearn

Councillor Punarji Hewa Gunaratne

Councillor Justin King

**In attendance**

Dom Testoni	Chief Executive Officer
Robert Barber	General Manager Corporate
Grant Banks	Interim Manager Economic Development and Sustainability
Jason Brown	Contract Project Manager
David Spear	CDS Contract Manager

**Apologies:** Councillor Bernie Hearn

**Conflicts of Interest disclosed:** Nil

**Items discussed:**

1. *Benalla Art Gallery Redevelopment Project Update*
2. *Benalla Indoor Recreation Centre Redevelopment Project Update*
3. Future of Benalla and District Project Regional Context Analysis

## Officer Reports

### 4.1 Draft Annual Financial Report, draft Performance Statement and Governance and Management Checklist For The Year Ended 30 June 2024

SF/1476-09

Cathy Fitzpatrick – Manager Finance  
Robert Barber – General Manager Corporate  
Dom Testoni – Chief Executive Officer

#### PURPOSE OF REPORT

The report presents for in principle approval the draft Annual Financial Report and draft Performance Statement for the year ended 30 June 2024.

The report also presents the Benalla Rural City Council Governance and Management Checklist for adoption.

#### BACKGROUND

The *Local Government Act 2020* (The Act) requires the Council to give in principle approval of the financial statements and performance statements prior to submitting the statements to the auditor for reporting on the audit.

The Act and the *Local Government (Planning and Reporting) Regulations 2020* requires the Council to authorise two councillors to certify the financial statements, standard statements to approve the Performance Statement in its final form, after at changes recommended or agreed to, by the auditor have been made.

The draft *Benalla Rural City Council Annual Financial Report for the Year Ended 30 June 2024* (refer **Appendix 1**) and the draft *Benalla Rural City Council Performance Statement for the Year Ended 30 June 2022* (refer **Appendix 2**) are attached for review.

The regulations also require the submission with the Council's annual report a *Governance and Management Checklist* (refer **Appendix 3**) which shows the policies, plans and procedures in place as prescribed by the *Local Government Act 2020*.

#### DISCUSSION

The Financial Statements comprise the:

1. Comprehensive Income Statement
2. Balance Sheet
3. Statement of Changes in Equity
4. Statement of Cash Flows
5. Statement of Capital Works
6. Notes to the Financial Statements.

## Net Result

The net result for the 2023/24 financial year is a surplus of \$1.787 million against a budgeted surplus of \$9.453 million. An explanation of material income and expenditure variances can be found on pages 12 and 13 of the *2023/24 Financial Report*.

An underlying deficit of \$2.862 million was recorded for the year. The underlying deficit was primarily due to the early receipt of \$4.541 million of 2023/24 Financial Assistance Grants in 2022/23. This advance allocation improved the Council's 2022/23 result while having a negative impact on the 2023/24 result.

A summary of the Council's financial position for the past four years as at 30 June is summarised below:

	<b>2024</b>	2023	2022	2021
	<b>\$'000</b>	\$'000	\$'000	\$'000
Total Revenue	<b>38,178</b>	45,310	39,371	36,589
Total Expenses	<b>36,391</b>	40,132	34,520	31,120
Surplus (Deficit)	<b>1,787</b>	5,178	4,851	5,469
Total Assets	<b>350,453</b>	328,175	316,488	289,957
Net Assets	<b>326,856</b>	301,684	284,953	264,724
Rates and Charges	<b>22,263</b>	21,000	19,978	19,027
Capital Projects Expenditure	<b>7,014</b>	7,458	6,525	5,967

## Cash Position

The Statement of Cash Flows can be found on page 9 of the *2023/24 Financial Report*. The Council maintained its relatively strong cash position with \$9.072 million of cash and cash equivalents on hand at the end of the financial year. Noting that the Council did not receive any advance portion of its 2024/25 Financial Assistance Grants allocation as has been the practice in previous years.

## Capital Works

During 2023/24, \$7.014 million of capital works were undertaken, with \$2.161 million of new asset expenditure, \$3.203 million of asset renewal expenditure and \$1.650 million of asset upgrade expenditure.

Key expenditure areas were:

Roads	\$2.280 million
Buildings	\$1.134 million
Footpaths and cycleways	\$633,000
Drainage	\$562,000
Fixtures, fittings and furniture	\$455,000
Bridges	\$452,000
Plant, machinery and equipment	\$353,000

A detailed capital works breakdown, including an explanation of material variances, can be found on pages 14 and 15 of the 2023/24 Financial Report.

### Landfill Restoration Provision

The provision to restore cells at the Benalla Landfill and Recreation Centre has decreased from \$13.649 million to \$12.186 million. The decrease in the provision has been brought to account through a \$1.463 million reduction in materials and services expenditure.

The decrease is primarily due to changes key financial assumptions used to determine the provision: discount rate and index rate.

Refer to pages 26-28 of the 2023/24 Financial Report for more information.

### Property, Infrastructure, Plant and Equipment

In 2024, gifted assets to the value of \$4.466 million not previously brought to account were identified. This has resulted to an adjustment of the 2022/23 accumulated surplus.

Indexation revaluation of key infrastructure assets (Bridges, Drainage and Footpaths 15.66 percent and Roads 8.10 percent) has resulted in a \$20.1 million increase in the Infrastructure asset category.

Refer to pages 31-36 of the *2023/24 Financial Report* for more information.

### PERFORMANCE STATEMENT

The Performance Statement is a key component of the Local Government Performance Reporting Framework. The framework is a mandatory system of performance reporting for all Victorian councils. It ensures councils are measuring and reporting on their performance in a consistent way to promote transparency and accountability in the local government sector.

The framework is made up of a range of measures, including roads, planning, animal management and waste. It is complemented by a Governance and Management checklist of 24 items, which shows the policies, plans and procedures in place at each council.

The framework and checklist build a comprehensive picture of council performance.

### Financial Performance Indicators

Financial Performance indicators can be found on pages 12 to 16 of the Performance Statement (**Appendix 2**).

Key Financial Ratios	2020/21	2021/22	2022/23	2023/24
<b>Working Capital</b> (Current assets/current liabilities)	203%	198%	268%	<b>310%</b>
<b>Indebtedness</b> (Non-current liabilities/own source revenue)	50%	59%	55%	<b>46%</b>
<b>Asset Renewal and Upgrade</b> (Asset renewal and upgrade expense/Asset depreciation)	40%	47%	90%	<b>73%</b>
<b>Adjusted Underlying Result</b> (Adjusted underlying surplus [deficit]/adjusted underlying revenue)	7%	6%	-2%	<b>-9%</b>

### GOVERNANCE AND MANAGEMENT CHECKLIST

The *Governance and Management Checklist* demonstrates that Council has strong governance and management frameworks in place covering community engagement, planning, monitoring, reporting and decision-making.

### COUNCIL PLAN 2021-2025 IMPLICATIONS

#### Leadership

- *Good governance.*
- *Engaged and informed community.*

### FINANCIAL IMPLICATIONS

Costs associated with the development of the financial statements, performance statement and governance and management checklist have been met from existing budget allocations.

### LEGAL AND STATUTORY IMPLICATIONS

This report is consistent with sections 98 and 99 of the *Local Government Act 2020* and the *Local Government (Planning and Reporting) Regulations 2020* Part 4.

### COMMUNITY ENGAGEMENT

In accordance with the Council’s *Community Engagement Policy*, it is proposed that community engagement be undertaken at the ‘Inform’ level under the International Association for Public Participation’s IAP2 public participation spectrum as detailed in the table below:

Level of Public Participation	Promise to the community	Techniques to be used
Inform	We will provide information	<ul style="list-style-type: none"> <li>▪ Annual Report presented in a public report to the Council.</li> <li>▪ Annual Report to be published on Council’s website.</li> </ul>



## CONCLUSION

At its meeting on Tuesday 8 October 2024, the Audit and Risk Committee considered the *2023/24 Financial Report* and *2023/23 Performance Statement* and passed the following motion:

*That the Audit and Risk Committee recommend to the Council that it give its approval in principle to submit to the Victorian Auditor-General the Benalla Rural City Council Annual Financial Report for the Year Ended 30 June 2024 and the Benalla Rural City Council Performance Statement for the Year Ended 30 June 2024.*

In accordance, section 100 (2)(a) of the *Local Government Act 2020*, the Council is required to present its *2023/24 Annual Report*, including audited financial statements, audited performance statement, and governance and management checklist at an open meeting by no later than the day before the 2024 Local Government Elections (Friday 25 October 2024).

It is proposed that the *2023/24 Annual Report* be presented to the Council Meeting on Wednesday 23 October 2024.

## CARETAKER STATEMENT

The recommended decision is not a decision prohibited by the *Local Government Act 2020* and is a decision that falls within the guidance of the *Benalla Rural City Council Election Period Policy*.

### Recommendation:

1. That Council approves in principle the *Benalla Rural City Council Annual Financial Report for the Year Ended 30 June 2024* and *Benalla Rural City Council Performance Statement for the Year Ended 30 June 2024*.
2. That Mayor Cr Danny Claridge, Cr Bernie Hearn and Chief Executive Officer Dom Testoni be authorised to certify the *Benalla Rural City Council Annual Financial Report For the Year Ended 30 June 2024* and *Benalla Rural City Council Performance Statement For the Year Ended 30 June 2024* in their final form after any changes recommended or agreed to by the Victorian Auditor-General's Office have been made.
3. That Council adopts the *Benalla Rural City Council Governance and Management Checklist*.
4. That the Mayor Cr Danny Claridge and Chief Executive Officer Dom Testoni be authorised to certify the *Benalla Rural City Council Governance and Management Checklist*.

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# BENALLA

## RURAL CITY COUNCIL

BENALLA RURAL CITY COUNCIL

# ANNUAL FINANCIAL REPORT

For the Year Ended 30 June 2024

**Benalla Rural City Council  
Financial Report  
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## **Certification of the Financial Statements**

In my opinion, the accompanying financial statements have been prepared in accordance with the *Local Government Act 2020*, the *Local Government (Planning and Reporting) Regulations 2020*, the Australian Accounting Standards and other mandatory professional reporting requirements.

*Robert Baber*

**General Manager Corporate**

**Dated :** 16-Oct-24

*Benalla*

In our opinion, the accompanying financial statements present fairly the financial transactions of the Benalla Rural City Council for the year ended 30 June 2024 and the financial position of the Council as at that date.

At the date of signing, we are not aware of any circumstances that would render any particulars in the financial statements to be misleading or inaccurate.

We have been authorised by the Council and by the *Local Government (Planning and Reporting) Regulations 2020* to certify the financial statements in their final form.

*Danny Claridge*

**Councillor**

**Dated :** 16-Oct-24

*Benalla*

*Bernie Hearn*

**Councillor**

**Dated :** 16-Oct-24

*Benalla*

*Dom Testoni*

**Chief Executive Officer**

**Dated :** 16-Oct-24

*Benalla*

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## Comprehensive Income Statement For the Year Ended 30 June 2024

	Note	2024 \$'000	2023 \$'000
<b>Income / Revenue</b>			
Rates and charges	3.1	22,263	21,000
Statutory fees and fines	3.2	695	567
User fees	3.3	3,758	3,540
Grants - operating	3.4	3,949	16,594
Grants - capital	3.4	3,694	2,584
Contributions - monetary	3.5	433	280
Contributions - non monetary	3.5	1,759	350
Net gain (or loss) on disposal of property, infrastructure, plant and equipment	3.6	171	(154)
Other income	3.7	1,456	549
<b>Total income / revenue</b>		<b>38,178</b>	<b>45,310</b>
<b>Expenses</b>			
Employee costs	4.1	13,129	11,937
Materials and services	4.2	14,984	20,669
Depreciation	4.3	6,639	6,066
Amortisation - intangible assets	4.4	395	338
Depreciation - right of use assets	4.5	233	336
Allowance for impairment losses	4.6	6	-
Borrowing costs	4.7	134	138
Finance costs - leases	4.8	24	27
Other expenses	4.9	847	621
		<b>36,391</b>	<b>40,132</b>
<b>Surplus/(deficit) for the year</b>		<b>1,787</b>	<b>5,178</b>
<b>Other comprehensive income</b>			
<b>Items that will not be reclassified to surplus or deficit in future periods</b>			
Net asset revaluation gain/(loss)	6.1	23,386	7,087
<b>Total other comprehensive income</b>		<b>23,386</b>	<b>7,087</b>
<b>Total comprehensive result</b>		<b>25,173</b>	<b>12,265</b>

The above comprehensive income statement should be read in conjunction with the accompanying notes.



## Balance Sheet As at 30 June 2024

	Note	2024 \$'000	Restated 2023 \$'000
<b>Assets</b>			
<b>Current assets</b>			
Cash and cash equivalents	5.1	9,072	9,468
Trade and other receivables	5.1	5,759	6,436
Other financial assets	5.1	17,608	17,042
Inventories	5.2	36	54
Prepayments	5.2	195	226
<b>Total current assets</b>		<b>32,670</b>	<b>33,226</b>
<b>Non-current assets</b>			
Property, infrastructure, plant and equipment	6.1	314,145	290,863
Right-of-use assets	5.8	435	488
Intangible assets	5.2	3,203	3,598
<b>Total non-current assets</b>		<b>317,783</b>	<b>294,949</b>
<b>Total assets</b>		<b>350,453</b>	<b>328,175</b>
<b>Liabilities</b>			
<b>Current liabilities</b>			
Trade and other payables	5.3	4,581	3,239
Trust funds and deposits	5.3	926	817
Contract and other liabilities	5.3	290	2,676
Provisions	5.5	3,996	4,770
Interest-bearing liabilities	5.4	556	650
Lease liabilities	5.8	206	255
<b>Total current liabilities</b>		<b>10,555</b>	<b>12,407</b>
<b>Non-current liabilities</b>			
Provisions	5.5	11,105	11,633
Interest-bearing liabilities	5.4	1,694	2,205
Lease liabilities	5.8	243	246
<b>Total non-current liabilities</b>		<b>13,042</b>	<b>14,084</b>
<b>Total liabilities</b>		<b>23,597</b>	<b>26,491</b>
<b>Net assets</b>		<b>326,856</b>	<b>301,684</b>
<b>Equity</b>			
Accumulated surplus		159,135	157,458
Reserves	9.1	167,721	144,226
<b>Total Equity</b>		<b>326,856</b>	<b>301,684</b>

The above balance sheet should be read in conjunction with the accompanying notes.

## Statement of Changes in Equity For the Year Ended 30 June 2024

2024	Note	Total \$'000	Accumulated Surplus \$'000	Revaluation Reserve \$'000	Other Reserves \$'000
Balance at beginning of the financial year		301,684	157,458	143,171	1,055
Surplus/(deficit) for the year		1,787	1,787	-	-
Net asset revaluation gain/(loss)	6.1	23,385	-	23,385	-
Transfers to other reserves	9.1	-	(119)	-	119
Transfers from other reserves	9.1	-	10	-	(10)
<b>Balance at end of the financial year</b>		<b>326,856</b>	<b>159,135</b>	<b>166,556</b>	<b>1,164</b>

2023 restated		Total \$'000	Accumulated Surplus \$'000	Revaluation Reserve \$'000	Other Reserves \$'000
Balance at beginning of the financial year		284,953	147,908	136,084	961
Adjustment to recognise contributed assets	8.6	4,466	4,466	-	-
Adjusted opening balance		289,419	152,374	136,084	961
Surplus/(deficit) for the year		5,178	5,178	-	-
Net asset revaluation gain/(loss)	6.1	7,087	-	7,087	-
Transfers to other reserves	9.1	-	(94)	-	94
<b>Balance at end of the financial year</b>		<b>301,684</b>	<b>157,458</b>	<b>143,171</b>	<b>1,055</b>

The above statement of changes in equity should be read in conjunction with the accompanying notes.

## Statement of Cash Flows

### For the Year Ended 30 June 2024

	Note	2024 Inflows/ (Outflows) \$'000	2023 Inflows/ (Outflows) \$'000
<b>Cash flows from operating activities</b>			
Rates and charges		21,887	20,902
Statutory fees and fines		695	567
User fees		3,758	3,540
Grants - operating		4,991	14,427
Grants - capital		1,383	(172)
Contributions - monetary		433	280
Interest received		1,023	493
Net GST refund/payment		1,393	2,255
Employee costs		(12,581)	(12,199)
Materials and services		(16,764)	(23,823)
Short-term, low value and variable lease payments		(83)	(86)
Receipts from other Income		42	3
Trust funds and deposits repaid		109	(236)
Other payments		(598)	(620)
<b>Net cash provided by/(used in) operating activities</b>		<b>5,688</b>	<b>5,331</b>
<b>Cash flows from investing activities</b>			
Payments for property, infrastructure, plant and equipment	6.1	(7,014)	(7,458)
Proceeds from sale of property, infrastructure, plant and equipment		2,491	79
Payments for investments		(566)	(4,833)
<b>Net cash provided by/(used in) investing activities</b>		<b>(5,089)</b>	<b>(12,212)</b>
<b>Cash flows from financing activities</b>			
Finance costs		(134)	(138)
Repayment of borrowings		(605)	(931)
Interest paid - lease liability		(24)	(27)
Repayment of lease liability		(232)	(337)
<b>Net cash provided by/(used in) financing activities</b>		<b>(995)</b>	<b>(1,433)</b>
Net increase (decrease) in cash and cash equivalents		(396)	(8,314)
Cash and cash equivalents at the beginning of the financial year		9,468	17,782
<b>Cash and cash equivalents at the end of the financial year</b>		<b>9,072</b>	<b>9,468</b>

The above statement of cash flows should be read in conjunction with the accompanying notes.

## Statement of Capital Works For the Year Ended 30 June 2024

	Note	2024 \$'000	2023 \$'000
<b>Property</b>			
Buildings		1,134	2,438
<b>Total buildings</b>		<u>1,134</u>	<u>2,438</u>
<b>Total property</b>		<u>1,134</u>	<u>2,438</u>
<b>Plant and equipment</b>			
Art Collection		148	22
Plant, machinery and equipment		353	531
Fixtures, fittings and furniture		455	350
Computers and telecommunications		174	112
Library books		92	90
<b>Total plant and equipment</b>		<u>1,222</u>	<u>1,105</u>
<b>Infrastructure</b>			
Roads		2,280	2,308
Bridges		452	170
Footpaths and cycleways		633	410
Drainage		562	246
Waste management		174	237
Parks, open space and streetscapes		285	419
Off street car parks		151	70
Other infrastructure		121	55
<b>Total infrastructure</b>		<u>4,658</u>	<u>3,915</u>
<b>Total capital works expenditure</b>		<u>7,014</u>	<u>7,458</u>
<b>Represented by:</b>			
New asset expenditure		2,161	1,495
Asset renewal expenditure		3,203	5,156
Asset expansion expenditure		-	494
Asset upgrade expenditure		1,650	313
<b>Total capital works expenditure</b>		<u>7,014</u>	<u>7,458</u>

The above statement of capital works should be read in conjunction with the accompanying notes.

## **Notes to the Financial Report** **For the Year Ended 30 June 2024**

### **Note 1 OVERVIEW**

#### **Introduction**

The Benalla Rural City Council was established by an Order of the Governor in Council on 28 October 2002 and is a body corporate. The Council's main office is located at the Customer Service Centre, 1 Bridge Street East, Benalla.

#### **Statement of compliance**

These financial statements are a general purpose financial report that consists of a Comprehensive Income Statement, Balance Sheet, Statement of Changes in Equity, Statement of Cash Flows, Statement of Capital Works and Notes accompanying these financial statements. The general purpose financial report complies with the Australian Accounting Standards (AAS), other authoritative pronouncements of the Australian Accounting Standards Board, the *Local Government Act 2020*, and the *Local Government (Planning and Reporting) Regulations 2020*.

The Council is a not-for-profit entity and therefore applies the additional AUS paragraphs applicable to a not-for-profit entity under the Australian Accounting Standards.

#### **Accounting policy information**

##### **1.1 Basis of accounting**

Accounting policies are selected and applied in a manner which ensures that the resulting financial information satisfies the concepts of relevance and reliability, thereby ensuring that the substance of the underlying transactions or other events is reported. Specific accounting policies applied are disclosed in sections where the related balance or financial statement matter is disclosed.

The accrual basis of accounting has been used in the preparation of these financial statements, except for the cash flow information, whereby assets, liabilities, equity, income and expenses are recognised in the reporting period to which they relate, regardless of when cash is received or paid.

The financial statements are based on the historical cost convention unless a different measurement basis is specifically disclosed in the notes to the financial statements.

The financial statements have been prepared on a going concern basis. The financial statements are in Australian dollars. The amounts presented in the financial statements have been rounded to the nearest thousand dollars unless otherwise specified. Minor discrepancies in tables between totals and the sum of components are due to rounding.

Judgements, estimates and assumptions are required to be made about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and associated judgements are based on professional judgement derived from historical experience and various other factors that are believed to be reasonable under the circumstances. Actual results may differ from these estimates.

Revisions to accounting estimates are recognised in the period in which the estimate is revised and also in future periods that are affected by the revision. Judgements and assumptions made by management in the application of AAS's that have significant effects on the financial statements and estimates relate to:

- the fair value of land, buildings, infrastructure, plant and equipment (refer to Note 6.2)
- the determination of depreciation for buildings, infrastructure, plant and equipment (refer to Note 6.2)
- the determination of employee provisions (refer to Note 5.5)
- the determination of landfill provisions (refer to Note 5.5)
- the determination of whether performance obligations are sufficiently specific so as to determine whether an arrangement is within the scope of AASB 15 Revenue from Contracts with Customers or AASB 1058 Income of Not-for-Profit Entities (refer to Note 3)
- the determination, in accordance with AASB 16 Leases, of the lease term, the estimation of the discount rate when not implicit in the lease and whether an arrangement is in substance short-term or low value (refer to Note 5.8)
- whether or not AASB 1059 Service Concession Arrangements: Grantors is applicable
- other areas requiring judgements.

Unless otherwise stated, all accounting policies are consistent with those applied in the prior year. Where appropriate, comparative figures have been amended to accord with current presentation, and disclosure has been made of any material changes to comparatives.

#### **Goods and Services Tax (GST)**

Income and expenses are recognised net of the amount of associated GST. Receivables and payables are stated inclusive of the amount of GST receivable or payable. The net amount of GST recoverable from, or payable to, the taxation authority is included with other receivables or payables in the balance sheet.

## Notes to the Financial Report For the Year Ended 30 June 2024

### Note 2 ANALYSIS OF OUR RESULTS

#### 2.1 Performance against budget

The performance against budget notes compare Council's financial plan, expressed through its annual budget, with actual performance. The *Local Government (Planning and Reporting) Regulations 2020* requires explanation of any material variances. Council has adopted a materiality threshold of the lower of 10 percent or \$50,000 where further explanation is warranted. Explanations have not been provided for variations below the materiality threshold unless the variance is considered to be material because of its nature.

These notes are prepared to meet the requirements of the *Local Government Act 2020* and the *Local Government (Planning and Reporting) Regulations 2020*.

#### 2.1.1 Income / Revenue and expenditure

	Budget 2024 \$'000	Actual 2024 \$'000	Variance \$'000	Variance %	Ref
<b>Income / Revenue</b>					
Rates and charges	21,899	22,263	364	2%	1
Statutory fees and fines	606	695	89	15%	2
User fees	3,622	3,758	136	4%	3
Grants - operating	6,839	3,949	(2,890)	-42%	4
Grants - capital	14,356	3,694	(10,662)	-74%	5
Contributions - monetary	257	433	176	68%	6
Contributions - non monetary	-	1,759	1,759	100%	7
Net gain/(loss) on disposal of property, infrastructure, plant and equipment	25	171	146	584%	8
Other income	231	1,456	1,225	530%	9
<b>Total income / revenue</b>	<b>47,836</b>	<b>38,178</b>	<b>(9,658)</b>	<b>-20%</b>	
<b>Expenses</b>					
Employee costs	13,450	13,129	(321)	-2%	10
Materials and services	15,743	14,984	(759)	-5%	11
Depreciation	7,891	6,639	(1,252)	-16%	12
Amortisation - intangible assets	254	395	141	56%	13
Depreciation - right of use assets	341	233	(108)	-32%	14
Allowance for impairment losses	14	6	(8)	-57%	15
Borrowing costs	116	134	18	16%	16
Finance costs - leases	19	24	5	26%	17
Other expenses	555	847	292	53%	18
<b>Total expenses</b>	<b>38,382</b>	<b>36,391</b>	<b>(1,991)</b>	<b>(0)</b>	
<b>Surplus/(deficit) for the year</b>	<b>9,453</b>	<b>1,787</b>	<b>(7,667)</b>	<b>-81%</b>	

#### (i) Explanation of material variations

1	Rates and charges	Increases in rates and charges includes supplementary rates raised \$296,000. Additional interest income for year on outstanding rates \$19,000. Additional revenue in lieu of rates \$27,000.
2	Statutory fees and fines	Significantly higher Planning fees \$46,303; Building fees \$35,701; Certificate charges \$8,275; and Compliance fines \$7,003.
3	User fees	Additional income from Statutory Planning Fees Drainage headworks \$122,945 and Benalla Library operations \$8,861.

## Notes to the Financial Report For the Year Ended 30 June 2024

### 2.1.1 Income / Revenue and expenditure

#### (i) Explanation of material variations (cont.)

4	Grants - operating	Decreased income \$5.388 million (Financial Assistance Grants) representing a 100% advancement of 2023/24 financial year grant received in June 2023. Additional income associated with the Natural Disaster Financial Assistance scheme \$560,913; Local Roads and Community Infrastructure Program \$311,954; Community Services projects \$294,698; Benalla Urban Growth Structure Plan \$150,000; and Council Flood Support Fund 23/24 \$100,000.
5	Grants - capital	\$10 million of budgeted natural disaster asset restoration funding not received as works not undertaken. Benalla Art Gallery Redevelopment Project grant income not received as construction delayed \$ 2.4 million; additional grant income associated with Blackspot Funding \$150,153.
6	Contributions - monetary	Additional contributions received towards community projects \$133,300 and Public Open space \$93,903.
7	Contributions - non monetary	Gifted assets from developments \$1.492 million and higher recognition of Volunteer Services \$167,237.
8	Net gain/(loss) on disposal of property, infrastructure, plant and equipment	Disposal of land resulted in a gain of \$818,176 offset by expenses of \$671,881. When assets are replaced, renewed, or upgraded the underlying book value of the asset must be written out of the asset register. This value is recorded as an income when a gain is made or as an expense when a loss results. The amount of the expense depends on the time of completion of works scheduled in the Capital Works Program.
9	Other income	Favourable return on investments due to increased investment rates \$836,707 and recognition of found infrastructure assets \$387,000.
10	Employee costs	Various staff vacancies across the organisation, filled with short term contractors (materials and services).
11	Materials and services	Favourable as reduced contribution to Landfill Rehabilitation Provision \$1.4 million offset by higher Contract Payments \$1.458 million; EPA Levy Fee \$343,617; Contract staff \$209,662 offsetting the savings in employee costs. Reduced expenditure with projects delayed until 2024/25: Benalla Indoor Recreation Centre planning and design \$800,000; Benalla Airport Masterplan \$105,000; Former Benalla Migrant Camp Conservation (Living Heritage Grants Program) \$97,500.
12	Depreciation	Delayed 22/23 and 23/24 capital works assets delivery resulted in reduced charges for year \$1.2 million.
13	Amortisation - intangible assets	Unfavourable due to higher amortisation expense for airspace than budgeted.
14	Depreciation - right of use assets	Favourable variance due to the purchase of vehicles reducing the actual expense relative to budget.
15	Allowance for impairment losses	Favourable variance due to less delays in settlement of debts has contributed to less than budgeted impairment loss adjustment.
16	Borrowing costs	Unfavourable variance due to increased interest rates resulting in more than budgeted interest expense.
17	Finance costs - leases	Favourable return on investments due to increased investment rates \$836,707 and recognition of found infrastructure assets \$387,000.
18	Other expenses	Unfavourable variance as additional items were finalised from 22/23 year (delivery delayed due to flood events) resulting in higher contributions grant funded Community Support and Events Street Art projects \$0.272 million in 23/24.

## Notes to the Financial Report For the Year Ended 30 June 2024

### 2.1.2 Capital works

	Budget 2024 \$'000	Actual 2024 \$'000	Variance \$'000	Variance %	Ref
<b>Property</b>					
Buildings	2,900	1,134	(1,766)	-61%	1
Heritage buildings	31	-	(31)	-100%	2
<b>Total buildings</b>	<b>2,931</b>	<b>1,134</b>	<b>(1,797)</b>	<b>-61%</b>	
<b>Total property</b>	<b>2,931</b>	<b>1,134</b>	<b>(1,797)</b>	<b>-61%</b>	
<b>Plant and equipment</b>					
Art Collection	-	148	148	100%	3
Plant, machinery and equipment	650	353	(297)	-46%	4
Fixtures, fittings and furniture	30	455	425	1417%	5
Computers and telecommunications	452	174	(278)	-62%	6
Library books	96	92	(4)	-4%	
<b>Total plant and equipment</b>	<b>1,228</b>	<b>1,222</b>	<b>(6)</b>	<b>0%</b>	
<b>Infrastructure</b>					
Roads	12,046	2,280	(9,766)	-81%	7
Bridges	500	452	(48)	-10%	8
Footpaths and cycleways	185	633	448	242%	9
Drainage	1,182	562	(620)	-52%	10
Waste management	2,633	174	(2,459)	-93%	11
Parks, open space and streetscapes	-	285	285	100%	12
Aerodromes	25	-	(25)	-100%	13
Off street car parks	-	151	151	100%	14
Other infrastructure	476	121	(355)	-75%	15
<b>Total infrastructure</b>	<b>17,047</b>	<b>4,658</b>	<b>(12,389)</b>	<b>-73%</b>	
<b>Total capital works expenditure</b>	<b>21,206</b>	<b>7,014</b>	<b>(14,192)</b>	<b>-67%</b>	
<b>Represented by:</b>					
New asset expenditure	3,364	2,161	(1,203)	-36%	
Asset renewal expenditure	16,505	3,203	(13,302)	-81%	
Asset expansion expenditure	1,337	-	(1,337)	-100%	
Asset upgrade expenditure	-	1,650	1,650	0%	
<b>Total capital works expenditure</b>	<b>21,206</b>	<b>7,014</b>	<b>(14,192)</b>	<b>-67%</b>	



## Notes to the Financial Report For the Year Ended 30 June 2024

(i) Explanation of material variations

Variance Ref	Item	Explanation
1	Buildings	\$2.8 million Benalla Art Gallery Redevelopment planning and design progressed. Construction not commenced. Benalla Visitor Information Centre Redevelopment project finalised and operational from September 2023.
2	Heritage buildings	Works to Heritage building assessed as repairs and reallocated from capital works expenditure to operating expenditure.
3	Art Collection	Arthur Baird Memorial "Taking Flight" commissioned. Acquisition of art works via the Australian Government Cultural Gifts Program.
4	Plant, machinery and equipment	Major Plant: Truck replacement and trailer supply delayed until 24/25.
5	Fixtures, fittings and furniture	Benalla Town Hall Interior Upgrade project partly delivered in 22/23 finalised in 23/24.
6	Computers and telecommunications	Computer system purchases delayed due to collaborative IT project. Delivery to occur first quarter 24/25.
7	Roads	Estimated \$10 million to remediate damage caused by flood and storm events in October 2022 and January 2023. All emergency work has been completed and submitted for assessment to the Australian Government. All emergency work expensed as operating expenses in prior years.
8	Bridges	Price Road culvert works recognised in roads \$11,000.
9	Footpaths and cycleways	Lakeside Boardwalk renewal \$200,000 and Mair Street footpath replacement \$139,000.
10	Drainage	\$660,000 Drainage Strategy works delayed due to October 2022 flood event. Brown Street, Devenish works commenced 22/23 finalised \$312,616.
11	Waste management	Landfill rehabilitation works of \$2.024 million to be delivered in 24/25 due to a delay in the EPA approval of proposed design.
12	Parks, open space and streetscapes	Light replacement projects \$203,000, Mural Precinct new footpath and landscaping \$100,000 and Dog Park project \$74,000 completed.
13	Aerodromes	Works to facilities at Benalla Aerodrome assessed as repairs and therefore not capitalised.
14	Off street car parks	Denny Street Carpark upgrade commenced and to be finalised 24/25.
15	Other infrastructure	Bridge Street lighting project commenced and to be finalised in 24/25.

## Notes to the Financial Report For the Year Ended 30 June 2024

### 2.2 Analysis of Council results by program

Council delivers its functions and activities through the following programs.

Chief Executive Officer Division  
Corporate Division

#### 2.2.1 Chief Executive Officer Division

The Chief Executive division oversees the running of the entire organisation.

#### Corporate Division

The Corporate Division coordinates a wide range of services for the community through its various programs: Arts, Communication, Economic Development, Environment and Sustainability, Tourism and Events, Capital Projects, Community, Development, Facilities, Finance, Operations and People and Performance.

#### 2.2.2 Summary of income / revenue, expenses, assets and capital expenses by program

	Income / Revenue	Expenses	Surplus/ (Deficit)	Grants included in income / revenue	Total assets
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>2024</b>					
Chief Executive Officer Division	13	886	(873)	-	-
Corporate Division	38,165	35,505	2,660	7,643	350,453
	38,178	36,391	1,787	7,643	350,453

	Income / Revenue	Expenses	Surplus/ (Deficit)	Grants included in income / revenue	Total assets <sup>1</sup>
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>2023 restated</b>					
Chief Executive Officer Division	6	811	(805)	-	-
Corporate Division	45,458	39,475	5,983	19,178	328,175
	45,464	40,286	5,178	19,178	328,175

1 Restatement of opening balance Total Assets, refer note 8.6

\* Total Assets impacted in prior year by restatement

**Notes to the Financial Report  
For the Year Ended 30 June 2024**

**Note 3 FUNDING FOR THE DELIVERY OF OUR SERVICES**

	2024	2023
<b>3.1 Rates and charges</b>	<b>\$'000</b>	<b>\$'000</b>

Council uses Capital Improved Value as the basis of valuation of all properties within the municipal district. The Capital Improved Value of a property is its land plus all improvements on that land.

The valuation base used to calculate general rates for 2023/24 was \$5.361 billion (2022/23 \$4.489 billion).

General rates	15,039	14,176
Municipal charge	2,152	2,054
Service rates and charges	4,277	4,000
Supplementary rates and rate adjustments	296	317
Interest on rates and charges	72	53
Revenue in lieu of rates	427	400
<b>Total rates and charges</b>	<b>22,263</b>	<b>21,000</b>

The date of the general revaluation of land for rating purposes within the municipal district was 1 January 2023 and the valuation was first applied in the rating year commencing 1 July 2023.

Annual rates and charges are recognised as income when Council issues annual rates notices. Supplementary rates are recognised when a valuation and reassessment is completed and a supplementary rates notice issued.

**3.2 Statutory fees and fines**

Infringements and costs	34	34
Court recoveries	14	21
Town planning fees	333	259
Land information certificates	18	18
Permits	296	235
<b>Total statutory fees and fines</b>	<b>695</b>	<b>567</b>

Statutory fees and fines (including parking fees and fines) are recognised as income when the service has been provided, the payment is received, or when the penalty has been applied, whichever first occurs.

**3.3 User fees**

Aged and health services	-	12
Leisure centre and recreation	543	497
Registration and other permits	226	242
Waste management services	2,797	2,732
Operations	174	42
Other fees and charges	18	15
<b>Total user fees</b>	<b>3,758</b>	<b>3,540</b>

**User fees by timing of revenue recognition**

User fees recognised over time	-	-
User fees recognised at a point in time	3,758	3,540
<b>Total user fees</b>	<b>3,758</b>	<b>3,540</b>

User fees are recognised as revenue at a point in time, or over time, when (or as) the performance obligation is satisfied. Recognition is based on the underlying contractual terms.

Notes to the Financial Report  
For the Year Ended 30 June 2024

	2024 \$'000	2023 \$'000
<b>3.4 Funding from other levels of government</b>		
Grants were received in respect of the following:		
<b>Summary of grants</b>		
Commonwealth funded grants	3,557	9,126
State funded grants	4,086	10,051
<b>Total grants received</b>	<u>7,643</u>	<u>19,177</u>
<b>(a) Operating Grants</b>		
<b>Recurrent - Commonwealth Government</b>		
Financial Assistance Grants	229	6,545
General home care	12	-
<b>Recurrent - State Government</b>		
Aged care	166	149
School crossing supervisors	83	81
Libraries	161	161
Maternal and child health	419	303
Creative Arts Victoria	105	105
Youth Programs & Family Support	825	610
Emergency Resourcing	-	120
Fire Services Property Levy Administrative Support Funding	48	94
Social Inclusion Action Group SAIG	225	220
<b>Total recurrent operating grants</b>	<u>2,274</u>	<u>8,388</u>
<b>Non-recurrent - Commonwealth Government</b>		
Creative Australia - Carbon Neutral Program 2024	6	-
Paid Parental Leave	53	10
Local Road and Community Infrastructure	312	195
<b>Non-recurrent - State Government</b>		
Environmental Projects	42	53
Youth Programs & Family Support	76	176
Planning Projects	150	119
Economic Development	90	100
COVID-19 Support - Council Rapid Antigen Testing Program	60	78
Natural Disaster - Emergency Events	661	7,325
Library Programs	6	21
Art Gallery Project - Living Local	-	30
Living Heritage Grants Program, Benalla Migrant Camp Conservation	78	98
Free from Violence - Local Government Grant Project	50	1
Open Space Strategy Funding DJPR 2025-2035	36	-
Benalla CBD Pedestrian safety treatments project	55	-
<b>Total non-recurrent operating grants</b>	<u>1,675</u>	<u>8,206</u>
<b>Total operating grants</b>	<u>3,949</u>	<u>16,594</u>

Notes to the Financial Report  
For the Year Ended 30 June 2024

3.4 Funding from other levels of government (cont.)

(b) Capital Grants

	2024 \$'000	2023 \$'000
<b>Recurrent - Commonwealth Government</b>		
Roads to recovery	804	975
<b>Total recurrent capital grants</b>	<b>804</b>	<b>975</b>
<b>Non-recurrent - Commonwealth Government</b>		
Blackspot Funding	150	-
Drought Communities Funding	-	89
Local Road and Community Infrastructure	1,991	1,312
<b>Non-recurrent - State Government</b>		
Benalla Foreshore Funding	267	28
Department of Treasury & Finance - NDF	-	(665)
Department of Jobs, Precincts and Regions - Outdoor Activation Plan	-	213
Department of Jobs, Precincts and Regions - Outdoor Eating & Entertainment	-	74
Department of Environment, Land, Water and Planning - Emergency Water Supply	-	42
L2P Funding for New Vehicle	-	20
Department of Justice & Community Safety - Lighting the Lake	142	32
Department of Jobs, Precincts and Regions - Visitor Information Centre	-	425
Department of Jobs, Precincts and Regions - Art Gallery Redevelopment	339	38
<b>Total non-recurrent capital grants</b>	<b>2,890</b>	<b>1,609</b>
<b>Total capital grants</b>	<b>3,694</b>	<b>2,584</b>

(c) Recognition of grant income

Before recognising funding from government grants as revenue the Council assesses whether there is a contract that is enforceable and has sufficiently specific performance obligations in accordance with AASB 15 *Revenue from Contracts with Customers*. When both these conditions are satisfied, the Council:

- identifies each performance obligation relating to revenue under the contract/agreement
- determines the transaction price
- recognises a contract liability for its obligations under the agreement
- recognises revenue as it satisfies its performance obligations, at the point in time or over time when services are rendered.

Where the contract is not enforceable and/or does not have sufficiently specific performance obligations, the Council applies AASB 1058 *Income of Not-for-Profit Entities*.

Grant revenue with sufficiently specific performance obligations is recognised over time as the performance obligations specified in the underlying agreement are met. Where performance obligations are not sufficiently specific, grants are recognised on the earlier of receipt or when an unconditional right to receipt has been established. Grants relating to capital projects are generally recognised progressively as the capital project is completed. The following table provides a summary of the accounting framework under which grants are recognised.

**Income recognised under AASB 1058 *Income of Not-for-Profit Entities***

General purpose	330	6,647
Specific purpose grants to acquire non-financial assets	3,694	2,584
Other specific purpose grants	2,340	8,983

**Revenue recognised under AASB 15 *Revenue from Contracts with Customers***

Specific purpose grants	1,278	963
	<b>7,643</b>	<b>19,177</b>

(d) Unspent grants received on condition that they be spent in a specific manner

<b>Operating</b>		
Balance at start of year	249	158
Received during the financial year and remained unspent at balance date	15	91
Received in prior years and spent during the financial year	(86)	-
Balance at year end	<b>178</b>	<b>249</b>
<b>Capital</b>		
Balance at start of year	2,420	4,866
Received during the financial year and remained unspent at balance date	46	20
Received in prior years and spent during the financial year	(2,357)	(2,466)
Balance at year end	<b>109</b>	<b>2,420</b>

Unspent grants are determined and disclosed on a cash basis.

**Notes to the Financial Report**  
**For the Year Ended 30 June 2024**

**3.5 Contributions**

	<b>2024</b>	<b>2023</b>
	<b>\$'000</b>	<b>\$'000</b>
Monetary	433	280
Non-monetary	<u>1,493</u>	<u>350</u>
<b>Total contributions</b>	<b><u>1,926</u></b>	<b><u>630</u></b>

*Contributions of non monetary assets were received in relation to the following asset classes.*

Roads	887	-
Land	373	-
Other infrastructure	232	-
Recognition of Volunteer Services	<u>267</u>	<u>350</u>
<b>Total non-monetary contributions</b>	<b><u>1,759</u></b>	<b><u>350</u></b>

Monetary and non monetary contributions are recognised as income(revenue) at their fair value when Council obtains control over the contributed asset.

**3.6 Net gain/(loss) on disposal of property, infrastructure, plant and equipment**

Proceeds of sale	2,491	79
Written down value of assets disposed	<u>(2,320)</u>	<u>(233)</u>
<b>Total net gain/ (loss) on disposal of property, infrastructure, plant and equipment</b>	<b><u>171</u></b>	<b><u>(154)</u></b>

The profit or loss on sale of an asset is determined when control of the asset has passed to the buyer.

**3.7 Other income**

Interest	1,023	493
Found Assets	387	-
Other	<u>46</u>	<u>56</u>
<b>Total other income</b>	<b><u>1,456</u></b>	<b><u>549</u></b>

Interest is recognised as it is earned.

Other income is measured at the fair value of the consideration received or receivable and is recognised when Council gains control over the right to receive the income.

Notes to the Financial Report  
For the Year Ended 30 June 2024

	2024	2023
	\$'000	\$'000
<b>Note 4 THE COST OF DELIVERING SERVICES</b>		
<b>4.1 (a) Employee costs</b>		
Wages and salaries	11,450	10,482
WorkCover	449	317
Superannuation	1,178	1,077
Fringe benefits tax	52	61
<b>Total employee costs</b>	<b>13,129</b>	<b>11,937</b>

**(b) Superannuation**

Council made contributions to the following funds:

**Defined benefit fund**

Employer contributions to Local Authorities Superannuation Fund (Vision Super)	36	37
	<u>36</u>	<u>37</u>
Employer contributions payable at reporting date.	91	82

**Accumulation funds**

Employer contributions - Local Authorities Superannuation Fund (Vision Super)	485	480
Employer contributions - Hesta Superannuation Fund	62	53
Employer contributions - Australian Superannuation Fund	86	71
Employer contributions - VicSuper Superannuation Fund	-	41
Employer contributions - Aware Superannuation Fund	95	-
Employee contributions - Australian Retirement Trust	51	33
Employer contributions - Hostplus Superannuation Fund	38	32
Employer contributions - other funds	361	329
	<u>1,178</u>	<u>1,039</u>
Employer contributions payable at reporting date.	91	82

Contributions made exclude amounts accrued at balance date. Refer to note 9.3 for further information relating to Council's superannuation obligations.

**4.2 Materials and services**

Contract Payments	6,915	5,913
Materials and Services	1,892	7,832
Environmental Protection Authority Levy	1,470	1,248
Services non contract	1,533	1,175
Recognition of increase / (reduction) landfill rehabilitation	(1,463)	340
Vehicle Expenses	782	584
Insurance	526	484
Electricity and Utilities	592	600
Repairs and Maintenance	381	399
Contract Staff	313	217
Consultants General	378	126
Cleaning Expenses	269	207
Memberships and Subscriptions	227	186
Management Committees	90	90
Advertising and Promotion	86	104
Exhibition/Performance Costs	188	207
Legal Expenses	138	160
Training and development	142	157
Telephone	105	104
Volunteers Services	267	350
Postage	55	44
Machine Hire	17	27
Other	82	115
<b>Total materials and services</b>	<b>14,984</b>	<b>20,669</b>

Expenses are recognised as they are incurred and reported in the financial year to which they relate.

**4.3 Depreciation**

Property	788	700
Plant and equipment	593	598
Infrastructure	5,258	4,768
<b>Total depreciation</b>	<b>6,639</b>	<b>6,066</b>

Refer to note 6.2 for a more detailed breakdown of depreciation and accounting policy.

Notes to the Financial Report  
For the Year Ended 30 June 2024

	2024 \$'000	2023 \$'000
<b>4.4 Amortisation - Intangible assets</b>		
Software	-	12
Airspace at Landfill	395	326
<b>Total Amortisation - Intangible assets</b>	<b>395</b>	<b>338</b>

Refer to note 5.2 (c) for a more detailed breakdown of amortisation charges and accounting policy.

**4.5 Depreciation - Right of use assets**

Property	-	-
Vehicles	171	275
Plant, machinery and equipment	62	61
<b>Total Depreciation - Right of use assets</b>	<b>233</b>	<b>336</b>

Refer to note 5.8 for a more detailed breakdown of depreciation charges and accounting policy.

**4.6 Allowance for impairment losses**

Other debtors	6	-
<b>Total allowance for impairment losses</b>	<b>6</b>	<b>-</b>

**Movement in allowance for impairment losses in respect of debtors**

Balance at the beginning of the year	29	31
New allowances recognised during the year	6	29
Amounts already allowed for and written off as uncollectible	-	-
Amounts allowed for but recovered during the year	-	(31)
Balance at end of year	<b>35</b>	<b>29</b>

An allowance for impairment losses in respect of debtors is recognised based on an expected credit loss model. This model considers both historic and forward looking information in determining the level of impairment.

**4.7 Borrowing costs**

Interest - Borrowings	134	138
Less capitalised borrowing costs on qualifying assets	-	-
<b>Total borrowing costs</b>	<b>134</b>	<b>138</b>

Borrowing costs are recognised as an expense in the period in which they are incurred, except where they are capitalised as part of a qualifying asset constructed by Council.

**4.8 Finance Costs - Leases**

Interest - Lease Liabilities	24	27
<b>Total finance costs</b>	<b>24</b>	<b>27</b>

**4.9 Other expenses**

Auditors' remuneration - VAGO - audit of the financial statements, performance statement and grant acquittals	96	54
Auditors' remuneration - Internal Audit	38	5
Councillors' allowances	250	239
Contributions - Community Support and Events Street Art	463	323
<b>Total other expenses</b>	<b>847</b>	<b>621</b>



Notes to the Financial Report  
For the Year Ended 30 June 2024

**Note 5 INVESTING IN AND FINANCING OUR OPERATIONS**

	2024	2023
	\$'000	\$'000
<b>5.1 Financial assets</b>		
<b>(a) Cash and cash equivalents</b>		
Cash on hand	1	1
Cash at bank	9,071	9,467
<b>Total cash and cash equivalents</b>	<b>9,072</b>	<b>9,468</b>
<b>(b) Other financial assets</b>		
<b>Current</b>		
Term deposits	17,608	17,042
Total current other financial assets	<b>17,608</b>	<b>17,042</b>
<b>Non-current</b>		
Term deposits	-	-
Total non-current other financial assets	-	-
<b>Total other financial assets</b>	<b>17,608</b>	<b>17,042</b>
<b>Total cash and cash equivalents and other financial assets</b>	<b>26,680</b>	<b>26,510</b>

Cash and cash equivalents include cash on hand, deposits at call, and other highly liquid investments with original maturities of three months or less, net of outstanding bank overdrafts.

Other financial assets are valued at fair value, at balance date. Term deposits are measured at original cost. Any unrealised gains and losses on holdings at balance date are recognised as either a revenue or expense.

Other financial assets include term deposits and those with original maturity dates of three to 12 months are classified as current, whilst term deposits with maturity dates greater than 12 months are classified as non-current.

	\$'000	\$'000
<b>(c) Trade and other receivables</b>		
<b>Current</b>		
<i>Statutory receivables</i>		
Rates debtors	1,596	1,220
Net GST receivable	292	226
<i>Non statutory receivables</i>		
Other debtors	3,906	5,019
Allowance for expected credit loss - other debtors	(35)	(29)
<b>Total current trade and other receivables</b>	<b>5,759</b>	<b>6,436</b>
<b>Total trade and other receivables</b>	<b>5,759</b>	<b>6,436</b>

Short term receivables are carried at invoice amount. An allowance for expected credit losses is recognised based on past experience and other objective evidence of expected losses. Long term receivables are carried at amortised cost using the effective interest rate method.

**(d) Ageing of Receivables**

The ageing of the Council's trade and other receivables (excluding statutory receivables) that are not impaired was:

Current (not yet due)	3,742	4,756
Past due by up to 30 days	26	157
Past due between 31 and 180 days	84	71
Past due between 181 and 365 days	13	2
Past due by more than 1 year	6	4
<b>Total trade and other receivables</b>	<b>3,871</b>	<b>4,990</b>

**(e) Ageing of individually impaired Receivables**

At balance date, other debtors representing financial assets with a nominal value of \$35,000 (2023: \$29,000) were impaired. The amount of the allowance raised against these debtors was \$35,000 (2023: \$29,000). They individually have been impaired as a result of their doubtful collection. Many of the long outstanding past due amounts have been lodged with Council's debt collectors or are on payment arrangements.

The ageing of receivables that have been individually determined as impaired at reporting date was:

Current (not yet due)	(1)	(2)
Past due by up to 30 days	(5)	-
Past due between 31 and 180 days	(7)	(7)
Past due between 181 and 365 days	(15)	(15)
Past due by more than 1 year	(6)	(5)
<b>Total trade and other receivables</b>	<b>(34)</b>	<b>(29)</b>

## Notes to the Financial Report For the Year Ended 30 June 2024

5.2 Non-financial assets	2024	2023
(a) Inventories	\$'000	\$'000
Inventories held for distribution	36	54
<b>Total inventories</b>	<b>36</b>	<b>54</b>

Inventories held for distribution are measured at cost, adjusted when applicable for any loss of service potential. All other inventories, including land held for sale, are measured at the lower of cost and net realisable value. Where inventories are acquired for no cost or nominal consideration, they are measured at current replacement cost at the date of acquisition.

### (b) Other assets

Prepayments	195	226
<b>Total other assets</b>	<b>195</b>	<b>226</b>

### (c) Intangible assets

Software	44	44
Landfill airspace	3,159	3,554
<b>Total intangible assets</b>	<b>3,203</b>	<b>3,598</b>

	Software	Landfill	Total
	\$'000	\$'000	\$'000
<b>Gross carrying amount</b>			
Balance at 1 July 2023	135	4,954	5,089
Additions from internal developments	-	-	-
Other additions	-	-	-
Balance at 30 June 2024	135	4,954	5,089
<b>Accumulated amortisation and impairment</b>			
Balance at 1 July 2023	91	1,400	1,491
Amortisation expense	-	395	395
Balance at 30 June 2024	91	1,795	1,886
Net book value at 30 June 2023	44	3,554	3,598
Net book value at 30 June 2024	<b>44</b>	<b>3,159</b>	<b>3,203</b>

Intangible assets with finite lives are amortised as an expense on a systematic basis over the asset's useful life. Amortisation is generally calculated on a straight line basis, at a rate that allocates the asset value, less any estimated residual value over its estimated useful life. Estimates of the remaining useful lives and amortisation method are reviewed at least annually, and adjustments made where appropriate.

**Notes to the Financial Report  
For the Year Ended 30 June 2024**

	2024	2023
<b>5.3 Payables, trust funds and deposits and contract and other liabilities</b>	<b>\$'000</b>	<b>\$'000</b>
<b>(a) Trade and other payables</b>		
<b>Current</b>		
<i>Non-statutory payables</i>		
Trade payables	3,872	2,568
Accrued expenses	709	671
Net GST payable	-	-
<b>Total current trade and other payables</b>	<b>4,581</b>	<b>3,239</b>

**(b) Trust funds and deposits**

<b>Current</b>		
Refundable deposits	755	645
Retention amounts	93	122
Other refundable deposits	78	50
<b>Total current trust funds and deposits</b>	<b>926</b>	<b>817</b>

**(c) Contract and other liabilities**

<b>Contract liabilities</b>		
Grants received in advance - operating	178	249
Grants received in advance - capital	109	2,420
Other	3	7
<b>Total contract liabilities</b>	<b>290</b>	<b>2,676</b>

***Purpose and nature of items***

Fire Service Levy - Council is the collection agent for fire services levy on behalf of the State Government. Council remits amounts received on a three monthly basis. Amounts disclosed here will be remitted to the state government in line with that process.

Retention Amounts - Council has a contractual right to retain certain amounts until a contractor has met certain requirements or a related warrant or defect period has elapsed. Subject to the satisfactory completion of the contractual obligations, or the elapsing of time, these amounts will be paid to the relevant contractor in line with Council's contractual obligations.

**Notes to the Financial Report**  
**For the Year Ended 30 June 2024**

<b>5.4 Interest-bearing liabilities</b>	<b>2024</b>	<b>2023</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Current</b>		
Other borrowings - secured	556	650
<b>Total current interest-bearing liabilities</b>	<b>556</b>	<b>650</b>
<b>Non-current</b>		
Other borrowings - secured	1,694	2,205
<b>Total non-current interest-bearing liabilities</b>	<b>1,694</b>	<b>2,205</b>
<b>Total</b>	<b>2,250</b>	<b>2,855</b>

Borrowings are secured by Council rates.

(a) The maturity profile for Council's borrowings is:

Not later than one year	556	650
Later than one year and not later than five years	1,314	1,577
Later than five years	380	628
	<b>2,250</b>	<b>2,855</b>

Borrowings are initially measured at fair value, being the cost of the interest bearing liabilities, net of transaction costs. The measurement basis subsequent to initial recognition depends on whether the Council has categorised its interest-bearing liabilities as either financial liabilities designated at fair value through the profit and loss, or financial liabilities at amortised cost. Any difference between the initial recognised amount and the redemption value is recognised in net result over the period of the borrowing using the effective interest method.

The classification depends on the nature and purpose of the interest bearing liabilities. The Council determines the classification of its interest bearing liabilities based on contractual repayment terms at every balance date.

**5.5 Provisions**

	<b>Employee</b>	<b>Landfill</b>	<b>Total</b>
	<b>\$ '000</b>	<b>restoration</b>	<b>\$ '000</b>
<b>2024</b>	<b>\$ '000</b>	<b>\$ '000</b>	<b>\$ '000</b>
Balance at beginning of the financial year	2,754	13,649	16,403
Additional provisions	402	(1,366)	(964)
Amounts used	(157)	-	(157)
Change in the discounted amount arising because of time and the effect of any change in the discount rate	(84)	(97)	(181)
<b>Balance at the end of the financial year</b>	<b>2,915</b>	<b>12,186</b>	<b>15,101</b>
<i>Provisions - current</i>	2,746	1,250	3,996
<i>Provisions - non-current</i>	169	10,936	11,105
<b>2023</b>			
Balance at beginning of the financial year	3,016	13,308	16,324
Additional provisions	725	1,041	1,766
Amounts used	(962)	-	(962)
Change in the discounted amount arising because of time and the effect of any change in the discount rate	(25)	(700)	(725)
<b>Balance at the end of the financial year</b>	<b>2,754</b>	<b>13,649</b>	<b>16,403</b>
<i>Provisions - current</i>	2,540	2,230	4,770
<i>Provisions - non-current</i>	214	11,419	11,633

**Notes to the Financial Report**  
**For the Year Ended 30 June 2024**

**5.5 Provisions (cont.)**

	<b>2024</b>	<b>2023</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>(a) Employee provisions</b>		
<b>Current provisions expected to be wholly settled within 12 months</b>		
Annual leave	1,043	966
Long service leave	122	169
	<u>1,165</u>	<u>1,135</u>
<b>Current provisions expected to be wholly settled after 12 months</b>		
Annual leave	-	-
Long service leave	1,581	1,405
	<u>1,581</u>	<u>1,405</u>
Total current employee provisions	<u>2,746</u>	<u>2,540</u>
<b>Non-current</b>		
Long service leave	169	214
Annual leave	-	-
Total non-current employee provisions	<u>169</u>	<u>214</u>
Aggregate carrying amount of employee provisions:		
Current	2,746	2,540
Non-current	169	214
Total aggregate carrying amount of employee provisions	<u>2,915</u>	<u>2,754</u>

The calculation of employee costs and benefits includes all relevant on-costs and are calculated as follows at reporting date.

**Annual leave**

A liability for annual leave is recognised in the provision for employee benefits as a current liability because the Council does not have an unconditional right to defer settlement of the liability. Liabilities for annual leave are measured at:

- nominal value if the Council expects to wholly settle the liability within 12 months
- present value if the Council does not expect to wholly settle within 12 months.

Liabilities that are not expected to be wholly settled within 12 months of the reporting date are recognised in the provision for employee benefits as current liabilities, measured at the present value of the amounts expected to be paid when the liabilities are settled using the remuneration rate expected to apply at the time of settlement.

**Long service leave**

Liability for long service leave (LSL) is recognised in the provision for employee benefits. Unconditional LSL is disclosed as a current liability as the Council does not have an unconditional right to defer settlement. Unconditional LSL is measured at nominal value if expected to be settled within 12 months or at present value if not expected to be settled within 12 months. Conditional LSL that has been accrued, where an employee is yet to reach a qualifying term of employment, is disclosed as a non-current liability and measured at present value.

Key assumptions:	<b>2024</b>	<b>2023</b>
- discount rate	4.47%	4.07%
- index rate	1.43%	1.85%

**Notes to the Financial Report**  
**For the Year Ended 30 June 2024**

**5.5 Provisions (cont.)**

	<b>2024</b>	<b>2023</b>
<b>(b) Landfill restoration</b>	<b>\$'000</b>	<b>\$'000</b>
Current	1,250	2,230
Non-current	10,936	11,419
	<u><b>12,186</b></u>	<u><b>13,649</b></u>

Council is obligated to restore Benalla Landfill and Resource Recovery Centre landfill site to a particular standard. The forecast life of the site is based on current estimates of remaining capacity and the forecast rate of infill. The provision for landfill restoration has been calculated based on the present value of the expected cost of works to be undertaken. The expected cost of works has been estimated based on current understanding of work required to reinstate the site to a suitable standard. Accordingly, the estimation of the provision required is dependent on the accuracy of the forecast timing of the work required and related costs.

Council reviews the landfill restoration provision on an annual basis, including the key assumptions listed below.

Key assumptions:	<b>2024</b>	<b>2023</b>
- discount rate	4.2%	4.10%
- index rate	3.4%	4.70%

**5.6 Financing arrangements**

	<b>2024</b>	<b>2023</b>
	<b>\$'000</b>	<b>\$'000</b>
The Council has the following funding arrangements in place as at 30 June 2024.		
Credit card facilities	100	100
Other facilities	2,250	2,855
Total facilities	<u>2,350</u>	<u>2,955</u>
Used facilities	<u>2,320</u>	<u>2,904</u>
Unused facilities	<u><b>30</b></u>	<u><b>51</b></u>

## Notes to the Financial Report For the Year Ended 30 June 2024

### 5.7 Commitments

The Council has entered into the following commitments. Commitments are not recognised in the Balance Sheet. Commitments are disclosed at their nominal value and presented inclusive of the GST payable.

#### (a) Commitments for expenditure

2024	Not later than 1 year \$'000	Later than 1 year and not later than 2 years \$'000	Later than 2 years and not later than 5 years \$'000	Later than 5 years \$'000	Total \$'000
<b>Operating</b>					
Kerbside waste, recyclables, organics collection	1,994	1,950	6,063	5,221	15,228
Management of Aquatic Centre	805	-	-	-	805
Professional Services	439	-	-	-	439
Architectural Services	347	-	-	-	347
Landfill Equipment Hire	163	29	-	-	192
High Country Library Services	160	170	-	-	330
CODI - Software subscription	270	115	252	-	637
Cleaning contracts for council buildings	147	-	-	-	147
Building Surveyor Services	153	-	-	-	153
Migrant Camp Conservation	142	-	-	-	142
Animal Management	136	136	34	-	306
Powerline Clearance, Property Service Line Clearance & Auditing Service	106	17	-	-	123
Building HVAC Maintenance	49	-	-	-	49
Provision of Elm Leaf Beetle Treatment 2021 - 2026	25	10	25	-	60
After Hours Call Management	12	-	-	-	12
MAV Procurement Training	5	-	-	-	5
<b>Total</b>	<b>4,953</b>	<b>2,427</b>	<b>6,374</b>	<b>5,221</b>	<b>18,975</b>
<b>Capital</b>					
Parks and Open Spaces Projects	205	-	-	-	205
Supply and Delivery of Heated Emulsion Tank	58	-	-	-	58
Roads	5	-	-	-	5
<b>Total</b>	<b>268</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>268</b>
<b>2023</b>					
2023	Not later than 1 year \$'000	Later than 1 year and not later than 2 years \$'000	Later than 2 years and not later than 5 years \$'000	Later than 5 years \$'000	Total \$'000
<b>Operating</b>					
Kerbside waste, recyclables, organics collection	1,800	-	-	-	1,800
Management of Aquatic Centre	721	721	-	-	1,442
Recycling	330	-	-	-	330
Cleaning contracts for council buildings	223	130	-	-	353
Organics acceptance and processing	206	-	-	-	206
Cinema - Design and equipment	109	-	-	-	109
Lighting River Walk Section F / Botanical Gardens	102	-	-	-	102
Animal Management	100	17	-	-	117
Dry Hire of landfill compactor	69	11	-	-	80
Building Surveyor Services	45	-	-	-	45
Professional Services	41	41	-	-	82
Building HVAC Maintenance	25	25	-	-	50
Insurance Broking	22	-	-	-	22
After Hours Call Management	12	12	-	-	24
MAV Procurement Training	5	4	-	-	9
<b>Total</b>	<b>3,810</b>	<b>961</b>	<b>-</b>	<b>-</b>	<b>4,771</b>
<b>Capital</b>					
Buildings	296	-	-	-	296
<b>Total</b>	<b>296</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>296</b>

## Notes to the Financial Report For the Year Ended 30 June 2024

### 5.8 Leases

At inception of a contract, Council assesses whether a contract is, or contains, a lease. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. To identify whether a contract conveys the right to control the use of an identified asset, it is necessary to assess whether:

- The contract involves the use of an identified asset;
- Council has the right to obtain substantially all of the economic benefits from use of the asset throughout the period of use; and
- Council has the right to direct the use of the asset.

This policy is applied to contracts entered into, or changed, on or after 1 July 2019.

As a lessee, Council recognises a right-of-use asset and a lease liability at the lease commencement date. The right-of-use asset is initially measured at cost which comprises the initial amount of the lease liability adjusted for:

- any lease payments made at or before the commencement date less any lease incentives received; plus
- any initial direct costs incurred; and
- an estimate of costs to dismantle and remove the underlying asset or to restore the underlying asset or the site on which it is located.

The right-of-use asset is subsequently depreciated using the straight-line method from the commencement date to the earlier of the end of the useful life of the right-of-use asset or the end of the lease term. The estimated useful lives of right-of-use assets are determined on the same basis as those of property, plant and equipment. In addition, the right-of-use asset is periodically reduced by impairment losses, if any, and adjusted for certain measurements of the lease liability.

The lease liability is initially measured at the present value of the lease payments that are not paid at the commencement date, discounted using the interest rate implicit in the lease or, if that rate cannot be readily determined, an appropriate incremental borrowing rate. Generally, Council uses an appropriate incremental borrowing rate as the discount rate.

Lease payments included in the measurement of the lease liability comprise the following:

- Fixed payments
- Variable lease payments that depend on an index or a rate, initially measured using the index or rate as at the commencement date;
- Amounts expected to be payable under a residual value guarantee; and
- The exercise price under a purchase option that Council is reasonably certain to exercise, lease payments in an optional renewal period if Council is reasonably certain to exercise an extension option, and penalties for early termination of a lease unless Council is reasonably certain not to terminate early.

When the lease liability is remeasured in this way, a corresponding adjustment is made to the carrying amount of the right-of-use asset, or is recorded in profit or loss if the carrying amount of the right-of-use asset has been reduced to zero.

Under *AASB 16 Leases*, Council as a not-for-profit entity has elected not to measure right-of-use assets at initial recognition at fair value in respect of leases that have significantly below-market terms.

<b>Right-of-Use Assets</b>	Property \$'000	Vehicles \$'000	Total \$'000
Balance at 1 July 2023	285	203	488
Additions	-	242	242
Depreciation charge	(62)	(233)	(295)
Balance at 30 June 2024	<b>223</b>	<b>212</b>	<b>435</b>

<b>Lease Liabilities</b>	2024 \$'000	2023 \$'000
Maturity analysis - contractual undiscounted cash flows		
Less than one year	264	275
One to five years	256	258
More than five years	-	-
Total undiscounted lease liabilities as at 30 June:	<b>520</b>	<b>533</b>

Lease liabilities included in the Balance Sheet at 30 June:

Current	206	255
Non-current	243	246
Total lease liabilities	<b>449</b>	<b>501</b>

### Short-term and low value leases

Council has elected not to recognise right-of-use assets and lease liabilities for short-term leases of machinery that have a lease term of 12 months or less and leases of low-value assets (individual assets worth less than existing capitalisation thresholds for a like asset up to a maximum of AUD\$10,000), including IT equipment. Council recognises the lease payments associated with these leases as an expense on a straight-line basis over the lease term.

<b>Expenses relating to:</b>	2024 \$'000	2023 \$'000
Short-term leases	50	43
Leases of low value assets	33	43
<b>Total</b>	<b>83</b>	<b>86</b>



Notes to the Financial Report  
For the Year Ended 30 June 2024

Note 6 ASSETS WE MANAGE

6.1. Restated property, infrastructure plant and equipment

Summary of property, infrastructure, plant and equipment

	Restated Carrying amount 30 June 2023	Additions	Contributions	Revaluation	Depreciation	Found	Disposal	Write-off	Transfers	Carrying amount 30 June 2024
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Property	69,161	780	374	3,230	(788)	-	(1,814)	-	2,640	73,583
Plant and equipment	33,568	1,222	-	(22)	(593)	-	(57)	-	214	34,332
Infrastructure	184,718	4,402	1,119	20,178	(5,258)	387	(449)	(6)	188	205,279
Work in progress	3,416	610	-	-	-	-	-	(33)	(3,042)	951
	290,863	7,014	1,493	23,386	(6,639)	387	(2,320)	(39)	-	314,145

Summary of Work in Progress

	Opening WIP \$'000	Additions \$'000	Write-off \$'000	Transfers \$'000	Closing WIP \$'000
Property	2,678	354	-	(2,640)	392
Plant and equipment	214	-	-	(214)	-
Infrastructure see note1 below	524	256	(33)	(188)	559
Total	3,416	610	(33)	(3,042)	951

1 Restatement of opening balance, refer note 8.6

Reconciliation of Infrastructure asset adjustment at 30 June 2023

Valuation adjustment to Roads	1,850
Valuation adjustment to Footpaths	794
Valuation adjustment to Drainage	1,822
<b>Net additional assets</b>	<b>4,466</b> Refer Note 8.6

**Notes to the Financial Report**  
**For the Year Ended 30 June 2024**

**6.1. Property, infrastructure plant and equipment (cont.)**

**(a) Property**

	Land - specialised	Land - non specialised	Land under Roads	Total Land & Land Improvements	Heritage buildings	Buildings	Total Buildings	Work In Progress	Total Property
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
At fair value 1 July 2023	22,427	1,190	14,047	37,664	1,002	62,854	63,856	2,678	101,520
Accumulated depreciation at 1 July 2023	-	-	-	-	(952)	(31,407)	(32,359)	-	(32,359)
	22,427	1,190	14,047	37,664	50	31,447	31,497	2,678	69,161
<b>Movements in fair value</b>									
Additions	-	-	-	-	-	780	780	354	780
Contributions	-	-	374	374	-	-	-	-	374
Revaluation	-	-	1,702	1,702	46	2,993	3,039	-	4,741
Disposal	(1,598)	-	-	(1,598)	-	(442)	(442)	-	(2,040)
Write-off	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	2,640	2,640	(2,640)	2,640
Impairment losses recognised in operating result	-	-	-	-	-	-	-	-	-
	(1,598)	-	2,076	478	46	5,971	6,017	(2,286)	6,495
<b>Movements in accumulated depreciation</b>									
Depreciation and amortisation	-	-	-	-	(17)	(771)	(788)	-	(788)
Accumulated depreciation of disposals	-	-	-	-	-	226	226	-	226
Revaluation	-	-	-	-	(44)	(1,467)	(1,511)	-	(1,511)
Transfers	-	-	-	-	-	-	-	-	-
	-	-	-	-	(61)	(2,012)	(2,073)	-	(2,073)
At fair value 30 June 2024	20,829	1,190	16,123	38,142	1,048	68,825	69,873	392	108,015
Accumulated depreciation at 30 June 2024	-	-	-	-	(1,013)	(33,419)	(34,432)	-	(34,432)
Carrying amount	20,829	1,190	16,123	38,142	35	35,406	35,441	392	73,583

**Notes to the Financial Report**  
**For the Year Ended 30 June 2024**

**6.1. Property, infrastructure plant and equipment (cont.)**

**(b) Plant and Equipment**

	<b>Art Works</b>	<b>Plant machinery and equipment</b>	<b>Fixtures fittings and furniture</b>	<b>Computers and telecomms</b>	<b>Library books</b>	<b>Work In Progress</b>	<b>Total plant and equipment</b>
	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>
At fair value 1 July 2023	30,178	4,366	1,563	861	853	214	<b>37,821</b>
Accumulated depreciation at 1 July 2023	-	(2,012)	(1,190)	(589)	(462)	-	<b>(4,253)</b>
	<b>30,178</b>	<b>2,354</b>	<b>373</b>	<b>272</b>	<b>391</b>	<b>214</b>	<b>33,568</b>
<b>Movements in fair value</b>							
Additions	148	353	455	174	92	-	<b>1,222</b>
Revaluation	-	-	-	-	8	-	<b>8</b>
Disposal	-	(123)	-	-	(22)	-	<b>(145)</b>
Transfers	-	-	214	-	-	(214)	<b>214</b>
	<b>148</b>	<b>230</b>	<b>669</b>	<b>174</b>	<b>78</b>	<b>(214)</b>	<b>1,299</b>
<b>Movements in accumulated depreciation</b>							
Depreciation and amortisation	-	(293)	(83)	(131)	(86)	-	<b>(593)</b>
Accumulated depreciation of disposals	-	65	-	-	23	-	<b>88</b>
Revaluation	-	-	-	-	(30)	-	<b>(30)</b>
	<b>-</b>	<b>(228)</b>	<b>(83)</b>	<b>(131)</b>	<b>(93)</b>	<b>-</b>	<b>(535)</b>
At fair value 30 June 2024	30,326	4,596	2,232	1,035	931	-	<b>39,120</b>
Accumulated depreciation at 30 June 2024	-	(2,240)	(1,273)	(720)	(555)	-	<b>(4,788)</b>
Carrying amount	<b>30,326</b>	<b>2,356</b>	<b>959</b>	<b>315</b>	<b>376</b>	<b>-</b>	<b>34,332</b>

Notes to the Financial Report  
For the Year Ended 30 June 2024

6.1. Property, infrastructure plant and equipment (cont.)

(c) Infrastructure

	Roads <sup>1</sup>	Bridges	Footpaths and cycleways <sup>1</sup>	Drainage <sup>1</sup>	Recreational, leisure and community facilities	Waste Management	Parks open space and streetscapes	Aerodromes	Off street car parks	Other Infrastructure	Work In Progress	Total Infrastructure
Restated	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
At fair value 1 July 2023	222,034	68,298	10,310	30,624	776	6,176	2,811	5,047	2,152	207	524	348,434
Accumulated depreciation at 1 July 2023	(85,235)	(47,990)	(4,980)	(17,593)	(379)	(2,985)	(604)	(3,181)	(739)	(30)	-	(163,716)
	136,799	20,308	5,330	13,031	397	3,191	2,207	1,866	1,413	177	524	184,718
<b>Movements in fair value</b>												
Additions	2,280	452	608	562	-	43	285	-	151	21	256	4,402
Contributions	887	-	42	190	-	-	-	-	-	-	-	1,119
Revaluation	17,794	10,760	1,501	4,808	89	-	-	2,312	938	-	-	38,202
Found	-	774	-	-	-	-	-	-	-	-	-	774
Disposal	(802)	(232)	(117)	-	-	-	-	-	(269)	-	-	(1,420)
Write-off	-	-	-	-	(6)	-	-	-	-	-	(33)	(6)
Transfers	4	30	31	114	-	31	206	-	-	(228)	(188)	188
	20,163	11,784	2,065	5,674	83	74	491	2,312	820	(207)	35	43,259
<b>Movements in accumulated depreciation</b>												
Depreciation and amortisation	(3,122)	(742)	(159)	(306)	(17)	(473)	(187)	(188)	(46)	(18)	-	(5,258)
Revaluation	(7,097)	(7,650)	(790)	(2,805)	(46)	-	-	516	(152)	-	-	(18,024)
Accumulated depreciation of disposals	502	232	68	-	-	-	-	-	169	-	-	971
Found	-	(387)	-	-	-	-	-	-	-	-	-	(387)
Transfers	-	-	-	-	-	-	(48)	-	-	48	-	-
	(9,717)	(8,547)	(881)	(3,111)	(63)	(473)	(235)	328	(29)	30	-	(22,698)
At fair value 30 June 2024	242,197	80,082	12,375	36,298	859	6,250	3,302	7,359	2,972	-	559	391,693
Accumulated depreciation at 30 June 2024	(94,952)	(56,537)	(5,861)	(20,704)	(442)	(3,458)	(839)	(2,853)	(768)	-	-	(186,414)
Carrying amount	147,245	23,545	6,514	15,594	417	2,792	2,463	4,506	2,204	-	559	205,279

<sup>1</sup> Restatement of opening balance, refer note 8.6

**Notes to the Financial Report**  
**For the Year Ended 30 June 2024**

**6.1. Property, infrastructure plant and equipment (cont.)**

**Acquisition**

The purchase method of accounting is used for all acquisitions of assets, being the fair value of assets provided as consideration at the date of acquisition plus any incidental costs attributable to the acquisition. Fair value is the price that would be received to sell an asset (or paid to transfer a liability) in an orderly transaction between market participants at the measurement date. Refer also to Note 8.4 for further disclosure regarding fair value measurement.

Where assets are constructed by Council, cost includes all materials used in construction, direct labour, borrowing costs incurred during construction, and an appropriate share of directly attributable variable and fixed overheads.

In accordance with Council's policy, the threshold limits have applied when recognising assets within an applicable asset class and unless otherwise stated are consistent with the prior year.

	<b>Depreciation Period</b>	<b>Threshold Limit \$'000</b>
<i>Asset recognition thresholds and depreciation periods</i>		
Land & land improvements		
land	-	-
land improvements	60 - 100 years	5
Buildings		
buildings	60 - 100 years	5
building and leasehold improvements	60 - 100 years	5
Plant and Equipment		
heritage plant and equipment	4 - 33 years	5
plant, machinery and equipment	4 - 33 years	5
others		
Infrastructure		
roads - pavements, substructure, formation and earthworks	15 - 200 years	5
roads - kerb, channel and minor culverts and other	80 - 100 years	5
bridges - deck and substructure	80 - 100 years	5
bridges - others	80 - 100 years	5
footpaths and cycleways	80 - 100 years	5
aerodromes	80 - 100 years	5
others	80 - 100 years	5
Intangible assets	1 - 10 years	5

**Land under roads**

Council recognises land under roads it controls at fair value.

**Depreciation and amortisation**

Buildings, land improvements, plant and equipment, infrastructure, and other assets having limited useful lives are systematically depreciated over their useful lives to the Council in a manner which reflects consumption of the service potential embodied in those assets. Estimates of remaining useful lives and residual values are made on a regular basis with major asset classes reassessed annually. Depreciation rates and methods are reviewed annually.

Where assets have separate identifiable components that are subject to regular replacement, these components are assigned distinct useful lives and residual values and a separate depreciation rate is determined for each component.

Road earthworks are not depreciated on the basis that they are assessed as not having a limited useful life.

Straight line depreciation is charged based on the residual useful life as determined each year.

Depreciation periods used are listed above and are consistent with the prior year unless otherwise stated.

**Repairs and maintenance**

Where the repair relates to the replacement of a component of an asset and the cost exceeds the capitalisation threshold the cost is capitalised and depreciated. The carrying value of the replaced asset is expensed.

**Notes to the Financial Report  
For the Year Ended 30 June 2024**

**6.1. Property, infrastructure plant and equipment (cont.)**

**Valuation of land and buildings**

Valuation of land and buildings were undertaken at 30 June 2022 by a qualified independent valuer Marcus L W Hann, AAPI, Certified Practising Valuer, of LG Valuation Services. The valuation of land and buildings is at fair value, being market value based on highest and best use permitted by relevant land planning provisions. Where land use is restricted through existing planning provisions the valuation is reduced to reflect this limitation. This adjustment is an unobservable input in the valuation. The adjustment has no impact on the comprehensive income statement.

Specialised land is valued at fair value using site values adjusted for englobo (undeveloped and/or unserviced) characteristics, access rights and private interests of other parties and entitlements of infrastructure assets and services. This adjustment is an unobservable input in the valuation. The adjustment has no impact on the comprehensive income statement.

Any significant movements in the unobservable inputs for land and land under roads will have a significant impact on the fair value of these assets.

Details of the Council's land and buildings and information about the fair value hierarchy as at 30 June 2024 are as follows:

	Level 1	Level 2	Level 3	Date of Valuation	Date of indexation valuation	Type of Valuation
Land	-	20,829	-	Jun-22		Full
Non - specialised Land	-	-	1,190	Jun-22		Full
Land under roads				Jun-24		Full valuation Marcus L W Hann, AAPI, Certified Practising Valuer, of LG Valuation Services
Heritage Buildings	-	-	16,123	Jun-22	Jun-24	Indexed Valuation Valuer General (VGV)
Buildings	-	-	35,406	Jun-22	Jun-24	Indexed Valuation Valuer General (VGV)
<b>Total</b>	<b>-</b>	<b>20,829</b>	<b>52,754</b>			

Details of the Council's infrastructure and information about the fair value hierarchy as at 30 June 2024 are as follows:

	Level 1	Level 2	Level 3	Date of Valuation	Date of indexation valuation	Type of Valuation
Roads	-	-	147,245	Jun-19	Jun-24	Indexed valuation Rawlinsons BPI 30 June 2024 8.1% (Rawlinsons 2024 Edition 42).
Bridges	-	-	23,545	Jun-22	Jun-24	Indexed valuation Rawlinsons BPI 30 June 2024 15.66% (Rawlinsons 2024 Edition 42 8.1%, Rawlinsons 2023 Edition 41 7.56%).
Footpaths and cycleways	-	-	6,514	Jun-19	Jun-24	Indexed valuation Rawlinsons BPI 30 June 2024 15.66% (Rawlinsons 2024 Edition 42 8.1%, Rawlinsons 2023 Edition 41 7.56%).
Drainage	-	-	15,594	Jun-21	Jun-24	Indexed valuation Rawlinsons BPI 30 June 2024 15.66% (Rawlinsons 2024 Edition 42 8.1%, Rawlinsons 2023 Edition 41 7.56%).
Recreational, leisure and community facilities	-	-	417	Jun-22	Jun-24	Indexed valuation VGV Building Cost Index - 11.6% (22-23 7%, 23-24 4.6%)
Waste management	-	-	2,792	Jun-22		
Parks, open space and streetscapes	-	-	2,463	Jun-22		
Aerodromes	-	-	4,506	Jun-24	Jun-24	Valuation - Peter Moloney MIEAust (Moloney Asset Management Services) Indexed valuation Rawlinsons BPI 30 June 2024 8.1% (Rawlinsons 2024 Edition 42).
Off Street Car Parks	-	-	2,204	Jun-24	Jun-24	Valuation - Peter Moloney MIEAust (Moloney Asset Management Services) Indexed valuation Rawlinsons BPI 30 June 2024 8.1% (Rawlinsons 2024 Edition 42).
<b>Total</b>	<b>-</b>	<b>-</b>	<b>205,279</b>			

**Valuation of Art Work**

Valuation of art work assets has been determined by qualified independent valuer Simon Storey RSV, of Simon Storey Valuers, valued the collections on the basis of Fair Value under the Australian Accounting Standards Board (AASB13) "Fair Value Measurement" and (AASB116) "Property Plant and Equipment", and other relevant accounting and valuations directives and guidance.

The standard AASB13 defines fair value as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The assets valued in the Benalla Art Gallery Collection are considered to be level 2 in the AASB 13 Fair Value hierarchy. Briefly, level 2 is a measure of value against similar items in a similar market. Values ascribed were obtained from current market values of like items as at 30 June 2022.

## Notes to the Financial Report For the Year Ended 30 June 2024

### 6.1. Property, infrastructure plant and equipment (cont.)

#### *Description of significant unobservable inputs into level 3 valuations*

**Specialised land and land under roads** is valued using a market based direct comparison technique. Significant unobservable inputs include the extent and impact of restriction of use and the market cost of land per square metre. The extent and impact of restrictions on use varies and results in a reduction to surrounding land values between 20% and 95%. The market value of land varies significantly depending on the location of the land and the current market conditions. Currently land values range between \$1,200 and \$4.4 million per hectare.

**Specialised buildings** are valued using a current replacement cost technique. Significant unobservable inputs include the current replacement cost and remaining useful lives of buildings. Current replacement costs are calculated on a square metre basis and ranges from \$300 to \$400,000 per square metre. The remaining useful lives of buildings are determined on the basis of the current condition of buildings and vary from 1 years to 100 years. Replacement cost is sensitive to changes in market conditions, with any increase or decrease in cost flowing through to the valuation. Useful lives of buildings are sensitive to changes in expectations or requirements that could either shorten or extend the useful lives of buildings.

**Infrastructure assets** are valued based on the current replacement cost. Significant unobservable inputs include the current replacement cost and remaining useful lives of infrastructure. The remaining useful lives of infrastructure assets are determined on the basis of the current condition of the asset and vary from 1 years to 100 years. Replacement cost is sensitive to changes in market conditions, with any increase or decrease in cost flowing through to the valuation. Useful lives of infrastructure are sensitive to changes in use, expectations or requirements that could either shorten or extend the useful lives of infrastructure assets.

	2024	2023
	\$'000	\$'000
Reconciliation of specialised land		
Land under roads	16,123	14,047
Land - specialised	20,829	22,427
<b>Total specialised land</b>	<b>36,952</b>	<b>36,474</b>

## Notes to the Financial Report For the Year Ended 30 June 2024

### Note 7 PEOPLE AND RELATIONSHIPS

#### 7.1 Council and key management remuneration

##### (a) Related Parties

###### Parent entity

Benalla Rural City Council is the parent entity.

##### (b) Key Management Personnel

Key management personnel (KMP) are those people with the authority and responsibility for planning, directing and controlling the activities of Benalla Rural City Council. The Councillors, Chief Executive Officer and General Manager are deemed KMP.

Details of KMP at any time during the year are:

		2024	2023
		No.	No.
<b>Councillors</b>	Councillor Danny Claridge (Mayor) (Nov 23 - 30 June 2024)	1	1
	Councillor Justin King (Deputy Mayor) (Nov 23 - 30 June 2024)	1	1
	Councillor Bernie Hearn (Nov 23 - 30 June 2024)	1	1
	Councillor Peter Davis (Nov 23 - 30 June 2024)	1	1
	Councillor Don Firth (Nov 23 - 30 June 2024)	1	1
	Councillor Punarji Hewa Gunaratne (Nov 23 - 30 June 2024)	1	1
	Councillor Gail O'Brien (Nov 23 - 30 June 2024)	1	1
	Dom Testoni (Chief Executive Officer)	1	1
	Robert Barber (General Manager Corporate)	1	1
<b>Total Number of Councillors</b>		7	7
<b>Total of Chief Executive Officer and other Key Management Personnel</b>		2	2
<b>Total Number of Key Management Personnel</b>		9	9

##### (c) Remuneration of Key Management Personnel

Remuneration comprises employee benefits including all forms of consideration paid, payable or provided by Council, or on behalf of the Council, in exchange for services rendered. Remuneration of Key Management Personnel and Other senior staff is disclosed in the following categories.

**Short-term employee benefits** include amounts such as wages, salaries, annual leave or sick leave that are usually paid or payable on a regular basis, as well as non-monetary benefits such as allowances and free or subsidised goods or services.

**Other long-term employee benefits** include long service leave, other long service benefits or deferred compensation.

**Post-employment benefits** include pensions, and other retirement benefits paid or payable on a discrete basis when employment has ceased.

**Termination benefits** include termination of employment payments, such as severance packages.

	2024	2023
	\$'000	\$'000
Total remuneration of key management personnel was as follows:		
Short-term employee benefits	734	645
Other long-term employee benefits	3	17
Post-employment benefits	48	44
Termination benefits	-	-
<b>Total</b>	785	706

The numbers of key management personnel whose total remuneration from Council and any related entities, fall within the following bands:

	2024	2023
	No.	No.
\$20,000 - \$29,999	4	5
\$30,000 - \$39,999	-	1
\$60,000 - \$69,999	2	-
\$40,000 - \$49,999	1	-
\$70,000 - \$79,999	-	1
\$210,000 - \$219,999	-	1
\$230,000 - \$239,999	1	-
\$250,000 - \$259,999	-	1
\$300,000 - \$309,999	1	-
<b>Total</b>	9	9



**Notes to the Financial Report  
For the Year Ended 30 June 2024**

**7.1 Council and key management remuneration (cont.)**

**(d) Remuneration of other senior staff**

Other senior staff are officers of Council, other than Key Management Personnel, whose total remuneration exceeds \$170,000 and who report directly to a member of the KMP.

	<b>2024</b>	<b>2023</b>
	<b>\$'000</b>	<b>\$'000</b>
Total remuneration of other senior staff was as follows:		
Short-term employee benefits	160	448
Other long-term employee benefits	(17)	21
Post-employment benefits	18	49
<b>Total</b>	<b>161</b>	<b>518</b>

The number of other senior staff are shown below in their relevant income bands:

	<b>2024</b>	<b>2023</b>
	<b>No.</b>	<b>No.</b>
Income Range:		
\$160,000 - \$169,999	-	2
\$180,000 - \$189,999	1	1
	<b>1</b>	<b>3</b>

	<b>2024</b>	<b>2023</b>
	<b>\$'000</b>	<b>\$'000</b>
	*	
Total remuneration for the reporting year for other senior staff included above, amounted to:	161	518

\* Due to a definitional change the comparative figures in this note may not align with the previous year's annual report, which included disclosure of senior officers as defined in the Local Government Act 1989. been removed as no longer relevant. The other senior staff remuneration threshold under 7.1(d) has also been increased to \$170,000 for 2023-24.

**7.2 Related party disclosure**

**(a) Transactions with related parties**

During the period Council entered into the following transactions with related parties.

1) *During the period a key management person had a child receiving remuneration as a casual employee of Council.*

	<b>2024</b>	<b>2023</b>
	<b>\$'000</b>	<b>\$'000</b>
	19	16

**(b) Outstanding balances with related parties**

There are nil balances outstanding at the end of the reporting period in relation to transactions with related parties.

**(c) Loans to/from related parties**

There are no loans to / from related parties.:

**(d) Commitments to/from related parties**

There are no commitments to / from related parties.

## **Notes to the Financial Report** **For the Year Ended 30 June 2024**

### **Note 8 MANAGING UNCERTAINTIES**

#### **8.1 Contingent assets and liabilities**

Contingent assets and contingent liabilities are not recognised in the Balance Sheet, but are disclosed and if quantifiable, are measured at nominal value. Contingent assets and liabilities are presented inclusive of GST receivable or payable, respectively.

##### **(a) Contingent assets**

Contingent assets are possible assets that arise from past events, whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Council.

*Council has no contingent assets as at 30 June 2024 (2023: Nil).*

##### **(b) Contingent liabilities**

Contingent liabilities are:

- possible obligations that arise from past events, whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Council; or
- present obligations that arise from past events but are not recognised because:
  - it is not probable that an outflow of resources embodying economic benefits will be required to settle the obligation; or
  - the amount of the obligation cannot be measured with sufficient reliability.

#### **Superannuation**

Council has obligations under a defined benefit superannuation scheme that may result in the need to make additional contributions to the scheme, matters relating to this potential obligation are outlined below. As a result of the volatility in financial markets the likelihood of making such contributions in future periods exists.

#### **Landfill**

Council operates a landfill at Lot 27B Old Farnley Road, Benalla. Council will have to carry out site rehabilitation works in the future and has been requested by the Environment Protection Authority to provide a \$400,000 Bank Guarantee as financial assurance in respect of this operation. At balance date Council has recognised a landfill rehabilitation provision to reflect the financial implications of such assurances.

Council has two Landfill Acceptance and Disposal contracts for the receipt of municipal waste which require Council to provide a total of \$164,960 Bank Guarantee as security in respect of these contracts. Each Landfill Acceptance and Disposal contract covers 9 years duration ending 30 June 2024.

Council operates a landfill. Council will have to carry out site rehabilitation works in the future. At balance date Council is unable to accurately assess the financial implications of such works.

#### **Insurance claims**

Council is not aware of any major insurance claims that could have a material impact on future operations.

#### **Legal matters**

Council is not aware of any major legal matters that could have a material impact on future operations.

#### **Liability Mutual Insurance**

Council is (was) a participant of the MAV Liability Mutual Insurance (LMI) Scheme. The LMI scheme provides public liability and professional indemnity insurance cover. The LMI scheme states that each participant will remain liable to make further contributions to the scheme in respect of any insurance year in which it was a participant to the extent of its participant's share of any shortfall in the provision set aside in respect of that insurance year, and such liability will continue whether or not the participant remains a participant in future insurance years.

## **Notes to the Financial Report** **For the Year Ended 30 June 2024**

### **8.2 Change in accounting standards**

Certain new Australian Accounting Standards and interpretations have been published that are not mandatory for the 30 June 2024 reporting period. Council assesses the impact of these new standards. Certain new Australian Accounting Standards and interpretations have been published that are not mandatory for the 30 June 2024 reporting period. Council assesses the impact of these new standards.

In December 2022 the Australian Accounting Standards Board (AASB) issued AASB 2022-10 Amendments to Australian Accounting Standards - Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities to modify AASB 13 Fair Value Measurement. AASB 2022-10 amends AASB 13 Fair Value Measurement for fair value measurements of non-financial assets of not-for-profit public sector entities not held primarily for their ability to generate net cash inflows. The AASB 13 modifications:

- are applicable only to not-for-profit public sector entities;
- are limited to fair value measurements of non-financial assets not held primarily for their ability to generate net cash inflows;
- are to be applied prospectively for annual periods beginning on or after 1 January 2024;
- would not necessarily change practice for some not-for-profit public sector entities; and
- do not indicate that entities changing practice in how they measure relevant assets made an error in applying the existing requirements of AASB 13.

Council will assess any impact of the modifications to AASB 13 ahead of the 2024-25 reporting period.

In December 2022 the Australian Accounting Standards Board (AASB) issued AASB 2022-6 Amendments to Australian Accounting Standards - Non-current Liabilities with Covenants. AASB 2022-6 amends AASB 101 Presentation of Financial Statements to improve the information an entity provides in its financial statements about long term liabilities with covenants where the entity's right to defer settlement of those liabilities for at least twelve months after the reporting period is subject to the entity complying with conditions specified in the loan arrangement. The amendments in AASB 2022-6 are effective for annual periods beginning on or after 1 January 2024. Council will assess any impact of the modifications to AASB 101 ahead of the 2024-25 reporting period.

### **8.3 Financial instruments**

#### **(a) Objectives and policies**

The Council's principal financial instruments comprise cash assets, term deposits, receivables (excluding statutory receivables), payables (excluding statutory payables) and bank borrowings. Details of the material accounting policy information and methods adopted, including the criteria for recognition, the basis of measurement and the basis on which income and expenses are recognised, in respect of each class of financial asset, financial liability and equity instrument is disclosed in the notes of the financial statements. Risk management is carried out by senior management under policies approved by the Council. These policies include identification and analysis of the risk exposure to Council and appropriate procedures, controls and risk minimisation.

#### **(b) Market risk**

Market risk is the risk that the fair value or future cash flows of council financial instruments will fluctuate because of changes in market prices. The Council's exposure to market risk is primarily through interest rate risk with only insignificant exposure to other price risks and no exposure to foreign currency risk.

#### **Interest rate risk**

Interest rate risk refers to the risk that the value of a financial instrument or cash flows associated with the instrument will fluctuate due to changes in market interest rates. Council's interest rate liability risk arises primarily from long term loans and borrowings at fixed rates which exposes council to fair value interest rate risk / Council does not hold any interest bearing financial instruments that are measured at fair value, and therefore has no exposure to fair value interest rate risk. Cash flow interest rate risk is the risk that the future cash flows of a financial instrument will fluctuate because of changes in market interest rates. Council has minimal exposure to cash flow interest rate risk through its cash and deposits that are at floating rates.

Investment of surplus funds is made with approved financial institutions under the *Local Government Act 2020*. Council manages interest rate risk by adopting an investment policy that ensures:

- diversification of investment product;
- monitoring of return on investment; and
- benchmarking of returns and comparison with budget.

There has been no significant change in the Council's exposure, or its objectives, policies and processes for managing interest rate risk or the methods used to measure this risk from the previous reporting period.

Interest rate movements have not been sufficiently significant during the year to have an impact on the Council's year end result.

## **Notes to the Financial Report**

### **For the Year Ended 30 June 2024**

#### **8.3 Financial instruments (cont.)**

##### **(c) Credit risk**

Credit risk is the risk that a contracting entity will not complete its obligations under a financial instrument and cause Council to make a financial loss. Council have exposure to credit risk on some financial assets included in the balance sheet. Particularly significant areas of credit risk exist in relation to outstanding fees and fines as well as loans and receivables from sporting clubs and associations. To help manage this risk:

- council have a policy for establishing credit limits for the entities council deal with;
- council may require collateral where appropriate; and
- council only invest surplus funds with financial institutions which have a recognised credit rating specified in council's investment Policy.

Receivables consist of a large number of customers, spread across the ratepayer, business and government sectors. Credit risk associated with the council's financial assets is minimal because the main debtor is secured by a charge over the rateable property.

There are no material financial assets which are individually determined to be impaired. Council may also be subject to credit risk for transactions which are not included in the balance sheet, such as when council provide a guarantee for another party. Details of our contingent liabilities are disclosed in Note 8.1(b).

The maximum exposure to credit risk at the reporting date to recognised financial assets is the carrying amount, net of any allowance for impairment of those assets, as disclosed in the balance sheet and notes to the financial statements. Council does not hold any collateral.

##### **(d) Liquidity risk**

Liquidity risk includes the risk that, as a result of council's operational liquidity requirements it will not have sufficient funds to settle a transaction when required or will be forced to sell a financial asset at below value or may be unable to settle or recover a financial asset.

To help reduce these risks Council:

- have a liquidity policy which targets a minimum and average level of cash and cash equivalents to be maintained;
- have readily accessible standby facilities and other funding arrangements in place;
- have a liquidity portfolio structure that requires surplus funds to be invested within various bands of liquid instruments;
- monitor budget to actual performance on a regular basis; and
- set limits on borrowings relating to the percentage of loans to rate revenue and percentage of loan principal repayments to rate revenue.

The Council's maximum exposure to liquidity risk is the carrying amounts of financial liabilities as disclosed on the face of the balance sheet and the amounts related to financial guarantees disclosed in Note 8.1(c), and is deemed insignificant based on prior periods' data and current assessment of risk.

There has been no significant change in Council's exposure, or its objectives, policies and processes for managing liquidity risk or the methods used to measure this risk from the previous reporting period.

With the exception of borrowings, all financial liabilities are expected to be settled within normal terms of trade. Details of the maturity profile for borrowings are disclosed at Note 5.4.

Unless otherwise stated, the carrying amounts of financial instruments reflect their fair value.

##### **(e) Sensitivity disclosure analysis**

Taking into account past performance, future expectations, economic forecasts, and management's knowledge and experience of the financial markets, Council believes the following movements are 'reasonably possible' over the next 12 months:

- A parallel shift of + 1.5% and -1.5% in market interest rates (AUD) from year-end rates of 4.02%.

These movements will not have a material impact on the valuation of Council's financial assets and liabilities, nor will they have a material impact on the results of Council's operations.

## Notes to the Financial Report For the Year Ended 30 June 2024

### 8.4 Fair value measurement

#### *Fair value hierarchy*

Council's financial assets and liabilities are not valued in accordance with the fair value hierarchy, Council's financial assets and liabilities are measured at amortised cost.

Council measures certain assets and liabilities at fair value where required or permitted by Australian Accounting Standards. AASB 13 Fair value measurement, aims to improve consistency and reduce complexity by providing a definition of fair value and a single source of fair value measurement and disclosure requirements for use across Australian Accounting Standards.

All assets and liabilities for which fair value is measured or disclosed in the financial statements are categorised within a fair value hierarchy, described as follows, based on the lowest level input that is significant to the fair value measurement as a whole:

Level 1 — Quoted (unadjusted) market prices in active markets for identical assets or liabilities

Level 2 — Valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable; and

Level 3 — Valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable.

For the purpose of fair value disclosures, Council has determined classes of assets and liabilities on the basis of the nature, characteristics and risks of the asset or liability and the level of the fair value hierarchy as explained above.

In addition, Council determines whether transfers have occurred between levels in the hierarchy by re-assessing categorisation (based on the lowest level input that is significant to the fair value measurement as a whole) at the end of each reporting period.

#### **Revaluation**

Subsequent to the initial recognition of assets, non-current physical assets, other than plant and equipment, are measured at their fair value, being the price that would be received to sell an asset (or paid to transfer a liability) in an orderly transaction between market participants at the measurement date. (For plant and equipment carrying amount is considered to approximate fair value given short useful lives). At balance date, the Council reviewed the carrying value of the individual classes of assets measured at fair value to ensure that each asset materially approximated its fair value. Where the carrying value materially differed from the fair value at balance date, the class of asset was revalued.

Fair value valuations are determined in accordance with a valuation hierarchy. Changes to the valuation hierarchy will only occur if an external change in the restrictions or limitations of use of an asset result in changes to the permissible or practical highest and best use of the asset. In addition, Council undertakes a formal revaluation of land, buildings, and infrastructure assets on a regular basis ranging from two to five years. The valuation is performed either by experienced council officers or independent experts. The following table sets out the frequency of revaluations by asset class.

<b>Asset class</b>	<b>Revaluation frequency</b>
Land	3 to 5 years
Buildings	3 to 5 years
Roads	3 to 5 years
Bridges	3 to 5 years
Footpaths and cycleways	3 to 5 years
Drainage	3 to 5 years
Recreational, leisure and community facilities	3 to 5 years
Waste management	3 to 5 years
Parks, open space and streetscapes	3 to 5 years
Aerodromes	2 to 3 years
Art Works	2 to 3 years
Other infrastructure	3 to 5 years

Where the assets are revalued, the revaluation increases are credited directly to the asset revaluation reserve except to the extent that an increase reverses a prior year decrease for that class of asset that had been recognised as an expense in which case the increase is recognised as revenue up to the amount of the expense. Revaluation decreases are recognised as an expense except where prior increases are included in the asset revaluation reserve for that class of asset in which case the decrease is taken to the reserve to the extent of the remaining increases. Within the same class of assets, revaluation increases and decreases within the year are offset.

#### **Impairment of assets**

At each reporting date, the Council reviews the carrying value of its assets to determine whether there is any indication that these assets have been impaired. If such an indication exists, the recoverable amount of the asset, being the higher of the asset's fair value less costs of disposal and value in use, is compared to the assets carrying value. Any excess of the assets carrying value over its recoverable amount is expensed to the comprehensive income statement, unless the asset is carried at the revalued amount in which case, the impairment loss is recognised directly against the revaluation surplus in respect of the same class of asset to the extent that the impairment loss does not exceed the amount in the revaluation surplus for that same class of asset.

### 8.5 Events occurring after balance date

No matters have occurred after balance date that require disclosure in the financial report.

## Notes to the Financial Report For the Year Ended 30 June 2024

### 8.6 Adjustments directly to equity

Through processing developer contributions during the 2023-24 financial year, Council identified contributed assets totalling \$4.466 million, which had a practical completion date prior to 1 July 2023. These assets were not reflected in the asset register or general ledger prior to 1 July 2023. In the year ended 30 June 2024, these contributed assets have been brought to account as an adjustment to the Council's opening accumulated surplus in the 2022-23 year. 2023 figures in the Balance Sheet, Statement of Changes in Equity and in the Notes 2.2.2 and 6.1 have been restated.

	2024 \$'000	2023 \$'000
<b>Property, infrastructure plant and equipment - (c) Infrastructure</b>		
Roads	-	1,850
Drainage	-	1,822
Footpaths	-	794
<b>Total infrastructure</b>	-	<b>4,466</b>
<b>Equity</b>		
<b>Accumulated surplus</b>		
Accumulated surplus	-	4,466
<b>Total Accumulated surplus</b>	-	<b>4,466</b>

The effect of Council recognising infrastructure assets owned in the 2022/23 year is an increase to that year's opening balance of accumulated surplus \$4.466 million and a increase to property, infrastructure, plant and equipment of \$4.466 million.

#### Reconciliation of changes to the 2022-2023 Balance Sheet, Note 6.1 Property, infrastructure, plant and equipment and Statement of Changes in Equity

	Original 2022-2023 Balances \$'000	Impact Increase/ (decrease) \$'000	Adjusted 2022-2023 Balances \$'000
<b>Balance sheet</b>			
<b>Property, infrastructure, plant and equipment</b>	286,397	4,466	290,863
<b>Total non-current assets</b>	<b>290,483</b>	<b>4,466</b>	<b>294,949</b>
<b>Total Assets</b>	323,709	4,466	328,175
<b>Net assets</b>	297,218	4,466	301,684
Accumulated surplus	152,992	4,466	157,458
<b>Total Accumulated surplus</b>	297,218	4,466	301,684
	Adjusted 2022-2023 Balances \$'000	Impact Increase/ (decrease) \$'000	Adjusted 2023-2024 Balances \$'000
<b>Statement of Changes in Equity</b>			
Accumulated surplus	152,992	4,466	157,458
<b>Total Equity</b>	297,218	4,466	301,684

## Notes to the Financial Report For the Year Ended 30 June 2024

### Note 9 OTHER MATTERS

	Balance at beginning of reporting period \$'000	Increase (decrease) \$'000	Balance at end of reporting period \$'000
<b>9.1 Reserves</b>			
<b>(a) Asset revaluation reserves</b>			
<b>2024</b>			
<b>Property</b>			
Land and land improvements	15,565	-	15,565
Land under Roads	6,668	1,702	8,370
Buildings	15,953	1,528	17,481
	38,186	3,230	41,416
<b>Plant and Equipment</b>			
Art Works	21,017	-	21,017
Library Stock	106	(22)	84
	21,123	(22)	21,101
<b>Infrastructure</b>			
Roads	70,015	10,697	80,712
Bridges	9,004	3,110	12,114
Drainage	2,431	2,003	4,434
Footpaths and cycleways	1,168	711	1,879
Recreational, leisure and community facilities	-	43	43
Waste management	785	-	785
Aerodromes	323	2,828	3,151
Parks, open space and streetscapes	77	-	77
Off-street car parks	59	786	845
	83,862	20,178	104,040
<b>Total asset revaluation reserves</b>	<b>143,171</b>	<b>23,386</b>	<b>166,557</b>
<b>2023</b>			
<b>Property</b>			
Land and land improvements	15,565	-	15,565
Land under Roads	6,668	-	6,668
Buildings	13,894	2,059	15,953
	36,127	2,059	38,186
<b>Plant and Equipment</b>			
Art Works	21,017	-	21,017
Library Stock	97	9	106
	21,114	9	21,123
<b>Infrastructure</b>			
Roads	64,996	5,019	70,015
Bridges	9,004	-	9,004
Drainage	2,431	-	2,431
Footpaths and cycleways	1,168	-	1,168
Waste management	785	-	785
Aerodromes	323	-	323
Parks, open space and streetscapes	77	-	77
Off Street Car Parks	59	-	59
	78,843	5,019	83,862
<b>Total asset revaluation reserves</b>	<b>136,084</b>	<b>7,087</b>	<b>143,171</b>

The asset revaluation reserve is used to record the increased (net) value of Council's assets over time.

## Notes to the Financial Report For the Year Ended 30 June 2024

### 9.1 Reserves (cont.)

	Balance at beginning of reporting period \$'000	Transfer from accumulated surplus \$'000	Transfer to accumulated surplus \$'000	Balance at end of reporting period \$'000
<b>(b) Other reserves</b>				
<b>2024</b>				
Resort and Recreation	272	119	-	391
Winton Land	10	-	(10)	-
Benalla Urban Grown Headworks Charge	78	-	-	78
Lake Mokoan inlet Channel	695	-	-	695
<b>Total Other reserves</b>	<b>1,055</b>	<b>119</b>	<b>(10)</b>	<b>1,164</b>
<b>2023</b>				
Resort and Recreation	248	24	-	272
Winton Land	10	-	-	10
Benalla Urban Grown Headworks Charge	78	-	-	78
Lake Mokoan inlet Channel	625	70	-	695
<b>Total Other reserves</b>	<b>961</b>	<b>94</b>	<b>-</b>	<b>1,055</b>

#### Reserve Nature and Purpose

**Resort and Recreation** Contributions made by developers for recreation purposes (minimum of 5% for any new developments for open space reserves).

**Winton Land** Originated from the former Shire of Benalla for a community project within the Winton township.

**Benalla Urban Growth Headworks Charge** Contributions made by developers for connection to the Benalla Urban Growth drainage system.

**Lake Mokoan Inlet Channel** Compensation of \$695,000 received from Goulburn Murray Water in relation to the transfer of assets of the decommissioned Lake Mokoan Inlet Channel. The funding received under the terms of the agreement was to compensate the Council for the ongoing renewal of these assets and was not restricted.



**Notes to the Financial Report**  
**For the Year Ended 30 June 2024**

	<b>2024</b>	<b>2023</b>
<b>9.2 Reconciliation of cash flows from operating activities to surplus/(deficit)</b>	<b>\$'000</b>	<b>\$'000</b>
Surplus/(deficit) for the year	1,787	5,178
<i>Non-cash adjustments:</i>		
Depreciation/amortisation	7,267	6,741
Profit/(loss) on disposal of property, infrastructure, plant and equipment	(171)	154
Borrowing Cost	134	138
Finance Cost - leases	24	27
Assets written off	39	-
Landfill Rehabilitation Provision adjustment accounted for as an expense		(340)
Contributions - Non-monetary assets	(1,493)	-
Other- Found assets	(387)	-
<i>Change in assets and liabilities:</i>		
(Increase)/decrease in trade and other receivables	677	(2,755)
(Increase)/decrease in prepayments	31	(72)
Increase/(decrease) in trade and other payables	1,342	(1,541)
(Decrease)/increase in unearned income /revenue contract and other liabilities	(2,386)	(2,354)
(Increase)/decrease in inventories	18	(27)
(Decrease)/increase in provisions	(1,302)	418
Increase/(decrease) in trust funds and deposits	109	(236)
Net cash provided by/(used in) operating activities	<b>5,688</b>	<b>5,331</b>

**9.3 Superannuation**

Council makes the majority of its employer superannuation contributions in respect of its employees to the Local Authorities Superannuation Fund (the Fund). This Fund has two categories of membership, accumulation and defined benefit, each of which is funded differently. Obligations for contributions to the Fund are recognised as an expense in the Comprehensive Income Statement when they are made or due.

**Accumulation**

The Fund's accumulation category, Vision MySuper/Vision Super Saver, receives both employer and employee contributions on a progressive basis. Employer contributions are normally based on a fixed percentage of employee earnings (for the year ended 30 June 2024, this was 11.0% as required under Superannuation Guarantee (SG) legislation (2023: 10.5%)).

**Defined Benefit**

Council does not use defined benefit accounting for its defined benefit obligations under the Fund's Defined Benefit category. This is because the Fund's Defined Benefit category is a pooled multi-employer sponsored plan.

There is no proportional split of the defined benefit liabilities, assets or costs between the participating employers as the defined benefit obligation is a floating obligation between the participating employers and the only time that the aggregate obligation is allocated to specific employers is when a call is made. As a result, the level of participation of [Employer name] in the Fund cannot be measured as a percentage compared with other participating employers. Therefore, the Fund Actuary is unable to allocate benefit liabilities, assets and costs between employers for the purposes of AASB 119.

**Funding arrangements**

Council makes employer contributions to the Defined Benefit category of the Fund at rates determined by the Trustee on the advice of the Fund Actuary. A triennial actuarial investigation for the Defined Benefit category as at 30 June 2023 was conducted and completed by 31 December 2023. The vested benefit index (VBI) of the Defined Benefit category as at 30 June 2023 was 104.1%. Council was notified of the 30 June 2023 VBI during August 2023. The financial assumptions used to calculate the 30 June 2023 VBI were:

Net investment returns 5.7% pa  
Salary information 3.5% pa  
Price inflation (CPI) 2.8% pa

The VBI is used as the primary funding indicator. Because the VBI was above 100%, the 30 June 2023 actuarial investigation determined the Defined Benefit category was in a satisfactory financial position and that no change was necessary to the Defined Benefit category's funding arrangements from prior years.

## Notes to the Financial Report For the Year Ended 30 June 2024

### 9.3 Superannuation (cont.)

#### Employer contributions

##### (a) Regular contributions

On the basis of the results of the 2023 triennial actuarial investigation conducted by the Fund Actuary, Council makes employer contributions to the Fund's Defined Benefit category at rates determined by the Fund's Trustee. For the year ended 30 June 2024, this rate was 11.0% of members' salaries (10.5% in 2022/23). This rate is expected to increase in line with any increases in the SG contribution rate and was reviewed as part of the 30 June 2023 triennial valuation.

In addition, Council reimburses the Fund to cover the excess of the benefits paid as a consequence of retrenchment above the funded resignation or retirement benefit.

##### (b) Funding calls

If the Defined Benefit category is in an unsatisfactory financial position at an actuarial investigation or the Defined Benefit category's VBI is below its shortfall limit at any time other than the date of the actuarial investigation, the Defined Benefit category has a shortfall for the purposes of SPS 160 and the Fund is required to put a plan in place so that the shortfall is fully funded within three years of the shortfall occurring. The Fund monitors its VBI on a quarterly basis and the Fund has set its shortfall limit at 97%.

In the event that the Fund Actuary determines that there is a shortfall based on the above requirement, the Fund's participating employers (including Council) are required to make an employer contribution to cover the shortfall.

Using the agreed methodology, the shortfall amount is apportioned between the participating employers based on the pre-1 July 1993 and post-30 June 1993 service liabilities of the Fund's Defined Benefit category, together with the employer's payroll at 30 June 1993 and at the date the shortfall has been calculated.

Due to the nature of the contractual obligations between the participating employers and the Fund, and that the Fund includes lifetime pensioners and their reversionary beneficiaries, it is unlikely that the Fund will be wound up.

If there is a surplus in the Fund, the surplus cannot be returned to the participating employers.

In the event that a participating employer is wound-up, the defined benefit obligations of that employer will be transferred to that employer's successor.

##### The 2023 triennial actuarial investigation surplus amounts

An actuarial investigation is conducted annually for the Defined Benefit category of which Council is a contributing employer. Generally, a full actuarial investigation is conducted every three years and interim actuarial investigations are conducted for each intervening year. A full investigation was conducted as at 30 June 2023.

The Fund's actuarial investigation identified the following for the Defined Benefit category of which Council is a contributing employer:

	2023 (Triennial) \$m	2022 (Interim) \$m
- A VBI Surplus	84.7	44.6
- A total service liability surplus	123.6	105.8
- A discounted accrued benefits surplus	141.9	111.9

The VBI surplus means that the market value of the fund's assets supporting the defined benefit obligations exceed the vested benefits that the defined benefit members would have been entitled to if they had all exited on 30 June 2023.

The total service liability surplus means that the current value of the assets in the Fund's Defined Benefit category plus expected future contributions exceeds the value of expected future benefits and expenses as at 30 June 2023.

The discounted accrued benefit surplus means that the current value of the assets in the Fund's Defined Benefit category exceeds the value of benefits payable in the future but accrued in respect of service to 30 June 2023.

## Notes to the Financial Report For the Year Ended 30 June 2024

### 9.3 Superannuation (cont.)

#### **The 2024 interim actuarial investigation**

An interim actuarial investigation is being conducted for the Fund's position as at 30 June 2024 as the Fund provides lifetime pensions in the Defined Benefit category. It is anticipated that this actuarial investigation will be completed by 31 October 2024.

The VBI of the Defined Benefit category was 105.4% as at 30 June 2024. The financial assumptions used to calculate the 30 June 2024 VBI were:

Net investment returns 5.6% pa  
Salary information 3.5% pa  
Price inflation (CPI) 2.7% pa

Council was notified of the 30 June 2024 VBI during August 2024.

Because the VBI was above 100%, the Defined Benefit category was in a satisfactory financial position at 30 June 2024 and it is expected that the actuarial investigation will recommend that no change will be necessary to the Defined Benefit category's funding arrangements from prior years.

#### **The 2020 triennial investigation**

The last triennial actuarial investigation conducted prior to 30 June 2023 was at 30 June 2020. This actuarial investigation was completed by 31 December 2020. The financial assumptions for the purposes of that investigation was:

	2020 Triennial investigation	2023 Triennial investigation
Net investment return	5.6% pa	5.7% pa
Salary inflation	2.5% pa for two years and 2.75% pa thereafter	3.50% pa
Price inflation	2.0% pa	2.8% pa

#### **Superannuation contributions**

Contributions by Council (excluding any unfunded liability payments) to the above superannuation plans for the financial year ended 30 June 2024 are detailed below:

Scheme	Type of Scheme	Rate	2024 \$'000	2023 \$'000
Vision Super	Defined benefits	11.0% (2023:10.5%)	36	37
Vision Super	Accumulation	11.0% (2023:10.5%)	449	443
Hesta Superannuation Fund	Accumulation	11.0% (2023:10.5%)	62	53
Australian Superannuation Fund	Accumulation	11.0% (2023:10.5%)	86	71
VicSuper Superannuation Fund	Accumulation	11.0% (2023:10.5%)	-	41
Hostplus Superannuation Fund	Accumulation	11.0% (2023:10.5%)	38	33
Employer contributions - other funds	Accumulation	11.0% (2023:10.5%)	507	361

There were no contributions outstanding and no loans issued from or to the above schemes as at 30 June 2024.

The expected contributions to be paid to the Defined Benefit category of Vision Super for the year ending 30 June 2025 is \$36,000.

**Notes to the Financial Report  
For the Year Ended 30 June 2024**

**Note 10 CHANGE IN ACCOUNTING POLICY**

There have been no changes to accounting policies in the 2023-24 year.

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# BENALLA

## RURAL CITY COUNCIL

BENALLA RURAL CITY COUNCIL

# PERFORMANCE STATEMENT

For the Year Ended 30 June 2024

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## Certification of the Performance Statement

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In my opinion, the accompanying performance statement has been prepared in accordance with the *Local Government Act 2020* and the *Local Government (Planning and Reporting) Regulations 2020*.

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Catherine Fitzpatrick CPA  
**Principal Accounting Officer**

**Dated:** 16 October 2024

In our opinion, the accompanying performance statement of the *Benalla Rural City Council* for the year ended 30 June 2024 presents fairly the results of council's performance in accordance with the *Local Government Act 2020* and the *Local Government (Planning and Reporting) Regulations 2020*.

The performance statement contains the relevant performance indicators, measures and results in relation to service performance, financial performance and sustainable capacity.

At the date of signing, we are not aware of any circumstances that would render any particulars in the performance statement to be misleading or inaccurate.

We have been authorised by the council and by the *Local Government (Planning and Reporting) Regulations 2020* to certify this performance statement in its final form.

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Cr Danny Claridge  
**Mayor**

**Dated:** 16 October 2024

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Cr Bernie Hearn  
**Councillor**

**Dated:** 16 October 2024

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Dom Testoni  
**Chief Executive Officer**

**Dated:** 16 October 2024

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## Section 1: Description of municipality

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### Description of municipality

Benalla Rural City Council (the Council) is situated 193 kilometres northeast of Melbourne. The Council covers an area of 235,264 hectares and has a population of 14,529 of which approximately 9,000 residents live in the Benalla urban area.

In addition to Benalla, the Rural City features seven rural townships: Baddaginnie, Devenish, Goorambat, Swanpool, Thoona, Tatong, and Winton.

Important industries include farming, health and allied health services, manufacturing, retail, and construction. Key visitor attractions include Winton Wetlands, Winton Motor Raceway, Benalla Art Gallery, and silo and street art.

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## Section 2: Service Performance Indicators

### For the year ended 30 June 2024

Service / Indicator / Measure	Results					Material Variations
	2021	2022	2023	2024		
Service	Actual	Actual	Actual	Target as per Budget	Actual	Comments
<p><b>Aquatic facilities Utilisation</b></p> <p><i>Utilisation of aquatic facilities</i></p> <p>[Number of visits to aquatic facilities / Municipal population]</p>	2	4	5	5	4	<p>This measure has decreased due to lower than usual summer season temperatures resulting in lower casual entries to the facility.</p> <p>The adjacent free Splash Park is also thought to be influencing lower casual swim entry numbers.</p>
<p><b>Animal Management Health and safety</b></p> <p><i>Animal management prosecutions</i></p> <p>[Number of successful animal management prosecutions / Number of animal management prosecutions] x 100</p>	100%	60%	100%	100%	100%	<p>No material variation for 23/24. Result in 2022 due to two unsuccessful animal management prosecutions.</p>
<p><b>Food Safety Health and safety</b></p> <p><i>Critical and major non-compliance outcome notifications</i></p> <p>[Number of critical non-compliance outcome notifications and major non-compliance notifications about a food premises followed up / Number of critical non-compliance notifications and major non-compliance notifications about a food premises] x100</p>	0%	0%	0%	N/A	0%	<p>No critical and major non-compliance outcome notifications for the 2023 calendar year.</p>

## Service Performance Indicators - For the year ended 30 June 2024

Service / Indicator / Measure	Results					Material Variations
	2021	2022	2023	2024		
Service	Actual	Actual	Actual	Target as per Budget	Actual	Comments
<b>Governance Satisfaction</b> Satisfaction with community consultation and engagement [Community satisfaction rating out of 100 with the consultation and engagement efforts of Council]	52	47	42	60	42	Results reflect negative publicity regarding key Council projects.
<b>Libraries Participation</b> Library membership [percentage of the population that are registered library members] x100	N/A	N/A	N/A	N/A	27.22%	New indicator for 2023/24.
<b>Maternal and Child Health (MCH) Participation</b> Participation 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	78%	88%	85%	NA	83%	No material variation.
<b>Participation</b> Participation in the MCH service by Aboriginal children [Number of Aboriginal children who attend the MCH service at least once (in the year) / Number of Aboriginal children enrolled in the MCH service] x100	75%	89%	96%	N/A	94.74%	No material variation.

## Service Performance Indicators - For the year ended 30 June 2024

Service / Indicator / Measure	Results					Material Variations
	2021	2022	2023	2024		
Service	Actual	Actual	Actual	Target as per Budget	Actual	Comments
<p><b>Roads Condition</b></p> <p><i>Sealed local roads below the intervention level</i></p> <p>[Percentage of sealed local roads that are below the renewal intervention level set by Council and not requiring renewal]</p>	99%	94%	94%	94%	<b>94%</b>	No material variation.
<p><b>Statutory Planning Service Standard</b></p> <p><i>Planning applications decided within the relevant required time</i></p> <p>[Percentage of planning application decisions made within the relevant required time]</p>	83%	88%	74%	85%	<b>67%</b>	Time frames have increased due to the complex nature of planning applications received.
<p><b>Waste Collection Waste diversion</b></p> <p><i>Kerbside collection waste diverted from landfill</i></p> <p>[Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins] x100</p>	61%	60%	59%	60%	58%	No material variation.

## Section 3: Financial Performance Indicators

For the year ended 30 June 2024

Dimension / Indicator / Measure	Results				Forecasts				Material Variations	
	2021	2022	2023	2024	2025	2026	2027	2028		
Service	Actual	Actual	Actual	Target as per Budget	Actual	Forecast	Forecast	Forecast	Forecast	Comments
<b>Efficiency</b> <b>Expenditure level</b> <i>Expenses per property assessment</i> [Total expenses / Number of property assessments]	\$3,995	\$4,219	\$4,862	\$4,542	\$4,284	\$4,616	\$4,509	\$4,600	\$4,679	22/23 expenses included extraordinary expenditure relating to the response to the October 2022 flood event.
<b>Revenue level</b> <i>Average rate per property assessment</i> [General rates and Municipal charges / Number of property assessments]	\$1,913	\$1,951	\$1,997	N/A	\$2,056	\$2,148	\$2,180	\$2,212	\$2,245	No material variation.

## Financial Performance Indicators - For the year ended 30 June 2024

Dimension / Indicator / Measure	Results					Forecasts				Material Variations
	2021	2022	2023	2024	2025	2026	2027	2028		
Service	Actual	Actual	Actual	Target as per Budget	Actual	Forecast	Forecast	Forecast	Forecast	Comments
<b>Liquidity</b> <b>Working capital</b> Current assets compared to current liabilities [Current assets / Current liabilities] x100	203%	198%	268%	165%	310%	241%	275%	241%	230%	Significant decrease in unearned income/revenue due to delivery of grant-funded projects.
<b>Unrestricted cash</b> Unrestricted cash compared to current liabilities [Unrestricted cash / Current liabilities] x100	26%	52%	26%	N/A	62%	159%	182%	157%	137%	Unrestricted cash has increased by \$3.3 million due to a delay in delivery of 23/24 capital projects.

## Financial Performance Indicators - For the year ended 30 June 2024

Dimension / Indicator / Measure	Results					Forecasts				Material Variations
	2021	2022	2023	2024	2025	2026	2027	2028		
Service	Actual	Actual	Actual	Target as per Budget	Actual	Forecast	Forecast	Forecast	Forecast	Comments
<b>Obligations</b> <b>Loans and borrowings</b> <i>Loans and borrowings compared to rates</i> [Interest bearing loans and borrowings / Rate revenue] x100	26%	19%	14%	N/A	10%	7%	5%	4%	3%	Loans and borrowings decreased by \$605,000 in 23/24.
<i>Loans and borrowings repayments compared to rates</i> [Interest and principal repayments on interest bearing loans and borrowings / Rate revenue] x100	5%	6%	5%	N/A	3%	3%	2%	2%	1%	Loans and borrowings decreased by \$605,000 in 23/24.



## Financial Performance Indicators - For the year ended 30 June 2024

Dimension / Indicator / Measure	Results					Forecasts				Material Variations
	2021	2022	2023	2024	2025	2026	2027	2028		
Service	Actual	Actual	Actual	Target as per Budget	Actual	Forecast	Forecast	Forecast	Forecast	Comments
<p><b>Indebtedness</b>                      Non-current liabilities compared to own source revenue</p> <p>[Non-current liabilities / Own source revenue] x100</p>	50%	59%	55%	N/A	46%	50%	53%	47%	44%	Landfill rehabilitation provision decreased by \$1.463 million in 23/24
<p><b>Asset renewal and upgrade</b>                      Asset renewal and upgrade compared to depreciation</p> <p>[Asset renewal and upgrade expense / Asset depreciation] x100</p>	40%	47%	90%	231%	73%	103%	76%	71%	76%	\$7.014 million of 23/24 capital works expenditure against a budget of \$21.206 million.
<p><b>Operating position</b>                      Adjusted underlying result</p> <p>Adjusted underlying surplus (or deficit).</p> <p>[Adjusted underlying surplus (deficit) / Adjusted underlying revenue] x100</p>	7%	6%	7%	N/A	-9%	-9%	-5%	-6%	-7%	23/24 Financial Assistance Grants allocation prepaid in 22/23 decreased underlying revenue.

## Financial Performance Indicators - For the year ended 30 June 2024

Dimension / Indicator / Measure	Results					Forecasts				Material Variations
	2021	2022	2023	2024	2024	2025	2026	2027	2028	
Service	Actual	Actual	Actual	Target as per Budget	Actual	Forecast	Forecast	Forecast	Forecast	Comments
<b>Stability</b> <b>Rates concentration</b> <i>Rates compared to adjusted underlying revenue</i> [Rate revenue / Adjusted underlying revenue] x100	55%	55%	48%	64%	66%	65%	65%	65%	65%	23/24 Financial Assistance Grants allocation prepaid in 22/23 decreased underlying revenue.
<b>Rates effort</b> <i>Rates compared to property values</i> [Rate revenue / Capital improved value of rateable properties in the municipality] x100	0.62%	0.59%	0.47%	N/A	0.41%	0.46%	0.43%	0.40%	0.37%	Capital improved valuations increased in 23/24.

## Section 4: Sustainable Capacity Indicators

For the year ended 30 June 2024

<i>Indicator / Measure [formula]</i>	Results				Material Variations
	2021	2022	2023	2024	
<i>Service</i>	Actual	Actual	Actual	Actual	Comments
<b>Population</b> <i>Expenses per head of municipal population</i> [Total expenses / Municipal population]	\$2,285	\$2,438	\$2,788	<b>\$2,505</b>	22/23 expenses included extraordinary expenditure relating to the response to the October 2022 flood event.
<i>Infrastructure per head of municipal population</i> [Value of infrastructure / Municipal population]	\$15,316	\$17,312	\$17,213	<b>\$18,997</b>	Increase primary due to a \$20.178 million increase in the valuation of Infrastructure assets.
<i>Population density per length of road</i> [Municipal population / Kilometres of local roads]	10	10	11	<b>11</b>	No material variation.
<b>Own-source revenue</b> <i>Own-source revenue per head of municipal population</i> [Own-source revenue / Municipal population]	\$1,691	\$1,744	\$1,775	<b>\$1,951</b>	No material variation.
<b>Recurrent grants</b> <i>Recurrent grants per head of municipal population</i> [Recurrent grants / Municipal population]	\$558	\$656	\$648	<b>\$212</b>	Decrease due to the receipt of \$4.541 million of 23/24 Financial Assistance Grants in 22/23.

## Sustainable Capacity Indicators - For the year ended 30 June 2024

<i>Indicator / Measure [formula]</i>	Results				Material Variations
	2021	2022	2023	2024	
<i>Service</i>	Actual	Actual	Actual	Actual	Comments
<p><b>Disadvantage</b></p> <p><i>Relative socio-economic disadvantage</i></p> <p>[Index of Relative Socio-economic Disadvantage by decile]</p>	2	2	3	3	No material variation.
<p><b>Workforce turnover</b></p> <p><i>Percentage of staff turnover</i></p> <p>[Number of permanent staff resignations and terminations / Average number of permanent staff for the financial year] x100</p>	11.7%	8.5%	29.6%	9.5%	22/23 measure impacted by a significant decrease in employee numbers following cessation of council-delivered Aged and Disability Services.

## Section 5: Notes to the Accounts

### 5.1 Basis of Preparation

Council is required to prepare and include a performance statement within its annual report. The performance statement includes the results of the prescribed, service performance, financial performance and sustainable capacity indicators and measures together with a description of the municipal district, an explanation of material variations in the results and notes to the accounts. This statement has been prepared to meet the requirements of the *Local Government Act 2020* and *Local Government (Planning and Reporting) Regulations 2020*.

Where applicable the results in the performance statement have been prepared on accounting bases consistent with those reported in the Financial Statements. The other results are based on information drawn from council information systems or from third parties (e.g., Australian Bureau of Statistics or the Council's satisfaction survey provider).

The performance statement presents the actual results for the current year and the previous three years, along with the current year's target, if mandated by the *Local Government (Planning and Reporting) Regulations 2020*. Additionally, for the prescribed financial performance indicators and measures, the performance statement includes the target budget for the current year and the results forecast for the period 2024-25 to 2027-28 by the council's financial plan.

The *Local Government (Planning and Reporting) Regulations 2020* requires explanation of any material variations in the results contained in the performance statement. Council has adopted materiality thresholds relevant to each indicator and measure and explanations have not been provided for variations below the materiality thresholds unless the variance is considered to be material because of its nature.

## 5.2 Definitions

Key term	Definition
Aboriginal children	means a child who is an Aboriginal person
Aboriginal person	has the same meaning as in the Aboriginal Heritage Act 2006
adjusted underlying revenue	means total income other than: <ul style="list-style-type: none"> <li>▪ non-recurrent grants used to fund capital expenditure; and</li> <li>▪ non-monetary asset contributions; and</li> <li>▪ contributions to fund capital expenditure from sources other than those referred to above</li> </ul>
adjusted underlying surplus (or deficit)	means adjusted underlying revenue less total expenditure
annual report	means an annual report prepared by a council under section 98 of the Act
asset renewal expenditure	means expenditure on an existing asset or on replacing an existing asset that returns the service capability of the asset to its original capability
asset upgrade expenditure	means expenditure that— (a) enhances an existing asset to provide a higher level of service; or (b) extends the life of the asset beyond its original life
critical non-compliance outcome notification	means a notification received by council under section 19N(3) or (4) of the <i>Food Act 1984</i> , or advice given to council by an authorized officer under that Act, of a deficiency that poses an immediate serious threat to public health
current assets	has the same meaning as in the Australian Accounting Standards
current liabilities	has the same meaning as in the Australian Accounting Standards
food premises	has the same meaning as in the <i>Food Act 1984</i>
intervention level	means the level set for the condition of a road beyond which a council will not allow the road to deteriorate and will need to intervene
local road	means a sealed or unsealed road for which the council is the responsible road authority under the <i>Road Management Act 2004</i>
major non-compliance outcome notification	means a notification received by a council under section 19N(3) or (4) of the <i>Food Act 1984</i> , or advice given to council by an authorized officer under that Act, of a deficiency that does not pose an immediate serious threat to public health but may do so if no remedial action is taken
MCH	means the Maternal and Child Health Service provided by a council to support the health and development of children within the municipality from birth until school age

<b>Key term</b>	<b>Definition</b>
non-current liabilities	means all liabilities other than current liabilities
own-source revenue	means adjusted underlying revenue other than revenue that is not under the control of council (including government grants)
population	means the resident population estimated by council
rate revenue	means revenue from general rates, municipal charges, service rates and service charges
relative socio-economic disadvantage	in relation to a municipal district, means the relative socio-economic disadvantage, expressed as a decile for the relevant financial year, of the area in which the municipal district is located according to the Index of Relative Socio-Economic Disadvantage of SEIFA
restricted cash	means cash, cash equivalents and financial assets, within the meaning of the Australian Accounting Standards, not available for use other than for a purpose for which it is restricted, and includes cash to be used to fund capital works expenditure from the previous financial year
SEIFA	means the Socio-Economic Indexes for Areas published from time to time by the Australian Bureau of Statistics on its Internet site
unrestricted cash	means all cash and cash equivalents other than restricted cash

## 5.3 Other Matters

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### Overview of 2024

In the 2023/24 financial year, revenue totalled \$38.178 million and expenses \$36.391 million resulting in a surplus of \$1.787 million. However, primarily due to the early allocation of \$4.541 million of 2023/24 Financial Assistance Grants in 2022/23, an underlying deficit of \$2.862 million was recorded.

Revenue and expenses significantly decreased from 2022/23 as Benalla Rural City was not impacted by a major natural disaster event in 2023/24. In 2022/23, significant natural disaster expenditure and grant revenue associated with the October 2022 flood event was brought to account.

Capital Works for the year totalled \$7.014 million. Delivery of these works was across the major asset types of Infrastructure: \$4.658 million, Property: \$1.134 million and Plant and Equipment: \$1.222 million. New asset expenditure totalled \$2.161 million, asset renewal expenditure \$3.203 million and asset upgrade expenditure \$1.650 million.

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## Governance and Management Checklist

The following are the results in the prescribed form of the Council's assessment against the prescribed governance and management checklist.

Governance and Management Item	Assessment
<p><b>Community Engagement Policy</b> Policy outlining Council's commitment to engaging with the community on matters of public interest</p>	<p>Policy adopted in accordance with section 55 of the Act <input checked="" type="checkbox"/></p> <p>Date of current policy: 23 February 2022</p>
<p><b>Community Engagement Guidelines</b> Guidelines to assist staff to determine when and how to engage with the community</p>	<p>Guidelines <input checked="" type="checkbox"/></p> <p>Date of current guidelines: 23 February 2022</p>
<p><b>Financial Plan</b> Financial Plan under section 91 of the Act outlining the financial and non-financial resources required for at least the next 10 financial years</p>	<p>Plan adopted in accordance with section 91 of the Act <input checked="" type="checkbox"/></p> <p>Date Plan adopted: 29 June 2022</p>
<p><b>Asset Plan</b> Plan that sets out the asset maintenance and renewal needs for key infrastructure asset classes for at least the next 10 years</p>	<p>Plan adopted in accordance with section 92 of the Act <input checked="" type="checkbox"/></p> <p>Date Plan adopted: 29 June 2022</p>
<p><b>Revenue and Rating Plan</b> Plan setting out the rating structure of Council to levy rates and charges</p>	<p>Plan adopted in accordance with section 93 of the Act <input checked="" type="checkbox"/></p> <p>Date Plan adopted: 23 June 2021</p>
<p><b>Annual Budget</b> Plan setting out the services to be provided and initiatives to be undertaken over the next 12 months and the funding and other resources required</p>	<p>Budget adopted in accordance with section 94 of the Act <input checked="" type="checkbox"/></p> <p>Date Budget adopted: 26 June 2024</p>
<p><b>Risk policy</b> Policy outlining Council's commitment and approach to minimising the risks to Council's operations</p>	<p>Policy <input checked="" type="checkbox"/></p> <p>Date of current policy: 13 September 2019</p>
<p><b>Fraud policy</b> Policy outlining Council's commitment and approach to minimising the risk of fraud</p>	<p>Policy <input checked="" type="checkbox"/></p> <p>Date of current policy: 10 October 2018</p>

Governance and Management Item	Assessment
<p><b>Municipal Emergency Management Planning</b> Participation in meetings of the Municipal Emergency Management Planning Committee.</p>	<p>Municipal Emergency Management Planning Committee (MEMPC) meetings attended by one or more representatives of Council (other than the chairperson of the MEMPC) <input checked="" type="checkbox"/></p> <p>28 February 2024 29 May 2024</p>
<p><b>Procurement Policy</b> Policy outlining the principles, processes and procedures that will apply to all purchases of goods, services and works</p>	<p>Policy reviewed and adopted in accordance with section 108 of the Act <input checked="" type="checkbox"/></p> <p>Date adopted: 28 June 2023</p>
<p><b>Business Continuity Plan  </b> Plan setting out the actions that will be taken to ensure that key services continue to operate in the event of a disaster</p>	<p>Plan <input checked="" type="checkbox"/></p> <p>Date of current plan: 9 December 2016</p>
<p><b>Disaster Recovery Plan</b> Plan setting out the actions that will be undertaken to recover and restore business capability in the event of a disaster</p>	<p>Plan <input checked="" type="checkbox"/></p> <p>Date of current plan: 9 December 2016</p>
<p><b>Complaint Policy</b> Policy under section 107 of the Act outlining Council's commitment and approach to managing complaints.</p>	<p>Policy developed in accordance with section 107 of the Act <input checked="" type="checkbox"/></p> <p>Date adopted: 21 August 2020</p>
<p><b>Workforce Plan</b> Plan outlining Council's commitment and approach to planning and current and future workforce requirements of the organisation.</p>	<p>Plan developed in accordance with section 46 of the Act <input checked="" type="checkbox"/></p> <p>Date adopted: 17 December 2021</p>
<p><b>Payment of Rates and Charges Hardship Policy</b> Policy outlining Council's commitment and approach to assisting ratepayers experiencing financial hardship or difficulty paying their rates.</p>	<p>Policy in operation <input checked="" type="checkbox"/></p> <p>Date adopted: 29 June 2022</p>
<p><b>Risk Management Framework</b> Framework outlining Council's approach to managing risks to the Council's operations</p>	<p>Framework <input checked="" type="checkbox"/></p> <p>Date of current framework: 19 September 2019</p>

Governance and Management Item	Assessment
<p><b>Audit and Risk Committee</b> Advisory committee of the Council under section 53 and 54 of the Act.</p>	<p>Established in accordance with section 53 of the Act <input checked="" type="checkbox"/></p> <p>Date committee established: 26 August 2020</p>
<p><b>Internal Audit</b> Independent accounting professionals engaged by the Council to provide analyses and recommendations aimed at improving Council's governance, risk and management controls.</p>	<p>Internal Auditor engaged <input checked="" type="checkbox"/></p> <p>Date of engagement of current provider: 17 August 2022</p>
<p><b>Performance Reporting Framework</b> A set of indicators measuring financial and non-financial performance, including the performance indicators referred to in section 131 of the Act</p>	<p>Framework <input checked="" type="checkbox"/></p> <p>Date of operation of current framework: 1 July 2014</p>
<p><b>Council Plan Reporting</b> Report reviewing the performance of the Council against the Council Plan, including the results in relation to the strategic indicators, for the first six months of the financial year</p>	<p>Report <input checked="" type="checkbox"/></p> <p>Council Meeting: 6 September 2023</p>
<p><b>Quarterly Budget Reports</b> Quarterly report to Council under section 97 of the Act, comparing actual and budgeted results and an explanation of any material variations.</p>	<p>Quarterly Reports presented to Council in accordance with section 97 (1) of the Act <input checked="" type="checkbox"/></p> <p>Dates reports presented: 1 November 2023 14 February 2024 15 May 2024</p>
<p><b>Risk Reporting</b> Six-monthly reports of strategic risks to Council's operations, their likelihood and consequences of occurring and risk minimisation strategies</p>	<p>Reports <input checked="" type="checkbox"/></p> <p>Risk reports prepared and presented: 21 November 2023 21 May 2024</p>
<p><b>Performance Reporting</b> Six-monthly reports of indicators measuring the results against financial and non-financial performance, including performance indicators referred to in section 98 of the Act</p>	<p>Report <input checked="" type="checkbox"/></p> <p>Reports prepared and presented: 20 December 2023 10 April 2024</p>

<b>Governance and Management Item</b>	<b>Assessment</b>
<p><b>Annual Report</b> Annual report under sections 98 and 99 of the Act containing a report of operations and audited financial performance statements</p>	<p>Annual Report presented at a meeting of Council in accordance with section 100 of the Act <input checked="" type="checkbox"/></p> <p>Council Meeting: 20 December 2023</p>
<p><b>Councillor Code of Conduct</b> Code setting out the standards of conduct to be followed by Councillors and other matters</p>	<p>Code of Conduct reviewed and adopted in accordance with section 139 of the Act <input checked="" type="checkbox"/></p> <p>Date reviewed: 10 March 2021</p>
<p><b>Delegations</b> documents setting out the powers, duties and functions of Council and the Chief Executive Officer that have been delegated to members of staff</p>	<p>Reviewed in accordance with section 11(7) of the Act <input checked="" type="checkbox"/></p> <p>Date of review: 27 March 2024</p>
<p><b>Meeting Procedures</b> Governance Rules governing the conduct of meetings of Council and delegated committees</p>	<p>Governance Rules adopted in accordance with section 60 of the Act <input checked="" type="checkbox"/></p> <p>Date adopted: 31 August 2022</p>

I certify that this information presents fairly the status of Council's governance and management arrangements.

**Dom Testoni**  
**Chief Executive Officer**  
*Dated: 16 October 2024*

**Cr Danny Claridge**  
**Mayor**  
*Dated: 16 October 2024*

## 4.2 Finance Department Activity Report For The Quarter Ended 30 September 2024

SF/1519

Cathy Fitzpatrick – Manager Finance

### PURPOSE OF REPORT

The report presents an overview of the functions of the Finance Department for the quarter ended 30 September 2024.

### Finance

- Undertaking Victorian Auditor-General's Office audit process for 2023/24 Statements and Roads to Recovery Annual Report Acquittal. Audit is yet to be finalised.
- Co-ordinated responses from other departments on assets revaluations undertaken utilising professional valuers and indexation percentage increases on asset types.
- Landfill Provision 2024 recalculation
- Essential Services Commission - Annual rate rise compliance return submitted.
- Preparation of financial systems with budget phasing 2024/25 and inclusion of carried forward items from Budget 2023/24.
- Issuing standing purchase orders for 2024/25 regular supplies.
- VAGO Production of draft Annual statement and Performance report 2023/24.
- Ongoing involvement with 4 council CODI system assessment of new computer system issues

### Sundry Debtors

An analysis of the unpaid sundry accounts as at that date with comparative data for the previous year is as follows:

Debtors Balances:

Date	90 days	60 days	30 days	Current	Total
30/09/23	\$0	\$40,510	\$97,293	\$145,170	<b>\$282,973</b>
30/06/24	\$38,726	\$0	\$391,383	\$265,867	<b>\$695,977</b>
31/03/24	\$114,503	\$141,413	\$281,064	\$500,271	<b>\$1,037,251</b>
31/12/23	\$357,687	\$153,944	\$96,030	\$142,074	<b>\$749,735</b>
30/09/23	\$87,821	\$83,695	\$125,195	\$348,241	<b>\$644,952</b>

### Investment Portfolio

In accordance with the Investment Policy, details of investments held at 30 September 2024 are provided in the following table.

**Table 1. Investments held at 30 September 2024**

Bank	Short-term credit rating	Investment type	Amount invested '000	Interest rate	Term (days)	Maturity date
Westpac	A-1+	TD	5,277	5.07%	184	29-Jan-25
NAB	A-1+	TD	3,215	4.88%	182	07-Aug-24
Westpac	A-1+	TD	2,151	5.15%	183	30-Oct-24
ANZ	A-1+	TD	3,962	4.98%	184	24-Nov-24
Westpac	A-1+	TD	1,130	4.97%	245	25-Nov-24
Westpac	A-1+	TD	1,002	4.97%	245	25-Nov-24
NAB	A-1+	TD	978	4.98%	275	21-Dec-24
<b>Subtotal</b>	<b>\$17,715</b>					
CBA	A-1+	At call	\$4,282	0.25%		
CBA	A-1+	Operating	\$10,119	3.85%		
<b>Subtotal</b>			\$14,401			
<b>Total</b>			<b>\$32,116</b>			

\*TD refers to general term deposits where the use of interest earned is not restricted.

These funds are required to meet the Council’s short-term commitments, including capital and operating supplier payments, employee payroll costs and loan repayments.

**Loan Portfolio**

Details of existing loans held at 30 September are attached in **Appendix 1**.

Loan terms are:

Loan Number	Type	Term
16 to 17	Variable	10 years
18	Fixed – principal and interest	10 years
19	Variable	10 years
20	Fixed	10 years
21	Fixed	10 years
22	Variable	10 Years

## Revenue, Property and Valuations

- Issued annual valuation and rate notices to property owners.
- Annual Rate Cap compliance data submitted to the Essential Services Commission.
- Annual Return submitted (not yet approved) to the State Revenue Office for Fire Service Property Levy.
- Completion of Municipal Rates Concession annual verification.
- E-notice stats:
  - EzyBill – 595 (+26)
  - BPAY View – 397 (-6)

EzyBill allows access to rate notices from any device, making payment both easy and convenient.

BPAY is an easy and secure way to pay and manage bills from your online banking.

## Rates and Charges Revenue

The annual notices for 2024/25 were issued on 8 August 2024 – slightly earlier than prior years – with payment of the first instalment due by 30 September 2024. All properties have been revalued with the updated 2024 level valuations detailed on the notices.

Valuation objections must be lodged by 10 October 2024 – two months after notices were first received by ratepayers.

To date, 23 formal valuation objections have been lodged; however, in some instances, multiple objections have been lodged by the same ratepayer. It is expected the total number of objections will increase slightly as the due date for lodgment gets closer.

**Appendix 2** details the overall rates and charges generated and collected and apportions the unpaid balance between arrears from previous years of roughly \$1,057,000 and unpaid charges levied in the current year amounting to roughly \$15,660,000.

Rate arrears collected in the current year amount to \$242,000. This figure is substantially higher compared to last quarter, and that of Q1 last year (+350 percent). This change compared to Q1 last year was expected due a large commercial property clearing its 2023/24 balance in early July.

Collections, as a proportion of overall debt, are down compared to Q1 last year (-0.08 percent). Even though these figures are quite close, there are 48 more properties with overdue balances compared to this time last year.

**Appendix 3** provides a graph summary comparing the 2024/25 rate instalments due with the total instalments paid as at 2 October 2024.

**Procurement**

**Contracts and Works Awarded Under Delegation**

The purpose of this sections is to inform the Council and Community of publicly advertised tenders which have been awarded under delegation for the period 1 July 2024 – 30 September 2024.

Contracts awarded for the period 1 July 2024 – 30 September 2024. Total number: 11

Details of contracts awarded attached in confidential business **Appendix 4**.

**Delegation of Procurement Authority to Chief Executive Officer**

As per the *Procurement Policy*, instances where the Chief Executive Officer approved expenditure for statutory charges or other matters, generally consistent with the approved or revised budget, be reported quarterly.

The following table provides a summary of approvals. (including GST)

Invoice Date	Type	Amount
19/9/2024	EPA Victoria - 1/1/2024 to 31/3/2024	\$315,457.38
6/7/2024	Gallagher Bassett Services - Workcover Insurance 2024/2025	\$369,180.03

**COUNCIL PLAN 2021-2025 ACTION PLAN**

**Leadership**

Good Governance		
Strategy	Action	September Quarter Update
Deliver responsible budget outcomes linked to strategy that maintain financial sustainability and deliver value for money and rating fairness.	Ongoing development of <i>Financial Plan</i>	Preparation of BRCC Financial Statements as at 30 June 24.

**CARETAKER STATEMENT**

The recommended decision is not a decision prohibited by the *Local Government Act 2020* and is a decision that falls within the guidance of the *Benalla Rural City Council Election Period Policy*.

**Recommendation:**  
**That the report be noted.**



## Loans held at 30 September 2024

## Interest to be paid:

Loan Number	2024/2025 Year	2025/2026 Year	2026/2027 Year	2027/2028 Year	2028/2029 Year	2029/2030 Year	2030/2031 Year	Totals
17	\$4,620							\$4,620
18	\$3,561	\$1,372						\$4,933
19	\$8,135	\$5,059	\$1,804					\$14,999
20	\$7,528	\$5,395	\$3,286	\$1,062				\$17,272
21	\$8,198	\$6,489	\$4,775	\$3,013	\$1,177			\$23,653
22	\$69,427	\$58,948	\$48,469	\$38,091	\$27,511	\$17,032	\$6,553	\$266,032
<b>Total Interest Payable</b>	<b>\$101,470</b>	<b>\$77,263</b>	<b>\$58,335</b>	<b>\$42,166</b>	<b>\$28,688</b>	<b>\$17,032</b>	<b>\$6,553</b>	<b>\$331,508</b>

## Principle to be paid:

Loan Number	2024/2025 Year	2025/2026 Year	2026/27 Year	2027/28 Year	2028/29 Year	2029/30 Year	2030/31 Year	Totals
17	\$136,171							\$136,171
18	\$56,639	\$58,819						\$115,457
19	\$53,037	\$53,037	\$53,037					\$159,112
20	\$53,625	\$55,758	\$57,867	\$50,061				\$217,312
21	\$65,237	\$52,259	\$53,973	\$55,736	\$57,761			\$284,966
22	\$190,000	\$190,000	\$190,000	\$190,000	\$190,000	\$190,000	\$190,000	\$1,330,000
<b>Total Principal Payable</b>	<b>\$554,710</b>	<b>\$409,874</b>	<b>\$354,878</b>	<b>\$295,797</b>	<b>\$247,761</b>	<b>\$190,000</b>	<b>\$190,000</b>	<b>\$2,243,018</b>



**Rates and Charges Collections Report**

As at 30 September 2024

	Rates	Interest	Legal	Total	Comments
<b>Arrears as at 01/7/2023</b>	\$1,227,057	\$57,865	\$14,882	<b>\$1,299,805</b>	Unpaid amounts up to and including the 2023/24 rating year.
<b>Payments</b>					
30/09/2024	-\$227,576	-\$13,270	-\$1,745	<b>-\$242,591</b>	
31/12/2024				<b>\$0</b>	
31/03/2025				<b>\$0</b>	
30/06/2025				<b>\$0</b>	
<b>Total</b>	<b>-\$227,576</b>	<b>-\$13,270</b>	<b>-\$1,745</b>	<b>-\$242,591</b>	
<b>Arrears Rates Balance</b>	\$999,481	\$44,595	\$13,137	\$1,057,214	<i>Arrears Unpaid as at 02/10/2024</i>

Current Rates/Charges	Rates	Interest	Legal	Total	Comments
<b>Raised</b>					2024/25 Rates including Municipal and Waste Management Charges (includes additional rates levied on new houses and subdivided lands)
30/09/2024	\$22,647,456	\$558	\$916	<b>\$22,648,930</b>	
31/12/2024				<b>\$0</b>	
31/03/2025				<b>\$0</b>	
30/06/2025				<b>\$0</b>	
<b>Total</b>	\$22,647,456	\$558	\$916	<b>\$22,648,930</b>	

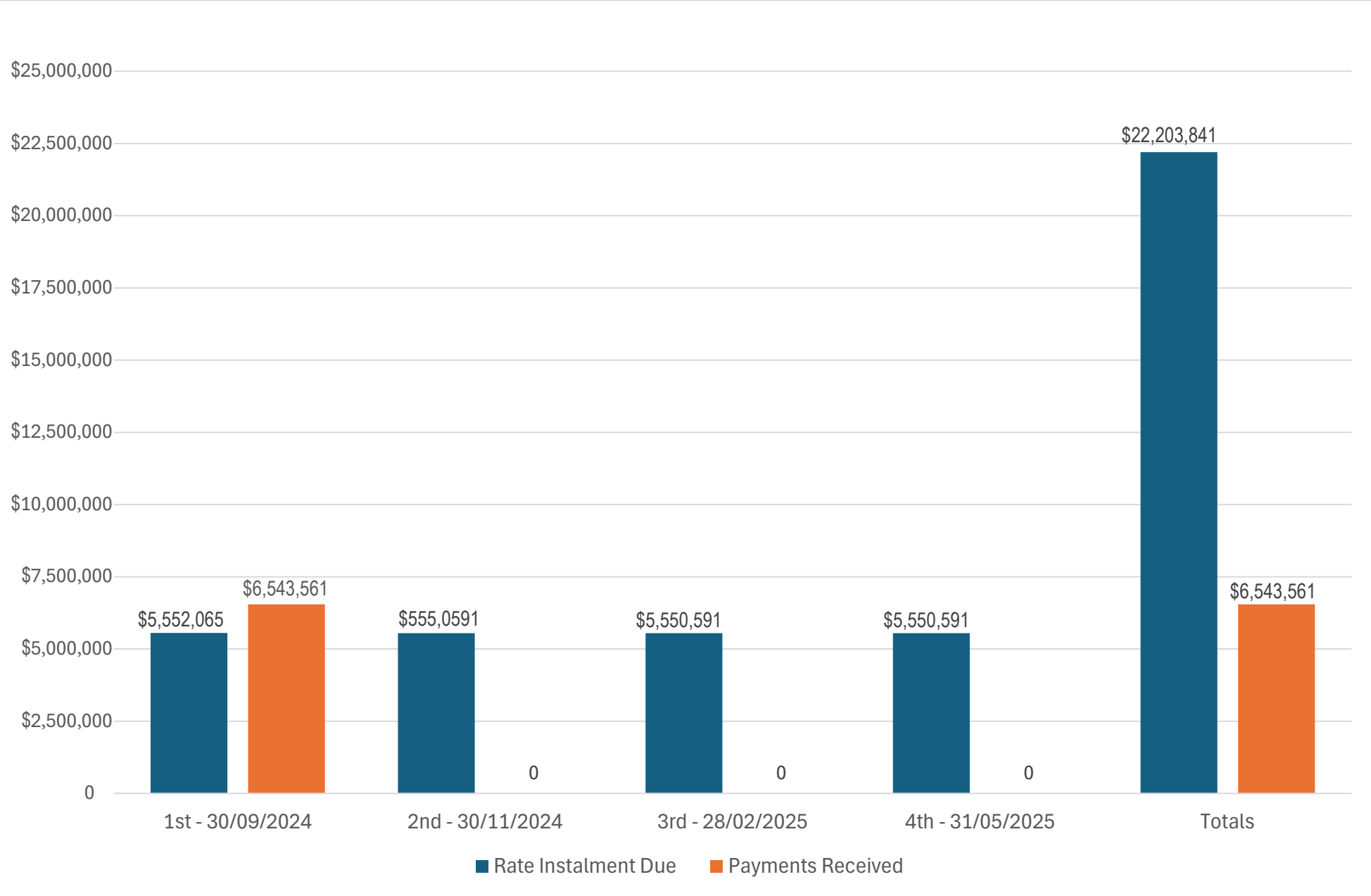
Pension Concessions	Rates	Interest	Legal	Total	Comments
30/09/2024	-\$445,088	\$0	\$0	<b>-\$445,088</b>	State Govt - reimbursed by DFFH
31/12/2024				<b>\$0</b>	
31/03/2025				<b>\$0</b>	
30/06/2025				<b>\$0</b>	
<b>TOTAL</b>	<b>-\$445,088</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$445,088</b>	

Net Rates for Collection	Rates	Interest	Legal	Total	Comments
Net Rates for Collection	\$22,202,368	\$558	\$916	<b>\$22,203,842</b>	Payments received to date for current year rates
<b>Payments</b>					
30/09/2024	-\$6,542,524	-\$122	-\$916	<b>-\$6,543,562</b>	
31/12/2024				<b>\$0</b>	
31/03/2025				<b>\$0</b>	
30/06/2025				<b>\$0</b>	
<b>TOTAL</b>	<b>-\$6,542,524</b>	<b>-\$122</b>	<b>-\$916</b>	<b>-\$6,543,562</b>	

	Rates	Interest	Legal	Total	Comments
<b>Current Rates Balance</b>	\$15,659,844	\$436	\$0	<b>\$15,660,280</b>	<i>Current Unpaid as at 02/10/2024</i>
<b>Balance Remaining</b>	\$16,659,325	\$45,031	\$13,137	<b>\$16,717,493</b>	<i>Balance as at 02/10/2024</i>



2024/25 Rates and Charges - Due and Collected to 30 September 2024





**Contracts awarded for the period 1 July 2024 – 30 September 2024**

No	Contracts	Name of Business	Budget
1.	Landfill Gas Monitoring and Reporting for 2024-2029	Porta Environmental Pty Ltd	\$119,000
2.	Timber and Green Waste Mulching Services & Timber Shearing Services	Noorac Pty Ltd(The Rock Yard)	\$300,000
3.	Benalla Landfill Environmental Auditing Services - 2024 - 2029	Australian Environmental Auditors Pty Ltd	\$200,000
4.	Ground Water, Surface Water and Leachate Monitoring & Reporting – 2023 to 2028	Porta Environmental Pty Ltd	\$350,000
5.	Provision of collection, transport and reprocessing of scrap metal services	Sims Group Australia Holdings Limited	Percentage based on values (43.50 per cent based on current market values)
6.	Procurement for Supply of Compostable Bags*	Vexel Pty Ltd	\$30,000
7.	Procurement for Supply of Compostable Bags*	Biobag World Australia Pty Ltd	\$30,000
8.	Procurement for Supply of Compostable Bags*	Cardia Bioplastics (Australia) Pty Ltd	\$30,000
9.	Supply and Delivery of 2 Medium Rigid Trucks and 1 Heavy Rigid Truck	H.A Jacob & Sons Pty Ltd	\$639,433
10.	Spray Sealing Works on Various Roads within Benalla Rural City, 2024-25 Program	Head, Transport Victoria T/A SprayLine Road Services	\$674,035
11.	Provision of Collection of Mattresses and Soft Furnishings, Transport and Resource Recovery	WM Waste Management Services	\$136,363

\*Procurement for Supply of Compostable Bags is a Panel Contract.





### 4.3 People and Performance Department Activity Report For The Quarter Ended 30 September 2024

SF/1538

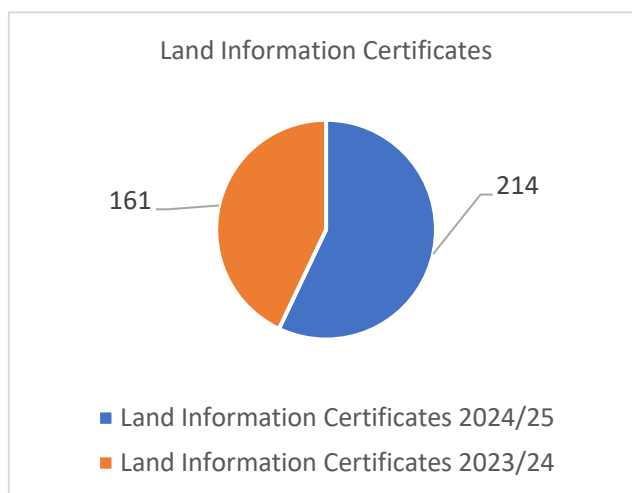
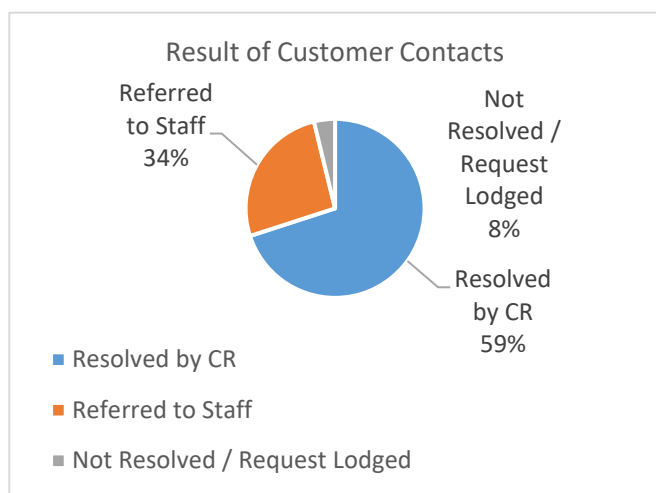
Janine McMaster – Manager People and Performance

#### PURPOSE OF REPORT

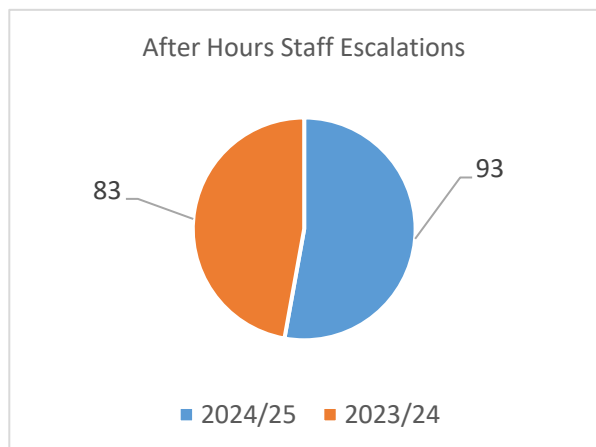
The report presents the activities of the People and Performance Department for the quarter ended 30 September 2024.

#### Customer Relations

- The Customer Relations Team experienced an increase in reports for missed bins upon the commencement of the new waste contract with FOOTT Waste in July 2024. Missed bin requests decreased again in August and September 2024 by 220 percent.
- Land Information Certificates have increased by 33 per cent for the quarter compared to 2023/24.
- This quarter has seen a shift in the customer contact outcomes with a 15 percent increase of enquiries being referred to staff.



- The afterhours phone service received an increase of 63 per cent of calls with an increase of 12 per cent escalated to duty officers for the quarter compared to 2023/24.



**Complaints Received for the period between 1 July to 30 September 2024**

Category	Description
<b>Capital Works</b>	Road maintenance that is not being completed. Resident advises he has made ongoing requests for the past five years that have not been actioned to his satisfaction.
<b>Waste</b>	Missed bins (421). Partially emptied bins (41).
<b>Waste Collection</b>	FOOTT Waste drivers are damaging bins when placing them back on the kerbside. This has occurred multiple times to a resident and their neighbour.
<b>Waste Collection</b>	Inconsistent bin collection service. Resident frustrated the bin is being missed on multiple occasions and they are responsible to follow up with council.

**Human Resources**

- Ongoing maintenance and administration of the Human Resources functions, including the following areas: recruitment, interview, induction, organisational wide training and monitoring the training budget.
- Continue to update all staff position descriptions into the new format. When finalised, staff will be required to review and sign off their new position description.
- Compiled and submitted the ratable remuneration report for the Worksafe Workcover premium for 2024 2025.

Service	June 2024	September 2024
Recruitment	1	6
Turnover	4	3
Training Applications	20	24
Workplace incidents	0	1
WorkCover claims	0	0

**Risk Management**

**Occupational Health and Safety**

- Quotes are being sourced from an independent provider to conduct evacuation drills across all worksites annually.
- First Aid and CPR training being arranged for all relevant staff.
- Fire Warden and Fire Extinguisher training being reviewed and coordinated.
- Ongoing review of risk management policies and procedures as developed by Paladin Risk Management Services.

OH&S continues to be monitored through the following regular:

- workplace site inspections - all site inspections were completed throughout March with no outstanding actions.
- designated Workplace Group meetings
- incident and hazard reporting and monitoring
- incident and hazard action lists
- reporting to the Leadership Team and OH&S Committee
- reporting at department team meetings.

**Payroll**

- Maintained Payforce database in response to changes in employee details and terms of employment.
- Responded to internal payroll enquiries.
- Produced reports and addressed queries for end of financial year reporting and audit.
- Commenced working with provider on the new payroll system being introduced as part of the Collaborative Digital Innovation (CODI) Project.

**Information Management**

- Ongoing processing of both electronic and hard copy information.
- 19,476 electronic documents were saved into Content Manager this quarter.
- Continuing to work with other stakeholders on the implementation of the joint Information Management solution as part of the Collaborative Digital Innovation (CODI) Project.

**Volunteer Development**

- There is now a new process for conducting Police Checks for Volunteers and the feedback from the Volunteers has been positive. The Volunteer Coordinator is always available to offer assistance when required.
- The Volunteer Coordinator was contacted and advised that the Friends of the Gardens are no longer operating. Other groups are being contacted to determine their current status.
- Applications for new Volunteers and reengagement of existing Volunteers has increase by seven this quarter.

Volunteer activity for the quarter:

Volunteer Activity	Current Volunteers 2024	
	Registered	Active
Arts and Tourism	32	32
Events and Festivals	20	12
Youth Programs (Live4Life) <i>Not all students currently recorded in Data Sheet</i>	41	41
L2P (Mentors only)	35	33
Gardens maintenance and Litter Reduction	24	21
Specialist Committees & Steering Groups <i>(includes Age Friendly)</i>	36	36
RedB4 Bookshop <i>Benalla Library</i>	44	44
<b>Total</b>	232	219

**Sir Edward ‘Weary’ Dunlop Learning Centre (Benalla Library)**

During this quarter the Benalla Library has welcomed 15,934 patrons through the doors and loaned a total of 17,371 items.

Activity	July 2024	August 2024	September 2024
Total Visits	5,353	5,702	4,879
Total Loans	6,077	5,805	5,489
Total Members	3,977	3,932	3,943
New Members	69	43	37

**July 2024**

- Benalla Library welcomed Leonie Kelsall for an author talk during her Victorian tour. Leonie is a Benalla favourite with her mix of mystery and romance in the country setting.
- Tomorrow Today held the opening of their new literacy initiative “Dolly Parton’s Imagination Library” in Benalla. This fantastic program ensures that all children under three receive a new book in the mail every month. Once children are over three, they will then receive a book through their local kindergarten. Dolly’s Imagination Library ensures millions of children worldwide receive high-quality books every month to help reduce illiteracy rate.



**August 2024**

- Ryde Avenue Kindergarten attended the library as an in-reach service. The kids loved singing nursery rhymes and looking through all the items they were able to borrow.
- The Benalla Library hosted two authors, Paul Huphires as a part of Science Week celebrations and Joe Matera. Paul’s talk on the life cycle of the Murray Cod attracted over 40 attendees and combining this with the Police Information Session on the same night, gave us over 80 attendees for the one evening.
- Once again, Book Week was a huge success and an amazing effort from staff. The Library staff in collaboration with the Tomorrow Today staff truly make the week fun for the children and their families. One of our Library staff members attended an after-hours Tomorrow Today outreach dressed as a Tolkien Elf, much to the delight of all involved.



**September 2024**

- The Benalla Library hosted four author talks during September. Gabriel Bergmoser, Fiona McArthur, Robert M Smith, and Mark Baker. As always, Gabriel wowed the crowd. This local author is a true favourite with Benalla’s crime/mystery readers.
- The Benalla Library hosted an information session from Life Without Barriers for potential foster care parents to ask questions and find information.



**COUNCIL PLAN 2021-2025 ACTION PLAN**

**Community**

<b>A Connected, Involved and Inclusive Community</b>		
<b>Strategy</b>	<b>Action</b>	<b>June Quarter Update</b>
Encourage, support, value and celebrate volunteering in the community.	Develop and implement a Volunteer Engagement Strategy.	The Benalla Rural City Council Volunteer Development and Engagement Strategy 2023-2025 was adopted by the Leadership Team its May 2024 meeting.

**Leadership**

<b>High Performance Culture</b>		
<b>Strategy</b>	<b>Action</b>	<b>June Quarter Update</b>
Improve customer experience through responsive, timely, efficient, well planned, and accessible services.	Review and update the <i>Customer Relations Strategy</i> .	The <i>Benalla Rural City Council Customer Experience Strategy 2023-2025</i> was adopted by the Leadership Team at its May 2024 meeting.
Develop a skilled, efficient, and high performing customer focussed workforce.	Adopt and implement a <i>Benalla Rural City Council Workforce Plan</i> .	The Benalla Rural City Council Workforce Plan 2021-2025 is current. Workforce planning workshops have been held with the Leadership Team and all managers are now developing their department plans.

**CARETAKER STATEMENT**

The recommended decision is not a decision prohibited by the *Local Government Act 2020* and is a decision that falls within the guidance of the *Benalla Rural City Council Election Period Policy*.

**Recommendation:**  
**That the report be noted.**

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**4.4 Building and Planning Approvals – August 2024**

SF/255  
 Sarah Ford – Building Coordinator  
 Joel Ingham – Interim Manager Development

**PURPOSE OF REPORT**

The report details planning permit applications and building approvals for August 2024.

**Planning Permit Applications Determined under Officer Delegation**

File No		Description	Property Address	Decision
1	DA7670	The development of a dwelling and outbuilding	1 Coster Street, Benalla	Approved
2	DA6303	The construction of a truck wash bay	22 Irwin Road, Benalla	Approved
3	DA6938	The construction of an outbuilding (shed)	44 Boger Street, Benalla	Approved
4	DA2340	The demolition of sheds and the removal of trees	4 Bridge Street West, Benalla	Approved
5	DA7680	Alterations and additions to an existing dwelling	9 Reilly Avenue, Benalla	Approved
6	DA7673	The construction of outbuildings (shed, garage and carport)	113 Racecourse Road, Benalla	Approved
7	DA1568	Two lot subdivision	680 Benalla-Boundary Road, Major Plains	Approved
8	DA5992	Two lot subdivision	1707 and 1689 Dookie–Devenish Road, Devenish	Approved
9	DA4290	Subdivide the land into five lots and the removal of a native tree	74 Lowens Lane, Benalla	Approved
10	DA6864	Use and development of a dwelling	46 Link Road, Benalla	Approved
11	DA7644	Construction of buildings and works for self-storage units	34 McPherson Road, Benalla	Approved
12	DA3718	Use and development of a second dwelling	37 Clarendon Street, Baddaginnie	Approved
13	DA7453	Development of land for a dwelling and rural workers accommodation	25 Mt Joy Road, Tatong	Approved
14	DA7664	Construction of a storage building	37 McPherson Road, Benalla	Approved
15	DA742	Construction of buildings and works (lunchroom)	42 Benalla–Yarrowonga Road, Benalla	Approved
16	DA4804	Construction of two outbuildings in association with a dwelling	1628 Devenish–Wangaratta Road, Mount Bruno	Approved



### Planning Permit Amendments Determined Under Officer Delegation

File No		Description	Property Address	Decision
1	DA3868	Construction of a dwelling and shed	41 William Street North, Benalla	Approved

### Planning Permits Issued Under VicSmart

File No		Description	Property Address
1	DA7644	Construction of buildings and works for self storage units	34 McPherson Road, Benalla
2	DA4804	Construction of two outbuildings in association with a dwelling	1628 Devenish–Wangaratta Road, Mount Bruno

### Planning Permit Applications Determined by the Council

There were no planning permit applications determined by the Council during the month of August 2024.

### Planning Permit Amendments Determined by the Council

There were no planning permit applications determined by the Council during the month of August 2024.

### Planning Permit Applications Withdrawn or Lapsed

File No		Description	Property Address	Decision
1	DA5573	Use and development of land for rural workers accommodation	4247 Midland Highway, Stewarton	Withdrawn

### Notices of Decision

File No		Description	Property Address
1	DA5251	Use and development of the land for a sawmill	232 Mt Samaria Road, Samaria

*A Notice of Decision (NOD) is issued when Council has decided to grant a planning permit when objection(s) are received regarding the application.*

*An objector may appeal to Victorian Civil and Administrative Tribunal (VCAT) against the decision to grant the permit within 21 days of a Notice of Decision being issued. After 28 days if no appeal has been lodged Council will issue the Planning Permit.*



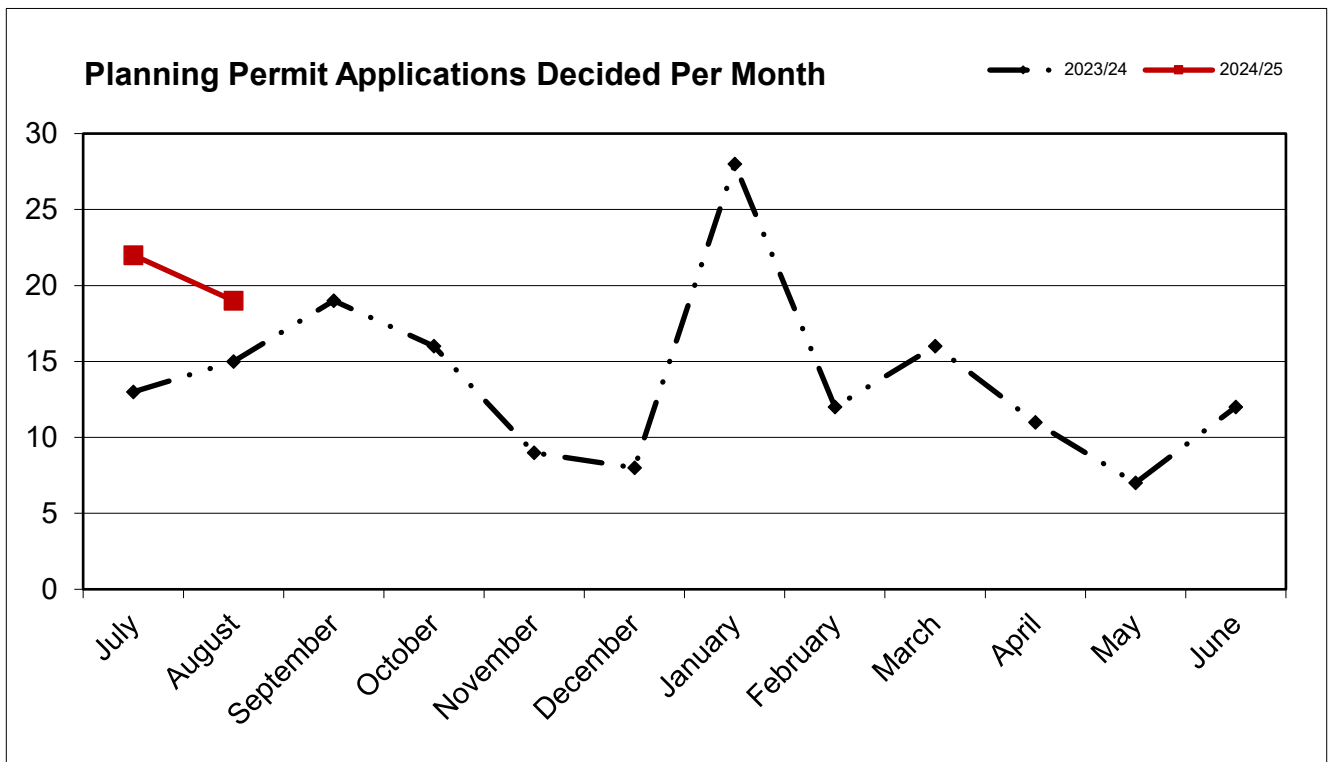
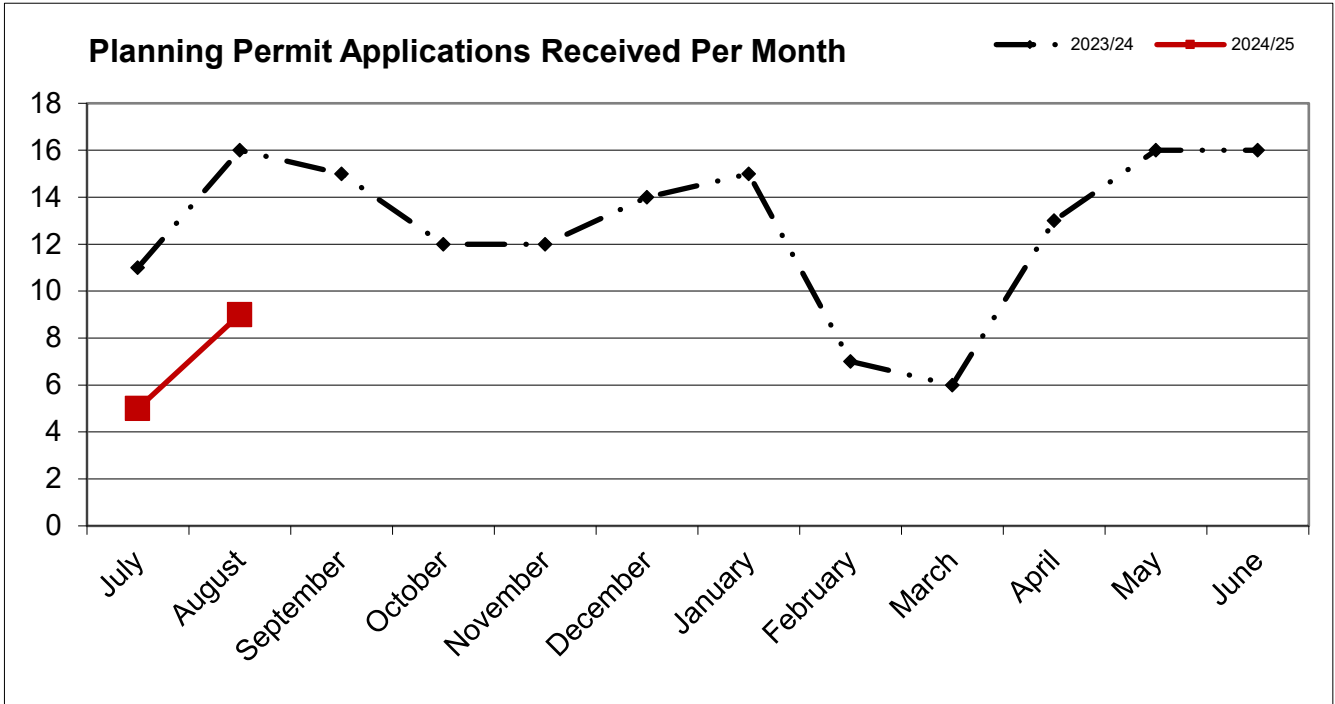
**Planning Permit Applications Determined by VCAT**

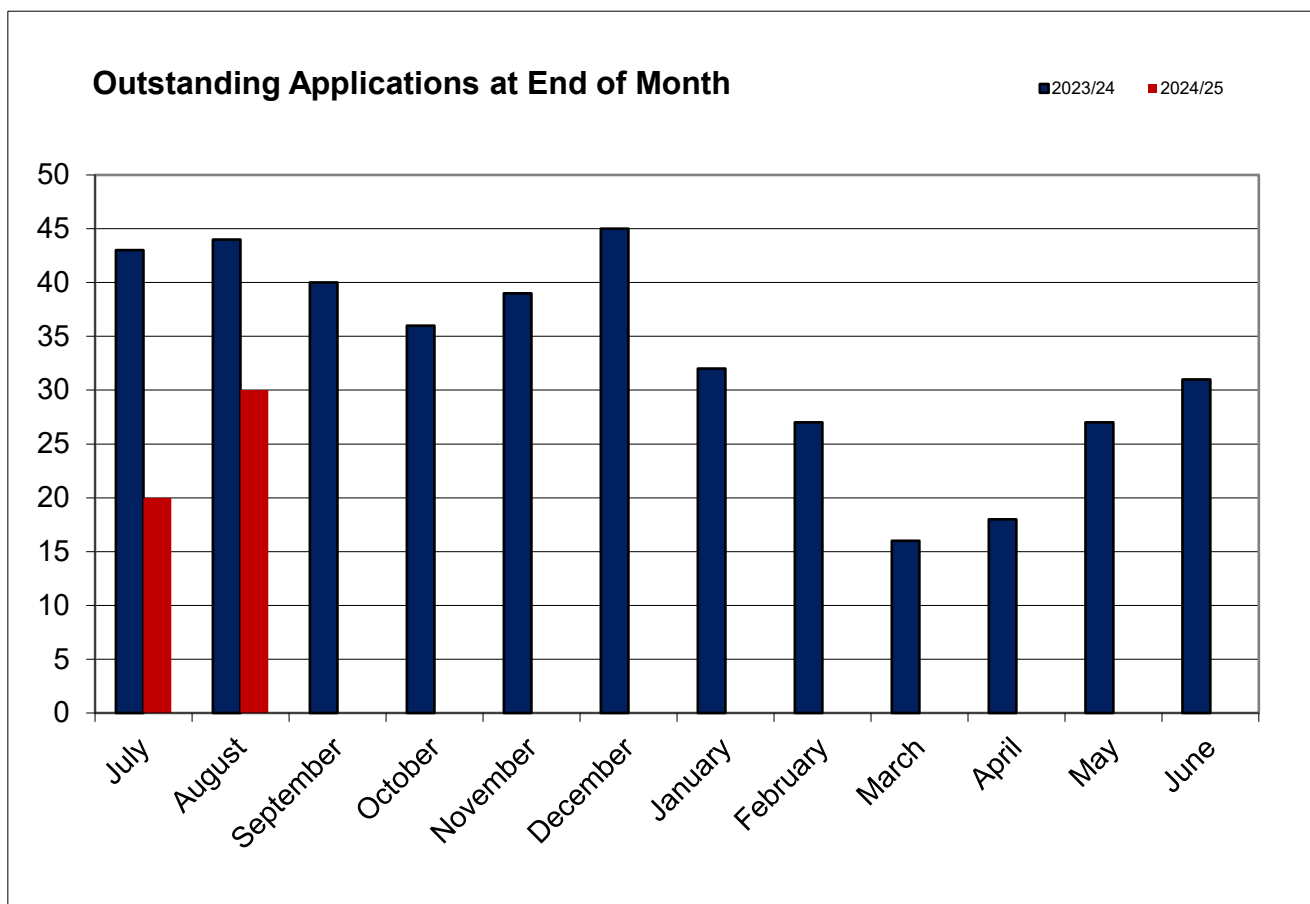
There were no planning permit applications determined by VCAT during the month of August 2024.

**Matters Before VCAT**

There are no planning related matters currently before VCAT.

**Planning Permit Applications**



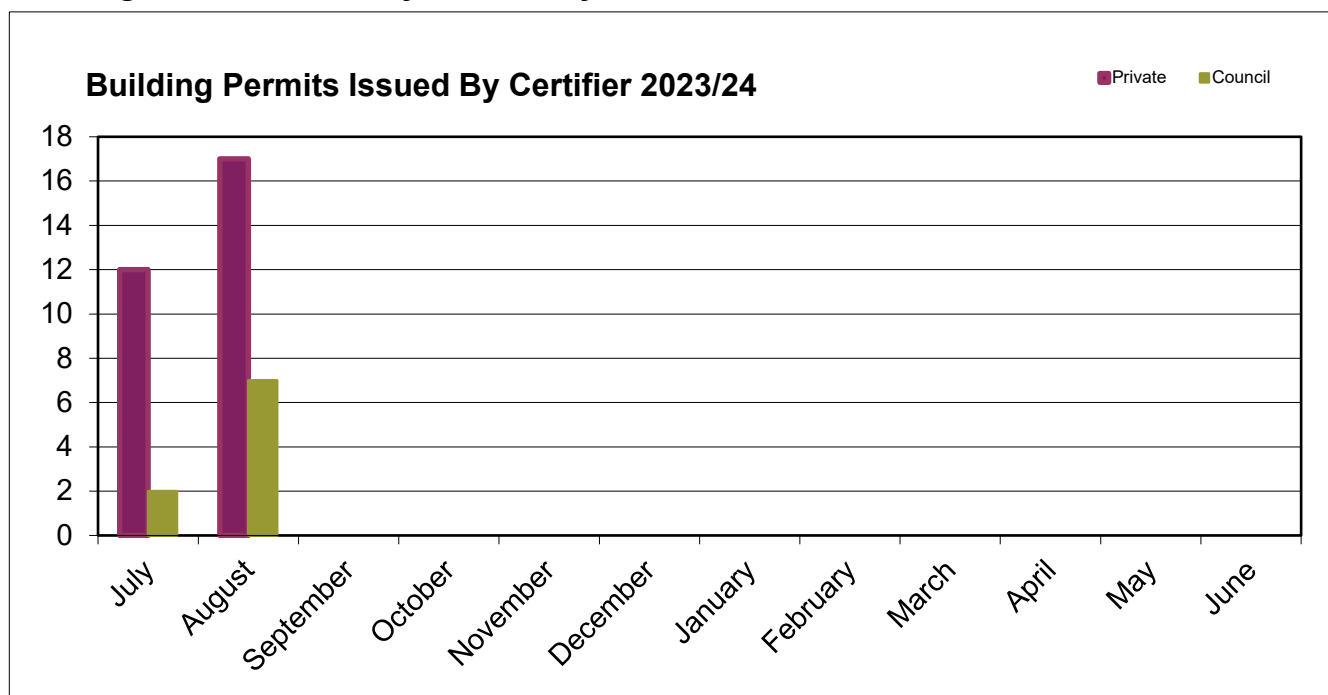


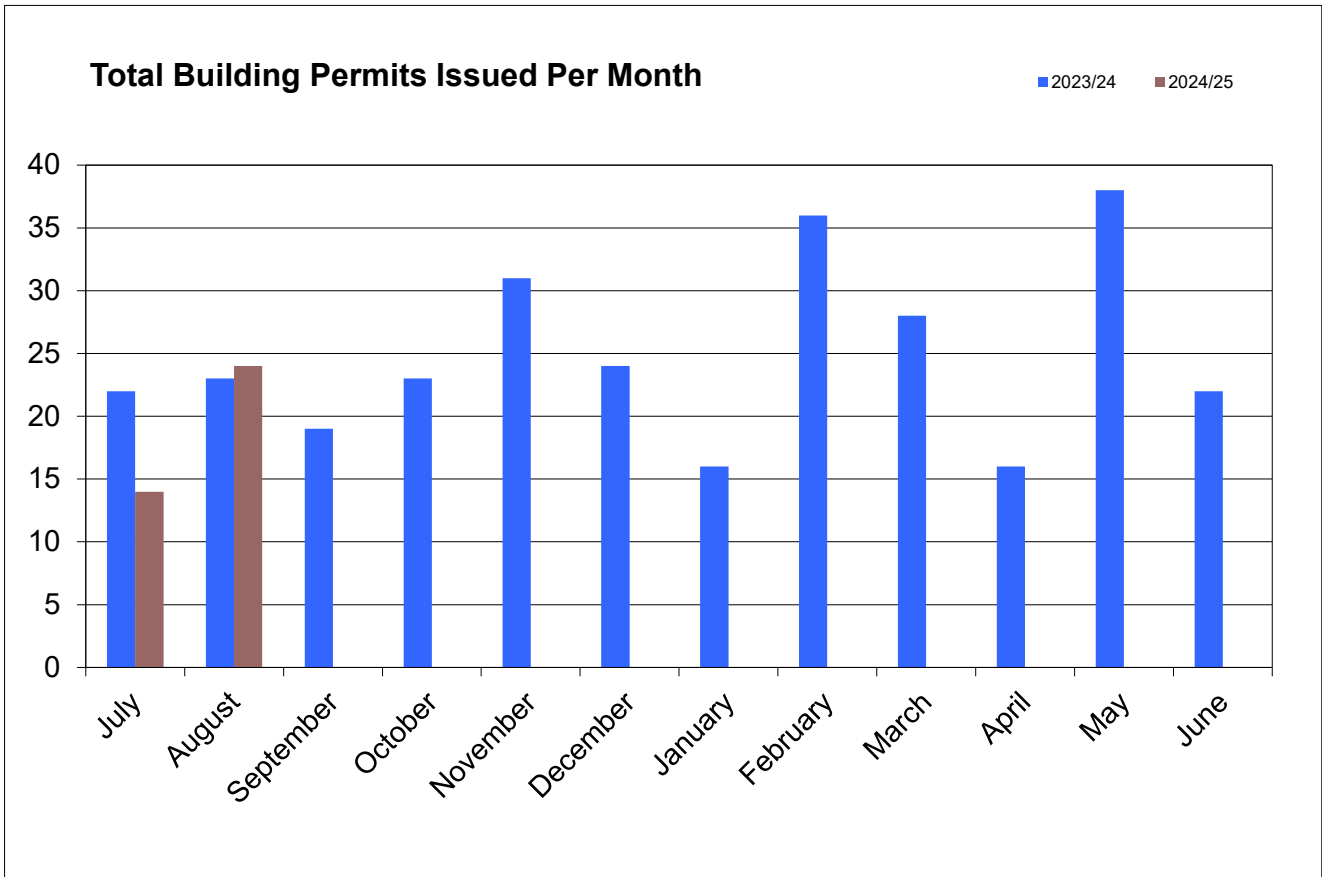
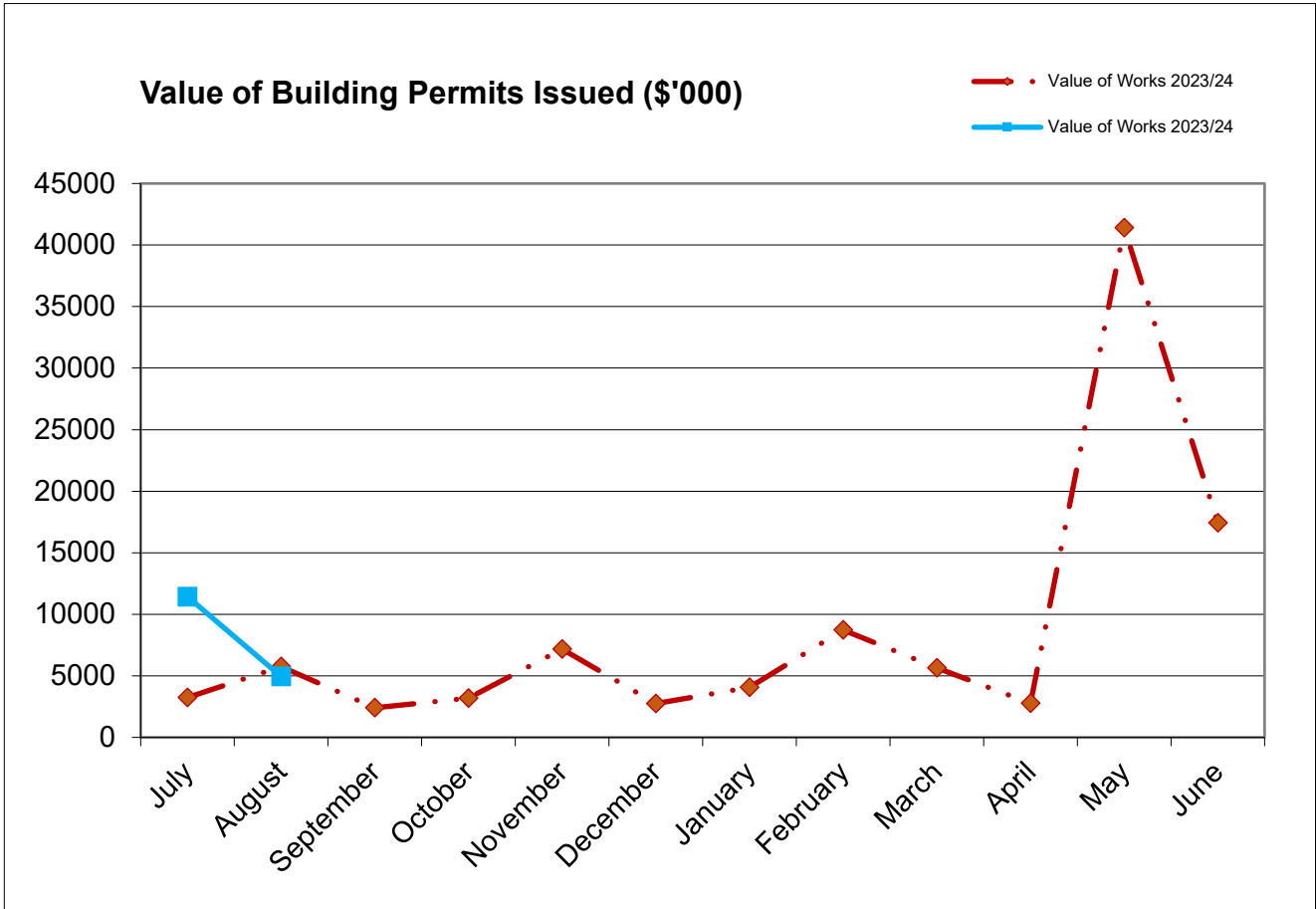
**Building Approvals Issued by Council and Private Practitioners**

File No	Description	Property Address	Value	
1	BLD2400003	Construction of a domestic shed	8 Baddaginnie-Benalla, Benalla	\$51,133
2	BLD2400004	Restump dwelling	7 Salisbury Street, Benalla	\$3,850
3	BLD2400005	Construction of a farm shed	158 Booth Road, Taminick	\$40,720
4	BLD2400010	Construction of a shed	96 Escreet Road, Warrenbayne	\$60,000
5	BLD2400011	Construction of a commercial shed	790 Goorambat-Dookie College Road, Major Plains	\$27,230
6	BLD2400012	Construction of a shed	3 Short Street, Benalla	\$11,980
7	DA7677	Construction of a shed	32 Maud Street, Benalla	\$13,369
8	PBLD2400005	Construction of a swimming pool or spa	2 Meretz Avenue, Benalla	\$14,510
9	PBLD2400006	Construction of a new building	34 Glenwest Lane, Winton	\$132,177
10	PBLD2400007	Construction of an open shelter and carport	1628 Devenish-Wangaratta Road, Mount Bruno	\$109,275
11	PBLD2400024	Construction of a swimming pool	110 Alexander Road, Lurg	\$63,060

File No	Description	Property Address	Value	
12	PBLD2400026	Construction of a garage	35 Gunn Road, Benalla	\$14,550
13	PBLD2400047	Construction of a veranda	38 Salisbury Street, Benalla	\$10,556
14	PBLD2400052	Construction of a wet electrostatic precipitator	42 Benalla-Yarrowonga Road, Benalla	\$3,543,130
15	PBLD2400056	Construction of a shed	1707 Dookie-Devenish Road, Devenish	\$61,285
16	PBLD2400061	Construction of a swimming pool and barrier	2345 Benalla-Tatong Road, Tatong	\$68,552
17	PBLD2400065	Construction of a garage (Type C)	35 Gunn Road, Benalla	\$14,980
18	PBLD2400068	Construction of a swimming pool	171 Grant Drive, Benalla	\$38,918
19	PBLD2400069	Construction of a new building	41 William Street, Benalla	\$30,000
20	PBLD2400070	Alterations to an existing building	187 Webster Road, Winton	\$123,726
21	PBLD2400073	Alterations to an existing building,	32 Carrier Street, Benalla	\$27,500
22	PBLD2400074	Construction of a new building	1697 Goorambat-Thoona Road, Thoona	\$61,179
23	PBLD2400076	Construction of a detached dwelling and garage	27 Moran Street, Benalla	\$353,300
24	PBLD2400099	Construction of a shed	9 Byrne Street, Benalla	\$67,757
<b>Total</b>			<b>\$4,942,737</b>	

**Building Permits Issued by Certifier by Month**





**COUNCIL PLAN 2021-2025 IMPLICATIONS**

**Community**

- A healthy, Safe and resilient community.
- A connected, involved and inclusive community.

**Livability**

- Vibrant public spaces and places.
- Connected and accessible roads, footpaths, transport and parking.

**Economy**

- Population growth.

**Environment**

- Healthy and protected natural environment.

**Leadership**

- Good governance.

**OFFICER DECLARATION OF CONFLICT OF INTEREST**

No officers involved in the preparation of this report have any general or material conflicts of interest in this matter.

**CARETAKER STATEMENT**

The recommended decision is not a decision prohibited by the *Local Government Act 2020* and is a decision that falls within the guidance of the *Benalla Rural City Council Election Period Policy*.

**Recommendation:**  
**That the report be noted.**

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## 4.5 Development Department Activity Report For The Quarter Ended 30 September 2024

SF/255

Joel Ingham – Interim Manager Development

### PURPOSE OF REPORT

The report presents the activities of the Development department for the quarter ended 30 September 2024.

### Strategic Planning

- Initial community consultation has been undertaken for the Heritage Study in accordance with the engagement plan adopted at a Planning and Development Committee Meeting on 5 October 2022. The concept of the consultation was to allow the public to provide feedback regarding what they would like to see included in the Heritage Overlay. Nine submissions were received as a result of the consultation. The draft Heritage Study is currently being finalised, and will once complete, be advertised to all affected landowners in accordance with the engagement plan.
- The Council have been successful in obtaining funding from the Regional Planning Hub (State Government) to the amount of \$150,000. The funding will facilitate the procurement of all remaining technical reports required to inform the Benalla Urban Growth area including a Community Infrastructure Study and Open Space Study. Procurement for both studies has begun. In addition, the funding will allow the Council to undertake a structure plan for the area and to proceed to a planning scheme amendment to appropriately rezone the land. Technical reports including, traffic, environmental and bushfire have all commenced with the cultural heritage report and land capability assessment completed to draft stage. It is expected that the draft Traffic Study will be complete by the end of 2024.

### Statutory Planning

- 24 applications received during the quarter.
- 46 applications decided during the quarter.
- 73.67 per cent of applications were decided within statutory timeframes.
- 273 phone calls received.

### Building Surveying

- 46 building inspections.
- 77 building certificates.
- 21 building permits issued.
- 57 private building permits issued.

### Public Health

- The Victorian State Health Department has advised all Councils will be charged \$3,000 plus \$1 for every vaccination administered at Council community immunisation sessions. Initially they asked for \$6,000 and \$2 per vaccination but revised their expectations. This charge effectively reduces the State subsidy for community vaccination and is to pay for the software used to manage vaccines and appointments around Victoria.

**Compliance**

- The compliance team impounded 89 domestic animals.
- Responded to 245 domestic animal related requests.
- 24 dogs and cats were returned to their homes.

**Emergency Management**

- Working with GBCMA on funding bid for a full Baddaginnie Flood Study. GBCMA previously requested council cooperation GBCMA insisted they would be ready to proceed by late May, however due to workload GBCMA have put a hold.
- Fire Plan - CFA has prepared advanced draft plans which are about to go through the assurance process
- Flood Plan - SES are in the process completing draft flood plans for review.
- Relief exercise for MEMPC planned for face to face delivery in October 2024.

**Manager Development**

**Septic Tanks**

- 24 Permit to Install issued.
- 12 Certificate to Use' issued.
- 46 septic inspections conducted.

**Wastewater Referrals for Planning Permit**

- 22 applications were referred for planning comments to Manager Development for wastewater comments for planning proposals.

**Fee Dispensation**

The Council supports community groups and not-for-profit organisations through fee dispensation or reduction and responding to other circumstances as warranted.

For the quarter ended 30 September 2024, one applications to the value of \$1,882.05 in fee dispensations were approved:

Fundraising	0
Burning Off	0
General	0
Food premises Late Registrations	0
Planning Matters	1
Building Matters	0
Other	0

**Applications Received:**

Applicant	Permit Type	Value
Beyond Housing	Planning Permit	\$1,882.05
<b>Total</b>		<b>\$1,882.05</b>



**COUNCIL PLAN 2021-2025 ACTION PLAN**

**Community**

<b>A healthy, safe and resilient community</b>		
<b>Strategy</b>	<b>Action</b>	<b>September Quarter Update</b>
Work closely with community and key stakeholders to plan for emergencies and build community resilience.	Investigate Benalla Rural City’s preparedness to respond to emergencies.	Working with partner agencies in preparing for emergencies.

<b>A connected, involved and inclusive community</b>		
<b>Strategy</b>	<b>Action</b>	<b>September Quarter Update</b>
Support and promote opportunities for the community to participate in a range of social, recreational, and arts and cultural programs, activities and events.	Investigate development of an Off-Leash Dog Park in the east of Benalla.	Locations investigated; a grant application is currently being prepared. Grant applications close on 14 October 2024.

**Livability**

<b>Vibrant public spaces and places</b>		
<b>Strategy</b>	<b>Action</b>	<b>September Quarter Update</b>
Advocate for and act on opportunities to protect, maintain and preserve heritage assets.	Adopt <i>Benalla Rural City Heritage Study</i> .	Consultant is working on responses received from the community on additional sites for the Heritage Study. The consultant is in the final stages of completing the draft Heritage Study.

**CARETAKER STATEMENT**

The recommended decision is not a decision prohibited by the *Local Government Act 2020* and is a decision that falls within the guidance of the *Benalla Rural City Council Election Period Policy*.

<p><b>Recommendation:</b>  <b>That the report be noted.</b></p>
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## 4.6 Community Department Activity Report For The Quarter Ended 30 September 2024

SF/1534

Jane Archbold – Manager Community

### PURPOSE OF REPORT

The report presents the activities of the Community Department for the quarter ended 30 September 2024.

### Community Development

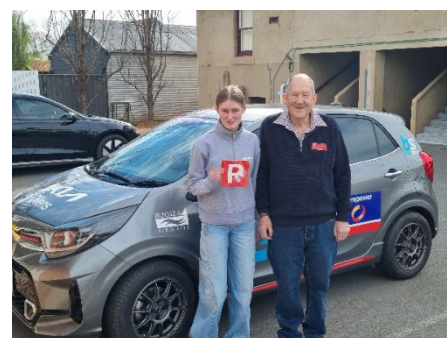
- Marissa Batten commenced work as the new Community Development and Recreation Officer in July.
- The Community Development and Recreation team hosted meetings with sports and recreation clubs in partnership with Valley Sport to discuss strategic planning, grant funding, and general club support.
- As part of the continuing consultation for the Benalla Indoor Recreation Centre (BIRC) Redevelopment a community survey was completed to further inform future concept designs. 50 responses were received. In addition to this staff have been having meetings with individual sporting groups to discuss the project.
- An update on the Fawckner Drive Precinct Masterplan was presented to Council. The report detailed the \$1.3 million in grant funding received for a new Pump Track and presented other project elements that could be completed as part of the funding.
- There was one Accessibility Reference Group meeting held during the quarter. Brand Architects discussed the BIRC Redevelopment with the group to ensure that local access and inclusion needs are considered in future designs.
- The Community Development and Recreation team have met with many community groups over the quarter to discuss grant funding opportunities and strategic planning. Some of the groups that staff met with include, Bushrangers Cricket Club, Benalla Lawn Tennis and Croquet Club, Benalla Gardens Tennis Club, Goorambat Football and Netball Club, Benalla Woodworkers, Benalla All Blacks, Goorambat Hall Committee, Boweya Hall Committee, Benalla RSL, Devenish community members, and Albert Heaney Reserve committee members.
- Staff worked closely with Sports and Recreation Victoria during the period to provide information on sports and recreation pipeline projects and the development of the Benalla Rural City Open Space Strategy 2026 – 2040.
- Staff completed the Fair Access Policy Action Plan over the quarter.
- Six Quick Response Grants were awarded during the quarter.
- Free From Violence (FFV) Coordinator attended an in person catch up with other coordinators at the MAV on 14 August 2024.
- Bystander and Attitudes surveys completed by more than 120 staff as part of the recent Family Violence training program.
- Free from Violence (FFV) Health Check completed enabling FFV Coordinator to complete necessary reporting and draft objectives for the program over the next 12 months.

- Council received conditional endorsement from Reconciliation Australia for our first Reflect Reconciliation Action Plan (RAP). Final artwork for the RAP was launched at this year's NAIDOC week celebrations at the Lakeside Community Centre on Tuesday 9 July 2024. The artwork will feature in the Reconciliation Action Plan document together with photographs taken by local photographer Christine Knight under the guidance of local elder Aunty Cheryl Cooper.
- The Benalla Health and Wellbeing Partnership held its August meeting at Odyssey House. Staff and residents provided an overview of services, a tour of the facility and a great afternoon tea for those attending. The Partnership currently has over 30 organisations represented. The Homelessness Networker also provided an update on homeless figures and available services.
- Attended an online discussion with other LGAs facilitated by Goulburn Valley Public Health Unit (PHU) focusing on resources and assistance needed to help in the development of the upcoming Municipal Public Health and Wellbeing Plans (which will be integrated into the new Council Plan).
- Aboriginal and Torres Strait Islander Group meeting held on 21 August and 18 September 2024.
- Attended open session of the Early Years Network at Gumnuts Resort allowing those in attendance to see firsthand the facilities and chat to staff.
- EOI submitted for Manager Community to participate in VicHealth's six-month Innovation Lab program, providing participants with insights, ideas, motivation and resources to boost Public Health and Wellbeing (PHW) across council's core business. MC attended first session of VicHealth's six-month Innovation Lab program, meeting other local government participants and hearing of insights, ideas, motivation and resources to boost Public Health and Wellbeing (PHW) across council's core business.
- Council staff met with staff from Benalla Health and Victoria Police to discuss reinstating the Suicide Postvention Protocol, to help ensure a coordinated and effective response of services and organisations within Benalla to a suicide notification and to help minimise the risk of contagion following a suicide event.

## Youth Development

- Senior Teen Mental Health First Aid training was conducted with Year 10 students for the first time since Live4Life began in Benalla. 97 students were trained across the two schools with a positive outcome, going forward Year 8 and 10 students will be trained and not Year 11 students. This decision was made for a range of reasons including scheduling difficulties for Year 11 students and students requiring the training before beginning their VCE studies.
- The Benalla P-12 Live4Life crew did an amazing job cooking over 350 sausages for their peers on the Faithfull St campus for R U OK? Day and Live4Life promotion on Thursday 12 September 2024.
- Four crew members and Youth Development Coordinator attended the Youth Live4Life crew camp held in the Macedon Ranges over two nights in late September. The camp included fun activities as well learning more about mental health promotion, the Benalla crew also had to create a community project that they wish to bring to life before the end of the year.

- The FReeZA crew organised and ran a Rave at the Benalla Town Hall for high school aged students on 12 July 2024. The Rave was well attended with over 150 young people in attendance, positive feedback was received from the night.
- In partnership with our neighbouring Councils Benalla held the second heat of the North East Battle of the Bands at the Benalla Town Hall on 21 September 2024. Two solo acts and four bands battled out it to make it to the Grand Final later in the year in Albury, the winners were Winnie Em and Dawns Reverie.
- With the remaining budget from the Umbrella Funding, a movie night was offered to the Full Impact Squad and the Live4Life crew on 1 July 2024. Over 20 young people enjoyed a free night of film and snacks as a thank you for their volunteering efforts.
- The Pride flag was raised on 31 August 2024 for Wear It Purple Day.
- A design competition was launched for 2024 Youth Fest; providing young people with the chance to win a prize for submitting a new design for our social media profile pictures.
- The Youth team were participants at the Hands-on Trades Day ran by NE Tracks LLEN. This provided the opportunity for the team to gather feedback from young people about their ideas and preferences for future events and activities in Benalla.
- Six young people got their licence in July and August 2024 through the assistance of the L2P program. Learner numbers continue to be strong; the department are now weighting the actual numbers to focus on high priority learners. Based on these numbers Benalla is consistently achieving at least 86 percent of our 52 percent target.
- An average of 27 volunteers actively drove over the quarter, providing over 350 driving hours to participants each month.
- 55 professional driving lessons were undertaken during this quarter.
- Training for new volunteers was held in Benalla on 20 September 2024, with two volunteers trained for Benalla, two Community Development staff and the new Mansfield coordinator.
- L2P Facebook engagement remains consistent with seven posts with average engagement of 146 people and 38 likes/reactions and two comments per post.
- *Independence 2 Drive* pilot program funded by the Rotary Club targeting older drivers has continued over the quarter with four learners currently driving with mentors at least once per week.
- L2P supported *VicPol Coolheads program*, which had 50 attendees. Coolheads is an initiative which has speakers talking about the effects of road trauma, to help encourage drivers (particularly younger drivers) to make better choices on the roads.
- A L2P learner and mentor featured on *ABC Conversation Hour* program in mid-August 2024.



### **Social Inclusion Action Group (SIAG)**

- Four new community members, all men in their late teens to 30s have joined the Benalla SIAG committee. These individuals have brought greater diversity to the group and have helped in making the group more representative of the Benalla community.
- The SIAG committee has decided to organise an informal coffee catch-up to strengthen their connection and facilitate robust discussions on SIAG-related issues outside of regular meetings. These catch-ups are occurring monthly between the regular meetings, with each catch-up being held at different locations to support various Benalla businesses.
- A second round of the Social Connection grants was launched over the quarter. The SIAG Coordinator, in collaboration with the Communications and Engagement team developed a 'Successful Grant Application Pack'. This pack included guidelines on writing media releases and using the SIAG, Benalla Rural City Council, and Victorian State Government logos appropriately.
- Feedback forms sent to event organisers of the 11 Rural Community Events revealed that more than 650 people attended these events. On average, each event welcomed five to 10 community members that had not previously attended an event in their area before and fostered five to 10 new community connections. SIAG received 46 responses from community members regarding their interests, which, while modest in number, provided valuable insights. This data will guide the SIAG in planning future activities and events for our rural communities
- SIAG has had a successful second round of Social Connection grants over the quarter, with 17 applications received for funding, to host events and activities designed to foster community connection and enhance mental health and wellbeing.
- The SIAG Team is moving forward with plans for the Creating Community Connections Expo, scheduled for Friday 21 February 2025. Expressions of Interest for stalls will occur soon. Stallholders may include organisations, businesses, or community groups interested in showcasing what they have to offer to the Benalla community or expanding their membership. The Expo aims to connect community members with various groups and reduce social isolation. The SIAG Committee will explore the feasibility of providing financial assistance to help struggling community members to engage with and access groups participating in the Expo. The event will be free for both stallholders and attendees, featuring live music, food, and activities for children.
- Representatives from the Mental Health and Wellbeing Division of the Department of Health came to Benalla on 13 August 2024 to have an informal catch up with staff about our SIAG program. Staff also met with evaluators from Cube who will be undertaking a two-year evaluation of all funded SIAG programs across the state.

### **Maternal and Child Health (MCH)**

- On 1 August 2024, during National Breast-Feeding week a lunch was organised in conjunction with Tomorrow Today to celebrate breast feeding. 14 families attended.
- Successful launch of Imagination Library (partnership between Tomorrow Today, Rotary and BRCC) at the Library on Thursday 25 July 2024. Already nearly 200 families have registered in the program, with the support of our MCH service. All children aged under three registered with the program are sent a free high quality, age-appropriate book in the mail each month.



- Three MCH staff attended National Biennial MCH conference in Brisbane in late August along with colleagues from all other states and territories. A key message from the conference was the fact that often MCH nurses are the only professionals that are trusted and able to sight babies and families, especially the most vulnerable families within our communities. The cost of funding MCH services is seen as an investment as education, monitoring and early intervention contributes to the overall wellbeing of our children and families.
- First Time Parents Group commenced in mid-July and continues to meet weekly with over 20 participants attending a recent session on 29 August 2024. This session was to focus on childhood illnesses and CPR; however the facilitator was unable to make it at the last minute, the session however provided the opportunity for informal networking between the new mums and dads in attendance, sharing their experiences of parenting.
- Series of infant sessions being held at Community Care every third Monday until the end of the year focusing on nutrition, activity and no screen time and sleep and settling. The first session was held on Wednesday 11 September 2024.
- 2024/25 MCH funding is yet to be announced.
- 25 Birth Notices received for the Quarter July to September. MCH has 380 children enrolled in our service, with 49 of these families enrolled in Enhanced MCH Program.

### **Integrated Family Services (IFS)**

- Integrated Family Services (combination of Family Services and Family Liaison) supported 50 families throughout the quarter, inclusive of 133 children/young persons.
- This quarter Family Services has received inquiry summons from Commission for Child and Young Persons (CCYP), as well as documentation subpoena for Department of Families Fairness and Housing (DFFH).
- Family Services completed an expression of interest for funding through DFFH, however this was not successful. Additional funding would have allowed for existing temporary Family Services role to be funded. As a result, the temporary position has concluded. The practitioner in the role has commenced a new role, remaining in the Family Services sector.
- Due to an increase in cases requiring support in terminal care diagnosis, as well as continuing complexities in family violence, a number of practitioners attended 'Grief and Loss' training through Mercy Health Albury, and 'Non-fatal strangulation' training through Centre for Family Violence, Victoria Police in conjunction with the Victorian Institute of Forensic Medicine, Bendigo Health, the Red Rose Foundation-QLD, and the Alliance for Hope international – Institute for the Prevention of Strangulation, San Diego, USA. The 'non-fatal strangulation' training has been specifically useful with the recent legislative changes referred to as 'Joy's Law'.
- Family Services keen to explore other options for this year's Giving Tree, for example gifting experiences (cinema and pool) and supporting local businesses.
- Staff attended online Sector Information session overviewing the new Strategic Framework for Family Services.
- Supported Playgroup (SPG) has concluded for term three, with ongoing issues for a venue for the Tuesday group. Accredited facilitator training (through DFFH, Swinburne University, Playgroup Victoria, and the Parenting Research Centre) was completed in September by SPG Coordinator. The service is currently meeting funded targets for two groups per week during school terms, and a number of In-Home Coaching for *SmallTalk* parenting program have commenced.

### Age Friendly Benalla

- The Seniors Festival program has been finalised with over a dozen activities scheduled over the month of October including subsidised movie screenings, Centenarian Exhibition, Bollywood for seniors, World Flavours Morning tea, know your scooter workshop, magic show and an Elders lunch. The Centenarian Exhibition will showcase and celebrate the lives and stories of Benalla centenarians with a photographic exhibition at the Visitor Information Centre over the whole month of October.
- Age Friendly Benalla Reference Group Meetings continue monthly with the group focusing on pilot Age Well in Benalla info Hub and reviewing progress against Age Friendly Benalla Action Plan.

### Highlights

- This year NAIDOC Week was celebrated on Tuesday 9 July 2024 at the Benalla Lakeside Community Centre. More than 250 community members gathered on the day to celebrate and honour the rich history, culture, and achievements of Aboriginal and Torres Strait Islander peoples. The event was organised in partnership with the Benalla Aboriginal and Torres Strait Islander Advisory Group, with funding support from the Benalla Social Inclusion Action Group, Benalla Health, Benalla Rural City Council and the First People's Assembly of Victoria - Treaty for Victoria.

The day was a huge success, featuring a flag-raising ceremony, smoking ceremony, activities, games, interactive stalls, dancing, musicians, and catering. Local Aboriginal artist Auntie Cheryl Cooper's artwork, infused with symbolism and storytelling, was officially unveiled, reinforcing the importance of reconciliation in preserving First Nations heritage.



Musician Maddie Colville Walker with local Elders

## COUNCIL PLAN 2021-2025 ACTION PLAN

### Community

A healthy, safe and resilient community		
Strategy	Action	September Quarter Update
With our community and key stakeholders address the priorities of the Victorian Public Health and Wellbeing Plan 2019-2023: healthy eating and active living; mental wellbeing, sexual and reproductive health, reducing tobacco related harm and harmful alcohol and drug use and preventing violence and injury, drug-resistant infections and climate change and its impact on health.	Implement and monitor Benalla Rural City Municipal Health and Wellbeing Action Plan.	Resourced one meeting of the Benalla Health and Wellbeing Partnership Group. The partnership continues to attract new service providers keen to link in with other providers servicing the Benalla area. The August meeting focused on homelessness services, with mental health to be the theme for the October meeting. MC attended first session of VicHealth's six-month Innovation Lab program, providing participants with insights, ideas, motivation and resources to boost Public Health and Wellbeing (PHW) across council's core business. Also attending online sessions offered by GVPHU.



<b>A healthy, safe and resilient community</b>		
<b>Strategy</b>	<b>Action</b>	<b>September Quarter Update</b>
Work together with key health, welfare and community organisations and networks to support better learning, development and wellbeing outcomes for community members.	Work with the State Government to plan for future Benalla Rural City kindergarten infrastructure and workforce needs.	Draft Kindergarten Infrastructure Services Plan (KISP) data provided by Department. Meeting scheduled in early October to further discuss this data. The final Workforce Plan for Early Childhood Education Centres was submitted in early May to the department.
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.	Adopt and implement the Disability Action Plan.	The Accessibility Reference Group meet once over the quarter. Plans are to have the draft Disability Action Plan endorsed by the ARG and be submitted to graphic designer in Quarter 4. Child Safe Working Group continues to meet, with majority of staff having received training from Child Safe Strategies. Follow up sessions being planned for teams across the organisation facilitated by members of the working group. Age Well in Benalla Info Hub still operating promoting services and activities available in Benalla for older people.

<b>A connected, involved and inclusive community</b>		
<b>Strategy</b>	<b>Action</b>	<b>September Quarter Update</b>
Continue to respectfully engage, include, celebrate and promote Aboriginal and Torres Strait Islander culture and people.	Develop and implement Benalla Rural City Council Aboriginal Reconciliation Plan.	Resourced two meetings of the Aboriginal and Torres Strait Islander Advisory Group over the quarter. With the support of the Aboriginal Advisory Group and SIAG funding held successful NAIDOC week event in July. Received conditional endorsement from Reconciliation Australia for Council's first Reflect Reconciliation Action Plan (RAP). Final artwork for the RAP was launched during NAIDOC week celebrations at the Lakeside Community Centre on Tuesday 9 July. The artwork will feature in the Reconciliation Action Plan document together with photographs taken by local photographer Christine Knight under the guidance of local elder Aunty Cheryl Cooper.
Promote, support and actively engage with smaller rural communities.	Develop and implement Rural Township plans.	Township Plans were shared at SIAG community events over the quarter seeking community feedback.

**Leadership**

<b>A connected, involved and inclusive community</b>		
<b>Strategy</b>	<b>Action</b>	<b>June Quarter Update</b>
Promote, support and actively engage with smaller rural communities.	Continue to improve community engagement processes and new ways to engage.	Focus on smaller rural communities over the quarter continued with remaining rural community events funded through SIAG. In total over 700 people attended the 11 events Community Engagement Policy adopted. Preparation for extensive engagement to be undertaken in the development of the 2025-2029 Council Plan underway.

**CARETAKER STATEMENT**

The recommended decision is not a decision prohibited by the *Local Government Act 2020* and is a decision that falls within the guidance of the *Benalla Rural City Council Election Period Policy*.

**Recommendation:**  
**That the report be noted.**

## 4.7 Assets and Infrastructure Department Activity Report For The Quarter Ended 30 September 2024

SF/1242

Nilesh Singh – Interim Manager Assets and Infrastructure

### PURPOSE OF REPORT

The report presents the activities of the Assets and Infrastructure department for the quarter ended 30 September 2024.

### Assets and Infrastructure

Assets and Infrastructure department continued to provide maintenance throughout the municipality, as well as continuing to provide emergency asset restoration works throughout the municipality following the Flood and Storm events over the past two years.

Highlights for the quarter are detailed below.

### Operations

- Completed grading of 180 kilometers of gravel roads.
- Replaced 8 square metres of concrete footpath in Rivergum Avenue, Benalla.
- Replaced 8 square metres of concrete footpath in Coish Avenue, Benalla.
- Replaced 3 square metres of concrete footpath in Fraser Street, Benalla.
- Replaced 2 square metres of concrete footpath in Cowan Street, Benalla.
- Replaced 2 square metres of concrete footpath in Trewin Street, Benalla.
- Resealed 410 square metres of sealed footpath in Thomas Street, Benalla.
- Resealed 570 square metres of sealed footpath in Barkly Street, Benalla.
- Carried out tree clearing following the storm event on 2 September 2024.
- Carried out pit maintenance throughout Benalla Rural City.
- Carried out routine carriageway clearance work on rural roads.
- Replaced 20 stolen or defective street signs.
- Carried out routine bridge maintenance.
- Provided operations staff for 500 hours of labour to complete the boardwalk upgrade.
- Carried out rural drain maintenance.
- Carried out sealed roads maintenance.
- Replaced 30 termite damaged guard rail posts throughout the municipality.

**Depot**

- 36 Tonne of 14-millimeter crushed rock for stock at depot (for gravel road and shoulder maintenance).
- 580 Tonne of 20-millimetre crushed rock for stock at depot (for gravel road and shoulder maintenance).
- 184 Tonne of 40-millimetre crushed rock for stock at depot (for gravel road and shoulder maintenance).
- 74 Tonne of 75-millimetre crushed rock for stock at depot (for gravel road and shoulder maintenance).
- 32 Tonne of 7-millimetre premix for stock at depot (for sealed road maintenance).

**Parks and Gardens and Open Spaces**

- Commenced roadside slashing.
- Commenced rural roadside and urban gutter spraying.
- Completed elm leaf beetle treatment.
- Mulching undertaken at the Botanical Gardens.
- Commenced tree pruning throughout the municipality.
- Programmed mowing commenced.
- Commenced painting of CBD bollards and furniture.

**Waste**

- Landfill Cell 3B design approved by the EPA with tender documentation being prepared.
- Landfill Stage 2A rehabilitation works have been approved by the EPA.
- Public consultation on kerbside service review is ongoing.
- New Kerbside collection contractors, Foott Waste, have been operating since June. New waste trucks have arrived with Benalla Artwork.
- Commenced the Landfill operational review.
- Completed milestone one for Sustainability Victoria Grant
- Completed reporting for Local Government, Victorian Auditor General Waste (VGLAS) and EPA Annual Performance Reporting.
- Three new Landfill staff appointed one weekday full time staff member and two part time weekend staff members.

### Capital Projects

- Footing installation and bunding walls for Emulsion tank were installed in September, installation of Emulsion tank to take place in October.
- Depot Amenities upgrade commenced, with completion estimated by mid to late October 2024.
- Tender submissions for the Street Sweeper exceeded budget allocations, this resulted in nil award being recommended. Alternative arrangements for the dry hire of a street sweeper are being explored.
- Reseal preparation works for the 2024/25 program are being tendered.
- Midland Highway shared path is progressing, with vegetation approvals being obtained from Department Transport and Planning.
- Footpath and kerb channel has been repaired and a new tree has been planted at 11-13 Bridge Street East, Benalla.
- Link Island bridge repair negotiations with North East Water are ongoing.
- Footpath construction tender for 24/25 is in the process of being awarded.
- Crack sealing tender for 24/25 is in the process of being awarded.
- Subdivision stages have commenced at Goodenia Court (stage 2) and Amber Fields (stage 2).
- Goorambat Solar Farm, Works ongoing with road and intersection upgrades on the Goorambat – Chesney Road.
- Reseal tender awarded to Sprayline, with works commencing second quarter.

### Asset Management

The following table outlines requests for works received through the *Asset Edge - Reflect* program of inspection and *Customer Request Management System*.

Task	December 2023	March 2024	June 2024	September 2024
<b>Defects overdue on roads and drains - safety only:</b>				
Link roads	1	14	12	12
Collector roads	2	15	19	15
Access roads	1	12	10	6
Defects overdue on footpaths - safety only	0	0	0	0
Defects rectified - routine maintenance and safety – road, footpath and parks	407	209	233	298
Defects and maintenance - items outstanding - road, footpath and parks	298	346	310	302
Unsealed roads graded (km)	132	188	154	180
Sealed road shoulders graded (km)	12	66	0	0

**COUNCIL PLAN 2021-2025**

**Livability**

<b>Vibrant public spaces and places</b>		
<b>Strategy</b>	<b>Action</b>	<b>June Quarter Update</b>
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.	Deliver <i>Benalla Ceramic Mural Precinct Upgrade project</i> .  Progress the <i>Benalla Indoor Recreation Centre Redevelopment Project</i> .	Mural Precinct upgrade Project, majority of path works completed.  Further Community Engagement and Consultation to commence in August 2024.
Ensure open spaces and public places in existing and developing communities are thoughtfully planned, connected, green, sustainable, accessible, engaging and inclusive and consider the needs of an ageing community.	Deliver the Playground Renewal Program.	New Playgrounds installed and completed.
Beautify streetscapes, landscaping, signage and town entrances.	Deliver the Bridge Street Streetscape project.	Currently planning to redevelop Bridge Street, through landscape and streetscape improvements. Ongoing focus with maintaining and improving entrances to our townships through improved signage and streetscape work will continue.

<b>Connected and accessible roads, footpaths, transport and parking</b>		
<b>Strategy</b>	<b>Action</b>	<b>June Quarter Update</b>
Deliver and maintain accessible and safe footpaths and cycle paths in existing and new neighbourhoods.	Deliver Kerb and Channel Replacement program.  Deliver Lakeside Walk Boardwalk Renewal project.  Deliver new footpath works  Review and update <i>Pathways to the Future – Shared Path Project strategy</i> .	Program commenced and will be completed in 2024/225 Financial year.  Project completed in August 2024.  2022/2023 Program completed. New footpath projects ongoing into 2024/2025 and beyond.  Remaining priorities from strategy have been identified and expected to be delivered in 2024/2025.
Maintain and improve drainage, bridges, parking and road networks to meet the needs of the current and future population.	Deliver Fawckner Drive, Benalla Upgrade project.  Develop and adopt a <i>Benalla Rural City Council Asset Plan</i> .  Implement <i>Benalla Rural City Council Drainage Strategy</i> .	Project complete  Benalla Rural City Council Asset Plan Adopted  Priority projects from the strategy identified and planning and scoping commenced.

**Environment**

<b>High quality, efficient and sustainable waste management</b>		
<b>Strategy</b>	<b>Action</b>	<b>December Quarter Update</b>
Actively promote responsible behaviours to reduce waste.	Review and update <i>Waste Management Policy</i> , considering the introduction of hard waste collection and ‘tip vouchers’.	Review and Adoption of Waste Policy complete
Provide efficient and sustainable waste management services.	Bring Benalla Landfill and Resource Recovery Centre Transfer Station into operation.	Transfer Station open and operating.

**CARETAKER STATEMENT**

The recommended decision is not a decision prohibited by the *Local Government Act 2020* and is a decision that falls within the guidance of the *Benalla Rural City Council Election Period Policy*.

**Recommendation:**  
**That the report be noted.**

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## 4.8 Facilities Department Activity Report For The Quarter Ended 30 September 2024

SF/1544

Greg Robertson – Manager Facilities and Information Technology

### PURPOSE OF REPORT

The report presents the activities of the Facilities and Information Technology Department for the quarter ended 30 September 2024.

### Facilities Management

- The Airport Manual has been approved by the Civil Aviation Safety Authority (CASA), and the updated Aerodrome Certificate has been received. It has been a four-year process to achieve final CASA approval of the manual.
- A court case challenging an infringement issued to a user at the Benalla Airport has concluded, with Council's position upheld by the court. The accused was ordered to pay costs, in addition to the infringement amount.
- Compliance surveillance will increase out of hours and on weekends at the Airport over the Summer months after noted user compliance is lacking on weekends.
- Vandalism remains a significant concern for the community. It's too early to determine if additional CCTV and overnight closures of toilets will have an impact deterring vandalism.
- Duress alarms have been a focal point of recent safety measures at Council facilities. Training sessions were conducted for staff, after a review of the requirements at both the Visitor Information Centre and the Library revealed the need for additional alarms to ensure the safety of staff.
- Gravel works were undertaken at the Airport, specifically on both the Hardstand and Runway 17/35, to enhance the safety of pilots and aircraft.
- The Facilities Coordinator successfully completed a Working at Heights certification.
- The Bridge Street lighting project has been completed.

### Information and Communications Technology (ICT)

- Continuing to progress on the Collaborative Digital Transformation Project (CODI). The Building module is now live, with Planning and Records Information modules to go live later in November 2024.
- Wi-Fi and basic video conference capabilities are now available in the Town Hall Basement.
- Roll out of laptops, screens and headsets to office-based staff is continuing, with most staff working from the new equipment.

### Benalla Aquatic Centre YMCA

- Centre Membership stands at 380 a decrease on the 444 memberships reported last quarter. Numbers generally recover as the warmer weather arrives.
- Swimming Lesson memberships stand at 609 enrolments, up on the 589 Swimming Lesson memberships reported last quarter.

### Highlight

- Continued growth of the Swimming Lesson program at the Benalla Aquatic Centre.

### COUNCIL PLAN 2021-2025 ACTION PLAN

#### Liveability

Vibrant public spaces and places		
Strategy	Action	September Quarter Update
Enhance and maintain key places of significance.	Update Benalla Airport Master Plan	The Master Plan Review draft is nearing completion with an officer briefing schedule for mid-October.

#### Leadership

High performance culture		
Strategy	Action	September Quarter Update
Improve customer experience through responsive, timely, efficient, well planned, and accessible services.	Review, update and implement the <i>Benalla Rural City Council Information Technology and Communications strategy</i> .	The rollout of new laptops, monitors and video conferencing headsets is nearing completion for all staff.
Improve customer experience through timely, efficient, well planned, and accessible services.	Participate in the Lower North Eastern Digital Transformation Partnership (CODI).	The Building Module is live, with the Planning and Records Management modules scheduled for late November

#### CARETAKER STATEMENT

The recommended decision is not a decision prohibited by the *Local Government Act 2020* and is a decision that falls within the guidance of the *Benalla Rural City Council Election Period Policy*.

#### Recommendation:

**That the report be noted.**

## 4.9 Economic Development and Sustainability Department Activity Report For The Quarter Ended 30 September 2024

SF/1893

Grant Banks – Interim Manager Economic Development and Sustainability

### PURPOSE OF REPORT

The report presents the activity of the Economic Development and Sustainability Department for the quarter ending 30 September 2024.

### ECONOMIC DEVELOPMENT

#### Future of Benalla and District Project

The overarching goal of the project is to transition employment and output from at-risk areas into those that are growing and sustainable. This aligns with the ‘Smart Specialisations’ approach prescribed by *Department of Energy, Environment and Climate Action* (DEECA) and academic partners, though it requires pragmatic adaptation to suit the local context.

#### Key Activities and Progress:

- The draft Local Development Strategy (LDS) has been developed, focusing on key growth industries such as manufacturing, health and aged care, and tourism. Identified strategic directions include the Arts, Culture, and Heritage Innovation Project, and the Manufacturing Precinct Plan and Infrastructure Audit. The draft LDS needs to be submitted to DEECA for acquittal.
- The Arts, Culture & Heritage Innovation Working Group (IWG) is exploring a pilot project involving a multi-site exhibition to test collaborative capacity among local cultural organisations. Data from this pilot will inform future strategies to enhance the district’s cultural offerings and attract visitors, boosting the local economy.
- Development of a Manufacturing Precinct Plan (MPP) to identify strengths and opportunities within the manufacturing sector.
- An in-depth audit of existing infrastructure to pinpoint areas for improvement and investment, aiming to solidify the district’s position as a manufacturing hub.

### BUSINESS DEVELOPMENT

#### Business Networking and Upskilling

- Three Coffee Connections networking events were held before work on the second Wednesday of the month in this quarter. The attendance remained high at 20 people per session with lots of new faces. Guest speakers included Financial year requirements (Smith Dossier), Tourism and Events (Alison Angus, Visitor Economy Coordinator) and Recycling (Shannon Cooper, Resource Recovery Coordinator).
- Five free business upskilling online webinars were promoted on the Council’s website, enews and the Supporting Benalla Business Facebook events page:
  - *Advanced Strategies for taking your business online* presented by Business Victoria as self paced modules.
  - *Generating Cash Flow (Beginners)* presented online by Business Victoria.

- *Social Media and Content Marketing (Intermediate)* presented by Business Victoria.
- *Maximising your Marketing (Intermediate)* presented by Business Victoria.
- *Where to start with SEO (beginners)* presented by Melbourne Innovation Centre for Digital Solutions Program.

### **Benalla Business Network (BBN)**

Fifty people attended the BBN's first networking event on Wednesday 28 August 2024 at the Moira Bowls Club in celebration of the return of the Business Network. Plans for the network were outlined by the Chair, Nathan Tolliday including a new website, tiered memberships to cater for sole traders and micro businesses, a new Digital Benalla dollars initiative and Business After hours events.

### **COMMUNICATIONS AND COMMUNITY ENGAGEMENT**

#### **Media Coverage Highlights from the quarter ended 30 September 2024**

- Media coverage for the period 1 July 2024 to 30 September 2024 was heavily centred on the upcoming Council Elections and the Four Stream Waste Service Review.
- Other significant topics included the adoption of the 2024/25 Council Budget, NAIDOC Week Celebrations, various exhibitions at the Benalla Art Gallery, additional funding for the development of the pump track as part of the Fawckner Drive Precinct masterplan.
- In the reporting period, there were 709 mentions of Council activities across newspapers, websites, radio and television.

#### **Community Engagement Activities**

- During the reporting quarter there were four projects open on the Have Your Say Benalla online community engagement platform (HIVE). These included the Four Stream Waste Service Review, Benalla Indoor Recreation Centre Redevelopment, Proposed Intention to Lease Land at the Benalla Airport and Proposed Intention to Lease Land at 93-101 Waller Street, Benalla.
- During the quarter 1,014 people visited the page, of which 278 made contributions.
- These numbers are largely attributed to the Four Stream Waste Service Review. Feedback was open for community consultation for a period of eight weeks. During the Quarter 616 people visited the site with 231 contributing to the survey.
- Extensive community consultation was undertaken as part of the Four Stream Waste Service Review. The campaign was made up of five key components: Social media, print media, DL flyer, focused community engagement sessions and Interactive display in Customer Service Centre.
- The Four Stream Waste Service Review community engagement campaign encouraged community members to visit the HIVE page to partake in the survey. Over the consultation period, key Council staff met with a number of groups including Rotary Club of Benalla, Business Coffee Connections, Age Friendly Benalla, Benalla Sustainable Future Group – Waste Wise, Lions Cub of Benalla and Probus Cub of Benalla.

## Communications Activities

- Redevelopment of Benalla Cinema Website – A refresh of the website to include additional features to better enhance the user experience.
- Developed and curated an exhibition at *Benalla Visitor Information Centre* featuring centenarians living within our municipality for the Victorian Seniors Festival.
- Provided extensive communication materials to deliver the Four Waste Service Review.
- Developed a Frequently Asked Questions flyer to accompany rate notices and provide information on rate capping.

## VISITOR ECONOMY

### Benalla Festival

- The 2024 Benalla Festival events are all locked in and confirmed. The program guide is in its design and print stage and will be distributed in October 2024. This year's festival is made up of 34 events and six exhibitions.
- Blank Vault will coordinate the Lake Foreshore events on Saturday 9 November 2024 and are finalising the stage line up. Feature act will be the Melbourne Ska Orchestra, a 20 piece band.
- Expression of Interests are currently open for food vendors for Benalla by the Lake more than 30 applications were received in five days. Blank Vault are managing food vendors and selection process.
- The Benalla Festival website will be updated by Tuesday 1 October 2024 with all confirmed events having their own page.
- A Day in the Garden Market has 90 stalls booked in.

## BENALLA CINEMA

### Special Cinema Screenings

*Korean Film Festival in Australia* was held at the Benalla Cinema on 14 –15 September 2024. This was the first time that the festival has been shown in regional Australia and Benalla Cinema was the only regional Victorian cinema included.

Four films were shown throughout the festival:

- *FAQ*
- *Dog Days*
- *Picnic and*
- *Don't tell the seller.*

A total of 145 patrons attended the festival with patrons coming as far away as Melbourne.

The Cinema patronage was 3,895 this quarter.

## Benalla Visitor Information Centre

Visitor numbers for the quarter.

Month	Visitor numbers
July	1,138
August	815
September	1,147
Total	3,100

## TOURISM

### Tourism Volunteer and Staff Familiarity Program

Wednesday 25 September 2024 saw both staff and volunteer from the Visitor Information Centre and the Benalla Historical Society embark on our first '*Famil Program*' in quite some time. This particular *Famil* increased knowledge of Ned Kelly with points of interest including: Beechworth Courthouse Kelly Trials, Ned Kelly Discovery Hub and Kate's Cottage at Glenrowan and Greta Cemetery.

The *Famil* is designed to help tourism staff and volunteers become more familiar with a products available to visitors and to use our visitor lens. Knowledge of products helps them better promote and recommend them to potential visitors.

### Benalla Migrant Camp Exhibition

The Benalla Visitor Information Centre's latest exhibition was the Benalla Migrant Camp. The exhibition consisted of several sea chests that once held the belongs of migrants. Before these chests were loaded in Germany or Italy, the migrant families were given a task and a paintbrush: Write your own name on this chest, and the country of your destination. The chests spent years at the Benalla Migrant camp. The exhibition was officially opened on Sunday 21 July 2024 with more than 50 attendees.

### Butterfly Kidz

Benalla Visitor Information Centre participated in the September school holidays where 100 children were able to interact with real butterflies and various butterfly arts and craft stations.

### Benalla Art Gallery

- For the quarter 1 July to the time of writing this report, 25 September 2024, Benalla Art Gallery welcomed 18,727 exhibition visitors and staged 43 public and education programs for more than 700 participants.
- Benalla Art Gallery launched three new major exhibitions in this quarter:
  - *Mimi Leung: Growing up with You*
  - *Three Echoes – Western Desert Art*
  - *Michael Willson: Beyond the Boundary*

- Benalla Art Gallery Committee met on 17 September, confirming the acquisition of seven new works; two photographs by Bill Henson, two sculptural installations by Ken Unsworth, a mixed media work by Claire Beausein, a street art multi-panel installation by Sofles, and a painting by Dale Frank.
- Through funding secured from the Community Heritage Grants program, Benalla Art Gallery hosted Vanessa Kowalski BVPA, BAppSc(CultCons), Principal Painting Conservator at the Grimwade Centre for Cultural Materials Conservation in August 2024, and has now received a complete Preservation Needs Assessment for the Benalla Art Gallery Collection with prioritised actions to implement.

### Sustainable Environment

- Council hosted the second annual Clothes Swap Event at the Benalla Town Hall. The event was well attended with over 50 community members taking part. A large portion of the clothes were swapped with the remaining sent to Upcycle 4 Better.
- Council also hosted a planting event on National Tree Day (July 28). 300 native plants were planted by 40-50 volunteers with assistance from the Regent Honeyeater Project (RHP) and RHP Project Coordinator Andie Guerin. The planting to place close to the Benalla CBD, next to Lake Benalla.
- The draft *Benalla Rural City Climate and Environment Strategy 2024-2029* has been deferred for further changes.
- *Council’s 2024/25 Roadside Weed and Pest Program* will begin shortly with Council receiving further funding from the State Government to treat noxious weeds and pests across Benalla Rural City.
- The Neighbourhood Battery Initiative project that council staff have been working on with other Council’s who are members of the Goulburn Murray Climate Alliance, Central Victorian Greenhouse Alliance and Indigo Power has been completed with the final business cases finalised. Council will now assess potential grant opportunities to assist in funding the project.

### COUNCIL PLAN 2021-2025 ACTION PLAN

#### Community

A connected, involved and inclusive community		
Strategy	Action	September Quarter Update
Support and promote opportunities for the community to participate in a range of social, recreational, and arts and cultural programs, activities and events.	Celebrate and promote history and cultural diversity.	Developed and curated an exhibition for the Victorian Seniors Festival, featuring Centenarians living within the municipality.



**Economy**

<b>Thriving business and industry</b>		
<b>Strategy</b>	<b>Action</b>	<b>September Quarter Update</b>
Work together with key stakeholders to engage, support, strengthen, enhance and diversify local business.	Develop the Economic Diversification Plan. Develop a Benalla Rural City Small Business Attraction and Assistance program.	Developed draft LDS focusing on key growth industries and strategic directions.

**Environment**

<b>Healthy and protected natural environment</b>		
<b>Strategy</b>	<b>Action</b>	<b>September Quarter Update</b>
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.	Review and update the Environmental Strategy and the Climate Change Adaptation Plan.	Council officers continue to take part in the Goulburn Broken Catchment Management Authority Biodiversity Roundtable meetings. Council also continues to work with GeckoClan Landcare Network.

<b>Sustainable practices</b>		
<b>Strategy</b>	<b>Action</b>	<b>September Quarter Update</b>
Partner with business, industry and community to plan and implement local approaches and initiatives that respond to climate change.	Review, update and adopt Benalla Rural City Council Environment Strategy.	The draft <i>Benalla Rural City Climate and Environment Strategy</i> is currently being reviewed and with changes to be made before going through Council processes
Advocate, promote, support and encourage the use of renewable and clean energy and technology.	Encourage and facilitate the installation of more electric vehicle chargers in and around the Benalla CBD.	Council is continuing to work with businesses to provide Electric Vehicle charging infrastructure within the municipality. Currently the Denny Street carpark has one charging station.

**CARETAKER STATEMENT**

The recommended decision is not a decision prohibited by the *Local Government Act 2020* and is a decision that falls within the guidance of the *Benalla Rural City Council Election Period Policy*.

**Recommendation:**  
**That the report be noted.**



**4.10 CEO Credit Card Transactions For The Quarter Ended 30 September 2024**

SF/5486

Tracey Beaton – Executive Coordinator

**PURPOSE OF REPORT**

The report details expenditure associated with the corporate credit card issued to the Chief Executive Officer for the quarter ended 30 September 2024.

**BACKGROUND**

As part of an audit of the Council’s 2017/18 financial statements, the Victorian Auditor General’s Office recommended that the Chief Executive Officer’s credit card transactions be reviewed and authorised by a Council member.

In response to the recommendation, transactions on the CEOs credit card are reported quarterly to the Council.

**CEO Credit Card Transactions for the Quarter ended 30 September 2024**

Date	Details	Amount
14/07/2024	Tesla Connectivity	\$9.08
14/08/2024	Tesla Connectivity	\$9.08
14/09/2024	Tesla Connectivity	\$9.08
<b>Total (ex. GST)</b>		<b>\$27.24</b>

**CARETAKER STATEMENT**

The recommended decision is not a decision prohibited by the *Local Government Act 2020* and is a decision that falls within the guidance of the *Benalla Rural City Council Election Period Policy*.

**Recommendation:**  
**That the report be noted.**

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**4.11 Mayor and Councillors’ Attendance at Committees and Civic Functions**

SF/1557

Tracey Beaton – Executive Coordinator

The Mayor and Councillors, listed in alphabetical order, attended meetings and events as detailed below during the period from 2 September 2024 to 30 September 2024.

<b>Mayor Councillor Danny Claridge</b>	
3 September	Recycling Victoria Local Government Advisory Committee Meeting
4 September	Councillor Only Time
	Benalla Historical Society Committee Meeting
	Assembly of Councillors
11 September	Benalla Business Coffee Connections
	Councillor Only Time
	Communications Advisory Committee Meeting
	Council Meeting
12 September	MAV Annual Conference and Networking Dinner
14 September	Welcome - The Korean Film Festival (FAQ)
15 September	Welcome - The Korean Film Festival (Picnic)
16 September	Ceremony to turn on the new lights in Bridge Street
17 September	Benalla Family Research Group Meeting
	Benalla Art Gallery Advisory Committee Meeting
18 September	Swanpool Bowls Club Tri-Annual Meeting
21 September	Gliding Club of Victoria Awards Dinner
25 September	Councillor Only Time
	Assembly of Councillors

<b>Councillor Peter Davis</b>	
4 September	Councillor Only Time
	Assembly of Councillors
11 September	Benalla Business Coffee Connections
	Councillor Only Time
	Communications Advisory Committee Meeting
	Council Meeting
12 September	RUOK Day - BBQ Breakfast
16 September	Ceremony to turn on the new lights in Bridge Street
25 September	Councillor Only Time
	Assembly of Councillors

<b>Councillor Don Firth</b>	
3 September	Accessibility Reference Group Meeting
4 September	Councillor Only Time
	Assembly of Councillors
10 September	Site Visit to Wangaratta Sports and Aquatic Centre
11 September	Councillor Only Time
	Council Meeting
25 September	Councillor Only Time
	Assembly of Councillors

<b>Councillor Punarji Hewa Gunaratne</b>	
4 September	Assembly of Councillors
11 September	Benalla Business Coffee Connections
	Council Meeting
25 September	Assembly of Councillors

<b>Councillor Bernie Hearn</b>	
4 September	Councillor Only Time
	Assembly of Councillors
10 September	Site Visit to Wangaratta Sports and Aquatic Centre
11 September	Councillor Only Time
	Communications Advisory Committee Meeting
	Council Meeting
12 September	MAV Annual Conference and Networking Dinner
16 September	Benalla Festival Advisory Committee
21 September	Gliding Club of Victoria Awards Dinner

<b>Councillor Justin King</b>	
4 September	Councillor Only Time
	Assembly of Councillors
11 September	Councillor Only Time
	Council Meeting
16 September	Benalla Festival Advisory Committee
	Ceremony to turn on the new lights in Bridge Street
21 September	Gliding Club of Victoria Awards Dinner
25 September	Councillor Only Time
	Assembly of Councillors

<b>Councillor Gail O’Brien</b>	
3 September	Accessibility Reference Group Meeting
	Arts, Culture and Heritage Internal Working Group Meeting
4 September	Councillor Only Time
	Live4Life Benalla Partnership Meeting
	Assembly of Councillors
11 September	Benalla Business Coffee Connections
	Councillor Only Time
	Council Meeting
12 September	RUOK Day - BBQ Breakfast
21 September	Gliding Club of Victoria Awards Dinner
25 September	Assembly of Councillors

**CARETAKER STATEMENT**

The recommended decision is not a decision prohibited by the *Local Government Act 2020* and is a decision that falls within the guidance of the *Benalla Rural City Council Election Period Policy*.

**Recommendation:**  
**That the report be noted.**

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#### **4.12 Council Actions Pending**

Council Actions Pending are detailed in **Appendix 1**.

**Recommendation:**

**That the report be noted.**

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## Council Actions Pending

## Appendix 1

Action No.	Meeting Name	Item	Action	Officer	Status/notes
1.	Council Meeting 7-Aug-24	8.1	<p><b>Correspondence received: Changes to Benalla Health and Other Health Services</b></p> <ol style="list-style-type: none"> <li>1. That the Council seek an urgent meeting with the Benalla Health Board to discuss the issues raised in the letter.</li> <li>2. That the Council write to the Hon. Mary-Anne Thomas seeking information about the proposed amalgamation and budget cuts at Benalla Health.</li> </ol>	CEO	<ol style="list-style-type: none"> <li>1. Ongoing</li> <li>2. Completed</li> </ol>
2.	Council Meeting 7-Aug-24	4.5	<p><b>Establishment of <i>Benalla Art Gallery Advisory Committee</i></b></p> <ol style="list-style-type: none"> <li>1. That the Community Asset Committee known as the <i>Benalla Art Gallery Committee</i> be dissolved.</li> <li>2. That the <i>Benalla Art Gallery Advisory Committee</i> be established.</li> <li>3. That the <i>Benalla Art Gallery Advisory Committee Terms of Reference</i> be adopted.</li> <li>4. That Councillor Danny Claridge and Councillor Punarji Hewa Gunaratne be appointed as the 2024 Councillor Representatives on the <i>Benalla Art Gallery Advisory Committee</i>.</li> <li>5. That the President of the Friends of the Benalla Art Gallery Inc. and a representative of the Benalla Art Gallery Foundation be appointed to the Benalla Art Gallery Advisory Committee until 7 August 2027.</li> <li>6. That the following nominees be appointed as general committee members of the <i>Benalla Art Gallery Advisory Committee</i> until 7 August 2027: <ul style="list-style-type: none"> <li>▪ Barbara Alexander AO</li> <li>▪ Tim Abdallah</li> <li>▪ Anna Parle</li> <li>▪ Fiona Stephens</li> <li>▪ Alice Tallis.</li> </ul> </li> </ol>	MEDAS	<ol style="list-style-type: none"> <li>1. Completed</li> <li>2. Completed</li> <li>3. Completed</li> <li>4. Completed</li> <li>5. Completed</li> <li>6. Completed</li> </ol>
3.	F&P Committee 19-June-24	4	<p><b>Proposal for a Mobile Phone Tower at Goorambat Recreation Reserve</b></p> <p>That the Finance and Planning Committee, acting under its delegated authority of the Council, resolve:</p> <ol style="list-style-type: none"> <li>1. That the Council enter into a lease of land with Amplitel Pty Ltd for a period of 20 years.</li> <li>2. That the Chief Executive Officer be authorised to execute contract documentation.</li> </ol>	MFIT	Completed
4.	Council Meeting 14-Feb-24	4.4	<p><b>Fawckner Drive Masterplan</b></p> <ol style="list-style-type: none"> <li>1. That the <i>Benalla Fawckner Drive Masterplan</i> be adopted.</li> <li>2. That the <i>Benalla Fawckner Drive Masterplan Strategy Advocacy Document</i> be drafted.</li> </ol>	MC	<ol style="list-style-type: none"> <li>1. Completed</li> <li>2. In progress</li> </ol>

Action No.	Meeting Name	Item	Action	Officer	Status/notes
5.	Council Meeting 13-Dec-23	4.4	<p><b>Benalla Sports and Equestrian Reserve Committee</b></p> <p>That the debate on this matter be deferred until the Council Meeting on 14 February 2024 to allow the <i>Benalla Sports and Equestrian Reserve</i> user groups to endorse their representative on the <i>Benalla Sports and Equestrian Reserve Committee</i> and the <i>Instrument of Sub-Delegation from the Chief Executive Officer to Community Asset Committees</i> be updated.</p>	CEO	Meeting to be held with user groups to establish if there is still a desire to have a Community Asset Committee.
6.	Council Meeting 24-April-24	4.1	<p><b>Benalla Indoor Recreation Centre Redevelopment Project</b></p> <ol style="list-style-type: none"> <li>1. That the Council give in principle support for the Benalla P-12 College Barkly Street Campus as the preferred site location for the <i>Benalla Indoor Recreation Centre Redevelopment project</i>.</li> <li>2. That the Chief Executive Officer negotiate with the Department of Education for the Council to acquire crown land at 51-54 Barkly Street, Benalla.</li> <li>3. That the <i>Benalla Indoor Recreation Centre Redevelopment Project Steering Committee</i> be established.</li> <li>4. That the amended <i>Benalla Indoor Recreation Centre Redevelopment Project Steering Committee Terms of Reference</i> be adopted.</li> <li>5. That Cr Don Firth and Cr Bernie Hearn be appointed as the Councillor representatives on the <i>Benalla Indoor Recreation Centre Redevelopment Project Steering Committee</i> for the remainder of the 2023/24 Council year.</li> <li>6. That invitations to join the <i>Benalla Indoor Recreation Centre Redevelopment Project Steering Committee</i> be extended to: <ul style="list-style-type: none"> <li>▪ Hume Region Community Infrastructure, Place, Sport and Recreation Victoria, Basketball Victoria, President Benalla Basketball Association, Chair of the Benalla Indoor Recreation Centre Committee of Management.</li> </ul> </li> <li>7. That an expression of interest process be undertaken to obtain two community member <i>Benalla Indoor Recreation Centre Redevelopment Project Steering Committee</i> representatives.</li> </ol>	MAI	<ol style="list-style-type: none"> <li>1. Completed</li> <li>2. In progress</li> <li>3. Completed</li> <li>4. Completed</li> <li>5. Completed</li> <li>6. Completed</li> <li>7. Completed</li> </ol>
7.	F&P Committee 1-Mar-23	3	<p><b>Planning Scheme Review Amendment – Benalla Planning Scheme Review</b></p> <p>That Council resolves to:</p> <ol style="list-style-type: none"> <li>1. Note and forward the <i>Benalla Planning Scheme Review 2022</i> to the Minister for Planning in accordance with Section 12B (5) of the <i>Planning and Environment Act 1987</i>.</li> <li>2. Seek assistance from Regional Planning Hubs to prepare and exhibit a planning scheme amendment to implement the <i>Benalla Planning Scheme Review 2022</i>.</li> </ol>	MD	<ol style="list-style-type: none"> <li>1. Completed</li> <li>2. In progress</li> </ol>

## 5. Reports by Councillors

**Recommendation:**

**That the report(s) be noted.**

## 6. Notices of Motion

As per the *Election Period Policy*, Council meetings held during the election period will make no provision for notices of motion.

## 7. Notices of Rescission Motion

As per the *Election Period Policy*, Council meetings held during the election period will make no provision for notices of rescission motion.

## 8. Urgent Business

As per the *Election Period Policy*, Council meetings held during the election period will make no provision for urgent business.

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## Confidential Business

It is proposed that the following items be considered in confidential business pursuant to the *Local Government Act 2020* as they contain personal information or private commercial information that would result in the unreasonable disclosure of information about a person, their personal affairs or expose the business, commercial or financial undertaking if released:

9.1 Confidential Reports by Councillors

9.2 Confidential Council Actions Pending

**Recommendation:**

**That the meeting be closed to the public for the consideration of the confidential business item noted above pursuant to Sections 3(1) and Section 66(2)(a) of the *Local Government Act 2020*.**

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## 10. Reopening of the meeting to the public

**Recommendation:**

**That the meeting be reopened to the public.**

## Closure of the meeting