



WELLINGTON SHIRE COUNCIL

DRAFT

2020/21 BUDGET

5 MAY 2020

This Budget Report has been prepared with reference to Chartered Accountants ANZ, Local Government Finance Professionals, input of Crowe Horwath and individual working group members towards the development of “Victorian City Council Model Budget 2020/21” a best practice guide for reporting local government budgets in Victoria.

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Mayor's Introduction

On behalf of Council, I am pleased to release the 2020/21 budget to our community.

We were midway through our draft preparations when the COVID-19 pandemic hit, forcing us 'back to the drawing board' to present a budget that responds to our community's immediate needs. While we remain eternally optimistic about Wellington's future, our local economy has suffered multiple 'shocks' in recent times, with the worst drought in 100 years, the announced closure of native timber harvesting, the impact of the summer fires in East Gippsland (particularly on our tourism and service industries) and now COVID-19....

The cornerstone announcement of the 2020/21 budget will be the freezing of all council rates. We know that many individuals, families and businesses in our community need financial support now more than ever. So while there may be some minor variations in rates between individual properties (some may go up while others go down based solely on movement in valuations, which are completed each year by the State Government Valuer), overall Council has set the rates budget at '0% increase' from last year.

This of course will have a direct impact on our bottom line, with an operating deficit of \$1.1m for the year. Council will now work to identify where savings can be made in the longer term, including staff and salary levels as we review each of the 100 plus council services we provide across the Shire. There are likely to be some service cuts or reductions, while we endeavour to maintain and improve key services that are the most used and valued by our community.

In our budget last year, Council allocated \$1m for drought relief. We will continue to identify ways to support our rural sector as they start the slow road to recovery from the drought. We also now must turn our minds towards those who rely on our timber, tourism, arts, retail and hospitality industries as they battle through uncertainty.

Many parts of Council still need to continue a 'business as usual' approach, and to this end Council will fund both new and ongoing initiatives including:

- Maffra - Cameron Sporting Complex Stadium Redevelopment finalisation;
- Stratford - Recreation Reserve - Netball Changerooms
- Maffra and Sale - Streetscape renewals
- Gormandale - Gormandale-Stradbroke Road safety upgrades
- Devon North - Ingles Road Bridge reconstruction
- Yarram - Pool heating project
- Heyfield - Apex Park and Harbeck Street toilet renewals
- Sale - Market and Macarthur Street roundabout (multi-year project)
- Kilmany - Landfill cell design and construction

We have budgeted to spend a further \$5.8M on annual road reseals, resheeting, reconstructing unsealed roads and intersection upgrades, \$3.0M on residential street schemes and \$8.6M on footpaths including streetscapes, our annual footpaths and shared paths program. Wellington Shire's natural environment will benefit from a \$1.8M investment in open space projects, parks, reserves, sportsgrounds, playgrounds and skate parks. One thing the COVID-19 crisis has reminded us is how much our community values our beautiful open spaces and public areas! The 2020/21 current year capital works program will be \$48.7M with \$29.1M funded from Council operations, \$12.6M from external grants and contributions and \$7.0M from new borrowings.

As we emerge and start to recover from the COVID-19 lockdown, we will have more of an idea of how our community is faring, how our businesses have been impacted and what their immediate needs are. We have already begun a wide-reaching *Business Restart* campaign which will be launched in earnest when restrictions are lifted. Further, we have set into our budget process a formal 6-month review, to happen early in 2021, to make any further adjustments we might need. To set an annual budget in a year where we will face so many unknowns has been a challenge, but the freezing of rates is a message we have heard loud and clear from many.

Councillor Alan Hall
Mayor

Financial Snapshot

Key Statistics	2019/20 Forecast \$ 000's	2020/21 Budget \$ 000's
Total Income	99,470	109,225
Total Expenditure	91,933	94,203
Comprehensive operating surplus	7,537	15,022

(Note: The comprehensive operating surplus reflects the anticipated annual performance of Council's day to day operations).

2019/20 forecast is impacted by \$7.4M of the 2019/20 Financial Assistance Grants 'brought forward' and received by 30 June 2019. The 2020/21 budget includes a full year of Financial Assistance Grants.

Underlying operating deficit	(4,336)	(1,088)
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(Note: The Underlying operating result is an important measure of financial sustainability as it excludes all funds which are used for capital from being allocated to cover operating expenses. In 2020/21 capital funds are defined as recurrent capital grants (Road to Recovery funding) of \$6.2M, non recurrent grant funding of \$8.8M, contributions (including ratepayer contributions to special street charge schemes) of \$2.0M and other capital adjustments of (\$0.9M) and all have been excluded to determine the underlying result.

2019/20 forecast is impacted by \$7.4M of the 2019/20 Financial Assistance Grants 'brought forward' and received by 30 June 2019. The 2020/21 budget includes a full year of Financial Assistance Grants.

Cash result	(4,368)	(6,366)
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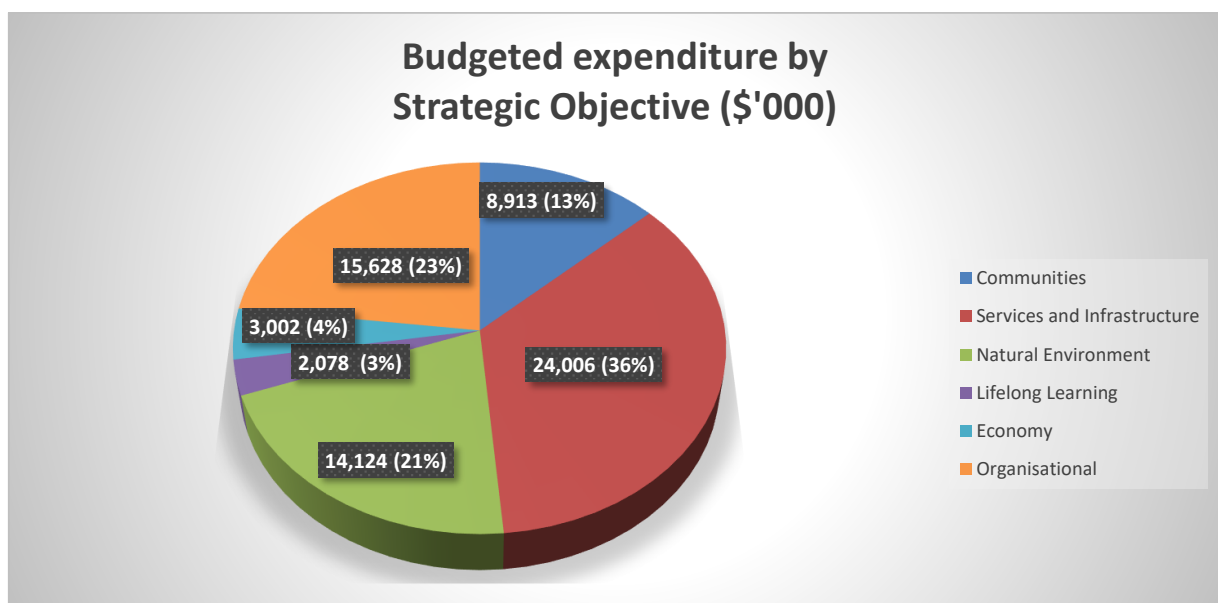
This is the net funding result after operations, capital works and financing activities. Refer Statement of Cash Flow in Section 3.

2019/20 forecast is impacted by \$7.4M of the 2019/20 Financial Assistance Grants 'brought forward' and received by 30 June 2019. The 2020/21 budget includes a full year of Financial Assistance Grants.

Capital works program	34,624	52,122
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Funding the capital works program

Cash and Reserves	1,632	2,143
Borrowings	-	0
External grants and contributions (recurrent and non-recurrent)	274	535
	1,906	2,678



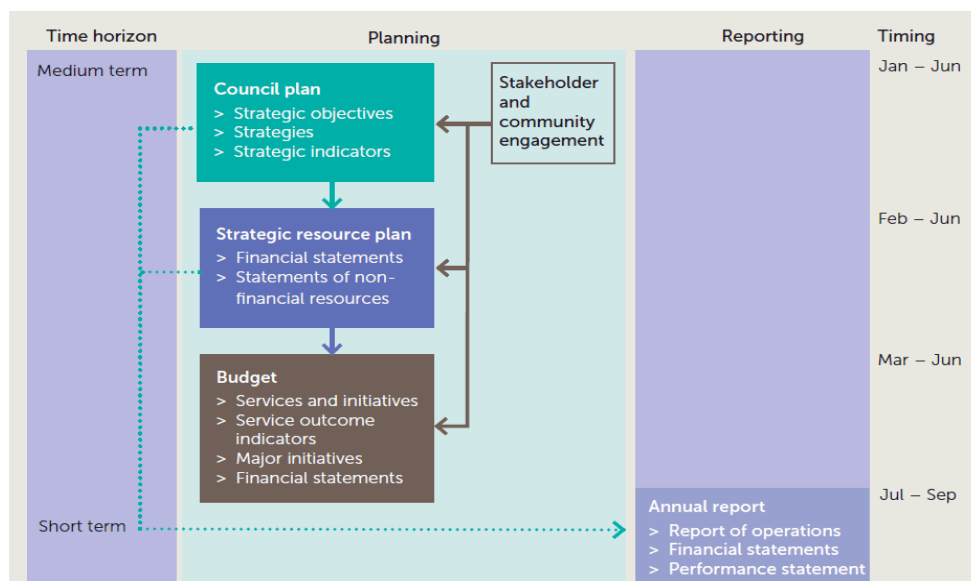
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1. Link to the Council Plan

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

1.1 Legislative Planning and Accountability Framework

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



Source: Department of Environment, Land, Water and Planning

Feeding into the above, Council has a long term plan (Wellington 2030) which articulates a community vision, mission and values. The Council Plan is prepared with reference to Wellington 2030.

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

1.1.2 Key Planning considerations

Service level planning

Although councils have a legal obligation to provide some services—such as animal management, local roads, food safety and statutory planning—most council services are not legally mandated, including some services closely associated with councils, such as libraries, building permits and sporting facilities. Further, over time, the needs and expectations of communities can change. Therefore councils need to have robust processes for service planning and review to ensure all services continue to provide value for money and are in line with community expectations. In doing so, councils should engage with communities to determine how to prioritise resources and balance service provision against other responsibilities such as asset maintenance and capital works.

1.2 Our purpose

Our vision

"People want to live in Wellington Shire because of its liveability, environment and vibrant economy."

Our values

The organisation's values guide our behaviour and underpin everything we do. Our values help us achieve the organisation's vision and improve the quality of the services we offer to our community.

2020/21 Budget - Wellington Shire Council

1.3 Strategic Objectives

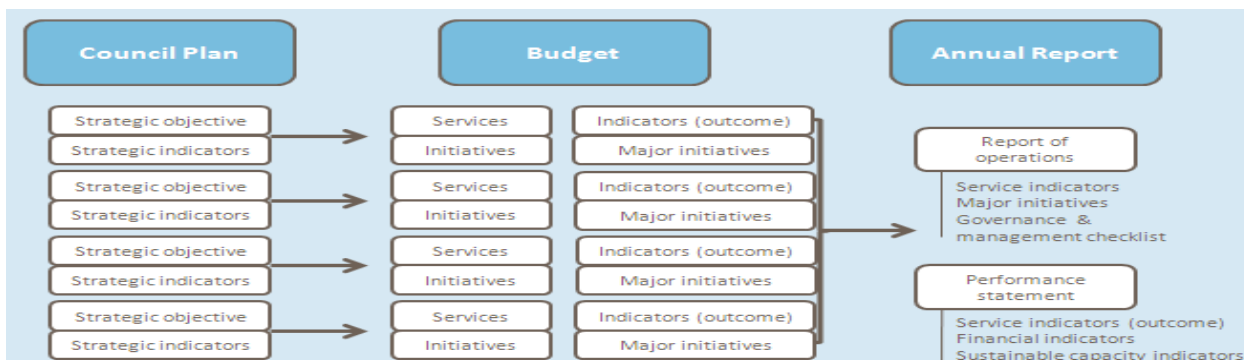
Council delivers services and initiatives in over 120 service categories. Each contributes to the achievement of one of the strategic objectives under each of six themes as set out in the Council Plan for the years 2017-21, and listed in the following table.

Strategic Objective	Description
1 Communities	<p>We know and support each other and have a strong sense of community belonging. Diversity is respected and there are many social and community activities providing opportunities for all people to interact. We strive for good health, feel safe in our communities and are prepared for natural disasters.</p> <p>1.1 Maintain friendly, safe communities providing opportunities for residents to lead healthy and active lifestyles.</p> <p>1.2 Celebrate, recognise and acknowledge our diverse community and improve social connections among youth, aboriginal and aged communities.</p> <p>1.3 Strengthen community identity by promoting our heritage and history and appreciation for small town rural living.</p> <p>1.4 Enhance resilience in our towns and our communities.</p>
2 Services and Infrastructure	<p>Wellington has a built environment that is sustainable, appropriate, accessible and responsive to the community. Transport connects people to communities and places. Events and services support our strong communities.</p> <p>2.1 Council services and infrastructure are responsive to identified current and future community needs within budget parameters.</p> <p>2.2 Council assets are responsibly, socially, economically and sustainably managed.</p> <p>2.3 Wellington Shire is well planned, considering long term growth and sustainability.</p> <p>2.4 Continued improvement to Wellington Shire's connectivity with further developed, accessible transport networks.</p>
3 Natural Environment	<p>Wellington's natural environment and landscapes are clean, diverse, beautiful, accessible and protected.</p> <p>3.1 Conserve and protect our natural environment through responsible and sustainable management practices.</p> <p>3.2 Demonstrate leadership in waste, water management, land management and energy efficiency.</p> <p>3.3 Build resilience in our communities and landscapes to mitigate risks from a changing climate.</p>
4 Lifelong Learning	<p>Wellington has a broad choice of local training, education and holistic learning and development options that lead to meaningful employment and personal fulfilment.</p> <p>4.1 Improve people's access to opportunities to challenge and extend their thinking, promote independence, stimulate ideas, further develop leadership skills and lead meaningful lives.</p> <p>4.2 Encourage innovation for and in the region.</p>
5 Economy	<p>Wellington has a wealth of diverse industries providing employment opportunities for all. There is growth in the Wellington population and economy which is balanced with the preservation of our natural environment and connected communities.</p> <p>5.1 Support and develop our existing businesses.</p> <p>5.2 Use a targeted approach to attract new business investment to Wellington Shire, to support population growth.</p> <p>5.3 Grow Wellington Shire's visitor economy.</p>
6 Organisational	<p>Wellington is well led, managed and supported by best organisational practices to deliver services and infrastructure to the community by listening, advocating and responding to their needs.</p> <p>6.1 Wellington Shire Council is a leader in best practice, innovation, and continuous improvement.</p> <p>6.2 Community engagement and customer service excellence is central to Council's decision making process.</p> <p>6.3 Maintain a well governed, transparent, high performing, ethical and accountable organisation.</p> <p>6.4 Act and lobby on behalf of the priorities of the community.</p>

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2. Services and service performance indicators

This section provides a description of the services and initiatives to be funded in the Budget for the 2020/21 year and how these will contribute to achieving the strategic objectives outlined in the Council Plan. It also describes several initiatives and service performance outcome indicators for key areas of Council operations. Council is required by legislation to identify major initiatives, initiatives and service performance outcome indicators in the Budget and report against them in their Annual Report to support transparency and accountability. The relationship between these accountability requirements in the Council Plan, the Budget and the Annual Report is shown below.



Source: Department of Environment, Land, Water and Planning

2.1 Strategic Objectives for 'Communities'

- Maintain friendly, safe communities providing opportunities for residents to lead healthy and active lifestyles.
- Celebrate, recognise and acknowledge our diverse community and improve social connections among youth, aboriginal and aged communities.
- Strengthen community identity by promoting our heritage and history and appreciation for small town rural living.
- Enhance resilience in our towns and our communities.

The activities and initiatives for each service category and key strategic activities are described below:

Services

Services			2018/19	2019/20	2020/21
Service area	Description of services provided		Actual	Forecast	Budget
			\$'000	\$'000	\$'000
Community Wellbeing	Community Wellbeing unit provides opportunities for communities to work in partnership with local government to achieve identified priorities. The Unit works to ensure all members of the community have equal opportunity to participate in community activities. Special focus is given to those who have traditionally remained marginalised such as the young, elderly, disabled and transport disadvantaged.	Exp	1,923	2,126	1,842
		Rev	(442)	(299)	(63)
		NET	1,481	1,827	1,779
Services include:					
<ul style="list-style-type: none">• Social Policy and Planning• Access and Inclusion• Youth Liaison• Art Development• Community Engagement					

Major Initiatives

- Implement new facilities hierarchy and operating subsidy model across all community managed facilities and ensure appropriate reporting by community committees of management via new methods as included in the Community Managed Facilities Strategy.
- Develop Municipal Public Health and Wellbeing Plan 2021-2024 that considers planning for Youth, Age Friendly and Early Years, ahead of legislated due date of October 2021.

Initiatives

- Develop user/hire fees and financial management guidelines for communication to all applicable facilities as identified in the Community Managed Facilities Strategy.
- Oversee working groups and funding to deliver the Integrated Projects for Healthy Wellington as identified in its three program logic documents to complete implementation of the final year of Healthy Wellington.
- Undertake consultation, including with the Aboriginal community to determine Council and the community's position on contestable historical legacies and provide recommendations on actions to be undertaken.
- Implement the 'Smarty Grants' system for community assistance grants, community managed facilities maintenance grants and quick response grants programs including the development of associated business processes. Assist other business units within the organisation to introduce 'Smarty Grants'.

2020/21 Budget - Wellington Shire Council

Service area	Description of services provided		2018/19	2019/20	2020/21
			Actual	Forecast	Budget
			\$'000	\$'000	\$'000
Leisure Services	The Leisure Services unit provides services and functions directed at fostering a healthier and more active community through the facilitation and provision of a range of recreation, fitness and community activities and programs at Council's recreation facilities. They ensure Council owned recreation facilities are managed sustainably, are fully utilised and accessible to people of all abilities.	Exp	3,062	2,864	3,232
		Rev	(2,157)	(1,761)	(2,372)
		NET	905	1,103	860

Major Initiatives

- In preparation for submission of grant funding application to Sport and Recreation Victoria and responding to the previously developed business case for a major redevelopment of facilities at Aqua Energy, develop appropriately costed concept and schematic designs, via appropriate community and user consultation, in conjunction with Community Facilities Planning team and appointed consultants.
- Successfully attract funding for 'A Warmer Pool for Yarram Project' in conjunction with Community Facilities Planning and deliver the capital upgrade project to achieve enhanced swimmer amenity, including the installation of improved weather protection structures, consistently warmer pool water along with electricity energy offset to Council, in readiness for outdoor pool season 2021-22 in conjunction with the Assets and Projects team.

Initiatives

- Work with Gippsland Water to implement the 'Be Smart, Choose Tap' initiative/campaign at all of Wellington Shire's seasonal outdoor pools, including the installation of supporting water dispensing infrastructure, improved signage, advertising and marketing - in readiness for outdoor pool season 2020-21.
- Develop and deliver, across all Wellington Shire's seasonal outdoor pools during season 2020-21, a planned program to promote increased physical activity, facilitate social connection and inclusion, catering for a range of demographics.
- In conjunction with Information Communications and Technology and Facilities Management teams, deliver an upgrade of the Aqua Energy creche facilities to extend use of the area for additional group fitness programs and for training programs and meetings.

Municipal Services	The Municipal Services unit works with people to ensure the life, health and safety of the community is maintained through educating and enforcing Environmental Health (including <u>food safety</u> support programs), Building and Local Laws regulations and <u>animal management</u> services.	Exp	2,408	2,716	3,052
		Rev	(1,548)	(1,478)	(1,868)
		NET	860	1,238	1,184

Initiatives

- Commence an independent audit of the Domestic Wastewater Management Plan (DWMP). Include recommendations in the annual progress report.
- Implement a robust Swimming Pool/Spa inspection database and inspections regimes to align with the new legislation changes.
- Develop a robust compliance and enforcement policy

Emergency Management	The Emergency Management team coordinates Council's emergency management responsibilities ensuring the organisation has the skills and capacity to respond appropriately to emergencies and facilitates a coordinated shire approach through the Municipal Emergency Management Planning Committee.	Exp	529	879	787
		Rev	(277)	(472)	(326)
		NET	252	407	461

Initiatives

- Under the Municipal Emergency Resource Program (MERP) project plan, develop community emergency management (CEM) planning following asset based community development (ABCD) principles.
 - Develop a new CEM guide and template
 - engage with four high risk communities to undertake CEM.
- Implement municipal strategic roadside vegetation management framework ('Leave Early Access Road Network' or 'LEARN' roads).

Outputs will include:

 - Agreed procedure with Built Environment to review list of fire managed roads
 - Updated list of fire managed roads
 - Natural Environment & Parks' reserve treatments listed in ConQuest.
- Conduct a major review of the Municipal Relief and Recovery Sub Plan of the Municipal Emergency Management Plan in conjunction with the Municipal Recovery Manager incorporating learnings from reviews of the 2019-2020 East Gippsland bushfires relief and evacuation support.
- In conjunction with Business Development, Community Wellbeing and People & Capability business units manage a Municipal level response, relief and recovery for the COVID-19 Pandemic.

TOTAL COMMUNITIES OBJECTIVE

3,498 4,576 4,284

2020/21 Budget - Wellington Shire Council

Service Performance Outcome Indicators

Service	Indicator	2018/19 Actual	2019/20 Forecast	2020/21 Budget
Animal Management	Animal management prosecutions	10	15 or less	15 or less
Aquatic Facilities	Utilisation of aquatic facilities	5.57	4 or more visits	5 visits or more
Food Safety	Critical and major non-compliance notifications	57%	100%	100%

2.2 Strategic Objectives for 'Services and Infrastructure'

- Council services and infrastructure are responsive to identified current and future community needs within budget parameters.
- Council assets are responsibly, socially, economically and sustainably managed.
- Wellington Shire is well planned, considering long term growth and sustainability.
- Continued improvement to Wellington Shire's connectivity with further developed, accessible transport networks.

The activities and initiatives for each service category and key strategic activities are described below:

Services

Service area	Description of services provided		2018/19 Actual \$'000	2019/20 Forecast \$'000	2020/21 Budget \$'000
Assets and Projects	The Assets and Projects unit manages a diverse range of services for Council including the implementation and management of capital projects across the organisation in the order of \$35M to \$55M per annum: planning for new infrastructure development opportunities and providing asset management and information systems and support.	<i>Exp</i>	3,571	2,640	4,315
		<i>Rev</i>	(343)	(141)	(45)
		<i>NET</i>	3,228	2,499	4,270

Major Initiatives

- Complete civil works for the Maffra Streetscape Upgrade Project
- Complete the Sale Tennis Club Facility Upgrade Project
- In collaboration with Community Facilities Planning on behalf of stakeholders, complete upgrade works on the Cameron Sporting Complex Stadium Redevelopment project in accordance with external funding agreements.
- Commence stage 1 civil works for the York Street, Sale, Streetscape upgrade project.

Initiatives

- Complete Maffra Drainage Study
- Complete North Sale Drainage Study

Built Environment	The Built Environment unit manages the maintenance, renewal and improvement of Council's road and boating infrastructure, in addition to various civic facilities and buildings, including roadways, paths, drainage, boat ramps and jetties etc. This includes managing Council's road maintenance teams and ensures that maintenance of Council's road and other infrastructure is performed in a coordinated way to maximise benefits to the community and other users.	<i>Exp</i>	10,891	12,528	12,533
		<i>Rev</i>	(5,121)	(2,373)	(5,055)
		<i>NET</i>	5,770	10,155	7,478

Initiatives

- Commence planning for carpark renewal projects for IGA and Coles car parks, Sale.

Arts & Culture	The Wedge, as part of the Arts & Culture unit, seeks to assist in the development of a vibrant and culturally active community that: promotes expression and participation through visual, literary and performing arts; informs and educates the community on various aspects of the arts; enhances the lifestyle of Wellington residents; and encourages visitors to explore the heritage and culture of the region.	<i>Exp</i>	1,287	1,352	1,527
		<i>Rev</i>	(592)	(512)	(650)
		<i>NET</i>	695	840	877

Major Initiatives

- Progress the production, through collaboration with stakeholders, consultants and other Council staff, of a business case for redevelopment options of The Wedge Performing Arts Centre for Council consideration.

Initiatives

- Project manage the improvement and upgrade of facilities in The Wedge meeting room to create a studio performance space.

2020/21 Budget - Wellington Shire Council

Service area	Description of services provided		2018/19 Actual \$'000	2019/20 Forecast \$'000	2020/21 Budget \$'000
Land Use Planning	The Land Use Planning unit, through our statutory planning and strategic land use planning services, aims to develop and improve forward looking land use planning policies and plans that guide and support sustainable growth and appropriate land use and development. Many of these services are provided through and driven by legislation. We aim to provide services that satisfy community needs by encouraging and supporting well-designed development that meets required standards.	Exp	1,509	1,769	1,808
		Rev	(646)	(527)	(526)
		NET	863	1,242	1,282

Major Initiatives

- Prepare a structure plan for Maffra to support the future urban growth of the township.

Initiatives

- Implement the North Sale Development Plan into the Planning Scheme to support well planned housing growth.
- Investigate financial and non financial incentives to facilitate residential land development across the municipality.
- Facilitate preparation of a development plan for the Wurruk Growth area (subject to a private request) to support well planned housing growth.
- Implement the findings of the State Government's Planning in the Economic Growth Zone project to ensure that the Planning Scheme is up to date/relevant.
- Implement appropriate planning controls surrounding RAAF Base East Sale to support the ongoing operation of this airfield.
- Undertake a review of potentially contaminated land to ensure appropriate mitigation prior to development occurring
- Planning controls in the Education precinct (adjacent to Port of Sale) are implemented to support and encourage appropriate future redevelopment.
- Undertake an annual statutory planning customer survey to support continuous improvement initiatives
- Undertake an annual audit of planning permit determinations to support best practice decision making

Community Facility Planning	The Community Facility Planning team provides services and functions directed at fostering a healthy, well serviced community with a primary focus on community infrastructure planning, priorities and projects; project funding attraction; management and governance of community facilities and administration of Council's community assistance grants scheme. The team plans for and supports recreation facilities that encourage the community to participate in physical and general wellbeing activities and the development of community infrastructure that addresses community service needs.	Exp	2,115	2,987	3,823
		Rev	(664)	(773)	(636)
		NET	1,451	2,214	3,187

Major Initiatives

- Oversee upgrade of the Cameron Sporting Complex (multi-year project with completion forecast for March 2021).
- In preparation for submission of grant funding application to Sport and Recreation Victoria and responding to the previously developed business case for a major redevelopment of facilities at Aqua Energy, develop appropriately costed concept and schematic designs, via appropriate community and user consultation, in conjunction with Community Facilities Planning team and appointed consultants.
- Successfully attract funding for 'A Warmer Pool for Yarram Project' in conjunction with Leisure Services and deliver the capital upgrade project to achieve enhanced swimmer amenity, including the installation of improved weather protection structures, consistently warmer pool water along with electricity energy offset to Council, in readiness for outdoor pool season 2021-22 in conjunction with the Assets and Projects team.

Initiatives

- Update the Community Facilities Project Prioritisation Model with items identified out of the Sporting, Early Years and Community Infrastructure Plans. Include priority projects in the 10-Year Capital Program for community facilities.

TOTAL SERVICES AND INFRASTRUCTURE OBJECTIVE

12,007 16,951 17,094

Service Performance Outcome Indicators

Service	Indicator	2018/19 Actual	2019/20 Forecast	2020/21 Budget
Roads	Satisfaction with sealed local roads	56	50 or more	50 or more
Statutory Planning	Council planning decisions upheld at VCAT	50%	70% or more	70% or more

2020/21 Budget - Wellington Shire Council

2.3 Strategic Objectives for theme 'Natural Environment'

- Conserve and protect our natural environment through responsible and sustainable management practices.
- Demonstrate leadership in waste, water management, land management and energy efficiency.
- Build resilience in our communities and landscapes to mitigate risks from a changing climate.

The activities and initiatives for each service category and key strategic activities are described below:

Service Performance Outcome Indicators

Business area	Description of services provided		2018/19 Actual \$'000	2019/20 Forecast \$'000	2020/21 Budget \$'000
Natural Environment & Parks	The Natural Environment & Parks unit covers a range of activities related to the operational management of public open space, which includes approximately 320 hectares of parkland and associated infrastructure, such as picnic shelters, BBQs, seating, boardwalks, fences and public toilets. The service also proactively manages 30,000 – 35,000 urban trees and is responsible for the management, design and development of parks and streetscapes in urban areas. The unit is also responsible for moving the Wellington community towards a more sustainable future. Key priority areas include biodiversity, water consumption and quality, waste management and energy use. Initiatives <ul style="list-style-type: none">• Investigate future management options for Kilmany Landfill and Resource Recovery Facility to ensure the facility is meeting best value principles.• Determine the feasibility of a combined Maffra/Stratford Transfer Station with a view to improving asset management in line with industry standards.• Develop a plan for the recovery of organic waste from landfill that takes into account the proposed Gippswide Kerbside Collaborative Procurement shared service opportunity, and the State Government's rollout of a state-wide "four bin" residential waste collection system.• Develop Urban Forest (Greening Wellington) Strategy including Design Standards, Technical Specifications, Green Infrastructure Guidelines and community consultation process to drive continuous improvement in the management of this key asset class.	Exp	11,563	13,346	13,562
		Rev	(9,044)	(6,807)	(9,215)
		NET	2,519	6,539	4,347
Wellington Coast Subdivision Strategy	The Wellington Coast Subdivision Strategy Project Manager is responsible for implementing the Ninety Mile Beach Plan Voluntary Assistance Scheme. Expenditure for 2020/21 is funded through unspent State Government grant funding carried forward.	Exp	254	418	562
		Rev	-	-	-
		NET	254	418	562
TOTAL NATURAL ENVIRONMENT OBJECTIVE			2,773	6,957	4,909

Service Performance Outcome Indicators

Service	Performance Measure	2018/19 Actual	2019/20 Forecast	2020/21 Budget
Waste collection	Kerbside collection waste diverted from landfill	33.55%	35% or more	35% or more

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2.4 Strategic Objectives for theme 'Lifelong Learning'

- Improve people's access to opportunities to challenge and extend their thinking, promote independence, stimulate ideas, further develop leadership skills and lead meaningful lives.
- Encourage innovation for and in the region.

The activities and initiatives for each service category and key strategic activities are described below:

Services

Business area	Description of services provided		2018/19 Actual \$'000	2019/20 Forecast \$'000	2020/21 Budget \$'000
Arts & Culture	The Art Gallery and Libraries, as part of the Arts & Culture unit, seek to assist in the development of a vibrant culturally active community that: promotes expression and participation through visual, literary and performing arts; informs and educates the community on various aspects of the arts; enhances the lifestyle of Wellington residents; and encourages visitors to explore the heritage and culture of the region.	Exp	2,042	2,117	2,078
		Rev	(586)	(613)	(516)
		NET	1,456	1,504	1,562

Initiatives

- Hold a public launch, as part of broader marketing, of a philanthropic donor fund to increase the amount of donated funds received by the Gippsland Art Gallery.
- Source and deliver advanced staff training in the Library Management Software to produce greater efficiencies in customer service through reduced task times, improved patron satisfaction, and increased staff confidence in their system's features.
- Commence planning of a major exhibition initiative to take place at the Gippsland Art Gallery in October 2021. (Confidential - embargoed for a further year)
- Prepare an update of Council's Arts and Culture Strategy to provide continuing direction on community arts development and the performing, visual and literary arts.

TOTAL LIFELONG LEARNING OBJECTIVE			1,456	1,504	1,562
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Service Performance Outcome Indicators

Service	Performance Measure	2018/19 Actual	2019/20 Forecast	2020/21 Budget
Libraries	Active library members	13.82%	15% or more	15% or more

2.5 Strategic Objectives for theme 'Economy'

- Support and develop our existing businesses.
- Use a targeted approach to attract new business investment to Wellington Shire, to support population growth.
- Grow Wellington Shire's visitor economy.

The activities and initiatives for each service category and key strategic activities are described below.

Services

Business area	Description of services provided		2018/19 Actual \$'000	2019/20 Forecast \$'000	2020/21 Budget \$'000
Business Development	Council's Business Development service aims to support business growth and employment, lifestyle opportunities and a vibrant tourism sector.	Exp	1,512	2,483	3,002
		Rev	(875)	(362)	(1,544)
		NET	637	2,121	1,458

Major Initiatives

- Implement initiatives and projects associated with State and Federal Government bushfire and drought funding including a specific marketing and advocacy campaign.
- Review Council's external tourism marketing activities and present findings and recommendations and agreed plan to Council.
- Effectively manage and operate the Gippsland Regional Livestock Exchange to Council's satisfaction and provide quarterly updates highlighting key performance indicators.
- Coordinate delivery of the Port of Sale Mooring Access Project.

Initiatives

- Funding extension secured via Latrobe Valley Authority (LVA) to actively market and promote the municipality's competitive agricultural strengths and to leverage the agribusiness sector, in particular the Macalister Irrigation District (MID) to grow investment, output, branding/position, innovation and future opportunities.
- Secure support from Council for the 2020-22 Action Plan associated with Wellington Shire Economic Development Strategy and then lead its implementation.
- Secure funding for the extension of the Great Southern Rail Trail from Hedley to Alberton to increase visitation and business opportunities in adjacent areas. Secure events to Wellington Shire to stimulate the local economy, raise the region's profile and increase visitation.
- Progress implementation of the Eastern Recreation Aviation Precinct (ERAP) in line with the endorsed Business Case.

TOTAL ECONOMY OBJECTIVE			637	2,121	1,458
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2020/21 Budget - Wellington Shire Council

2.6 Strategic Objectives for theme 'Organisational'

- Wellington Shire Council is a leader in best practice, innovation, and continuous improvement.
- Community engagement and customer service excellence is central to Council's decision making process.
- Maintain a well governed, transparent, high performing, ethical and accountable organisation.
- Act and lobby on behalf of the priorities of the community.

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

Services

Business area	Description of services provided		2018/19 Actual \$'000	2019/20 Forecast \$'000	2020/21 Budget \$'000
Councillors, Chief Executive and Executive Team	This area of governance includes the Mayor, Councillors, Chief Executive Officer and Executive Management Team and associated support which covers service provision across the entire organisation.	Exp	2,357	3,168	3,315
		Rev	(4,503)	(31)	(50)
		NET	(2,146)	3,137	3,265

Initiatives

- Working with participating GLGN Councils and Local Government Victoria, to plan the establishment of a shared services operating model.

Media and Public Relations	This area provides internal and external communication services and support and branding initiatives for Council. The team also seeks to proactively inform our community and our staff ensuring transparency, consistency and clarity of our message.	Exp	350	449	482
		Rev	-	-	-
		NET	350	449	482

Initiatives

- Research and implement social media management software to streamline the process of posting/scheduling/reporting.
- Plan and develop media strategies to lobby relevant agencies in the best interests of Wellington residents, local business and the economy.
- Replace marketing items used for events - new pull-up banners, flags and marquee to improve public perception of Council as a professional organisation.

Information Services	The Information Services unit provides centralised and integrated information services and new and emerging technologies to assist Council to reach the 2030 Vision.	Exp	2,851	3,578	4,188
		Rev	(221)	(241)	(289)
		NET	2,630	3,337	3,899

Initiatives

- Major upgrade of Council's phone and video conferencing systems to ensure compliant, compatible and secure communications to support council business operations.
- Manage the ICT operations requirements for the Wellington Shire and East Gippsland Shire Councils as per the ICT Shared Services Memorandum of Understanding.
- Manage the implementation and rollout of new Intranet System to meet Council business requirements.

People & Capability	The People & Capability unit provides expert and responsive advice and services in the areas of Human Resources, Learning & Development, Occupational Health & Safety and Risk Management.	Exp	1,850	2,504	2,891
		Rev	(24)	(23)	(20)
		NET	1,826	2,481	2,871

Major Initiatives

Develop and implement a Leadership Development program for all staff.

Initiatives

- Implement an enhanced Performance Review process for all staff.
- Implement a Safety Leadership Program in line with new Victorian Occupational Health & Safety changes.
- Develop a Workforce Management Plan to address the human resourcing (succession) and recruitment requirements while meeting relevant Access and Inclusion plan outcomes to ensure that Council has the right employees, with the right skills, to deliver the Council Plan and services required by the community, both now and into the future.

Finance	The Finance unit provides financial, payroll, rating and property valuation services to the organisation, community and external stakeholders. These services underpin the drive to be a financially sustainable Council, comply with the necessary legislative requirements and meet community needs. The unit also aims to provide a safe, reliable and sustainable fleet of vehicles to support the organisation in achieving its goals. The significant procurement goal is that of gaining good value from our purchasing.	Exp	2,144	2,575	3,056
		Rev	(449)	(130)	(78)
		NET	1,695	2,445	2,978

2020/21 Budget - Wellington Shire Council

Initiatives

- Implement online tendering system across the organisation to ensure consistency and good governance.

Business Development	The Commercial Facilities team, as part of the Business Development unit, manages a range of commercial property portfolios including strategic projects in addition to completing the transactions for property acquisitions, disposal and transfers.	Exp	1,202	1,285	1,166
		Rev	(1,366)	(1,205)	(1,177)
		NET	(164)	82	(11)

Major Initiatives

Progress initiatives associated with the Port of Sale East Bank project in line with Council direction including acquisition.

Initiatives

- Progress the sale of Council's Surplus Land in accordance with policy and standards of best practice.

Municipal Services	The Customer Service team, as part of the Municipal Services unit, provides responsive, quality customer service to all stakeholders.	Exp	468	504	530
		Rev	-	-	-
		NET	468	504	530

Major Initiatives

- Implement the Customer Service Strategy Mystery Shopping initiative across all areas of Council.

Initiatives

- Rollout the Complaint Handling Strategy (aligned with the Complaint Handling Framework).

TOTAL ORGANISATIONAL OBJECTIVE			4,659	12,434	14,014
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2.7 Performance statement

The service performance indicators detailed in the preceding pages will be reported on within the Performance Statement which is prepared at the end of the financial year as required by Section 132 of the Act and included in the 2020/21 Annual Report. The Performance Statement will also include reporting on prescribed indicators of financial performance (outlined in section 5) and sustainable capacity, which are not included in this budget report. The prescribed performance indicators contained in the Performance Statement are audited each year by the Victorian Auditor General who issues an audit opinion on the Performance Statement. The major initiatives detailed in the preceding pages will be reported in the Annual Report in the form of a statement of progress in the Report of Operations.

Service Performance Outcome Indicators

Service	Indicator	Performance Measure	Computation
Animal Management	Health and safety	Animal prosecutions (Number of successful animal prosecutions)	<u>Numerator</u> Number of successful animal management prosecutions <u>Denominator</u> Not applicable
Aquatic Facilities	Utilisation	Utilisation of aquatic facilities (Number of visits to aquatic facilities per head of municipal population)	<u>Numerator</u> User satisfaction with how council has performed on provision of aquatic facilities <u>Denominator</u> Not applicable
Food Safety	Health and safety	Critical and major non-compliance notifications (Percentage of critical and major non-compliance outcome notifications that are followed up by Council)	<u>Numerator</u> Number of critical non-compliance outcome notifications and major non-compliance outcome notifications about a food premises followed up <u>Denominator</u> Number of critical non-compliance outcome notifications and major non-compliance outcome notifications about food premises
Roads	Satisfaction	Satisfaction with sealed local roads (Community satisfaction rating out of 100 with how Council has performed on the condition of sealed local roads)	<u>Numerator</u> Community satisfaction rating out of 100 with how Council has performed on the condition of sealed local roads <u>Denominator</u> Not applicable
Statutory Planning	Planning Decision Making	Council planning decisions upheld at VCAT (Percentage of planning application decisions subject to review by VCAT and that were not set aside)	<u>Numerator</u> Number of VCAT decisions that did not set aside council's decision in relation to a planning application <u>Denominator</u> Number of VCAT decisions in relation to planning applications

2020/21 Budget - Wellington Shire Council

Waste collection	Waste diversion	Kerbside collection waste diverted from landfill (Percentage of garbage, recyclable and green organics collected from kerbside bins that is diverted from landfill)	<u>Numerator</u> Weight of recyclables and green organics collected from kerbside bins <u>Denominator</u> Weight of garbage, recyclables and green organics collected from kerbside bins
Libraries	Participation	Active library members (Percentage of the municipal population that are active library members)	<u>Numerator</u> Number of active library members <u>Denominator</u> Municipal population

2.8 Reconciliation with budgeted operating result

	Revenue \$'000	Expenditure \$'000	Net Cost (Revenue) \$'000
Communities	4,629	8,913	4,284
Services and Infrastructure	6,912	24,006	17,094
Natural Environment	9,215	14,124	4,909
Lifelong Learning	516	2,078	1,562
Economy	1,544	3,002	1,458
Organisational	1,614	15,628	14,014
Total services & initiatives	24,430	67,751	43,321
Expenses added in:			
- Depreciation and amortisation			24,918
- Finance costs			93
- Other Expenses			1,109
Deficit before funding sources			69,441
Funding sources added in:			
- General Rates			(56,551)
- Victoria Grants Commission (general purpose)			(9,405)
- Capital income			(17,022)
- Other Income			(1,485)
Total funding sources			(84,463)
Combined (surplus)for the year			(15,022)

2020/21 Budget - Wellington Shire Council

3. Financial Statements

This section presents information in regard to the Financial Statements. The budget information for the years 2020/21 to 2023/24 has been extracted from the Strategic Resource Plan.

The section includes the following financial statements in accordance with the *Local Government Act 1989* and the Local Government Model Finance Report.

Comprehensive Income Statement

Balance Sheet

Statement of Changes in Equity

Statement of Cash Flows

Statement of Capital Works

Statement of Human Resources

Pending Accounting Standards

The 2020/21 budget has been prepared based on the accounting standards applicable at the date of preparation. It has been updated to include the impact of *AASB 16 Leases*, *AASB 15 Revenue from Contracts with Customers* and *AASB 1058 Income of Not-for-Profit Entities*, but pending accounting standards that will be in effect from the 2020/21 financial year have not been considered in the development of the budget.

Standards that are likely to impact on the 2020/21 financial statements, not considered in the preparation of the budget include:

AASB 1059 Service Concession Arrangements: Grantors.A52

2020/21 Budget - Wellington Shire Council

Comprehensive Income Statement

For the four years ending 30 June 2024

		Forecast Actual 2019/20	Budget 2020/21	Strategic Resource Plan Projections		
NOTES		\$'000	\$'000	2021/22 \$'000	2022/23 \$'000	2023/24 \$'000
Income						
Rates and Charges	4.1.1	63,558	64,276	65,507	67,092	68,538
Statutory fees & fines	4.1.2	796	786	742	757	780
User fees & charges	4.1.3	6,683	7,922	7,712	7,702	7,867
Grants - Operating	4.1.4	13,024	17,630	18,700	15,787	16,105
Grants - Capital	4.1.4	10,548	14,959	8,268	7,165	3,500
Contributions - monetary -Operating	4.1.5	363	206	268	120	123
Contributions - monetary -Capital	4.1.5	683	998	1,475	350	100
Contributions - non-monetary	4.1.5	820	-	-	-	-
Other income- Operating	4.1.6	2,796	2,298	2,332	2,359	2,469
Other income- Capital	4.1.6	199	150	-	950	-
Total income		99,470	109,225	105,004	102,282	99,482
Expenses						
Employee costs	4.1.7	27,596	29,453	29,994	30,989	32,018
Materials and Services	4.1.8	34,248	37,805	39,170	34,880	35,134
Bad and doubtful debts	4.1.9	90	70	71	73	74
Depreciation and amortisation	4.1.10	22,931	24,131	25,358	25,800	26,282
Amortisation-intangible assets	4.1.11	722	528	685	758	1,015
Amortisation-right of use assets	4.1.12	389	259	34	30	25
Borrowing Costs	4.1.13	243	93	411	651	818
Finance Cost -leases	4.1.14	14	4	-	-	-
Other expenses	4.1.14	4,927	948	814	830	847
Net loss on disposal of property, infrastructure, plant and equipment	4.1.15	773	912	923	884	902
Total expenses		91,933	94,203	97,460	94,895	97,115
Surplus for the year		7,537	15,022	7,544	7,387	2,367
Other comprehensive income						
Items that will not be reclassified to surplus or deficit:						
Net asset revaluation increment		-	-	-	-	-
Total comprehensive result		7,537	15,022	7,544	7,387	2,367

2020/21 Budget - Wellington Shire Council

Balance Sheet

For the four years ending 30 June 2024

		Forecast Actual	Budget	Strategic Resource Plan Projections		
		2019/20	2020/21	2021/22	2022/23	2023/24
	NOTES	\$'000	\$'000	\$'000	\$'000	\$'000
Assets						
Current assets						
Cash and cash equivalents		56,244	49,878	42,233	34,069	27,703
Trade and other receivables		5,656	5,868	6,155	6,014	6,404
Other financial assets		30,000	30,000	30,000	30,000	30,000
Other assets		434	434	434	434	434
Total current assets	4.2.1	92,334	86,180	78,822	70,517	64,541
Non-current assets						
Trade and other receivables		2,518	3,017	3,472	3,949	4,341
Property, infrastructure, plant & equipment		892,305	918,277	936,642	952,931	961,834
Right-of-use assets		458	199	164	134	109
Intangible assets		1,500	3,466	3,241	2,553	3,663
Total non-current assets	4.2.1	896,781	924,959	943,519	959,567	969,947
Total assets		989,115	1,011,139	1,022,341	1,030,084	1,034,488
Liabilities						
Current liabilities						
Trade and other payables		6,409	7,346	7,304	6,665	6,759
Trust funds and deposits		2,128	2,218	2,198	2,288	2,268
Provisions		9,610	8,659	10,239	9,085	11,378
Interest-bearing loans and borrowings	4.2.3	289	843	1,346	1,796	1,981
Lease liabilities	4.2.4	266	26	62	-	-
Total current liabilities	4.2.2	18,702	19,092	21,149	19,834	22,386
Non-current liabilities						
Provisions		14,921	15,401	12,410	10,876	9,342
Interest Bearing loans and borrowings	4.2.3	1,026	7,183	11,837	15,042	16,061
Lease liabilities	4.2.4	87	62	-	-	-
Total non-current liabilities	4.2.2	16,034	22,646	24,247	25,918	25,403
Total liabilities		34,736	41,738	45,396	45,752	47,789
Net assets						
		954,379	969,401	976,945	984,332	986,699
Equity						
Accumulated surplus		392,067	408,589	414,893	423,087	427,219
Other Reserves	4.3.1	10,709	9,209	10,449	9,642	7,877
Asset Revaluation Reserve		551,603	551,603	551,603	551,603	551,603
Total equity		954,379	969,401	976,945	984,332	986,699

2020/21 Budget - Wellington Shire Council

Statement of Changes in Equity

For the four years ending 30 June 2024

	NOTES	Total \$'000	Accumulated Surplus \$'000	Asset Revaluation Reserve \$'000	Other Reserves \$'000
2020 Forecast					
Balance at beginning of the financial year		950,667	389,171	551,608	9,888
Impact of adoption of new accounting standards		(3,411)	(3,411)	-	-
Adjusted opening balance		947,256	385,760	551,608	9,888
Surplus for the year		7,537	7,537	-	-
Effect of prior year adjustments		(409)	(409)	-	-
Net asset revaluation increment(decrement)		(5)	-	(5)	-
Transfer to other reserves		-	(2,967)	-	2,967
Transfer from other reserves		-	2,146	-	(2,146)
Balance at end of the financial year		954,379	392,067	551,603	10,709
2021 Budget					
Balance at beginning of the financial year		954,379	392,067	551,603	10,709
Surplus/(deficit) for the year		15,022	15,022	-	-
Net asset revaluation increment(decrement)		-	-	-	-
Transfer to other reserves	4.3.1	-	(2,958)	-	2,958
Transfer from other reserves	4.3.1	-	4,458	-	(4,458)
Balance at end of the financial year	4.3.2	969,401	408,589	551,603	9,209
2022					
Balance at beginning of the financial year		969,401	408,589	551,603	9,209
Surplus for the year		7,544	7,544	-	-
Net asset revaluation increment(decrement)		-	-	-	-
Transfer to reserves		-	(3,171)	-	3,171
Transfer from reserves		-	1,931	-	(1,931)
Balance at end of the financial year		976,945	414,893	551,603	10,449
2023					
Balance at beginning of the financial year		976,945	414,893	551,603	10,449
Surplus for the year		7,387	7,387	-	-
Net asset revaluation increment(decrement)		-	-	-	-
Transfer to reserves		-	(3,203)	-	3,203
Transfer from reserves		-	4,010	-	(4,010)
Balance at end of the financial year		984,332	423,087	551,603	9,642
2024					
Balance at beginning of the financial year		984,332	423,087	551,603	9,642
Surplus for the year		2,367	2,367	-	-
Net asset revaluation increment(decrement)		-	-	-	-
Transfer to reserves		-	(3,273)	-	3,273
Transfer from reserves		-	5,038	-	(5,038)
Balance at end of the financial year		986,699	427,219	551,603	7,877

2020/21 Budget - Wellington Shire Council

Statement of Cash Flow

For the four years ending 30 June 2024

	NOTES	Forecast Actual 2019/20 \$'000	Budget 2020/21 \$'000	Strategic Resource Plan Projections		
		Inflows (Outflows)	Inflows (Outflows)	2021/22 \$'000 (Outflows)	2022/23 \$'000 (Outflows)	2023/24 \$'000 (Outflows)
Cash flows from operating activities						
Rates and charges		62,783	63,615	64,860	66,391	67,928
Statutory fees and fines		796	786	742	757	780
User fees		6,590	7,594	7,753	7,787	7,827
Grants - Operating		12,722	17,836	18,494	15,993	15,899
Grants - Capital		9,692	14,959	8,268	7,165	3,500
Contributions- monetary		1,046	1,204	1,743	470	223
Interest received		1,200	1,100	1,122	1,144	1,167
Trust funds and deposits taken		2,321	155	266	158	180
Other receipts		1,397	1,348	1,210	2,165	1,302
Employee costs		(27,006)	(28,974)	(29,855)	(30,733)	(31,754)
Materials and services		(33,613)	(36,866)	(39,212)	(35,520)	(35,040)
Trust funds and deposits repaid		(2,341)	(65)	(286)	(68)	(290)
Other payments		(4,710)	(1,968)	(2,435)	(3,848)	(426)
Net cash provided by operating activities	4.4.1	30,877	40,724	32,670	31,861	31,296
Cash flows from investing activities						
Payments for property, infrastructure, plant and equipment		(34,624)	(52,122)	(45,812)	(43,673)	(36,747)
Proceeds from sale of property, infrastructure, plant and equipment		577	614	707	684	636
Payments for investments		(179,675)	(185,894)	(190,894)	(195,894)	(195,894)
Proceeds from investments		185,403	183,941	190,954	195,866	193,962
Net cash used in investing activities	4.4.2	(28,319)	(53,461)	(45,045)	(43,017)	(38,043)
Cash flows from financing activities						
Finance costs		(244)	(93)	(411)	(651)	(818)
Proceeds from borrowings		-	7,000	6,000	5,000	3,000
Repayment of borrowings		(6,289)	(289)	(843)	(1,346)	(1,796)
Interest paid - lease liability		(14)	(4)	-	-	-
Repayment of lease liabilities		(379)	(243)	(16)	(11)	(5)
Net cash provided by financing activities	4.4.3	(6,926)	6,371	4,730	2,992	381
Net increase (decrease) in cash & cash equivalents		(4,368)	(6,366)	(7,645)	(8,164)	(6,366)
Cash & cash equivalents at beginning of the financial year		60,612	56,244	49,878	42,233	34,069
Cash & cash equivalents at end of the financial year		56,244	49,878	42,233	34,069	27,703

2020/21 Budget - Wellington Shire Council

Statement of Capital Works

For the four years ending 30 June 2024

	NOTES	Forecast Actual 2019/20	Budget 2020/21	Strategic Resource Plan Projections		
		\$'000	\$'000	2021/22 \$'000	2022/23 \$'000	2023/24 \$'000
Property						
Land		-	2,750	1,000	500	500
Land Improvements		75	2,000	-	55	2,100
Total land		75	4,750	1,000	555	2,600
Buildings		6,951	10,054	5,385	8,969	4,765
Total property		7,026	14,804	6,385	9,524	7,365
Plant & Equipment						
Plant, machinery and equipment		2,151	2,556	2,523	2,824	2,531
Fixtures, fittings and furniture		274	290	331	30	70
Computers and telecommunications		150	280	275	-	-
Library books		247	251	256	262	268
Total plant & equipment		2,822	3,377	3,385	3,116	2,869
Infrastructure						
Roads		13,181	16,708	15,535	17,156	18,517
Bridges		1,125	1,280	550	550	550
Footpaths and cycleways		3,505	8,602	8,935	4,411	1,643
Drainage		450	150	2,140	1,789	1,964
Recreational, leisure and community facilities		3,116	1,314	1,366	1,400	1,000
Waste management		599	300	625	1,020	80
Parks, open spaces and streetscapes		1,456	1,798	3,995	3,305	2,590
Aerodromes		85	160	86	87	88
Off street car parks		450	880	2,100	1,050	56
Other infrastructure		724	2,256	250	250	-
Total Infrastructure		24,691	33,448	35,582	31,018	26,488
Intangibles		85	493	460	15	25
Total Intangibles		85	493	460	15	25
Total capital works expenditure	4.5.1	34,624	52,122	45,812	43,673	36,747
Represented by:						
New asset expenditure		152	1,368	545	1,329	519
Asset renewal expenditure		23,297	31,387	32,343	31,227	26,915
Asset upgrade expenditure		8,180	11,779	7,713	7,679	6,457
Asset expansion expenditure		2,995	7,588	5,211	3,438	2,856
Total capital works expenditure	4.5.1	34,624	52,122	45,812	43,673	36,747
Funding sources represented by:						
Grants		170	358	-	250	-
Contributions		104	177	700	250	-
Council cash		1,632	2,143	4,934	3,855	2,646
Borrowings		-	-	460	-	-
Total capital works expenditure	4.5.1	1,906	2,678	6,094	4,355	2,646

Projects within these categories can be completed over multiple years during this resource plan.

2020/21 Budget - Wellington Shire Council

Statement of Human Resources

For the four years ending 30 June 2024

	Forecast Actual 2019/20 \$'000	Budget 2020/21 \$'000	Strategic Resource Plan Projections		
			2021/22 \$'000	2022/23 \$'000	2023/24 \$'000
Staff expenditure					
Employee costs - operating	27,596	29,453	29,994	30,989	32,018
Employee costs - capital	-	110	-	-	-
Total staff expenditure	27,596	29,563	29,994	30,989	32,018
	FTE	FTE	FTE	FTE	FTE
Staff numbers					
Employees- Operating	303.4	309.5	305.8	305.2	305.2
Capitalised Labour	1.0	1.0	-	-	-
Total Staff numbers	304.4	310.5	305.8	305.2	305.2

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

Division	Budget 2020/21 \$'000	Comprises			
		Permanent		Casual	Temporary
		Full Time \$'000	Part Time \$'000		
Chief Executive Officer	792	792	-	-	-
Built & Natural Environment	10,760	10,717	43	-	428
Development	5,795	4,774	1,021	308	52
Corporate Services	4,238	3,960	278	-	51
Community and Culture	4,766	3,679	1,088	1,951	421
Total permanent staff expenditure	26,352	23,922	2,430		
Total casuals and temporary staff expenditure	3,211			2,259	952
Other staff expenditure					
Less: Capitalised Labour costs	(110)				
Total operating expenditure	29,453				

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

Division	Budget FTE	Comprises			
		Permanent		Casual	Temporary
		Full Time	Part Time		
Built & Natural Environment	113.5	113.0	0.5	-	5.0
Chief Executive Officer	6.0	6.0	-	-	-
Community and Culture	50.4	36.0	14.4	23.2	8.6
Corporate Services	40.8	37.0	3.8	-	1.2
Development	56.3	43.0	13.3	3.6	1.9
Total permanent staff	267.0	235.0	32.0		
Total casuals and temporary staff	43.5			26.8	16.7
Total Staff	310.5				

2020/21 Budget - Wellington Shire Council

4. Notes to Financial Statements

4.1 Comprehensive Income Statement

4.1.1 Rates and Charges

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

In developing the Strategic Resource Plan (SRP), rates and charges were identified as an important source of income. Planning for future rate increases has therefore been an important component of the Strategic Resource Planning (SRP) process. The Fair Go Rates System (FGRS) sets out the maximum amount councils may increase rates in the budget year. For 2020/21 the FGRS cap has been set at 2.0%. The cap applies to general rates and is calculated on the basis of council's average rates per assessment.

The level of required rates and charges has been considered in this context, with reference to Council's other sources of income, the planned expenditure on services and works to be undertaken for the community and present knowledge of COVID-19.

To achieve these objectives while maintaining service levels and a strong capital expenditure program, the average general rate will change by 0.0% for 2020/21 only. Other cost recovery charges including the Garbage charge, Waste Infrastructure charge and the EPA levy are outside the FGRS and they will be maintained at existing levels.

This will raise rates and charges for 2020/21 to \$64.3M (including \$0.9M for ratepayer's contributions towards special charge street schemes and \$0.3M for interest on rates and charges).

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

	Forecast Actual	Budget	Change	
	2019/20 \$'000	2020/21 \$'000	\$'000	%
General rates*	56,552	56,552	-	-
Garbage Charge	4,372	4,372	-	-
Waste Infrastructure Charge	1,697	1,697	-	-
EPA Levy	333	333	-	-
Boisdale Sewage Scheme	10	10	-	-
Special charge	270	915	645	238.9
Interest on rates and charges	324	397	73	22.5
Total rates and charges	63,558	64,276	718	1.1

*This item is subject to the rate cap established under the FGRS.

*This item includes \$68,647 Cultural and Recreational Land rates income which is not included in the FGRS calculations (refer 4.1.1(j)).

Comments

(1) Special charge relates to owner contribution raised as a special charge for ratepayers' contribution towards street reconstructions.

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

Type or class of land	2019/20 cents/\$CIV	2020/21 cents/\$CIV	Change
General residential	0.005140	0.004911	(4.5%)
Commercial/Industrial	0.005140	0.004911	(4.5%)
Farm	0.004112	0.003929	(4.5%)
Cultural & Recreational Land Act (rate concession)	N/A	N/A	N/A

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

Type or class of land	2019/20 Forecast \$'000	2020/21 \$'000	Change	
			\$'000	%
Residential	33,810	33,402	(408)	(1.2)
Commercial/Industrial	12,239	11,632	(607)	(5.0)
Farm	10,424	11,449	1,025	9.8
Cultural & Recreational Land	79	69	(10)	(12.7)
Total amount to be raised by general rates	56,552	56,552	-	-

- Additional supplementary property valuations and new assessments occurring after the 2019/20 budget was struck in June 2019, are fully annualised and are included in the budget for 2020/21.

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

Type or class of land	2019/20 Forecast No.	2020/21 No.	Change	
			No.	%
General residential	27,565	27,629	64	0.2
Commercial/Industrial	1,603	1,608	5	0.3
Farm	3,457	3,403	(54)	(1.6)
Cultural & Recreational Land	36	36	-	-
Total number of assessments	32,661	32,676	15	-

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

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

Type or class of land	2019/20 Forecast \$'000	2020/21 \$'000	Change	
			\$'000	%
General residential	6,577,745	6,799,926	222,181	3.4
Commercial/Industrial	2,381,117	2,368,548	(12,569)	(0.5)
Farm	2,535,098	2,914,281	379,183	15.0
Recreational Land	30,932	31,280	348	1.1
Total value of land	11,524,892	12,114,035	589,143	5.1

The uplift represents supplementary (new assessments of CIV) occurring/created after the 2019/20 budget was struck in June 2019 and exist for inclusion in 2020/21 budget.

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

Type of Charge	Per Rateable Property 2019/20 \$	Per Rateable Property 2020/21 \$	Change	
			\$	%
Residential Garbage collection	222.00	222.00	-	-
Waste Infrastructure Charge (Landfill operations)	55.00	55.00	-	-
EPA Levy Charge	16.92	16.92	-	-
Boisdale Common Effluent System and Pump out Charge	415.00	415.00	-	-

Service rates and charges are not covered by FGRS

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

Type of Charge	2019/20 Forecast	2020/21	Change	
	\$'000	\$'000	\$'000	%
Kerbside collection (Garbage) *	4,372	4,372	-	-
Waste Infrastructure Charge	1,697	1,697	-	-
EPA Levy Charge	333	333	-	-
Boisdale Common Effluent System Charge	10	10	-	-
Total amount to be raised by service rates or charges	6,412	6,412	-	-

* Recycle processing charges and management of Council's landfills and transfer stations.

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

	2019/20 Forecast	2020/21	Change
	\$'000	\$'000	\$'000
Rates and charges	62,964	62,964	-
Total	62,964	62,964	-

4.1.1(j) Fair Go Rates System Compliance

Wellington Shire Council is compliant with the State Government's Fair Go Rates System.

	2019/20	2020/21
Number of rateable properties	32,131	32,640
Base Average Rates	\$ 1,708.27	\$ 1,730.40
Maximum Rate Increase (set by the State Government)	2.50%	2.00%
Capped Average Rate	\$ 1,750.98	\$ 1,765.00
Maximum General Rates and Municipal Charges Revenue Allowable*	\$ 56,261,068	\$ 57,609,703
Budgeted General Rates and Municipal Charges Revenue*	\$ 56,217,064	\$ 56,475,396
Budgeted Supplementary Rates	\$ -	\$ -
Budgeted Total Rates and Municipal Charges Revenue*	\$ 56,217,064	\$ 56,475,396

* Excludes Cultural and Recreational Land rates income

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

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

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

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4.1.1(l) Differential rates

Rates to be levied

The rate in the dollar to be applied to the CIV in relation to land in each category of differential is:

- A general rate of 0.004911 for all rateable general properties; and

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

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

Farm Land

Farm land means any land that:

- Is "Farm Land" within the meaning of Section 2 (1) of the *Valuation of Land Act 1960* (paras a and b) and other criteria as defined by Council in c, hereunder
 - a. That is not less than 2 hectares in area; and
 - b. That is used primarily for:
 - grazing (including agistment);
 - dairying;
 - pig-farming;
 - poultry-farming;
 - fish-farming;
 - tree-farming;
 - bee-keeping;
 - viticulture;
 - horticulture;
 - fruit-growing or the growing of crops of any kind or for any combination of these activities, and;
 - c. Where the ratepayer is a Primary Producer with any evidence/ruling confirmed by the Australian Taxation Office, registered ABN and business plan.

Recreational land

Recreational land is land, which is as defined in accordance with Section 4 of the *Cultural & Recreational Lands Act 1963*:

- controlled by a non-profit organisation which exists for the purpose of providing or promoting culture or sporting recreation facilities which is used for sporting, recreation or cultural purposes or which is used for agricultural showgrounds.

The amounts levied on recreational land have regard to the services provided by the Council in relation to such lands, and the benefit to the community derived from such recreational lands.

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4.1.2 Statutory fees and fines

	Forecast Actual 2019/20 \$'000	Budget 2020/21 \$'000	Change \$'000	Change %
Infringements and costs	113	111	(2)	(1.8)
Land & Building Information Certificates	160	160	-	-
Permits	143	135	(8)	(5.6)
Planning Fees	380	380	-	-
Total statutory fees and fines	796	786	(10)	(1.3)

Statutory fees relate mainly to fees and fines levied in accordance with legislation and includes *Public Health and Wellbeing Act 2008* registrations, provision of property information and fines. Increases in statutory fees are made in accordance with legislative requirements.

Comments:

The 2020/21 budget for statutory fees and fines is expected to remain relatively consistent with 2019/20 levels. Any impact associated with COVID-19 pandemic (waiving of some permits and planning fees) is not included.

4.1.3 User fees

	Forecast Actual 2019/20 \$'000	Budget 2020/21 \$'000	Change \$'000	Change %
Leisure centres	1,769	2,380	611	34.5
Registration and other permits	816	1,215	399	48.9
The Wedge	263	450	187	71.1
Saleyards	346	439	93	26.9
Waste management services	2,577	2,649	72	2.8
Other fees and charges	228	295	67	29.4
Emergency Works - Call Outs	60	60	-	-
Animal Services	62	59	(3)	(4.8)
Wellington Centre	68	39	(29)	(42.6)
Reimbursements	494	336	(158)	(32.0)
Total user fees	6,683	7,922	1,239	18.5

User charges relate mainly to the recovery of service delivery costs through the charging of fees to users of Council's services. These include use of leisure, entertainment and other community facilities. In setting the budget, the key principles for determining the level of user charges has been to ensure that increases do not exceed CPI increases or market levels.

Some known adjustments (for example impact of show cancellations and Leisure centre closures) has been reflected in the 2019/20 forecast but any other impact from the COVID-19 pandemic is not included.

Comments:

Budgeted user fees are expected to increase by \$1.2M over 2019/20.

(1) Aqua Energy and Gippsland Regional Sports Complex 2019/20 income has been reduced due to the closure from COVID-19. The 2020/21 income reflects a full year income including CPI increases and some expected usage increases for Swim school.

(2) New legislation in relation to Pool Compliance was introduced effective April 2020 and the increase in 2020/21 reflects a full year of registration and pool inspections.

(3) 2019/20 forecast is lower due to cancellation of shows due to COVID-19 pandemic.

(4) Reimbursements are higher in 2019/20 to reflect the assistance provided to East Gippsland Shire Council in January 2020 bushfires.

A detailed listing of fees and charges is included in Section 6- Fees and Charges.

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4.1.4 Grants

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

		Forecast Actual 2019/20 \$'000	Budget 2020/21 \$'000	Change \$'000	%
Grants were received in respect of the following:					
Summary of grants					
State funded grants		11,613	6,827	(4,785)	(41.2)
Commonwealth funded grants		7,322	19,567	12,245	167.2
Total grants received		18,935	26,394	7,459	39.4
(a) Operating Grants					
Recurrent - Commonwealth Government					
Victoria Grants Commission	1	6,742	14,435	7,693	114.1
Total Recurrent Commonwealth Grant		6,742	14,435	7,693	114.1
Recurrent - State Government					
Rural Access	2	158	-	(158)	(100.0)
Fire Services Property levy	2	61	-	(61)	(100.0)
Senior citizens	2	58	-	(58)	(100.0)
Community support programs		44	25	(19)	(42.4)
Cultural Services		229	213	(15)	(6.7)
Other		20	20	-	-
Libraries		330	330	-	-
Parks & Environmental services		114	115	1	0.6
Municipal emergency		170	172	2	1.2
School crossing supervisors		136	138	2	1.6
Environmental health		58	61	3	4.5
Total Recurrent State Grants		1,378	1,073	(305)	(22.1)
Non-Recurrent - Commonwealth Government					
Business Development	3	200	800	600	300.0
Total Non-Recurrent Commonwealth Grant		200	800	600	300.0
Non-Recurrent - State Government					
Drought- Rate Relief	4	3,810	-	(3,810)	(100.0)
Manager Projects	5	78	-	(78)	(100.0)
Natural Disaster Funding	5	76	-	(76)	(100.0)
Planning		57	20	(37)	(64.9)
Family and children		22	5	(17)	(76.9)
Parks & Environmental Services		10	-	(10)	(100.0)
Community & Recreation Facilities upgrade		488	500	12	2.5
Community Support programs		15	32	17	113.3
Municipal Emergency		11	79	68	621.9
Business Development		137	686	549	400.9
Total Non-Recurrent grants		4,704	1,322	(3,382)	(71.9)
Total Operating Grants		13,024	17,630	4,606	35.4

Comments:

Budgeted operating grants are expected to increase by \$4.6M over 2019/20.

(1) The 2019/20 forecast is impacted by \$7.4M of the 2019/20 Financial Assistance Grants received by 30 June 2019. 2020/21 budget includes a full year of Financial Assistance Grants.

(2) Recurrent state grants including funded positions for Fire Services Property Levy and Rural Access have been completed, and the Senior Citizens funding will now be paid directly to the community.

(3) Funding provided by Commonwealth Government for drought affected communities.

(4) During 2019/20 Council received one off State Government funding to provide rate relief to "farming" operators.

(5) Shared engineer position funded by the LVA, and state bushfire funding, both completed in 2019/20.

(6) State funded recovery officer position within Municipal Emergency beginning in 2019/20 and continuing into 2020/21.

(7) Economic development grants include the continuing Agribusiness position, as well as a number of grants related to drought and bushfire recovery.

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			Forecast Actual 2019/20 \$'000	Budget 2020/21 \$'000	Change \$'000 %	
(b) Capital Grants						
<u>Recurrent - Commonwealth Government</u>						
Roads to Recovery	1	-	-	-	-	-
Total Recurrent Commonwealth Government grants			-	-	-	-
<u>Non-Recurrent - Commonwealth Government</u>						
Buildings		260	1,214	954	366.9	
Footpaths	2	-	1,035	1,035	-	
Recreational Leisure & Community Facilities		-	335	335	-	
Roads		100	1,460	1,360	1,360.0	
Aerodromes		-	38	38	-	
Parks, Open Space & Streetscapes		20	250	230	1,150.0	
Total Non-Recurrent - Commonwealth grants			380	4,332	3,952	1,040.0
Total - Commonwealth Government grants			380	4,332	3,952	1,040.0
<u>Non- Recurrent - State Government</u>						
Buildings	3	2,410	2,382	(28)	(1.2)	
Roads	4	1,866	1,047	(819)	(43.9)	
Footpaths		13	346	333	2,561.5	
Recreational Leisure & Community Facilities		558	550	(8)	(1.4)	
Bridges		175	-	(175)	(100.0)	
Parks, Open Space & Streetscapes		150	107	(43)	(28.7)	
Waste Management		350	-	(350)	(100.0)	
Library Books		9	-	(9)	(100.0)	
Total Non- Recurrent State Government grants			5,531	4,432	(1,099)	(19.9)
Total Capital Grants			5,911	8,764	2,853	48.3
Total Grants			18,935	26,394	7,459	39.4

Comments:

Capital grants include all monies received from State and Federal government for the purposes of funding specific capital works projects and are to expected to increase by \$4.6M compared to 2019/20.

(1) 2020/21 is the second year of the new Roads to Recovery program and includes the completion of works for the additional \$3M drought allocation by December 2020. The total five year allocation is \$19.9M.

(2) The Sale CBD renewal program will continue again in 2020/21, with works on York Street to be partly funded via an \$1M grant.

(3) Other major grant funding will be allocated for upgrading community sporting facilities and public halls including Cameron Sporting Complex (\$1.5M), Stephenson Park Recreation Reserve (\$0.7M) and Sale Oval Changeroom redevelopment (\$0.9M).

(4) Blackspot and Country Roads funding of \$2.4M will be used to upgrade roads in various areas of the Shire including works on Market Street and Macarthur Street Sale roundabout and the Gormandale-Stradbroke Road safety upgrades.

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4.1.5 Contributions

		Forecast Actual 2019/20 \$'000	Budget 2020/21 \$'000	Change \$'000 %	
Monetary	1	1,046	1,204	158	15.1
Non-monetary	2	820	-	(820)	(100.0)
Total contributions		1,866	1,204	(662)	(35.5)

Comments:

Cash contributions include all monies received from community sources or other non government bodies towards the delivery of Council's services to ratepayers (operating) and capital works program.

(1) Monetary contributions are expected to increase by \$0.2M mainly for a contribution towards the Toongabbie-Cowwarr Weir Road reconstruction.

(2) Non monetary contributions are gifted and donated assets relating to infrastructure assets from new subdivisions and land acquired under the Wellington Coastal Strategy Voluntary Assistance Scheme. No non cash monetary contributions have been budgeted for 2020/21.

4.1.6 Other income

		Forecast Actual 2019/20 \$'000	Budget 2020/21 \$'000	Change \$'000 %	
Recognition of assets	1	397	-	(397)	(100.0)
Donations	2	248	1	(247)	(99.6)
Interest on Investments	3	1,200	1,100	(100)	(8.3)
Sponsorship	4	102	67	(35)	(34.1)
Insurance recovery	2	16	-	(16)	(100.0)
Other rent		779	769	(10)	(1.3)
Interest on debtors		4	26	22	529.1
Miscellaneous income	5	249	335	86	34.4
Total other income		2,995	2,298	(697)	(23.3)

Comments:

Budgeted other income is expected to decrease by \$0.5M over 2019/20.

(1) Recognition of assets such as roads and buildings are forecast to be \$0.4M in 2019/20. No budget is included for recognition of assets in 2020/21.

(2) A number of one-off miscellaneous insurance reimbursements and donations occurred in 2019/20 which are not expected to occur in 2020/21.

(3) Current low interest rate environment has resulted in lower than expected interest on investment in 2019/20 and is expected to continue to impact in 2020/21.

(4) Agribusiness sponsorships to be collected by Council across financial years, and expended fully in 2020/21.

(5) Benefits from volunteers recognised as per new accounting standards, offset by the volunteer costs also recognised.

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4.1.7 Employee costs

		Forecast Actual 2019/20 \$'000	Budget 2020/21 \$'000	Change \$'000 %	
Wages and Salaries	1	22,435	23,979	1,544	6.9
Workcover	2	198	529	331	166.9
Superannuation		2,216	2,324	108	4.9
Fringe benefit tax		207	212	5	2.6
Casual staff		1,904	1,901	(3)	(0.1)
Other	3	636	508	(128)	(20.2)
Total employee costs		27,596	29,453	1,857	6.7

Comments:

Budgeted employee costs are expected to increase by \$1.9M over 2019/20.

(1) Enterprise Agreement increases and movement within bands. Enterprise Agreement 10 commenced in November 2019. A full year budget has been included for a number of new positions approved through business cases.

(2) 2019/20 WorkCover premium savings, will not reoccur in 2020/21 due to a number of long term claims expected to be finalised in 2020/21.

(3) Corporate and Compliance training budget has been reduced.

4.1.8 Materials and services

		Forecast Actual 2019/20 \$'000	Budget 2020/21 \$'000	Change \$'000 %	
Contractors	1	6,064	9,066	3,002	49.5
Materials	2	4,836	5,448	612	12.7
Insurances	3	1,284	1,643	359	28.0
Waste Management Services		4,468	4,517	49	1.1
Contributions		2,923	2,969	46	1.6
Authority fees		1,000	1,020	20	2.0
Utility payments		2,563	2,558	(5)	(0.2)
Building Maintenance		1,542	1,483	(59)	(3.8)
Infrastructure & Parks Maintenance	4	8,125	8,016	(109)	(1.3)
Consultants	5	1,443	1,085	(358)	(24.8)
Total Materials and services		34,248	37,805	3,557	10.4

Comments:

Budgeted materials and services are expected to increase by \$3.6M over 2019/20.

(1) Additional contractor expenditure in 2020/21 includes, \$1.4M for Special Projects, including West Sale Airport Rising Main Pump Station and Eastern Aviation Stage 2-5, York Street - SPAustnet Services; \$1.3M for Stratford Recreation Reserve Netball Changerooms and \$0.2M for Council Elections.

(2) Materials costs will increase primarily due to \$0.4M increase in the budget for software maintenance due to planned upgrades and increased fuel costs.

(3) Premiums for assets and Public Liability insurance is anticipated to increase by 30% with other insurance premiums budgeted to increase between 3% and 10%.

(4) 2019/20 included an additional parks project for the Reeve Street Sale median safety upgrade. In 2020/21 the balance of the infrastructure and parks maintenance budget will be consistent with 2019/20.

(5) There was a number of one -off consultancies in 2019/20 totalling approximately \$1.0M including works on the Gippsland Shared Services project, Maffra drainage strategy, strategic planning projects, the sporting infrastructure plan and the Aqua Energy redevelopment plan. The major consultancies budgeted for 2020/21 include The Wedge Masterplan and further consultation around bushfire recovery totalling \$0.6M.

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4.1.9 Bad and doubtful debts

	Forecast Actual 2019/20 \$'000	Budget 2020/21 \$'000	Change \$'000	%
Rate debtors	90	70	(20)	(22.0)
Total bad and doubtful debts	90	70	(20)	(22.0)

Comments:

Budgeted bad and doubtful debts provisions are expected to decrease in 2020/21 as the waste infrastructure charge on some 90 Mile Beach properties is removed following Ombudsman recommendations.

4.1.10 Depreciation

	Forecast Actual 2019/20 \$'000	Budget 2020/21 \$'000	Change \$'000	%
Infrastructure	15,911	16,558	647	4.1
Property	4,853	5,288	435	9.0
Plant and equipment	2,167	2,285	118	5.4
Total depreciation and amortisation	22,931	24,131	1,200	5.2

Comments:

Budgeted depreciation is expected to increase by \$1.2M, mainly due to the completion of the 2020/21 capital works program and the full year effect of depreciation on the 2019/20 capital works program.

4.1.11 Amortisation - Intangible assets

	Forecast Actual 2019/20 \$'000	Budget 2020/21 \$'000	Change \$'000	%
Intangible assets	722	528	(194)	(26.9)
Total amortisation - intangible assets	722	528	(194)	(26.9)

Comments:

Budgeted amortisation is expected to decrease by \$0.2M, mainly due to no landfill airspace assets budgeted to be created in 2020/21.

4.1.12 Amortisation - Right of Use assets

	Forecast Actual 2019/20 \$'000	Budget 2020/21 \$'000	Change \$'000	%
Right of use assets	389	259	(130)	(33.4)
Total amortisation - right of use assets	389	259	(130)	(33.4)

Comments:

Budgeted amortisation is expected to decrease by \$0.1M, mainly due to the major right of use contract nearing the end of its specified timeframe.

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4.1.13 Borrowing costs

	Forecast Actual 2019/20 \$'000	Budget 2020/21 \$'000	Change \$'000	%
Interest - borrowings	243	93	(150)	(61.7)
Total borrowing costs	243	93	(150)	(61.7)

Comments:

Budgeted interest on borrowings will decrease in 2020/21 due to the finalisation of a major loan in 2019/20 and the deferral of planned 2019/20 borrowings until 2020/21 resulting in no new interest charges for 2020/21.

4.1.14 Other expenses

		Forecast Actual 2019/20 \$'000	Budget 2020/21 \$'000	Change \$'000	%
Rate Relief - Drought	1	4,206	485	(3,721)	(88.5)
Assets written off	2	256	-	(256)	(100.0)
Derecognition of assets		15	-	(15)	(100.0)
Finance Cost- leases		14	4	(10)	(73.7)
Auditor's remuneration - VAGO		73	77	4	4.9
Auditor's remuneration - Internal		60	64	4	6.7
Councillors allowances		317	322	5	1.6
Total other expenses		4,941	952	(3,989)	(80.7)

Comments:

Budgeted other expenses are expected to decrease by (\$4.0M) over 2019/20.

(1) During 2019/20 Council received one off State Government funding to provide rate relief to "farming" operators.

(2) Write off of assets such as roads and footpaths are forecast to be \$0.3M in 2019/20. No budget is included for assets written off in 2020/21.

4.1.15 Net Loss on disposal of property, infrastructure, plant and equipment

	Forecast Actual 2019/20 \$'000	Budget 2020/21 \$'000	Change \$'000	%
Proceeds from sale of assets	(577)	(614)	(37)	6.4
Written Down Value of assets sold	415	491	76	18.3
WDV Assets Replaced	935	1,035	101	10.8
Total Net loss on disposal of property, infrastructure, plant and equipment	773	912	139	18.0

Comments:

Proceeds from the disposal of Council Assets is expected to be (\$0.6M) and relates mainly to the planned cyclical replacement of part of the plant and vehicle fleet. The written down value of assets sold/replaced is anticipated to be \$1.5M.

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4.2 Balance Sheet

4.2.1 Assets

Budgeted "Total assets" are expected to increase by \$22.0M, being a decrease of \$6.2M in current assets and an increase of \$28.2M in non-current assets.

The decrease of \$6.2M in current assets is the result of reduced cash and cash equivalents and a minor increase in trade and other receivables.

The increase of \$28.2M in non-current assets is attributable to the net result of the capital works program (\$52.1M of new assets), depreciation and amortisation of assets (\$24.9M) and the impact of assets replaced or sold (\$1.5M).

4.2.2 Liabilities

Budgeted "Total liabilities" are expected to increase by \$7.0M, being an increase of \$0.4M in current liabilities and an increase of \$6.6M in non-current liabilities.

The increase of \$0.4M in current liabilities is primarily due to an increase in trade and other payable and loans, offset by a minor decrease in employee provisions.

The \$6.6M increase in non-current liabilities relates to the impact of new 2020/21 borrowings.

4.2.3 Borrowings

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

	2019/20 \$'000	2020/21 \$'000
Amount borrowed as at 30 June of the prior year	7,603	1,315
Amount proposed to be borrowed	-	7,000
Amount projected to be redeemed	(6,289)	(289)
Amount of borrowings as at 30 June	1,315	8,026

Borrowings are utilised by Council to spread the impact across generations of the community utilising assets.

Prior years borrowings were delayed due to timing of projects initially planned to be completed in 2019/20.

4.2.4 Leases by category

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

	Forecast Actual 2019/20 \$'000	Budget 2020/21 \$'000
Right-of-use assets		
Buildings	40	-
Plant and equipment	265	70
Photocopiers	55	31
Total right-of-use assets	360	101
Lease liabilities		
Current lease Liabilities		
Buildings	39	-
Plant and equipment	202	10
Photocopiers	25	16
Total current lease liabilities	266	26
Non-current lease liabilities		
Buildings	-	-
Plant and equipment	56	46
Photocopiers	31	16
Total non-current lease liabilities	87	62
Total lease liabilities	353	88

Where the interest rate applicable to a lease is not expressed in the lease agreement, Council applies the average incremental borrowing rate in the calculation of lease liabilities. The current incremental borrowing rate is 4.24%.

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4.3 Statement of changes in Equity

4.3.1 Reserves

		2020/21
		\$'000
Forecast at 30 June 2020		10,709
Proposed Transfer to Reserves 2020/21		
Discretionary Reserves		
-Asset Improvement	1	-
-Plant Replacement	2	873
-Waste Infrastructure	3	1,698
Non- Discretionary Reserves		
-Recreational Land	4	110
-Art Gallery Acquisition/Contribution Reserves	5	-
-Leased Property Improvements	6	277
Total transfers to reserves		2,958
Proposed Transfer from Reserves 2020/21		
Discretionary Reserves		
-Asset Improvement	1	400
-Plant Replacement	2	1,040
-Waste Infrastructure	3	2,778
Non-Discretionary Reserves		
-Recreational Land	4	140
-Art Gallery Acquisition/Contribution Reserves	5	10
-Leased Property Improvements	6	90
Total transfers from reserves		4,458
Budget at 30 June 2021		9,209

Comments

Total other reserves are expected to decrease by \$1.5M over 2019/20.

(1) Asset Improvement Reserve is to fund specific future capital improvements. During 2020/21 it is anticipated to transfer funds from this reserve to fund works on the carpark in Sale.

(2) Plant Replacement Reserve is to fund future purchases of major plant and equipment and will marginally decrease by the end of 2020/21.

(3) Waste Infrastructure Reserve is to fund the establishment of recycling and transfer stations, remediation of existing and closed landfills and an increase in landfill capacity in the future. The 2020/21 increase relates to the transfer to the reserve of the Waste Infrastructure charge collected during 2020/21 reduced by proposed expenditure on waste facilities.

(4) Recreational Land Reserve is to fund future open space facilities as per Section 18 of Subdivision Act. During 2020/21 it is anticipated to transfer funds from this reserve to fund a new playground in Stratford.

(5) Art Gallery Acquisition and Contribution Reserves are to fund future art acquisitions and major exhibitions including the John Leslie Art Prize.

(6) Leased Property Improvements Reserve is to fund future works on leased properties (caravan parks and Port of Sale Moorings) in accordance with Crown Land Act. Funds transferred to reserve in 2020/21 include lease related payments received from Caravan Park lessees and mooring fees.

4.3.2 Equity

Total Equity is anticipated to increase by \$15.0M being for the expected 2020/21 surplus.

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4.4 Statement of Cash Flows

4.4.1 Net cash flows provided by operating activities

The increase of \$9.8M in cash inflows from operating activities is mainly due to the inclusion of a full year of 2020/21 Financial Assistance Grants and higher capital grant funding. Employee costs and materials services will also increase by \$5.2M but this increase is partly offset by lower other expenses payments in 2020/21.

4.4.2 Net cash flows used in investing activities

The increase of \$25.1M in payments for investing activities relates to an increase in payments for property, infrastructure, plant and equipment. Property, infrastructure, plant and equipment expenditure will be \$52.1M and represents Council's continued commitment to the renewal of community assets and delivering improvements to facilities. More detailed information on the 2020/21 capital program can be found in 4.5.

4.4.3 Net cash flows provided by financing activities

Net cash flow provided by financing activities has increased by \$13.3M. Proposed 2020/21 borrowings of \$7.0M will partly fund works on a number of major projects including the completion of the Cameron Sporting Complex Redevelopment, continuation of Sale and Maffra CBD streetscape programs and a land purchase. The increase in proposed borrowings is offset by lower 2020/21 loan principal repayments due to the impact of a \$6.0M loan repayment in 2019/20.

4.5. Capital Works Program

This section presents a listing of the capital works projects that will be undertaken for the 2020/21 year, classified by expenditure type and funding source. Works are also disclosed as current budget or carried forward from prior year. Note some multi year projects span up to three years on an ongoing basis, and include Market Street and Macarthur Street Roundabout, Maffra CBD Streetscape, Cameron Sporting Complex redevelopment, Sale Oval and Stephenson Park - changerooms redevelopment, Port of Sale Access Project and Business Systems Upgrades.

4.5.1 Summary

		Forecast Actual 2020/21 \$'000	Budget 2020/21 \$'000	Change \$'000	%
Property	1	7,026	14,804	7,778	110.7
Plant and equipment	2	2,822	3,377	555	19.7
Infrastructure	3	24,691	33,448	8,757	35.5
Intangibles	4	85	493	408	480.0
Total		34,624	52,122	17,498	50.5

Intangibles are included as a reconciling item to match Statement of Capital Works (Section 3).

¹ Completion of the Cameron Sporting Complex redevelopment.

² Cyclic renewal of major plant and vehicles will occur in 2020/21.

³ Investment in large infrastructure projects such as Sale and Maffra streetscape renewals, Gormandale-Stradbroke Road safety upgrades and residential road and street construction program.

⁴ Cyclic renewal of major business software will occur in 2020/21.

	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contributions \$'000	Council cash \$'000	Borrowings \$'000
Property	14,804	678	5,179	4,721	4,226	3,596	450	6,269	4,490
Plant and equipment	3,377	11	3,108	128	130	-	-	3,377	-
Infrastructure	33,448	679	22,607	6,930	3,232	11,363	1,613	17,961	2,510
Intangibles	493	-	493	-	-	-	-	493	-
Total	52,122	1,368	31,387	11,779	7,588	14,959	2,063	28,100	7,000

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4.5.2 Current Budget

Capital Works Area	Project	Asset Expenditure Type				Summary of Funding Sources			
	Cost \$'000	New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contributions \$'000	Cash \$'000	Borrowings \$'000
PROPERTY									
LAND									
Education Department Land - Raymond Street, Sale - Purchase	2,750	-	-	-	2,750	-	-	750	2,000
TOTAL LAND	2,750	-	-	-	2,750	-	-	750	2,000
LANDFILL IMPROVEMENTS									
Kilmany Landfill - Cell 3 Construction	2,000	-	1,000	1,000	-	-	-	2,000	-
TOTAL LANDFILL IMPROVEMENTS	2,000	-	1,000	1,000	-	-	-	2,000	-
BUILDINGS									
Desailly Street Office - Lighting Renewal	35	-	35	-	-	-	-	35	-
Solar PV Installation Program (Kilmany, Yarram Hub, Yarram Transfer Station, West Sale Airport)	250	-	-	-	250	-	-	250	-
Upgrade of CCTV Network at Waste Facilities - Various Sites	150	-	-	150	-	-	-	150	-
Wellington Centre, Sale - Automatic Doors Renewal	85	-	85	-	-	-	-	85	-
Solar PV Installation - Rosedale Multipurpose Centre	35	-	-	-	35	-	-	35	-
Lake Guthridge-Guyatt, Sale - Environmental Education Centre	300	300	-	-	-	-	200	100	-
Community Facilities Accessibility Improvement Program	284	-	-	284	-	94	-	190	-
Gumnuts Early Learning Centre - Floor Covering Renewal	35	-	35	-	-	-	-	35	-
Port Albert Rocket Shed - Heritage Refurbishment	50	-	50	-	-	-	-	50	-
Stratford Mechanics Hall - Wall Cracking Repairs	20	-	20	-	-	-	-	20	-
Yarram Regent Theatre - Façade Signage & Accessibility	240	-	192	48	-	240	-	-	-
Public Toilet Replacement, Hiawatha	150	-	150	-	-	-	-	150	-
Public Toilet Renewal/Refurbishment Program (Apex Park Heyfield, Harbeck Street Heyfield, Macalister Park Maffra, Apex Park Stratford)	75	-	75	-	-	-	-	75	-
Building Management System Upgrade - Wellington Shire Pools	80	-	64	-	16	-	-	80	-
Aqua Energy, Sale - Creche Multi Use Conversion	11	-	7	4	-	-	-	11	-
Aqua Energy, Sale - Water Heating Unit Replacement and Upgrade	60	-	36	24	-	-	-	60	-
Gippsland Regional Sports Complex, Sale - Stadium Air Handling Installation	215	194	-	22	-	-	-	215	-
Gippsland Regional Sports Complex, Sale - Stadium LED Lights Upgrade	20	-	12	8	-	-	-	20	-
Outdoor Pools - Solar Heating Upgrades	86	-	51	34	-	-	-	86	-
Cameron Sporting Complex, Maffra - Stadium Redevelopment	3,990	-	998	1,995	998	1,500	-	-	2,490
Aqua Energy, Sale - Redevelopment Design	20	4	10	6	-	-	-	20	-
Maffra Lawn Tennis - Pavilion Redevelopment	212	-	148	42	22	162	50	-	-
Sale Oval - Changeroom Redevelopment	1,550	-	930	465	155	880	150	520	-
Stephenson Park Recreation Reserve, Sale - Changeroom Redevelopment	1,005	-	603	402	-	720	50	235	-
TOTAL BUILDINGS	8,958	498	3,501	3,485	1,476	3,596	450	2,422	2,490
TOTAL PROPERTY	13,708	498	4,501	4,485	4,226	3,596	450	5,172	4,490

2020/21 Budget - Wellington Shire Council

Capital Works Area	Project	Asset Expenditure Type				Summary of Funding Sources			
	Cost \$'000	New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contributions \$'000	Cash \$'000	Borrowings \$'000
PLANT & EQUIPMENT									
PLANT, MACHINERY & EQUIPMENT									
Fleet Renewal - Annual Program	1,236	-	1,236	-	-	-	-	1,236	-
Plant Renewal - Built Environment Annual Program	995	-	995	-	-	-	-	995	-
Plant Renewal - Natural Environment and Parks Annual Program	325	-	325	-	-	-	-	325	-
TOTAL PLANT, MACHINERY & EQUIPMENT	2,556	-	2,556	-	-	-	-	2,556	-
FURNITURE & FITTINGS									
The Wedge - Follow Spot Replacement	49	-	34	15	-	-	-	49	-
The Wedge - Rehearsal Room Performance Space	20	-	10	10	-	-	-	20	-
The Wedge - Sound Desk Replacement	65	-	52	13	-	-	-	65	-
Art Gallery - Art Acquisitions	30	-	-	-	30	-	-	30	-
Art Gallery - Action Station	11	11	-	-	-	-	-	11	-
Gippsland Regional Sports Complex - Café Equipment Replacement	15	-	15	-	-	-	-	15	-
Rosedale & Maffra Pool - Blanket Installation	90	-	-	-	90	-	-	90	-
TOTAL FURNITURE & FITTINGS	280	11	111	38	120	-	-	280	-
LIBRARY BOOKS									
Library - Book Acquisitions	155	-	124	31	-	-	-	155	-
Library - Audio-Visual Acquisitions	54	-	43	11	-	-	-	54	-
Library - Cataloguing & Processing	42	-	34	8	-	-	-	42	-
TOTAL LIBRARY BOOKS	251	-	201	50	-	-	-	251	-
COMPUTERS & TELECOMMUNICATIONS									
IT - Hardware Upgrade / Replacement Program	200	-	200	-	-	-	-	200	-
TOTAL COMPUTERS & TELECOMMUNICATIONS	200	-	200	-	-	-	-	200	-
ART WORKS									
Art Gallery - Outdoor Sculpture Base	10	-	-	-	10	-	-	10	-
TOTAL ART WORKS	10	-	-	-	10	-	-	10	-
TOTAL PLANT & EQUIPMENT	3,297	11	3,068	88	130	-	-	3,297	-

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Capital Works Area	Project	Asset Expenditure Type				Summary of Funding Sources			
	Cost \$'000	New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contributions \$'000	Cash \$'000	Borrowings \$'000
INFRASTRUCTURE									
ROADS									
Project Development	250	-	125	75	50	-	-	250	-
Brewers Hill Road, Maffra - Reconstruction - 0.2km	70	-	70	-	-	70	-	-	-
Toongabbie-Cowwarr & Weir Roads, Cowwarr - Reconstruction	600	-	300	300	-	300	300	-	-
Gormandale-Stradbroke Road Safety Upgrades (Blackspot)	1,104	-	552	552	-	1,104	-	-	-
Roberts Road Reconstruction, Macks Creek - 1.8km	400	-	400	-	-	400	-	-	-
Rural Sealed Road Reconstruction Program	150	-	150	-	-	-	-	150	-
Ryans Road Safety Upgrades (Blackspot)	151	-	76	76	-	151	-	-	-
Sale - Toongabbie Road Reconstruction and Widening	600	-	420	180	-	600	-	-	-
Tinamba-Newry Road Safety Upgrades (Blackspot)	205	-	103	103	-	205	-	-	-
Crest Widening Program - Giffard	250	-	175	75	-	-	-	250	-
Market Street and Macarthur Street Roundabout, Sale	1,047	-	733	314	-	1,047	-	-	-
Gordon Street Reconstruction, Heyfield (George Street to Harbeck Street)	250	-	200	50	-	250	-	-	-
Palmerston Street, Sale - Carparking Improvements	80	-	-	80	-	-	-	80	-
McMillan Street, Maffra - Reconstruction (Johnson Street to Princess Street) - Design	15	-	15	-	-	-	-	15	-
Residential Road & Street Construction Program (Special Charge Schemes)	3,050	-	1,830	1,220	-	2,135	915	-	-
Thomson Street, Maffra - Reconstruction (Johnson Street to Queen Street) - Design	5	-	5	-	-	-	-	5	-
Town Entry Improvement Program	20	-	10	10	-	-	-	20	-
Duke Street, Yarram - Reconstruction and Shoulder Sealing	500	-	400	100	-	500	-	-	-
Railway Avenue, Yarram - Construction and Sealing (Church Road to Wesley Street)	400	-	200	200	-	400	-	-	-
Brayakoloong Close to Guthridge Parade Access - Construction and Sealing	165	-	66	-	99	-	-	165	-
Killeen Street/Hobson Street Intersection, Stratford - Upgrade - Design	10	-	10	-	-	-	-	10	-
Desailly & Macarthur Street Intersection, Sale - Upgrade - Design	20	-	6	14	-	-	-	20	-
National Park Road, Loch Sport - Safety Treatments	150	-	45	105	-	-	-	150	-
Final Seals - Annual Program	325	-	325	-	-	-	-	325	-
Rural Roads Resealing - Annual Program	2,600	-	2,600	-	-	-	-	2,600	-
Turning Circle Improvement Program	100	-	50	50	-	-	-	100	-
Urban Streets Asphalt Resheeting - Annual Program	1,750	-	1,750	-	-	690	-	1,060	-
Urban Street Resealing - Annual Program	200	-	200	-	-	-	-	200	-
Kerb & Channel Replacement - Annual Program	450	-	450	-	-	-	-	450	-
Reconstruct Unsealed Roads - Annual Program	1,240	-	1,240	-	-	-	-	1,240	-
Unsealed Road Intersection Upgrades - Annual Program	300	-	180	120	-	-	-	300	-
TOTAL ROADS	16,457	-	12,685	3,623	149	7,852	1,215	7,390	-
BRIDGES									
Bridge Major Maintenance and Rehabilitation Program	150	-	150	-	-	-	-	150	-
Ingles Bridge Reconstruction (Ingles Road), Devon North	700	-	700	-	-	700	-	-	-
Stock Crossing Bridge, Rosedale - Barrier Renewal	50	-	50	-	-	-	-	50	-
Major Culvert Renewal	180	-	108	72	-	-	-	180	-
Bridge & Culvert Safety Barrier Renewal - Annual Program	200	-	120	80	-	-	-	200	-
TOTAL BRIDGES	1,280	-	1,128	152	-	700	-	580	-

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Capital Works Area	Project	Asset Expenditure Type				Summary of Funding Sources			
	Cost \$'000	New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contributions \$'000	Cash \$'000	Borrowings \$'000
FOOTPATHS									
Footpath Disability Improvement - Annual Program	50	-	25	25	-	-	-	50	-
Footpaths Network Connections - Annual Program	150	-	-	-	150	-	-	150	-
Footpaths Renewal - Annual Program	310	-	310	-	-	-	-	310	-
Maffra CBD Streetscape Renewal	1,018	-	815	204	-	-	-	678	340
Sale CBD Renewal Program (York Street)	3,205	-	2,564	641	-	1,035	-	-	2,170
Sale CBD Renewal Program (Bond Street)	500	-	400	100	-	-	-	500	-
Morison Street, Maffra - Upgrade (Campbell Street to Fulton Drive)	300	-	150	150	-	-	-	300	-
Temple Street / George Street Streetscape - Heyfield (Harbeck Street to Davis Street) - Design	10	-	10	-	-	-	-	10	-
Glenhaven Estate, Sale - Neighbourhood Park Development	100	-	50	50	-	-	-	100	-
Gravel Path Renewal - Annual Program	60	-	60	-	-	-	-	60	-
Longford Access Improvement Project	200	-	-	-	200	-	-	200	-
Tarra Trail Stage 2 - Alberton-Port Albert	496	-	-	-	496	496	-	-	-
Urban Paths Plan Program	500	-	-	-	500	-	-	500	-
Shoreline Drive Path, Golden Beach - Design	10	-	-	-	10	-	-	10	-
TOTAL FOOTPATHS	6,909	-	4,384	1,170	1,356	1,531	-	2,868	2,510
DRAINAGE									
Minor Drainage Improvements - Annual Program	150	-	90	60	-	-	-	150	-
TOTAL DRAINAGE	150	-	90	60	-	-	-	150	-
RECREATIONAL LEISURE & COMMUNITY FACILITIES									
Sale Tennis Club Redevelopment	100	-	30	70	-	300	150	350	-
Yarram Pool - A Warmer Pool	662	529	132	-	-	250	61	351	-
Yarram Pool - BBQ & Shelter Installation	43	-	-	-	43	-	-	43	-
Stratford Pool - Renew Equipotential Bonding	30	-	30	-	-	-	-	30	-
Gippsland Regional Sports Complex - Netball Court Lighting Renewal	100	-	100	-	-	-	-	100	-
Briagolong Recreation Reserve - Traffic Management Upgrades	185	-	93	93	-	185	-	-	-
Maffra-Sale Motorcycle Clubhouse, Maffra - Access Upgrade	35	-	18	18	-	-	-	35	-
Maffra Lawn Tennis - Fencing	130	-	130	-	-	130	-	-	-
Heyfield Vintage Club - Field Days Undercover Facility	30	-	-	-	30	20	10	-	-
TOTAL RECREATIONAL LEISURE & COMMUNITY FACILITIES	1,314	529	532	180	73	885	221	208	-

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Capital Works Area	Project	Asset Expenditure Type				Summary of Funding Sources			
	Cost \$'000	New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contributions \$'000	Cash \$'000	Borrowings \$'000
WASTE MANAGEMENT									
Kilmany Landfill - Flare Installation	300	-	75	225	-	-	-	300	-
TOTAL WASTE MANAGEMENT	300	-	75	225	-	-	-	300	-
PARKS, OPEN SPACE & STREETSCAPES									
Playspace Expansion Program	162	-	-	-	162	-	22	140	-
Playspace Renewal Program	240	-	240	-	-	-	-	240	-
Shelter and BBQ Replacement Program	120	-	96	24	-	-	-	120	-
Charging Gippsland for Future Transport	27	-	22	5	-	-	-	27	-
Lake Guthridge Erosion Control - Sale	30	-	30	-	-	-	-	30	-
Implementation of the Botanic Gardens Development/Masterplan - Sale	378	-	113	265	-	108	105	165	-
Irrigation Renewal Program	30	-	30	-	-	-	-	30	-
Accessibility and Inclusivity Playspace Improvement Program - Various	50	-	50	-	-	-	-	50	-
Lake Guthridge Precinct Storage Shed	30	-	18	12	-	-	-	30	-
Seagull Drive - Wattle Grove boardwalk deck replacement - Loch Sport	25	-	25	-	-	-	-	25	-
Lions Park District Open Space Upgrade (Stage 1)	150	-	75	75	-	-	50	100	-
Youth Play Precinct Expansion, Heyfield - Skatepark Upgrade and Pump Track	250	150	-	50	50	250	-	-	-
Stephenson's Park, Sale - Baseball Lighting	250	-	250	-	-	-	-	250	-
TOTAL PARKS, OPEN SPACE & STREETSCAPES	1,742	150	949	431	212	358	177	1,207	-
AERODROMES									
Aerodrome Minor Capital Works Program	85	-	68	9	9	-	-	85	-
Yarram Aerodrome - Emergency Services Operations Upgrade (Apron, auto generator, security fencing)	75	-	38	38	-	38	-	38	-
TOTAL AERODROMES	160	-	106	46	9	38	-	123	-

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Capital Works Area	Project	Asset Expenditure Type				Summary of Funding Sources			
	Cost \$'000	New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contributions \$'000	Cash \$'000	Borrowings \$'000
OFF STREET CAR PARKS									
Carpark Reconstruction, Sale (Coles) - Design	20	-	18	2	-	-	-	20	-
Carpark Rehabilitation, Golden Beach	150	-	135	15	-	-	-	150	-
Carpark Reconstruction, Sale (IGA) - Planning and Design	400	-	360	40	-	-	-	400	-
Carpark Reconstruction, Lake Street Loch Sport - Design	10	-	6	4	-	-	-	10	-
Off Street Car Park Resealing Program	50	-	50	-	-	-	-	50	-
Car Park Construction, Manns Beach	250	-	125	125	-	-	-	250	-
TOTAL OFF STREET CAR PARKS	880	-	694	186	-	-	-	880	-
OTHER INFRASTRUCTURE									
Port of Sale - Mooring Access Improvements	1,885	-	377	377	1,131	-	-	1,885	-
Port of Sale - Boat Ramp/Jetty Renewal	85	-	68	-	17	-	-	85	-
Gippsland Regional Livestock Exchange - C Pen Shed Roof Replacement	80	-	80	-	-	-	-	80	-
Sale Depot, Nursery Hothouse Ventilation Automation	10	-	10	-	-	-	-	10	-
TOTAL OTHER INFRASTRUCTURE	175	-	535	377	1,148	-	-	2,060	-
TOTAL INFRASTRUCTURE	31,252	679	21,177	6,450	2,946	11,363	1,613	15,766	2,510
INTANGIBLES									
Wellington Library Public User Software Upgrade (Whole Shire)	20	-	20	-	-	-	-	20	-
IT - Phone System Upgrade	108	-	108	-	-	-	-	108	-
IT - Core Business Systems Upgrades	350	-	350	-	-	-	-	350	-
GIS Imagery Renewal	15	-	15	-	-	-	-	15	-
TOTAL INTANGIBLES	493	-	493	-	-	-	-	493	-
TOTAL NEW CAPITAL WORKS 2020/21	48,750	1,188	29,239	11,022	7,302	14,959	2,063	24,727	7,000

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Capital Works Area	Project	Asset Expenditure Type				Summary of Funding Sources			
	Cost \$'000	New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contributions \$'000	Cash \$'000	Borrowings \$'000
Works carried forward from the 2019/20 year (Work funded in 19/20 and carried forward)									
<u>PROPERTY</u>									
BUILDINGS									
Public Toilet Replacement, Sale Botanic Gardens	200	-	200	-	-	-	-	200	-
Public Toilet Renewal/Refurbishment Program (Apex Park Heyfield, Harbeck)	150	-	150	-	-	-	-	150	-
Street Heyfield, Macalister Park Maffra, Apex Park Stratford)									
Aqua Energy, Sale - Air Handling System Replacement	200	180	-	20	-	-	-	200	-
Sale Oval - Changeroom Redevelopment	30	-	18	9	3	-	-	30	-
Stephenson Park Recreation Reserve, Sale - Changeroom Redevelopment	518	-	311	207	-	-	-	518	-
TOTAL BUILDINGS	1,098	180	679	236	3	-	-	1,098	-
TOTAL PROPERTY	1,098	180	679	236	3	-	-	1,098	-
<u>PLANT & EQUIPMENT</u>									
PLANT, MACHINERY & EQUIPMENT									
TOTAL PLANT, MACHINERY & EQUIPMENT	-	-	-	-	-	-	-	-	-
COMPUTERS & TELECOMMUNICATIONS									
Remote Sites ICT/ AV Technology Upgrades	80	-	40	40	-	-	-	80	-
TOTAL COMPUTERS & TELECOMMUNICATIONS	80	-	40	40	-	-	-	80	-
TOTAL PLANT & EQUIPMENT	80	-	40	40	-	-	-	80	-
<u>INFRASTRUCTURE</u>									
ROADS									
Town Entry Improvement Program	250	-	125	125	-	-	-	250	-
TOTAL ROADS	250	-	125	125	-	-	-	250	-
FOOTPATHS									
Maffra CBD Streetscape Renewal	782	-	625	156	-	-	-	782	-
Sale CBD Renewal Program (Bond Street)	800	-	640	160	-	-	-	800	-
Tarra Trail Stage 2 - Alberton-Port Albert	111	-	-	-	111	-	-	111	-
TOTAL FOOTPATHS	1,692	-	1,265	316	111	-	-	1,692	-
DRAINAGE									
TOTAL DRAINAGE	-	-	-	-	-	-	-	-	-

2020/21 Budget - Wellington Shire Council

Capital Works Area	Project	Asset Expenditure Type				Summary of Funding Sources			
	Cost \$'000	New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contributions \$'000	Cash \$'000	Borrowings \$'000
RECREATIONAL LEISURE & COMMUNITY FACILITIES									
TOTAL RECREATIONAL LEISURE & COMMUNITY FACILITIES	-	-	-	-	-	-	-	-	-
WASTE MANAGEMENT									
TOTAL WASTE MANAGEMENT	-	-	-	-	-	-	-	-	-
PARKS, OPEN SPACE & STREETSCAPES									
Port of Sale Street Signage	56	-	-	-	56	-	-	56	-
TOTAL PARKS, OPEN SPACE & STREETSCAPES	56	-	-	-	56	-	-	56	-
AERODROMES									
TOTAL AERODROMES	-	-	-	-	-	-	-	-	-
OTHER INFRASTRUCTURE									
Port of Sale - Mooring Access Improvements	196	-	39	39	118	-	-	196	-
TOTAL OTHER INFRASTRUCTURE	196	-	39	39	118	-	-	196	-
TOTAL INFRASTRUCTURE	2,195	-	1,430	481	284	-	-	2,195	-
INTANGIBLES									
TOTAL INTANGIBLES	-	-	-	-	-	-	-	-	-
TOTAL CARRIED FORWARD CAPITAL WORKS 2020/21	3,372	180	2,148	757	287	-	-	3,372	-
MULTI - YEAR PROJECTS									
2020-21 Toongabbie-Cowwarr & Weir Roads, Cowwarr - Reconstruction	600	-	300	300	-	300	300	-	-
2021-22 Toongabbie-Cowwarr & Weir Roads, Cowwarr - Reconstruction	600	-	300	300	-	300	300	-	-
2020-21 Sale - Toongabbie Road Reconstruction and Widening	600	-	420	180	-	600	-	-	-
2021-22 Sale - Toongabbie Road Reconstruction and Widening	900	-	630	270	-	900	-	-	-
2020-21 Gordon Street Reconstruction, Heyfield (George Street to Harbeck Street)	250	-	200	50	-	250	-	-	-
2021-22 Gordon Street Reconstruction, Heyfield (George Street to Harbeck Street)	250	-	200	50	-	250	-	-	-
2020-21 National Park Road, Loch Sport - Safety Treatments	150	-	45	105	-	-	-	150	-
2021-22 National Park Road, Loch Sport - Safety Treatments	150	-	45	105	-	-	-	150	-
2020-21 Lake Guthridge-Guyatt, Sale - Environmental Education Centre	300	300	-	-	-	-	200	100	-

2020/21 Budget - Wellington Shire Council

Capital Works Area	Project	Asset Expenditure Type				Summary of Funding Sources			
	Cost \$'000	New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contributions \$'000	Cash \$'000	Borrowings \$'000
2021-22 Lake Guthridge-Guyatt, Sale - Environmental Education Centre	300	300	-	-	-	200	-	100	-
2020-21 Maffra Lawn Tennis - Pavilion Redevelopment	212	-	148	42	21	162	50	-	-
2021-22 Maffra Lawn Tennis - Pavilion Redevelopment	706	-	494	141	71	138	50	518	-
2020-21 Stephenson Park Recreation Reserve, Sale - Changeroom Redevelopment	1,523	-	914	609	-	720	50	235	-
2021-22 Stephenson Park Recreation Reserve, Sale - Changeroom Redevelopment	955	-	573	382	-	80	250	625	-
2020-21 Morison Street, Maffra - Upgrade (Campbell Street to Fulton Drive)	300	-	150	150	-	-	-	300	-
2021-22 Morison Street, Maffra - Upgrade (Campbell Street to Fulton Drive)	300	-	150	150	-	-	-	300	-
2020-21 Ingles Bridge, Devon North - Reconstruction (Ingles Road)	150	-	150	-	-	-	-	150	-
2021-22 Ingles Bridge, Devon North - Reconstruction (Ingles Road)	150	-	150	-	-	-	-	150	-
2020-21 Youth Play Precinct Expansion, Heyfield - Skatepark Upgrade and Pump Track	250	150	-	50	50	250	-	-	-
2021-22 Youth Play Precinct Expansion, Heyfield - Skatepark Upgrade and Pump Track	210	126	-	42	42	-	-	210	-
2020-21 Education Department Land - Raymond Street, Sale - Purchase	2,750	-	-	-	2,750	-	-	750	2,000
2021-22 Education Department Land - Raymond Street, Sale - Purchase	1,000	-	-	-	1,000	-	-	-	1,000
2020-21 IT - Core Business Systems Upgrades	350	-	350	-	-	-	-	350	-
2021-22 IT - Core Business Systems Upgrades	300	-	300	-	-	-	-	300	-

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5. Financial Performance Indicators

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

Indicator		Notes	Actual 2018/19	Forecast 2019/20	Budget 2020/21	Strategic Resource Plan Projections			Trend +/-
						2021/22	2022/23	2023/24	
Operating position									
Adjusted underlying result	Adjusted underlying surplus (deficit) / Adjusted underlying revenue	1	18.6%	0.1%	5.3%	1.0%	2.9%	0.9%	-
Liquidity									
Working Capital	Current assets/Current liabilities	2	520.2%	493.7%	451.4%	372.7%	355.6%	288.3%	-
Unrestricted cash	Unrestricted cash / Current liabilities		227.0%	270.4%	237.4%	176.6%	145.1%	98.6%	-
Obligations									
Loans and borrowings	Interest bearing loans and borrowings/Rate revenue	3	12.4%	2.1%	12.7%	20.5%	25.6%	26.8%	-
Loans and borrowings	Interest and principal repayments / Rate revenue		1.1%	10.4%	0.6%	1.9%	3.0%	3.9%	-
Indebtedness	Non-current liabilities /Own source revenue		25.8%	21.7%	30.0%	31.8%	32.9%	31.9%	-
Asset renewal	Asset renewal expenses /Asset Depreciation	4	0.0%	122.2%	178.9%	178.9%	150.8%	127.0%	-
Stability									
Rates concentration	Rate revenue / Adjusted underlying revenue	5	60.8%	68.4%	60.8%	65.3%	67.3%	68.6%	-

2020/21 Budget - Wellington Shire Council

		Notes		Strategic Resource Plan				
Indicator		Actual	Forecast	Budget	Projections			Trend
		2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	+/-
Rates effort	Rate revenue / Capital improved value of rateable properties in the municipality	0.53%	0.52%	0.51%	0.51%	0.51%	0.52%	o
Efficiency								
Expenditure level	Total expenses / Number of property assessments	\$ 2,505.30	\$ 2,814.71	\$ 2,882.91	\$ 2,953.05	\$ 2,846.87	\$ 2,884.62	+
Revenue level	Residential rate revenue / Number of residential property assessments	\$ 1,429.17	\$ 1,422.68	\$ 1,396.23	\$ 1,415.56	\$ 1,436.70	\$ 1,455.46	+
Workforce turnover	Number of permanent staff resignations and terminations / Average number of permanent staff for the financial year	13.9%	11.0%	11.0%	11.0%	11.0%	11.0%	o

Key to Forecast Trend:

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

Notes to indicators

1 Adjusted underlying result - An indicator of the sustainable operating result required to enable Council to continue to provide core services and meet its objectives. The adjusted underlying result calculation includes recurrent capital funding (i.e. Roads to Recovery funding), loss from sale/disposal from property, plant and equipment and other capital income but excludes non-recurrent capital grant and contributions. The 2020/21 adjusted underlying result reflects the inclusion of a number of one-off non recurrent operating grants and an additional \$3M allocation of Roads to Recovery funding for 2020/21 which will revert back to the historical annual allocation of between \$2.0 to \$3.0M per annum in future years. The future year decrease is impacted by the inclusion of minimal non-recurrent operating grants except for 2021/22 which includes Great Southern Rail Trail Extension funding of \$3M.

2 Working Capital - The proportion of current liabilities covered by current assets. Working capital is forecast to decrease from 2020/21 onwards.

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

4 Asset renewal - This percentage indicates the extent of Council's renewals against its depreciation charge (an indication of the decline in value of its existing capital assets). A percentage greater than 100 indicates Council is maintaining its existing assets, while a percentage less than 100 means its assets are deteriorating faster than they are being renewed and future capital expenditure will be required to renew assets.

5 Rates concentration - Reflects extent of reliance on rate revenue to fund all of Council's on-going services. Trend indicates Council's reliance on rate revenue compared to all other revenue sources will marginally increase over the four year period.

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6. Schedule of Proposed Fees and Charges at 1 July 2020 (GST inclusive)

Council may at its discretion decide to waive or reduce fees and charges in response to the COVID-19 pandemic.

SERVICE	C/L	GST	2019/20 Fee Including GST \$	Proposed 2020/21 Fee Including GST \$	Effective Date of Increase
ART GALLERY					
Art Gallery Life Drawing Classes (Each)	C	Yes	25.00	27.00	1-Jan-21
Art Gallery Life Drawing Classes (6 week course)	C	Yes	160.00	162.00	1-Jan-21
Art Gallery Education – Subscriptions					
Primary Schools under 150	C	Yes	106.50	108.00	1-Jan-21
Primary Schools over 150	C	Yes	216.00	220.00	1-Jan-21
Secondary Schools	C	Yes	230.00	234.00	1-Jan-21
Specialist Schools	C	Yes	106.50	108.00	1-Jan-21
Kindergartens	C	Yes	106.50	108.00	1-Jan-21
Tertiary Institutions	C	Yes	359.00	365.00	1-Jan-21
Gecko Junior Memberships – First Child	C	Yes	15.00	15.00	1-Jan-18
Gecko Junior Memberships – Each Additional Child	C	Yes	10.00	10.00	1-Jan-18
Maffra Exhibition Space Rental	C	Yes	160.00	160.00	1-Jul-18
Image Reproduction Fees	C	Yes	120.00	120.00	1-Jul-18
THE WEDGE					
Main Stage Hire Rates					
Commercial Rate per day (Max 14 hours)	C	Yes	1,465.00	1,495.00	1-Jul-20
Commercial Rate - Half Day (max 6 hours)	C	Yes	1,210.00	1,235.00	1-Jul-20
Commercial Rate - Extra time per half hour	C	Yes	165.00	168.00	1-Jul-20
Commercial - second performance on the same day	C	Yes	635.00	648.00	1-Jul-20
Community Rate per day (Max 14 hours)	C	Yes	825.00	843.00	1-Jul-20
Community Rate - Half Day (max 6 hours)	C	Yes	675.00	689.00	1-Jul-20
Community Rate - Extra time per half hour	C	Yes	90.00	92.00	1-Jul-20
Community - second performance on the same day	C	Yes	306.00	312.00	1-Jul-20
Commercial per Week	C	Yes	5,730.00	5,845.00	1-Jul-20
Community per Week	C	Yes	3,690.00	3,765.00	1-Jul-20
Commercial Rate - Short hire (max 3 hours)	C	Yes	955.00	975.00	1-Jul-20
Community Rate - Short hire (max 3 hours)	C	Yes	525.00	535.00	1-Jul-20
Rehearsal Room, Meeting Room, Foyer Rate per day (Max 8 hours)	C	Yes	304.00	310.00	1-Jul-20
Rehearsal Room & Meeting Room - Short hire (Max 4 hours)	C	Yes	160.00	163.00	1-Jul-20
Rehearsal Room, Meeting Room, Foyer - Extra time per half hour	C	Yes	25.00	25.50	1-Jul-20
Venue Restricting Foyer Hire (Max 10 hours)	C	Yes	715.00	730.00	1-Jul-20
Ticket Fees					
Ticket fees per ticket - Commercial	C	Yes	4.30	4.35	1-Jul-20
Ticket fees average per ticket - Community	C	Yes	2.85	2.90	1-Jul-20
Complimentary Ticket Fee	C	Yes	0.75	0.76	1-Jul-20
Credit Card Surcharge on Tickets	C	Yes	A maximum of 1.08% for credit cards only.	A maximum of 1.08% for credit cards only.	1-Jul-19
Tech Labour					
Tech Labour Charge Out per hour - Commercial	C	Yes	52.00	53.00	1-Jul-20
Tech Labour Charge Out per hour - Community	C	Yes	48.00	49.00	1-Jul-20
Labour Front of House					
FOH Labour Charge out per hour - Commercial	C	Yes	48.00	49.00	1-Jul-20
FOH Labour Charge out per hour - Community	C	Yes	45.90	46.90	1-Jul-20
Equipment					
Use of Grand Piano - Commercial	C	Yes	270.00	275.00	1-Jul-20
Use of Grand Piano - Community	C	Yes	160.00	163.00	1-Jul-20
Piano Tune	C	Yes	265.00	Cost price + 15%	1-Jul-20
Consumables (charged at cost +15%)	C	Yes	Cost price + 15%	Cost price + 15%	1-Jul-20
LIBRARY					
Printing/Photocopies B&W A4 per page	C	Yes	0.20	0.20	1-Nov-01
Printing/Photocopies B&W A3 per page	C	Yes	0.50	0.50	1-Nov-01
Printing/Photocopies Colour A4 per page	C	Yes	1.00	1.00	1-Jul-10
Printing/Photocopies Colour A3 per page	C	Yes	2.00	2.00	1-Jul-10
Microfilm Printing A4 per page	C	Yes	0.20	0.20	1-Jul-10
Interlibrary loans- Search fee per book	C	Yes	4.00	4.00	1-Jul-10
Interlibrary loans- Books per transfer	C	Yes	16.50	16.50	1-Jul-19
Overdues per day after grace period expires	C	Yes	0.15	0.15	1-Jul-10
National facsimile fees (1st page)	C	Yes	5.00	5.00	1-Jul-17
National facsimile fees Additional Pages per page	C	Yes	1.25	1.25	1-Jul-17
Overseas facsimile fees (1st page)	C	Yes	10.00	10.00	1-Jul-17
Overseas facsimile fees Additional Pages per page	C	Yes	2.50	2.50	1-Jul-17
Library Receiving Faxes per page	C	Yes	1.25	1.25	1-Jul-17
Mini-earphones	C	Yes	5.00	5.00	1-Jul-15

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SERVICE	C/L	GST	2019/20 Fee Including GST \$	Proposed 2020/21 Fee Including GST \$	Effective Date of Increase
LIBRARY Continued					
Library Laminating A4 size	C	Yes	4.00	4.00	1-Jul-14
Library Book Covering	C	Yes	10.00	10.00	1-Jul-14
Library Binding Repairs (thin book approx. 10 mins)	C	Yes	10.00	10.00	1-Jul-14
Library Binding Repairs (thick book approx. 15 mins)	C	Yes	15.00	15.00	1-Jul-14
Replacement membership cards	C	Yes	5.00	3.00	1-Jul-20
Replacement CD for Talking Book set	C	Yes	RRP	RRP	1-Jul-17
Lost Book, Magazine or Audio-Visual item	C	Yes	RRP	RRP	1-Jul-13
GIPPSLAND REGIONAL SPORTS COMPLEX					
Indoor Courts					
Court Hire (peak) per hour	C	Yes	50.00	51.50	1-Jul-20
Court Hire (off peak) per hour	C	Yes	36.00	37.00	1-Jul-20
Training/Casual Use - adult / entry fee	C	Yes	6.30	6.50	1-Jul-20
Training/Casual Use - concession / entry fee	C	Yes	3.30	3.40	1-Jul-20
Outdoor Courts					
Outdoor Court with Lights - per hour (Capped at 6 Courts)	C	Yes	10.70	11.00	1-Jul-20
Outdoor Court no Lights - per hour (Capped at 6 Courts)	C	Yes	5.10	5.25	1-Jul-20
School Use	C	Yes	3.60	3.70	1-Jul-20
Club Administration Office					
Office Annual Hire Fee	C	Yes	330.00	335.00	1-Jul-20
Meeting Room 1 or Meeting Room 2	C	Yes	18.80	19.00	1-Jul-20
Conference Room (Includes mtg rooms 1 & 2) Commercial Hire or Single Use Hire. Two hour minimum booking includes kitchen	C	Yes	32.60	37.00	1-Jul-20
Associations					
Association Court Hire Fee (Season based)(peak) per hour	C	Yes	45.00	45.00	1-Jul-19
Association Court Hire Fee (Season based) (off peak) per hour*	C	Yes	36.00	36.00	1-Jul-19
* capped at 8 hours when all 4 courts are booked for more than 2 consecutive hours.					
Synthetic Pitch Hire					
Full Field	C	Yes	60.00	61.80	1-Jul-20
Half Field	C	Yes	36.00	37.10	1-Jul-20
~50% lights Full Field	C	Yes	24.00	24.70	1-Jul-20
~100% lights Full Field	C	Yes	40.00	41.20	1-Jul-20
~50% lights - Half Field	C	Yes	14.50	14.95	1-Jul-20
~100% lights - Half Field	C	Yes	24.00	24.70	1-Jul-20
Off Peak (Weekday rate - Full field)	C	Yes	48.00	49.45	1-Jul-20
Off Peak (Weekday rate - Half field)	C	Yes	28.80	29.65	1-Jul-20
Pavilion Hire					
Club Annual Hire (Inc office space and storage shed)	C	Yes	325.00	334.75	1-Jul-20
Kiosk Annual Hire	C	Yes	2,000.00	2,000.00	1-Jul-18
Administrative Fees					
Booking Cancellation Fee	C	Yes		25.00	
Court Setup Cost	C	Yes		15.00	
Social Sports Participation (Team fee)	C	Yes		60.00	
AQUA ENERGY					
Aquatics Casual Entry					
Swim Adult	C	Yes	6.60	6.80	1-Jul-20
Swim Concession	C	Yes	5.30	5.40	1-Jul-20
Swim Child (5-15)	C	Yes	4.40	4.50	1-Jul-20
Swim Family (Medicare card)	C	Yes	17.60	18.10	1-Jul-20
Swim, Sauna - Adult	C	Yes	9.10	9.30	1-Jul-20
Swim, Sauna - Concession	C	Yes	7.30	7.50	1-Jul-20
Swim School Group - per Student	C	Yes	3.60	3.60	1-Jan-20
Swim School Group - Cost of Instructor	C	Yes	44.30	45.60	1-Jan-21
Children Under 5 Years	C	No	Free	Free	1-Jul-18
Group Fitness & Gym Casual Entry					
Group Fitness Adult	C	Yes	14.60	15.00	1-Jul-20
Group Fitness Concession	C	Yes	11.70	12.00	1-Jul-20
Group Fitness Schools - per student	C	Yes	7.80	8.00	1-Jan-21
Gym Adult	C	Yes	16.20	16.70	1-Jul-20
Gym Concession	C	Yes	12.90	13.30	1-Jul-20
Gym Teen (classes or gym)	C	Yes	7.40	7.50	1-Jul-20
Gym School Group - per student	C	Yes	8.60	8.90	1-Jan-21
Living Longer Living Stronger (gym/fitness classes)	C	Yes	7.00	7.20	1-Jul-18
Allied Health Program (per visit, casual)	C	Yes	7.85	8.10	1-Jul-20

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SERVICE	C/L	GST	2019/20 Fee Including GST \$	Proposed 2020/21 Fee Including GST \$	Effective Date of Increase
AQUA ENERGY Continued					
Multi Visit Passes					
10 visit Swim - Adult	C	Yes	59.40	61.20	1-Jul-20
10 visit Swim - Child	C	Yes	39.60	40.80	1-Jul-20
10 visit Swim - Concession	C	Yes	47.70	48.90	1-Jul-20
10 visit Swim - Family	C	Yes	158.40	163.10	1-Jul-20
10 visit Gym - Adult	C	Yes	145.80	150.20	1-Jul-20
10 visit Gym - Concession	C	Yes	116.10	120.10	1-Jul-20
10 visit Group Fitness - Adult	C	Yes	131.40	135.30	1-Jul-20
10 visit Group Fitness - Concession	C	Yes	105.30	108.30	1-Jul-20
10 visit Crèche - Member	C	Yes	83.00	83.90	1-Jul-20
10 visit Crèche - Non-Member	C	Yes	163.00	167.90	1-Jul-20
Living Longer Living Stronger 4 week	C	Yes	47.50	48.90	1-Jul-20
Living Longer Living Stronger 6 week	C	Yes	71.00	73.10	1-Jul-20
Living Longer Living Stronger 8 week	C	Yes	95.00	97.90	1-Jul-20
Living Longer Living Stronger 10 Session Pass	C	Yes	63.00	64.90	1-Jul-20
Other					
Crèche - Members per child per session	C	Yes	8.20	8.40	2-Jul-19
Crèche - Non members per child per session	C	Yes	16.30	16.80	1-Jul-20
Fitness Room Hire - Full Day	C	Yes	54.60	56.20	1-Jul-20
Fitness Room Hire - Half Day	C	Yes	27.30	28.10	1-Jul-20
Pink Ribbon	C	Yes	5.00	5.20	1-Jul-20
Pool Hire					
Swimming Pool Hire - whole pool per hour	C	Yes	150.00	154.50	1-Jul-20
Swimming Pool Hire - lane per hour	C	Yes	46.50	47.90	1-Jul-20
Pool Inflatable Hire - per hour	C	Yes	100.00	103.00	1-Jul-20
Additional Lifeguard - per hour	C	Yes	44.80	46.10	1-Jul-20
Commercial Lane Hire (lifeguard cost not included)					
Learner pool x 1 lane	C	Yes		11.60	1-Jul-20
Hydro pool x 1 lane	C	Yes		18.60	1-Jul-20
25 mtr pool x 1 lane	C	Yes		23.30	1-Jul-20
50 mtr pool x 1 lane	C	Yes		37.20	1-Jul-20
Learn to Swim Lessons					
Swim lessons - 30mins - Non-Member	C	No	17.70	18.30	1-Jul-20
Swim lessons - 45mins - Non-Member	C	No	18.95	19.60	1-Jul-20
Swim lessons - 1hour - Non-Member	C	No	20.25	20.90	1-Jul-20
Private 1:1 - Half Hour - Non-Member	C	No	47.00	48.50	1-Jul-20
Private 1:1 Concession - Half Hour - Non-Member	C	No	37.60	38.80	1-Jul-20
Holiday Swim Program - Member	C	No	65.00	67.00	1-Jul-20
Disability - Achiever Program 1:1	C	No	29.50	30.40	1-Jul-20
Swim lesson - 30mins - Non-Member Direct Debit - <u>fortnight</u>	C	No	29.50	30.40	1-Jul-20
Swim lesson - 45mins - Non-Member Direct Debit - <u>fortnight</u>	C	No	31.60	32.50	1-Jul-20
Swim lesson - 1hour - Non-Member Direct Debit - <u>fortnight</u>	C	No	33.75	34.80	1-Jul-20
Admin					
Membership card replacement fee	C	Yes	9.00	9.00	1-Jul-18
Suspension Fee	C	Yes	5.50	5.50	1-Jul-17
Term Memberships					
Joining Fee (Component of all new memberships, not included in renewals)	C	Yes	70.00	72.00	1-Jul-20
Base Aquatic Adult Fee (12 Month Renewal Fee)	C	Yes	380.00	392.00	1-Jul-20
Aquatic 12mth - Adult	C	Yes	450.00	464.00	1-Jul-20
Aquatic 12mth - Concession Renew	C	Yes	304.00	314.00	1-Jul-20
Aquatic 12mth - Concession	C	Yes	374.00	386.00	1-Jul-20
Aquatic 12mth - Child Renew	C	Yes	254.00	261.00	1-Jul-20
Aquatic 12mth - Child	C	Yes	324.00	334.00	1-Jul-20
Aquatic 12mth - Family Renew	C	Yes	633.00	653.00	1-Jul-20
Aquatic 12mth - Family	C	Yes	703.00	725.00	1-Jul-20
Aquatic 6mth - Adult	C	Yes	260.00	268.00	1-Jul-20
Aquatic 6mth - Concession	C	Yes	222.00	229.00	1-Jul-20
Aquatic 6mth - Child	C	Yes	197.00	203.00	1-Jul-20
Aquatic 6mth - Family	C	Yes	386.50	399.00	1-Jul-20
Aquatic 3mth - Adult	C	Yes	172.00	172.00	1-Jul-18
Aquatic 3mth - Concession	C	Yes	151.00	151.00	1-Jul-18
Aquatic 3mth - Child	C	Yes	143.00	143.00	1-Jul-18
Aquatic 3mth - Family	C	Yes	228.00	236.00	1-Jul-20
Base Gold Adult Fee (12 Month Renewal Fee)	C	Yes	1,015.00	1,046.00	1-Jul-20
Gold 12mth - Adult	C	Yes	1,085.00	1,118.00	1-Jul-20
Gold 12mth - Concession Renew	C	Yes	812.00	837.00	1-Jul-20
Gold 12mth - Concession	C	Yes	882.00	909.00	1-Jul-20

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SERVICE	C/L	GST	2019/20 Fee Including GST \$	Proposed 2020/21 Fee Including GST \$	Effective Date of Increase
AQUA ENERGY Continued					
Gold 12mth - Family Renew	C	Yes	1,691.00	1,743.00	1-Jul-20
Gold 12mth - Family	C	Yes	1,761.00	1,815.00	1-Jul-20
Gold 6mth - Adult	C	Yes	578.00	595.00	1-Jul-20
Gold 6mth - Concession	C	Yes	476.00	491.00	1-Jul-20
Gold 6mth - Family	C	Yes	916.00	944.00	1-Jul-20
Gold 3mth - Adult	C	Yes	325.00	334.00	2-Jul-19
Gold 3mth - Concession	C	Yes	275.00	282.00	2-Jul-19
Gold 3mth - Family	C	Yes	493.00	508.00	1-Jul-20
Direct Debit Memberships - Fortnightly					
Aquatic Direct Debit - Adult	C	Yes	15.00	15.10	2-Jul-19
Aquatic Direct Debit - Concession	C	Yes	11.70	12.10	1-Jul-20
Aquatic Direct Debit - Child	C	Yes	10.25	10.25	1-Jul-18
Aquatic Direct Debit - Family	C	Yes	24.75	25.10	2-Jul-19
Gold Direct Debit - Adult	C	Yes	39.00	40.30	1-Jul-20
Gold Direct Debit - Concession	C	Yes	31.20	32.20	1-Jul-20
Gold Direct Debit - Family	C	Yes	65.00	67.10	1-Jul-20
Living Longer Living Stronger Direct Debit	C	Yes	30.30	31.30	1-Jul-20
Corporate Adult 5+ Direct Debit	C	Yes	35.20	36.20	1-Jul-20
Corporate Family 5+ Direct Debit	C	Yes	58.65	60.40	1-Jul-20
Direct Debit - Teen Gym - Fortnightly	C	Yes	30.30	31.30	1-Jul-20
Direct Debit - Boot Camp - Fortnightly (6 sessions per f/night)	C	Yes	61.20	63.10	1-Jul-20
Personal Training					
Personal Training 1 Hour Session	C	Yes	50.00	51.50	1-Jul-20
Personal Training 1/2 Hour Session	C	Yes	25.00	25.75	1-Jul-20
Personal Training 1 Hour Session 1:2	C	Yes	60.00	61.80	1-Jul-20
Personal Training 1 Hour Session 1:3	C	Yes	90.00	92.70	1-Jul-20
Personal Training 1 Hour Session 1:4	C	Yes	120.00	123.60	1-Jul-20
Personal Training 3 Pack - 3 x 30 min	C	Yes	75.00	77.25	1-Jul-20
Personal Training 3 Pack - 3 x 60 min	C	Yes	150.00	154.50	1-Jul-20
Personal Training 5 Pack - 5 x 30 min	C	Yes		128.80	1-Jul-20
Personal Training 5 Pack - 5 x 60 min	C	Yes		257.50	1-Jul-20
Personal Training 10 Pack - 10 x 30 min	C	Yes	250.00	257.50	1-Jul-20
Personal Training 10 Pack - 10 x 60 min	C	Yes	500.00	515.00	1-Jul-20
Boot Camp (per session, casual rate)	C	Yes	15.30	15.76	1-Jul-20
Summer Season Passes - 15 Weeks					
Adult	C	Yes	108.00	113.08	1-Jul-20
Concession	C	Yes	87.00	90.58	1-Jul-20
Child (5-15)	C	Yes	72.00	75.29	1-Jul-20
Family	C	Yes	180.00	188.37	1-Jul-20
OUTDOOR POOLS					
Single Admission (All Pools)					
Adult	C	Yes	6.60	6.80	1-Jul-20
Concession	C	Yes	5.30	5.40	1-Jul-20
Child (4-15)	C	Yes	4.40	4.50	1-Jul-20
Family	C	Yes	17.50	18.10	1-Jul-20
Summer Season Passes - 15 Weeks					
Adult	C	Yes	108.00	112.90	1-Jul-20
Concession	C	Yes	87.00	90.30	1-Jul-20
Child (4-15)	C	Yes	72.00	75.30	1-Jul-20
Family	C	Yes	180.00	188.20	1-Jul-20
LOCAL LAWS					
Alfresco Dining Permit Annual Fee	C	No	182.00	185.50	1-Jul-20
Roadside Trading Permit (12 Weeks fee)	C	No	745.00	760.00	1-Jul-20
Roadside Trading Permit (26 Weeks fee)	C	No	1,300.00	1,325.00	1-Jul-20
Roadside Trading Permit (52 Weeks fee)	C	No	2,300.00	2,345.00	1-Jul-20
Local Laws permit - 1 year	C	No	69.50	71.00	1-Jul-20
Local Law permit - 3 years	C	No	166.00	169.00	1-Jul-20
Impounded Vehicle release fee	C	No	320 + Towing fee	326.50 + Towing fee	1-Jul-20
Local Law Fines	L	No	100 = 1 penalty unit	100 = 1 penalty unit	1-Jul-16
VicRoads - Emergency works callout up to 3hrs	C	Yes	620.00	632.50	1-Jul-20
General Local Laws Impound Release Fee (Replaces specific shopping trolley impound release fee)	C	No	120.00	122.50	1-Jul-20

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SERVICE	C/L	GST	2019/20 Fee Including GST \$	Proposed 2020/21 Fee Including GST \$	Effective Date of Increase
ANIMALS					
Domestic Animals - Dog Registrations					
Standard Fee	C	No	153.00	155.00	11-Apr-21
Dangerous, Menacing or Restricted Breed	C	No	214.00	218.00	11-Apr-21
Guard Dog	C	No	153.00	155.00	11-Apr-21
Reduced Fee (Sterilised, over 10 years old, kept for breeding at a licensed premises, owner a member of approved association, kept for working stock, obedience trained with an approved organisation) not applicable to dangerous, menacing, guard dog or restricted breeds	C	No	47.00	48.00	11-Apr-21
Pension Concession on above of 50%	L	No			11-Apr-21
Domestic Animals - Cat Registrations					
Standard Fee	C	No	153.00	155.00	11-Apr-21
Reduced Fee (Sterilised, over 10 years old, kept for breeding at a licensed premises, owner a member of approved association)	C	No	47.00	48.00	11-Apr-21
Pension Concession on above of 50%	C	No			11-Apr-21
Animal Cage Deposits (Refundable)	C	No	70.00	71.00	11-Apr-21
Domestic Animal Business Registration	L	No	265.00 + Veterinarian fee if applicable	270.00	11-Apr-21
DAB Information Access Fee (Request for information specific to the business)	C	No	75.00	76.00	1-Jul-20
Domestic Animal Business Registration - Breeders 3-10 Fertile Dogs	C	No	\$2500 flat fee, and \$500 application fee, balance on registration + vet fee if applicable	\$2550 flat fee, \$500 application fee, balance on registration + vet fee if applicable	11-Apr-21
Domestic Animal Business Registration - Breeders requiring Ministerial Approval	C	No	\$3500 flat fee, \$1000 application fee, balance on registration + vet fee if applicable	\$3000 flat fee, \$500 application fee, balance on registration + vet fee if applicable	11-Apr-21
Impound Penalties					
Release Penalty Dogs & Cats Registered	C	No	155.00	158.10	1-Jul-20
Release Penalty Unregistered Dogs & Cats, or subsequent impound of Registered animal	C	No	185.00	188.70	1-Jul-20
Release Penalty Small Livestock - includes Sheep, Goats and Pigs	L	No	\$78 for 1st animal, \$42 per subsequent animal + invoiced transportation costs \$130 for 1st animal, \$42 per subsequent animal + invoiced transportation costs	\$80 for 1st animal \$43 per subsequent animal + invoiced transportation costs	1-Jul-20
Release Penalty Large Livestock - includes Cattle and Horses	L	No	\$133 for 1st animal, \$43 per subsequent animal + invoiced transportation costs	\$133 for 1st animal, \$43 per subsequent animal + invoiced transportation costs	1-Jul-20
Sustenance fee, per day per animal - fee may be increased dependent on seasonal availability.					
Small Livestock - includes Sheep, Goats and Pigs	C	No	15.00	15.50	1-Jul-20
Large Livestock - includes Cattle and Horses	C	No	19.50	20.00	1-Jul-20
BUILDING					
Building Permits Inspections – Minimum Rate	C	Yes	173.00	176.50	1-Jul-20
Building Report and Consents	L	No	290.40	297.00	1-Jul-20
Building Report and Consents - Hoarding Permits	L	No	294.70	300.50	1-Jul-20
Building Plan Copy	C	Yes	91.00	93.00	1-Jul-20
Building Plan Search Fee	C	Yes	66.00	68.00	1-Jul-20
Building Levy	L	No	0.20	0.20	1-Jul-19
Building Information Certificates	L	No	47.20	49.00	1-Jul-20
Copy of Building Permit, Occupancy Permit or Certificate of Final Inspection	L	No	40.00	41.00	1-Jul-20
Heritage/Demolition Response	L	No	85.20	87.00	1-Jul-20
Lodgement Fees – Domestic & Commercial	L	No	121.90	124.50	1-Jul-20
Stormwater Discharge Point	L	No	144.70	147.50	1-Jul-20
Places of Public Entertainment (POPES)	C	Yes	336.00	343.00	1-Jul-20
Aquatic Facilities (Incl. Pools & Spas)					
Swimming Pool Inspections	C	No	350.00	350.00	1-Dec-19
Pool Registration Fee	C/L	No	31.80	31.80	1-Dec-19
Search Fee (with no Final Cert or Occupancy Permit)	C/L	No	47.20	47.20	1-Dec-19
Certificate Lodgement Fee	L	No	20.40	20.40	1-Dec-19
Non-Compliance Fee	L	No	350.00	350.00	1-Dec-19
Failure to Apply Fee	L	No	148.10	148.10	1-Dec-19
HEALTH					
Requested premises Inspection Fee	C	No	283.00	286.00	1-Jan-21
Registration - Food Premises- class 1*	C	No	485.00	495.00	1-Jan-21
Registration - Food Premises- class 2*	C	No	485.00	495.00	1-Jan-21
Registration – Food Premises – class 2 (Low volume)*	C	No	278.00	283.50	1-Jan-21
Registration - Food Premises- class 3 *	C	No	278.00	283.50	1-Jan-21
Registration - Food Premises- class 3 (Low risk)*	C	No	117.00	119.50	1-Jan-21
Additional Registration Fee - per additional staff over 5 EFT	C	No	20.00	20.00	1-Jan-20

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HEALTH Continued					
Water Transport Vehicle	C	No	370.00	377.50	1-Jan-21
Hairdressers Lifetime Registration one off	C	No	253.00	258.00	1-Jan-21
Registrations – Hair/Beauty/Skin Penetration	C	No	142.00	145.00	1-Jan-21
Registrations - Prescribed Accommodation* (Rooming Houses)	C	No	208.00	212.00	1-Jan-21
Registrations – Caravan Parks per site	L	No	Moveable Dwellings Registration and Standards		1-Jul-16
Caravan Park - Application for Rigid Annexe	C	No	259.00	264.00	1-Jan-21
* Pro rata registration applies for new registrations					
Transfer of Registration	L	No	50% of Annual Registration Fee		1-Jul-13
Transfer of Registration Caravan Parks	L	No	5 x fee units		1-Jul-16
Registration Late fee additional 50%	C	No	Additional 50%		1-Jul-10
Additional Food Act Inspection Fee - used when premises does not comply with first or second inspection requirements	C	No	168.00	171.50	1-Jul-20
Penalties - refer to relevant legislation. Penalty amounts are determined as per the Monetary Unit Act	L	No	Penalties - refer to relevant legislation.		1-Jul-19
Vaccines	C	No	Cost price + Administration Fee		1-Jul-19
PLANNING					
Development Advice Request	C	Yes	90.00	95.00	1-Jul-20
Planning Permit & Endorsed Plans Search and Copy	C	Yes	150.00	155.00	1-Jul-20
Planning Permit - Extension of Time	C	Yes	200.00	300.00	1-Jul-20
Preparation/Review Section 173 Agreement	C	Yes	205.00	210.00	1-Jul-20
Strategic Planning Written Advice	C	Yes	90.00	95.00	1-Jul-20
Valuation (Public Open Space Contribution)	C	Yes	Cost of valuation	Cost of valuation	1-Jul-17
Fees for Applications for Permits under Section 47 (Regulation 9) of the Planning & Environment Act 1987	L	No	The full schedule of fees can be accessed from the DELWP Legislation and Regulation page.		1-Jul-18
Fees for Applications to Amend Permits Under Section 72 (Regulation 11) of the Planning & Environment Act 1987	L	No	The full schedule of fees can be accessed from the DELWP Legislation and Regulation page.		1-Jul-18
Council Variations					
Amend Endorsed Plan (if the estimated cost of change is \$10,000 or less, relates to a single dwelling and there is no need for new referrals or public notice)	C	No	195.00	200.00	1-Jul-20
Heritage	C	No	NO FEE	NO FEE	1-Jul-18
Liquor Licence Only	C	No	195.00	200.00	1-Jul-20
Native Vegetation Removal					
<10 Hectares	C	No	195.00	200.00	1-Jul-20
SEPTIC TANK FEES					
Minor alteration	C	No	214.00	218.00	1-Jul-20
Major alteration	C	No	422.00	430.00	1-Jul-20
New Septic Tank	C	No	508.00	518.00	1-Jul-20
Additional inspections	C	No	114.00	116.00	1-Jul-20
Reissue of Permits	C	No	67.00	68.00	1-Jul-20
				As per Building Control Act and Declaration in Government Gazette.	
Report and Consent Request - unsewered areas	C	No	56.00		1-Jul-20
FACILITY HIRE					
Gwen Webb Arts Activity Centre - Hire Charges					
Gwen Webb Centre Hire - Full Day*	C	Yes	57.00	58.00	1-Jul-20
Regular Hire (6 hours or less)	C	Yes	34.00	35.00	1-Jul-20
LEVEL 2 FACILITY HIRE CHARGES: Stephenson Park - Main Oval, Sale Main Oval, Sale Velodrome, Sale Lions Park (Little Athletes)					
Part or full day hire - (community groups) #	C	Yes	118.00	120.00	1-Jul-20
Part or full day hire - (schools casual hire)	C	Yes	FREE	FREE	1-Jul-18
Regular School Use - per season/per ground	C	Yes	231.00	236.00	1-Jul-20
Commercial/Private- Full Day*	C	Yes	387.00	395.00	1-Jul-20
Stephenson Park - Baseball Pitch Hire Charges (Level 2) (Includes Baseball Oval)	C	Yes	118.00	120.36	1-Jul-20
LEVEL 3 FACILITY HIRE CHARGES: Wurruk Oval					
Part or full day hire - (community groups) #	C	Yes	89.00	91.00	1-Jul-20
Part or full day hire - (schools casual hire)	C	Yes	FREE	FREE	1-Jul-18
Regular School Use - per season/per ground	C	Yes	173.00	176.00	1-Jul-20
Commercial/Private- Full Day*	C	Yes	257.00	262.00	1-Jul-20
LEVEL 4 FACILITY HIRE CHARGES: Stephenson Park - Rotary Oval or Baseball Oval (excluding pitch), Stead Street Oval					
Part or full day hire - (community groups) #	C	Yes	60.00	61.00	1-Jul-20
Part or full day hire - (schools casual hire)	C	Yes	FREE	FREE	1-Jul-18
Regular School Use - per season/per ground	C	Yes	116.00	118.00	1-Jul-20
Commercial/Private- Full Day*	C	Yes	129.00	132.00	1-Jul-20

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FACILITY HIRE Continued					
Stephenson Park Upstairs Function Room					
Seasonal user group subsidised rate - Full Day*^	C	Yes	56.00	57.00	1-Jul-20
Non seasonal user Community Group - Full Day*	C	Yes	231.00	236.00	1-Jul-20
Commercial/Private- Full Day*	C	Yes	375.00	383.00	1-Jul-20
Light Usage Fee/Hr (includes plug-in portable lighting)	C	Yes	16.00	17.00	1-Jul-20
Light Usage Fee/Hr 150 lux at Stephenson Park	C	Yes	31.00	32.00	1-Jul-20
Toilet cleaning charges to be added to Casual hire if applicable	C	Yes	33.00	34.00	1-Jul-20
* Half day hire = 4 hours or less. Charge is 50% of scheduled full day fee. Seasonal Hire includes use of toilets and rubbish disposal and is only available at a full day					
^ Usage by seasonal hirers during scheduled training and games is free, usage outside of the regular booking dates will attract this fee.					
# A 92% discount is applied to Seasonal Users of the part or full day community group hire. Seasonal use is defined as 1 or more use per week.					
MEETING ROOMS					
Yarram Meeting Rooms					
Meeting Room 1 or 2 (max 25 people) per day Community Rate	C	Yes	Free usage for community groups	Free usage for community groups	1-Jul-19
Both Meeting Rooms 1 & 2 (max 50 people) per day Community Rate	C	Yes	Free usage for community groups	Free usage for community groups	1-Jul-19
Both Meeting Rooms 1 & 2 (max 50 people) per day Standard Rate	C	Yes	225.00	230.00	1-Jul-20
Consulting Room 1 or 2 per hour	C	Yes	10.00	11.00	1-Jul-20
Consulting Room 1 or 2 per day	C	Yes	40.00	44.00	1-Jul-20
Wellington Centre Meeting Rooms					
Wayput Room per half day Standard Rate	C	Yes	130.00	130.00	1-Jul-19
Wayput Room per day Standard Rate	C	Yes	205.00	205.00	1-Jul-19
Carang Carang Room per half day Standard Rate	C	Yes	160.00	160.00	1-Jul-19
Carang Carang Room per day Standard Rate	C	Yes	300.00	300.00	1-Jul-19
Wellington Room per half day Standard Rate	C	Yes	205.00	205.00	1-Jul-19
Wellington Room per day Standard Rate	C	Yes	410.00	410.00	1-Jul-19
Function Gathering area per half day Standard Rate	C	Yes	160.00	160.00	1-Jul-19
Function Gathering area per day Standard Rate	C	Yes	300.00	300.00	1-Jul-19
Setup fee for room configuration (optional)	C	Yes	50.00	50.00	1-Jul-18
LAKESIDE ENTERTAINMENT & ARTS FACILITY (LEAF)					
Weddings and Commercial Organisations	C	Yes	194.00	200.00	1-Jul-20
Not for profit/community organisations	C	Yes	-	-	1-Jul-20
Use of Concertina Doors	C	Yes	148.00	185.00	1-Jul-20
Use of Concertina Doors Community Groups	C	Yes	76.00	90.00	1-Jul-20
CIRCUS					
Recreation Reserve Fees (Circus) Daily Fees	C	Yes	887.00	900.00	1-Jul-20
MOORINGS					
Mooring Fees - Annual Licence	C	Yes	937.00	956.00	1-Jul-20
Mooring Temporary, Weekly, Min 2 weeks, Max 12 weeks	C	Yes	56.00	58.00	1-Jul-20
Transfer of Mooring Fee	C	Yes	47.00	50.00	1-Jul-20
AERODROMES					
Establishment fee for setting up user agreements - for new user agreements on Council Owned or Controlled Land	C	Yes	114.00	117.00	1-Jul-20
West Sale Airport Service Charge – Terminal Access – Per day for charter/commercial flights	C	Yes	115.00	118.00	1-Jul-20
Rate capped to 100 days p.a.					
West Sale Airport Service Charge – Use of Airside Apron Areas – per m2/p.a. Aircraft parking or equipment storage. User agreement to be established for periods in excess of 28 continuous days	C	Yes	35.00	36.00	1-Jul-20
Minimum charge \$300.00 (based on 100m2 for 1 month).					
West Sale Airport / Yarram Aerodrome Service Charge – Annual User Licence Agreement – Recreational Use.	C	Yes	146.00	150.00	1-Jul-20
West Sale Airport/Yarram Aerodrome Service Charge - Ann. User Licence Agreement - Light commercial use.	C	Yes	677.00	695.00	1-Jul-20
West Sale Airport/Yarram Aerodrome Service Charge - Annual User Licence Agreement – Commercial Use.	C	Yes	1,353.00	1,385.00	1-Jul-20
West Sale Airport - Landing Fees					
Fee applied per aircraft landing (landing and take-off) no charge for touch and goes. Military and other Aircraft with WSA and Yarram licence agreement exempt.					
GA registered aircraft ≤1550kg exempt					
GA registered aircraft >1550kg \$4.20/tonne pro-rata.	C	Yes	3.20	4.20	1-Jul-20
Yarram Aerodrome - Landing Fees					
Fee applied per aircraft landing (landing and take-off) no charge for touch and goes. Military and other Aircraft with Yarram and WSA licence agreement exempt.					
GA registered aircraft ≤ 1550kg exempt.					
GA registered aircraft >1550kg \$2.00/tonne pro-rata.	C	Yes	1.50	2.00	1-Jul-20

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SALEYARDS					
Prime Sales					
Weighted Cattle	C	Yes	22.00	22.45	1-Jul-20
Weighted Bulls	C	Yes	29.26	29.85	1-Jul-20
Unweighted Cattle	C	Yes	15.51	15.85	1-Jul-20
Unweighted Bulls	C	Yes	22.00	22.45	1-Jul-20
Calves	C	Yes	3.63	3.70	1-Jul-20
Goats	C	Yes	1.76	1.80	1-Jul-20
Pigs	C	Yes	2.97	3.05	1-Jul-20
Droving Fee	C	Yes	2.53	3.90	1-Jul-20
Store Sales					
Unweighted Cattle	C	Yes	15.51	15.85	1-Jul-20
Unweighted Bulls	C	Yes	22.00	22.45	1-Jul-20
Unit (Cow and Calf)	C	Yes	19.14	19.55	1-Jul-20
Calves	C	Yes	3.63	3.70	1-Jul-20
Buyer / NLIS Fee					
Store Sales, Wednesday Calf Sales	C	Yes	2.75	2.85	1-Jul-20
Clearing Sales	C	Yes	2.75	2.85	1-Jul-20
Sheep Sales					
Sheep Sales	C	Yes	1.87	1.91	1-Jul-20
Other					
Weigh Only	C	Yes	11.66	11.90	1-Jul-20
Scan Only	C	Yes	6.27	6.40	1-Jul-20
On Delivery Fee - Cattle	C	Yes	6.27	6.40	1-Jul-20
On Delivery Fee - Sheep	C	Yes	0.44	0.45	1-Jul-20
Post Breeder Tags - No Tag, Saleyards tag applied by GRLE	C	Yes	37.95	39.00	1-Jul-20
Agent Fee - Special Sales	C	Yes	147.73	162.50	1-Jul-20
Auctioneers Fees	C	Yes	134.40	137.50	1-Jul-20
Buyers Reports	C	Yes	0.11	0.15	1-Jul-20
Flooring Sales	C	Yes	11.00	N/A	1-Jul-20
Truck Wash	C	Yes	1.45	1.75	1-Jul-20
Unprocessed Compost	C	Yes	16.50	22.00	1-Jul-20
Stock Feed Fee	C	Yes	22.00	24.20	1-Jul-20
Sheep Scanning Fee	C	Yes	0.20	0.25	1-Jul-20
Call Outs (After Hours) - Feed Fee First Hour	C	Yes	200.00	212.00	1-Jul-20
Call Outs (After Hours) - Additional Hours	C	Yes	100.00	106.00	1-Jul-20
Shower Facilities	C	Yes	No Cost	No Cost	1-Jul-20
MAP SALES					
Hardcopy - Standard Map (Dekho, Internet, VicRoads) A3 Colour	C	Yes	13.00	13.20	1-Jul-20
Hardcopy - Standard Map (Dekho, Internet, VicRoads) A2 Colour	C	Yes	19.00	19.40	1-Jul-20
Hardcopy - Standard Map (Dekho, Internet, VicRoads) A1 Colour	C	Yes	32.00	32.60	1-Jul-20
Hardcopy - Aerial Photo Plot A4	C	Yes	13.00	13.20	1-Jul-20
Hardcopy - Aerial Photo Plot A3	C	Yes	19.00	19.40	1-Jul-20
Hardcopy - Aerial Photo Plot A2	C	Yes	32.00	32.70	1-Jul-20
Hardcopy - Aerial Photo Plot A1	C	Yes	43.50	44.40	1-Jul-20
Softcopy - Aerial Photo - sent to email address	C	Yes	10.50	10.70	1-Jul-20
TIPPING FEES					
Commercial Tonne	C	Yes	172.00	175.00	1-Jul-20
Compacted Commercial	C	Yes	184.00	188.00	1-Jul-20
Commercial m3	C	Yes	69.00	70.00	1-Jul-20
Domestic m3	C	Yes	35.00	36.00	1-Jul-20
Greenwaste m3	C	Yes	15.00	15.00	1-Jul-17
Timber waste	C	Yes	30.00	30.00	1-Jul-18
Clean Concrete Tonne	C	Yes	32.00	33.00	1-Jul-20
Clean Concrete m3	C	Yes	46.00	47.00	1-Jul-20
Separated Recyclables m3	C	Yes	-	-	1-Jul-19
Asbestos per tonne	C	Yes	100.00	100.00	1-Jul-16
Single Mattress	C	Yes	12.50	13.00	1-Jul-20
Double Mattress	C	Yes	17.50	18.00	1-Jul-20
E-Waste Fees					
Recyclable Plastic Drums (Non Drummuster) <5lt	C	Yes	0.50	0.50	1-Jul-19
Recyclable Plastic Drums (Non Drummuster) 20lts	C	Yes	1.50	1.50	1-Jul-19
Clean Fill m3	C	Yes	46.00	46.00	1-Jul-20
Clean Fill Tonne	C	Yes	33.00	44.00	1-Jul-20

2020/21 Budget - Wellington Shire Council

SERVICE	C/L	GST	2019/20 Fee Including GST \$	Proposed 2020/21 Fee Including GST \$	Effective Date of Increase
ROADS					
Rechargeable works	C	Yes	By Quote		1-Jul-18
Consent for Works Within Road Reserve	L	No	\$83.20 - \$597.70	\$88.90 - \$638.30	1-Jul-20
Swing Bridge Special Openings (minimum of 7 days notification)	C	10	469.00	469.00	1-Jul-20
FIRE HAZARD RECOVERY					
Recovery cost for Fire Hazard Removal Contractor plus admin fee	C	Yes	Admin Cost \$107 + contractor cost	Admin Cost \$107 + contractor cost	1-Jul-19
Recovery cost for Contractor "call out" plus an administration fee	C	Yes	Admin Cost \$107 + contractor cost	Admin Cost \$107 + contractor cost	1-Jul-19
FINANCE					
Dishonoured Direct Debit Fees	C	No	30.00	30.00	
Dishonoured Cheque Fees	C	No	35.00	35.00	
Reissue Payment Fee	C	No	15.00	15.00	
Land Information Certificates	L	No	27.00	27.00	
Land Information Certificate – Urgent Fee	C	Yes	80.00	80.00	
Duplicate Rate Notice	C	Yes	10.00	10.00	
Rate Related Archive Search per hour	C	Yes	51.00	51.00	
FREEDOM OF INFORMATION					
Freedom of Information Request	L	No	29.60	29.60	
Freedom of Information Search Charges per hour or part of an hour (except if on a computer)	L	No	22.20	22.20	
Freedom of Information Supervision Charges Per Quarter hour	L	No	5.60	5.60	
Freedom of Information Photocopies-A4 (per page)	L	No	0.20	0.20	