



# WELLINGTON SHIRE COUNCIL

## Final Budget Report 2021/22

15 June 2021

# 2020/21 Budget - Wellington Shire Council

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## Mayor's Introduction

On behalf of Council, I am pleased to release the 2021/22 budget to our community.

This document outlines the broad range of services provided by Council and details the funding that is required to deliver these services as well as continuing to maintain and improve community infrastructure.

It is important to note that this budget has been prepared with recovery from the COVID-19 pandemic in the forefront, both for the Wellington community and Council as an organisation. There is no doubt that the pandemic has had a large impact on our local businesses, volunteer groups and community as a whole. Council was not spared that impact.

A great deal of work has been completed to find cost savings within our operations, and this is reflected in the budget. Last year, in response to the pandemic, Council delivered its first ever 'rate-freeze' with a 0% change. This year, the general rate increase has been capped at 1.5% in line with the Victorian Government's Fair Go Rates System. Council is resolved to maintaining and enhancing services, while working within the cap.

It is also important to note, that 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-General), overall Council's revenue from general rates income will increase by 1.5%.

Council will also continue to fund other new initiatives (including a number over multi-years) and allocate additional funds to renew infrastructure within the Shire including:

- Cowwarr - Streetscape masterplan stage 2
- Sale - Environmental Education Centre & Wetland Project
- Maffra- Stormwater retention basin and outfall improvement works
- Alberton - Great Southern Rail Trail Extension - Alberton to Welshpool
- Sale - York Street Streetscape renewal (multi-year project)
- Heyfield - Gordon Street Renewal (George Street to Harbeck Street)
- Yarram - Pound Road East Widening Project
- Maffra Recreation Reserve netball court and lighting development
- Briagolong - Recreation Reserve Tennis Court renewal
- Loch Sport - Road safety treatments and carpark
- Yarram - 'A Warmer Pool for Yarram' project (multi-year project)
- Alberton West - Sloping Bridge widening
- Sale - Stephenson Park changerooms redevelopment (multi-year project)
- Stratford - Outdoor pool solar upgrade and pool blanket
- Seacombe - Boat ramp upgrade
- Rosedale - Cricket Street biodiversity enhancement

We have budgeted to spend \$19.5M on roads, bridges and drainage, including the annual road reseals, and re-sheeting program, reconstruction of numerous roads across the shire and intersection upgrades and improvements, plus \$3.9M on residential street schemes and \$7.6M on footpaths including streetscapes, our annual footpaths and shared paths program. Wellington Shire's natural environment will benefit from a \$3.3M investment in open space projects, parks, reserves, sportsgrounds, playgrounds and skate parks. The 2021/22 current year capital works program will be \$48.2M with \$24.4M funded from Council operations, \$17.2M from external grants and contributions and \$3.3M from new borrowings.

In addition to our capital works program, we will spend a further \$9.7M in urban and rural areas on our regular maintenance programs, including roadside vegetation management, fire breaks, sealed and gravel roads, drainage, and road sweeping and another \$6.2M on maintaining our open spaces.

We look forward to working with the community to deliver these exciting projects throughout the coming year.

**Councillor Garry Stephens**  
**Mayor Wellington Shire Council**

## Financial Snapshot

Key Statistics	2020/21 Forecast \$ 000's	2021/22 Budget \$ 000's
Total Income	114,334	110,296
Total Expenditure	99,330	100,550
<b>Comprehensive operating surplus</b>	<b>15,004</b>	<b>9,746</b>

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

2021/22 budget is impacted by \$7.4M of the 2021/22 Financial Assistance Grants 'brought forward' and expected to be received in June 2021.

<b>Underlying operating deficit</b>	<b>(3,727)</b>	<b>(9,932)</b>
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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 2021/22 capital funds are defined as recurrent capital grants (Road to Recovery funding) of \$6.0M, non-recurrent grant funding of 10.6M, contributions (including ratepayer contributions to special street charge schemes) of \$3.4M and other capital adjustments of (\$0.9M) and all have been excluded to determine the underlying result.

2021/22 budget is impacted by \$7.4M of the 2021/22 Financial Assistance Grants 'brought forward' and expected to be received in June 2021. Excluding this 2021/22 advance payment of \$7.4M the 2021/22 Underlying operating deficit would be (\$2.6M).

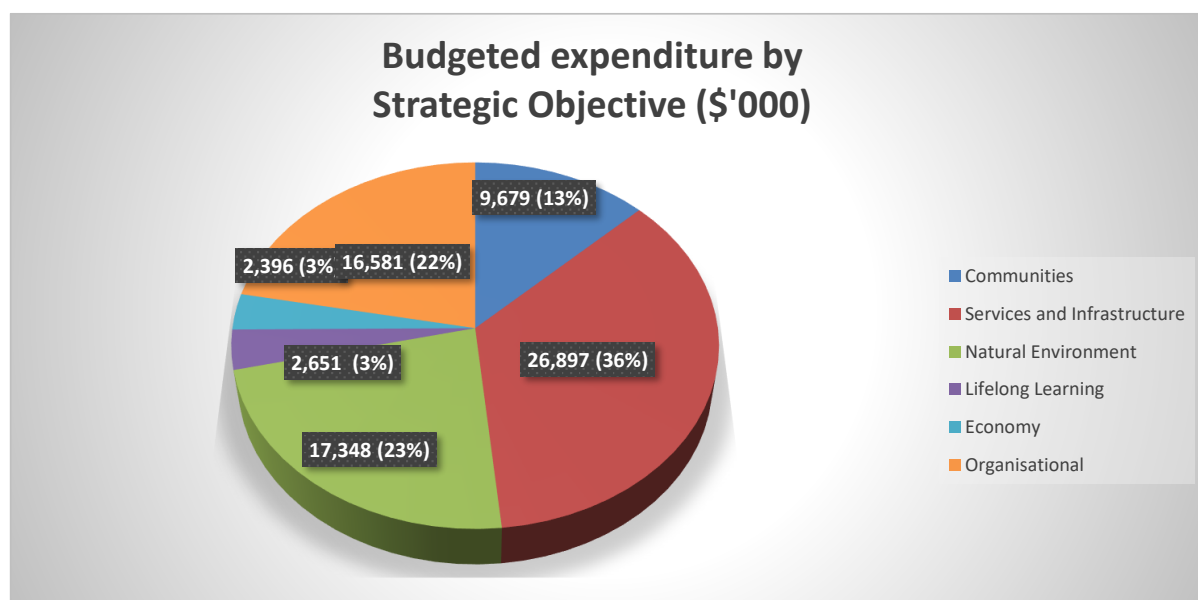
<b>Cash result</b>	<b>(10,514)</b>	<b>(266)</b>
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This is the net funding result after operations, capital works and financing activities. Refer Statement of Cash Flow in Section 3.

<b>Capital works program</b>	<b>44,545</b>	<b>48,242</b>
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### Funding the capital works program

Cash and Reserves	28,587	26,416
Borrowings	-	3,300
External grants and contributions (recurrent and non-recurrent)	15,958	18,525
	<b>44,545</b>	<b>48,242</b>



# 2021/22 Budget - Wellington Shire Council

## Economic Assumptions

Assumption	Notes	Forecast	Budget	Projections			Trend +/-
		2020/21	2021/22	2022/23	2023/24	2024/25	
Rate Cap Increase	1	2.00%	1.50%	1.75%	2.00%	2.00%	+
Population Growth	2	1.22%	1.21%	1.19%	1.17%	1.13%	-
Investment Interest Rate	3	0.74%	0.35%	0.50%	0.50%	0.50%	o
Borrowing Interest Rate	4	4.00%	4.00%	4.00%	4.00%	4.00%	o
CPI	5	2.00%	1.50%	1.75%	2.00%	2.00%	o
User Fees	6	2.00%	1.50%	2.00%	2.00%	2.00%	o
Grants - Recurrent	7	2.00%	1.50%	2.00%	2.00%	2.00%	o
Grants - Non-Recurrent		2.00%	1.50%	2.00%	2.00%	2.00%	o
Contributions		2.00%	1.50%	2.00%	2.00%	2.00%	o
Employee Costs	8	2.50%	2.50%	2.50%	2.50%	2.50%	o
Contactors, consultants and materials		2.00%	1.50%	2.00%	2.00%	2.00%	o
Utilities		2.00%	1.50%	2.00%	2.00%	2.00%	o

### Notes to Assumptions

#### 1. Rate Cap

Base rate revenue will increase by 1.5% for the 2021/22 year, based on the state government rate cap, with estimated future annual increases in line with the Victoria Government Budgeted CPI increases. Rating increases are prepared in line with the Rating and Revenue Plan.

#### 2. Population Growth

The Victorian Government's "Victoria in Future" forecasts suggest that between now and 2036, population will grow by an annual average rate of 1.2% in Wellington Shire.

#### 3. Investment Interest Rate

The average rate of return for investments has been decreasing and it is assumed with the low levels of CPI the interest rate will remain at its reduced rate for some period to come.

#### 4. Borrowing Interest Rate

The current borrowing rate is not expected to increase or decrease for the next few years.

#### 5. CPI

The CPI has been projected to reflect the Victorian State Government Budget.

#### 6. User Fees

User Fees are determined to be based on a cost recovery status no higher than market rate as determined in the Rating and Revenue Plan. In the 2021/22 budget fees (refer 4.1.3) have not been allowed to increase above the CPI.

#### 7. Grants - Recurrent

Grants Recurrent are expected to continue for the next four years. These include Roads to Recovery and several smaller operating grants that enable Council to maintain its current service levels.

#### 8. Employee Costs

Employees costs have increased in line with the current Enterprise Agreement (EA) schedule and are anticipated to continue at the same rate to the EA expiry date. Superannuation expenses are forecast to continue in line with government requirements.

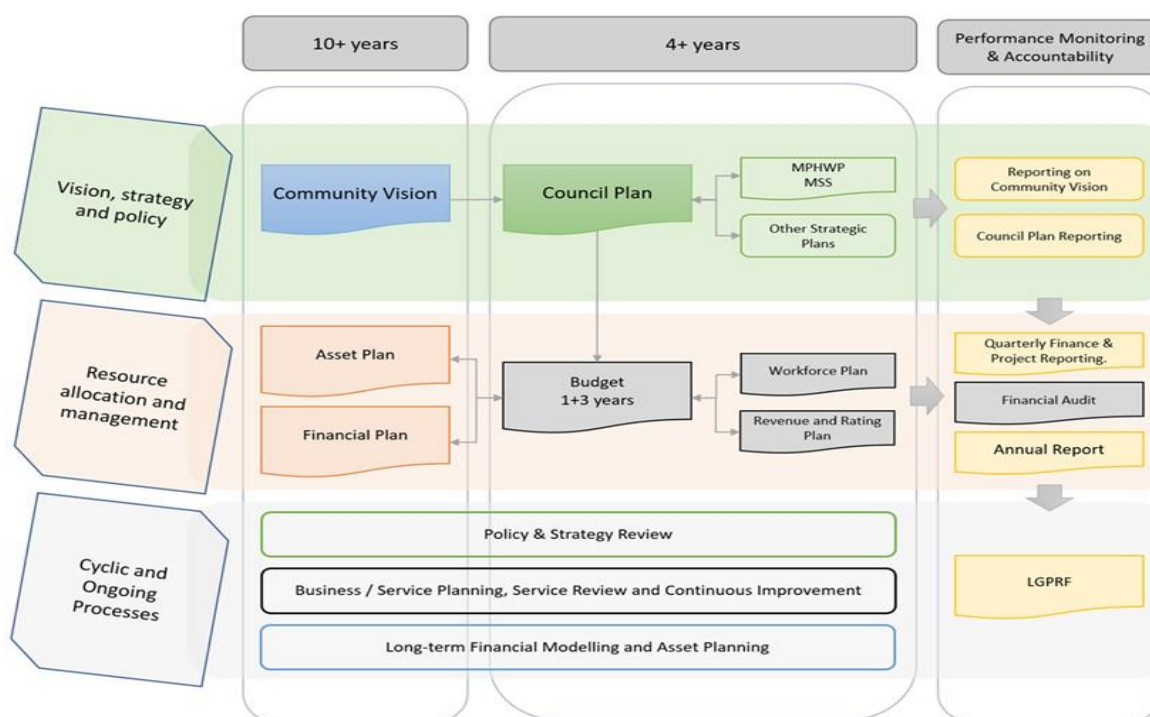
# 2021/22 Budget - Wellington Shire Council

## 1. Link to the Council Plan

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

### 1.1 Legislative Planning and Accountability Framework

The Budget is a rolling four-year plan that outlines the financial and non-financial resources that Council requires to achieve the strategic objectives described in the Council Plan. The diagram below depicts the integrated planning and reporting framework that applies to local government in Victoria. At each stage of the integrated planning and reporting framework there are opportunities for community and stakeholder input. This is important to ensure transparency and accountability to both residents and ratepayers.



Source: Department of Jobs, Precincts and Regions

The timing of each component of the 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.

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

## 1.2 Our purpose

### Our vision

*"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.*

## 2021/22 Budget - Wellington Shire Council

### 1.3 Strategic Objectives

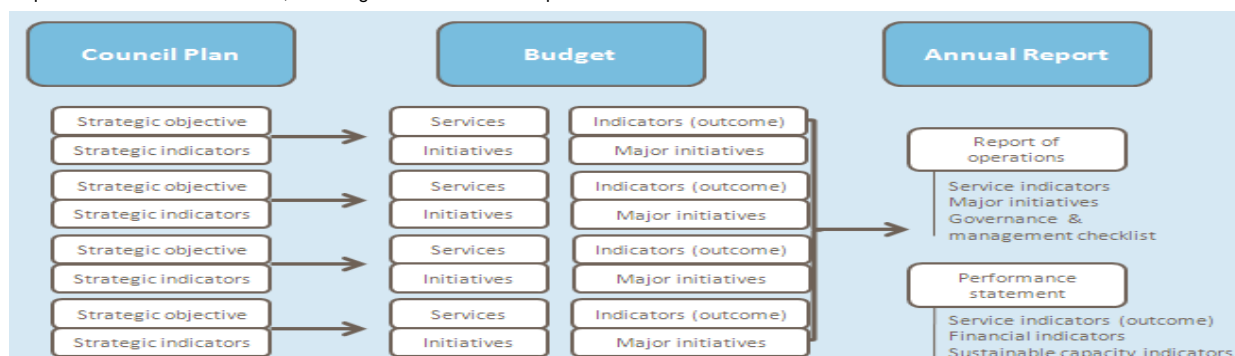
Council delivers services and initiatives in over 120 service categories. Each contributes to the achievement of one of the strategic objectives under each of six themes as set out in the Council Plan for the years 2017-21, and listed in the following table. It must also be noted that we are preparing a new Council Plan for the years 2021-25, which is due by 31 October 2021, as such this budget is prepared as a transitional budget based on Council Plan 2017-21 with consideration given to the Council Plan currently being developed. Many of the strategic objectives and actions detailed below will remain relevant and will be subsumed into the strategic objectives of the new plan.

Strategic Objective	Description
<b>1 Communities</b>	<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>
<b>2 Services and Infrastructure</b>	<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>
<b>3 Natural Environment</b>	<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>
<b>4 Lifelong Learning</b>	<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>
<b>5 Economy</b>	<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>
<b>6 Organisational</b>	<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>

## 2021/22 Budget - Wellington Shire Council

### 2. Services and service performance indicators

This section provides a description of the services and initiatives to be funded in the Budget for the 2021/22 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			2019/20	2020/21	2021/22
Service area	Description of services provided		Actual	Forecast	Budget
			\$'000	\$'000	\$'000
Social Planning & Community Committees	The Social Planning & Community Committees teams provide opportunities for communities to work in partnership with local government to achieve identified priorities. These teams work 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	2,003	9,334	2,578
		Rev	(214)	(4,734)	(655)
		NET	1,789	4,600	1,923
	Services include:				
	• Social Policy and Planning				
	• Access and Inclusion				
	• Youth Liaison				
	• Art Development				
	• Community Engagement				
	• Community Committees				

#### Major Initiatives

- Deliver legislated responsibilities for adoption of the Municipal Public Health and Wellbeing Plan 2021-25 (Healthy Wellington) and finalisation of implementation plan.

#### Other Initiatives

- Deliver legislated responsibilities for review and redevelopment of Council's disability action plan and finalisation of implementation plan.
- Deliver recommendations from the 2021 review of Council funding allocation to home and community care.
- Develop and roll out new agreement templates for community-managed facilities that define all roles and responsibilities and are easier for committees to use, as identified in the Community Managed Facilities Strategy.
- Develop user / hire fees and financial management guidelines for communication to all applicable facilities as identified in the Community Managed Facilities Strategy.
- Review management models and commence transition of appropriate Council direct-managed facilities to community-managed model - Sale Oval, Stephenson Park, Stead Street Oval, Lions Park, Wurruk Recreation Reserve, Sale Velodrome, Baldwin Reserve and Gwen Webb Centre.
- Deliver Centralised Registration Enrolment Scheme Project – Phase 1 investigating feasibility of introducing shire-wide centralised registration system and/or enrolment for state-funded kindergartens.

## 2021/22 Budget - Wellington Shire Council

Service area	Description of services provided		2019/20	2020/21	2021/22
			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	2,749	4,387	3,153
		Rev	(1,691)	(2,296)	(2,348)
		NET	1,058	2,091	805

### Major Initiatives

- Complete Aqua Energy Redevelopment project detailed design to progress to 'investment-ready' status ahead of future available funding opportunities.

#### Other Initiatives

- Provide targeted local promotion for the pre-season launch and ongoing 'active season' marketing of the new Yarram Warmer Pool, its programs and the benefits.
- Develop and deliver a detailed action plan for the provision of a comprehensive schools learn to swim program, which aligns with the learning outcomes of the Victorian Curriculum.
- Introduce new programming in the redeveloped multi-use (creche) space at Aqua Energy with the timetabling of scheduled professional development training programs and increased provision of 'Mind and Body' style group fitness classes.
- Provide three targeted program options to address social inclusion outcomes and/or to address requirements of diverse demographic groups within the Wellington community.

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 <b>food safety</b> support programs), Building and Local Laws regulations and <b>animal management</b> services.	Exp	2,594	2,950	3,346
		Rev	(1,445)	(1,594)	(1,642)
		NET	1,149	1,356	1,704

### Major Initiatives

- Complete the Local Laws review to ensure that Local Laws are accessible and clear to the community, reduce the regulatory burden on business and assist Council in achieving better policy outcomes.
- Rollout the Complaint Handling Strategy (aligned with the Complaint Handling Framework).

#### Other Initiatives

- Review the Domestic Animal Management Plan (DAMP).
- Undertake a Tender process for the Council Pound to ensure the management and administration are provided as required by the Contract.
- Development of a Wellington Shire Council Health Newsletter to better inform the public about the operations of Council's health department.
- Completion of the Swimming Pool and Spa new legislation process to align with the new requirements, including registrations fees, forms and ongoing compliance.
- Conduct an external audit of the Domestic Wastewater Management Plan (DWMP) and report findings/outcomes to Council.
- Commence a process of Registration of category 1 aquatic facilities as per requirements of the Public Health and Wellbeing Regulations 2019.

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	771	1,035	603
		Rev	(328)	(677)	(261)
		NET	443	358	343

#### Other Initiatives

- Coordinate municipal level response, relief and recovery for the ongoing COVID-19 Pandemic.

### TOTAL COMMUNITIES OBJECTIVE

4,439 8,405 4,774

## 2021/22 Budget - Wellington Shire Council

### Service Performance Outcome Indicators

Service	Indicator	2019/20 Actual	2020/21 Forecast	2021/22 Budget
Animal Management*	Animal management prosecutions	100%	>80%	>80%
Aquatic Facilities*	Utilisation of aquatic facilities	4.2 visits	4 or more visits	5 visits or more
Food Safety*	Critical and major non-compliance notifications	100%	100%	100%

\* refer to table at end of section 2.7 for information on the calculation of Service Performance Outcome Indicators

### 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		2019/20 Actual \$'000	2020/21 Forecast \$'000	2021/22 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 \$41M to \$50M per annum and providing asset management and information systems and support.	Exp	2,095	3,922	7,698
		Rev	(238)	(508)	(3,415)
		NET	<b>1,857</b>	<b>3,414</b>	<b>4,283</b>

#### Major Initiatives

- Deliver the York Street Streetscape Upgrade works scheduled for 2021/22.

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 planning for new infrastructure development opportunities and 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.	Exp	11,764	37,304	13,193
		Rev	(4,903)	(18,453)	(2,810)
		NET	<b>6,861</b>	<b>18,851</b>	<b>10,382</b>

#### Other Initiatives

- Progress the priority actions (subject to funding) recommended by the Maffra Drainage, Flood and IWM plan and the North Sale End Point Treatment Investigation Report.
- Investigate options for disposal and/or reuse of materials and road maintenance activities and update process for these activities.
- Implement actions of the internal Road Management Plan 2017 audit.
- Commence development of a professional development plan for engineering and technical staff across the Built Environment and Assets and Projects Team.

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.	Exp	1,146	1,319	1,761
		Rev	(386)	(459)	(948)
		NET	<b>760</b>	<b>861</b>	<b>813</b>

#### Major Initiatives

- Finalise the production of a business case and concept design for redevelopment options of The Wedge Performing Arts Centre.

#### Other Initiatives

- Plan for and deliver Port Fest, a community event in November 2021 that promotes and activates the Port of Sale and the services on offer at the precinct.

## 2021/22 Budget - Wellington Shire Council

Service area	Description of services provided		2019/20 Actual \$'000	2020/21 Forecast \$'000	2021/22 Budget \$'000
Land Use Planning	The Land Use Planning unit, through our <b>statutory planning</b> 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	1,492	1,866	1,936
		Rev	(516)	(93)	(57)
		NET	976	1,773	1,878

### Major Initiatives

- Prepare a Growth Management Strategy for the municipality to support housing growth and infrastructure investment in appropriate locations.
- Implement the Residential Stocktake Charette to support housing availability across the main towns in the municipality.

### Other Initiatives

- Complete a structure plan and associated developer contribution plan for Maffra to support the future urban growth of the township.
- Facilitate preparation of a development plan for the Wurruk Growth area (subject to a private request) to support well planned housing growth.
- Implement the Port of Sale Masterplan to support and encourage the integrated and high quality development of the Port of Sale precinct.
- Undertake an annual statutory planning customer survey to support continuous improvement initiatives.
- Advance private rezoning requests in North Sale and Longford to support future urban growth in these areas.
- Prepare a Development Plan for the industrial precinct adjacent to West Sale airport to support integrated and high quality development.
- Prepare an industrial supply strategy and supporting rezoning of land in Yarram to support future industrial growth and development in the township (subject to State Government funding support).
- Review the State Government's development of a Coastal Strategy and consider implications for future preparation of Amendment C99 (updated flood overlays).

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	2,765	4,295	2,308
		Rev	(697)	(126)	(86)
		NET	2,068	4,169	2,223

### Major Initiatives

- Continue to progress preparation for the Aqua Energy Redevelopment by completing the detailed design documentation and secure external funding.

### Other Initiatives

- Completion of changeroom redevelopment project at Stephenson Park.
- Completion of changeroom redevelopment project and associated works at Sale Oval.

<b>TOTAL SERVICES AND INFRASTRUCTURE OBJECTIVE</b>			<b>12,522</b>	<b>29,068</b>	<b>19,579</b>
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## 2021/22 Budget - Wellington Shire Council

### Service Performance Outcome Indicators

Service	Indicator	2019/20 Actual	2020/21 Forecast	2021/22 Budget
Roads*	Satisfaction with sealed local roads	59	50 or more	50 or more
Statutory Planning*	Council planning decisions upheld at VCAT	100%	70% or more	70% or more

\* refer to table at end of section 2.7 for information on the calculation of Service Performance Outcome Indicators

### 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		2019/20 Actual \$'000	2020/21 Forecast \$'000	2021/22 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, <b>waste management</b> and energy use.	Exp	13,975	24,171	17,349
		Rev	(9,229)	(14,113)	(10,107)
		NET	4,746	10,058	7,241
<b>Major Initiatives</b>					
<ul style="list-style-type: none"><li>• Deliver LED streetlight project.</li><li>• 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. Embed in Policy.</li></ul>					
<b>Other Initiatives</b>					
<ul style="list-style-type: none"><li>• Collaborate with other business units to develop an Environmentally Sustainable Design Policy for new and renewal of Council buildings/structures to assist in meeting targets as articulated in the Environmental Sustainability Strategy.</li></ul>					
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	348	542	0
		Rev	-	607	-
		NET	348	-65	0
<b>TOTAL NATURAL ENVIRONMENT OBJECTIVE</b>			<b>5,094</b>	<b>9,993</b>	<b>7,241</b>

### Service Performance Outcome Indicators

Service	Performance Measure	2019/20 Actual	2020/21 Forecast	2021/22 Budget
Waste collection*	Kerbside collection waste diverted from landfill	35.26%	35% or more	35% or more

\* refer to table at end of section 2.7 for information on the calculation of Service Performance Outcome Indicators

## 2021/22 Budget - Wellington Shire Council

### 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:

#### Service Performance Outcome Indicators

Business area		Description of services provided	2019/20 Actual \$'000	2020/21 Forecast \$'000	2021/22 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	2,149	2,640	2,651
		Rev	(598)	(763)	(1,128)
		NET	1,551	1,877	1,523

### Major Initiatives

- Plan for and present the major loan exhibition *The Archibald Prize* at the *Gippsland Art Gallery* in October 2021.

### Other Initiatives

- Invest in and collaborate with local artists to produce locally grown work for the enjoyment of our own patrons and to create opportunities for taking that work further afield while developing skills within our community.

Update 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			1,551	1,877	1,523
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#### Service Performance Outcome Indicators

Service	Performance Measure	2019/20 Actual	2020/21 Forecast	2021/22 Budget
Libraries	Active library members	13.35%	14% or more	14% or more

\* refer to table at end of section 2.7 for information on the calculation of Service Performance Outcome Indicators

### 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.

#### Service Performance Outcome Indicators

Service Performance Outcome Indicators

Business area	Description of services provided		2019/20 Actual \$'000	2020/21 Forecast \$'000	2021/22 Budget \$'000
Business Development	Council's Business Development service aims to support business growth and employment, lifestyle opportunities and a vibrant tourism sector.	Exp	1,803	2,572	2,396
		Rev	(161)	(1,265)	(1,016)
		NET	1,642	1,307	1,380

### Major Initiatives

- Develop a combined economic development strategy, integrated with a growth management strategy which seeks to achieve net zero emissions by 2040 goal.
- Implement The Middle of Everywhere marketing campaign.

## 2021/22 Budget - Wellington Shire Council

### Other Initiatives

- Oversee new 12 month Memorandum of Understanding (MoU) between Central Gippsland Tourism (CGT) and Council which commenced April 1 2021 and track CGT progress against Key Performance Indicators in MoU and report back to Council quarterly.
- Effectively manage and operate the Gippsland Regional Livestock Exchange to Council's satisfaction and provide an annual report to Council highlighting key performance indicators.
- Oversee the development of Council aerodromes including completion of the Yarram Aerodrome Master Plan, facilitating new development and transitioning towards new Civil Aviation Safety Authority (CASA) standards for aerodromes.
- Continue to implement the final stages of the 2020-22 Action Plan associated with the current Wellington Shire Economic Development Strategy and commence the development of a 2022- 2027 strategy.
- Participate in the Project Control Group and complete works relating to the mooring access improvements the Port of Sale West Bank Project.
- Secure and confirm revised funding structure proposed under Food & Fibre Gippsland to continue Agribusiness Promotions & Strategy role.
- Secure funding for the extension of the Great Southern Rail Trail from Hedley to Albeton 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.

<b>TOTAL ECONOMY OBJECTIVE</b>	<b>1,642</b>	<b>1,307</b>	<b>1,380</b>
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### 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.

#### Service Performance Outcome Indicators

Business area	Description of services provided		2019/20 Actual \$'000	2020/21 Forecast \$'000	2021/22 Budget \$'000
Councillors, Chief Executive and Executive Team	This area of <b>governance</b> includes the Mayor, Councillors, Chief Executive Officer and Executive Management Team and associated support which covers service provision across the entire organisation.	Exp Rev NET	2,949 (7) 2,942	7,471 (38) 7,433	2,918 - 2,918
Communications and Media	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 Rev NET	380 - 380	497 - 497	506 - 506
<b>Other Initiatives</b>					
• Upgrade Council's abilities to produce high quality video messaging to improve our communications processes and enhance our social media channels.					
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 Rev NET	2,914 (254) 2,660	4,610 (774) 3,836	4,734 (639) 4,095

### Other Initiatives

- Manage the rollout completion of Microsoft Teams (council's new phone and video conferencing system) to the entire organisation to ensure compliant, compatible and secure communications to support council business operations.
- Manage the implementation of business Improvements as outlined in the Review of Systems, Controls and Processes against Cyber Risk.
- Manage the business requirements of the ICT Memorandum of Understanding between Wellington and East Gippsland Shire Council to ensure ongoing business improvements and operational efficiencies.
- Plan and manage the sentencing, storage, archiving and disposal of Council Records in accordance with the Records Act 1973.

## 2021/22 Budget - Wellington Shire Council

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	2,075	2,685	3,091
		Rev	(22)	(128)	(20)
		NET	<b>2,053</b>	<b>2,557</b>	<b>3,071</b>

### Major Initiatives

*Develop and implement a Leadership Development program for all staff.*

#### Other Initiatives

- Implement an enhanced Performance Review process for all staff.
- Develop a Workforce Management Plan to address the human resourcing (succession) and recruitment requirements while meeting relevant Access and Inclusion plan outcomes.
- Update OH&S Strategic Action Plan (2021-25) to align with ISO 45001 guidelines.
- Develop a Gender Equality Action Plan as per the Gender Equality Act 2020.

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	2,145	4,124	3,620
		Rev	(3,998)	(331)	(1,811)
		NET	<b>(1,853)</b>	<b>3,793</b>	<b>1,809</b>

#### Other Initiatives

- Roll out a centralised Contract Management module across the organisation to automate the contract lifecycle.

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	1,206	1,315	1,213
		Rev	(1,290)	(1,330)	(1,128)
		NET	<b>(84)</b>	<b>(15)</b>	<b>85</b>

### Major Initiatives

*Progress the acquisition from State Government for both the former Sale High School and Specialist School and former Sale Police Station sites.*

#### Other 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	491	463	499
		Rev	-	-	-
		NET	<b>491</b>	<b>463</b>	<b>499</b>

#### Other Initiatives

- Develop and Deliver a Customer Service Strategy.

<b>TOTAL ORGANISATIONAL OBJECTIVE</b>			<b>6,589</b>	<b>18,564</b>	<b>12,983</b>
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## 2021/22 Budget - Wellington Shire Council

### 2.7 Performance statement

#### Service Performance Outcome Indicators

Service	Indicator	Performance Measure	Computation
Animal Management	Health and safety	Animal management prosecutions. (Percentage of animal management prosecutions which are successful).	Number of successful animal management prosecutions/Total number of animal management prosecutions.
Aquatic Facilities	Utilisation	Utilisation of aquatic facilities (Number of visits to aquatic facilities per head of population).	Number of visits to aquatic facilities/Population.
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).	[Number of critical non-compliance outcome notifications and major non-compliance outcome notifications about a food premises followed up/ Number of critical non-compliance outcome notifications and major non-compliance outcome notifications about food premises] x 100.
Roads	Satisfaction	Satisfaction with sealed local roads (Community satisfaction rating out of 100 with how Council has performed on the condition of sealed local roads).	Community satisfaction rating out of 100 with how Council has performed on the condition of sealed local roads.
Statutory Planning	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)	[Number of VCAT decisions that did not set aside Council's decision in relation to a planning application/Number of VCAT decisions in relation to planning applications] x 100.
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)	[Weight of recyclables and green organics collected from kerbside bins/ Weight of garbage, recyclables and green organics collected from kerbside bins] x 100
Libraries	Participation	Active library members. (Percentage of the municipal population that are active library members).	[The sum of the number of active library borrowers in the last 3 financial years/The sum of the populations in the last 3 financial years] x 100.

### 2.8 Reconciliation with budgeted operating result

	Revenue \$'000	Expenditure \$'000	Net Cost (Revenue) \$'000	
Communities	4,904	9,679	4,775	
Services and Infrastructure	7,316	26,897	19,581	
Natural Environment	10,107	17,348	7,241	
Lifelong Learning	1,128	2,651	1,523	
Economy	1,016	2,396	1,380	
Organisational	3,598	16,581	12,983	
<b>Total</b>	<b>28,069</b>	<b>75,552</b>	<b>47,483</b>	
<b>Expenses added in:</b>				
Depreciation and amortisation			24,737	
Finance costs			81	
Net (gain)/loss on disposal of property, plant & equipment			899	
Others			636	
<b>Deficit before funding sources</b>			<b>73,836</b>	
<b>Funding sources added in:</b>				
General Rates			(57,764)	
Victoria Grants Commission (general purpose)			(4,632)	
Capital income			(20,577)	
Others			(608)	
<b>Total funding sources</b>			<b>(83,583)</b>	
<b>Combined (surplus) for the year</b>			<b>(9,746)</b>	(Surplus)

## 2021/22 Budget - Wellington Shire Council

### 3. Financial Statements

This section presents information in regard to the Financial Statements and Statement of Human Resources. The budget information for the year 2021/22 has been supplemented with projections to 2024/25.

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

Comprehensive Income Statement

Balance Sheet

Statement of Changes in Equity

Statement of Cash Flows

Statement of Capital Works

Statement of Human Resources

## 2021/22 Budget - Wellington Shire Council

### Comprehensive Income Statement

For the four years ending 30 June 2025

		Forecast Actual 2020/21 \$'000	Budget 2021/22 \$'000	Projections		
	NOTES			2022/23 \$'000	2023/24 \$'000	2024/25 \$'000
<b>Income</b>						
Rates and Charges	4.1.1	63,380	66,909	67,051	69,198	70,779
Statutory fees & fines	4.1.2	966	868	885	930	921
User fees & charges	4.1.3	6,214	7,998	7,458	7,617	7,813
Grants - Operating	4.1.4	21,307	13,570	19,328	18,590	18,673
Grants - Capital	4.1.4	14,950	17,175	8,671	5,440	6,340
Contributions - monetary - Operating	4.1.5	344	344	176	134	136
Contributions - monetary - Capital	4.1.5	941	991	-	600	350
Contributions - non-monetary	4.1.5	4,387	-	-	-	-
Other income - Operating	4.1.6	1,813	2,082	1,948	1,895	1,964
Other income - Capital	4.1.6	33	360	110	260	760
<b>Total income</b>		114,334	110,297	105,626	104,664	107,736
<b>Expenses</b>						
Employee costs	4.1.7	29,035	31,428	32,122	33,276	34,397
Materials and Services	4.1.8	38,702	42,517	40,093	37,568	38,036
Bad and doubtful debts	4.1.9	70	70	71	73	74
Depreciation	4.1.10	23,664	23,923	24,407	25,019	25,417
Amortisation - intangible assets	4.1.11	758	589	634	683	737
Amortisation - right of use assets	4.1.12	329	225	471	473	472
Borrowing Costs	4.1.13	(7)	81	187	290	391
Finance Cost - leases	4.1.14	4	1	16	12	10
Other expenses	4.1.14	5,294	817	833	850	867
Net loss on disposal of property, infrastructure, plant and equipment	4.1.15	1,273	899	892	987	900
<b>Total expenses</b>		99,121	100,550	99,727	99,232	101,301
<b>Surplus for the year</b>		15,213	9,746	5,900	5,432	6,435
<b>Other comprehensive income</b>						
<b>Items that will not be reclassified to surplus or deficit:</b>						
Net asset revaluation increment		(209)	-	-	-	-
<b>Total comprehensive result</b>		15,004	9,746	5,900	5,432	6,435

## 2021/22 Budget - Wellington Shire Council

### Balance Sheet

For the four years ending 30 June 2025

		Forecast Actual	Budget	Projections		
		2020/21	2021/22	2022/23	2023/24	2024/25
	NOTES	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Assets</b>						
<b>Current assets</b>						
Cash and cash equivalents		57,018	56,752	52,797	46,575	42,147
Trade and other receivables		20,053	8,500	8,199	8,055	8,309
Other financial assets		40,000	40,000	39,600	39,204	38,812
Other assets		341	341	341	341	341
<b>Total current assets</b>	4.2.1	117,412	105,593	100,937	94,175	89,608
<b>Non-current assets</b>						
Trade and other receivables		1,511	3,504	3,654	4,064	4,140
Property, infrastructure, plant & equipment		1,018,156	1,040,787	1,054,779	1,069,574	1,088,931
Right-of-use assets		138	88	1,756	1,332	990
Intangible assets		1,787	1,198	618	2,035	1,298
<b>Total non-current assets</b>	4.2.1	1,021,592	1,045,577	1,060,807	1,077,005	1,095,359
<b>Total assets</b>		1,139,004	1,151,170	1,161,744	1,171,180	1,184,968
<b>Liabilities</b>						
<b>Current liabilities</b>						
Trade and other payables		6,770	6,145	6,004	5,876	6,025
Trust funds and deposits		18,545	18,620	18,697	18,774	18,851
Provisions		9,779	7,557	7,557	7,557	7,557
Interest-bearing loans and borrowings	4.2.3	288	557	890	1,064	1,637
Lease liabilities	4.2.4	52	45	472	455	485
<b>Total current liabilities</b>	4.2.2	35,434	32,924	33,620	33,725	34,555
<b>Non-current liabilities</b>						
Provisions		14,677	16,899	16,953	19,054	19,054
Interest Bearing loans and borrowings	4.2.3	738	3,486	6,172	8,386	15,290
Lease liabilities	4.2.4	80	40	1,277	861	480
<b>Total non-current liabilities</b>	4.2.2	15,495	20,425	24,402	28,301	34,824
<b>Total liabilities</b>		50,929	53,349	58,022	62,026	69,379
<b>Net assets</b>						
		1,088,075	1,097,821	1,103,721	1,109,154	1,115,589
<b>Equity</b>						
Accumulated surplus		422,681	432,698	438,947	445,540	452,089
Other Reserves	4.3.1	9,991	9,720	9,371	8,211	8,097
Asset Revaluation Reserve		655,403	655,403	655,403	655,403	655,403
<b>Total equity</b>		1,088,075	1,097,821	1,103,721	1,109,154	1,115,589

## 2021/22 Budget - Wellington Shire Council

### Statement of Changes in Equity

For the four years ending 30 June 2025

	NOTES	Total \$'000	Accumulated Surplus \$'000	Asset Revaluation Reserve \$'000	Other Reserves \$'000
<b>2021 Forecast</b>					
Balance at beginning of the financial year		1,071,963	405,489	655,612	10,862
Impact of adoption of new accounting standards		-	-	-	-
Adjusted opening balance		1,071,963	405,489	655,612	10,862
Surplus for the year		15,213	15,213	-	-
Effect of prior year adjustments		1,108	1,108	-	-
Net asset revaluation increment(decrement)		(209)	-	(209)	-
Transfer to other reserves		-	(3,281)	-	3,281
Transfer from other reserves		-	4,152	-	(4,152)
<b>Balance at end of the financial year</b>		<b>1,088,075</b>	<b>422,681</b>	<b>655,403</b>	<b>9,991</b>
<b>2022 Budget</b>					
Balance at beginning of the financial year		1,088,075	422,681	655,403	9,991
Surplus/(deficit) for the year		9,746	9,746	-	-
Net asset revaluation increment(decrement)		-	-	-	-
Transfer to other reserves	4.3.1	-	(2,967)	-	2,967
Transfer from other reserves	4.3.1	-	3,238	-	(3,238)
Balance at end of the financial year	4.3.2	1,097,821	432,698	655,403	9,720
<b>2023</b>					
Balance at beginning of the financial year		1,097,821	432,698	655,403	9,720
Surplus for the year		5,900	5,900	-	-
Net asset revaluation increment(decrement)		-	-	-	-
Transfer to reserves		-	(3,252)	-	3,252
Transfer from reserves		-	3,601	-	(3,601)
<b>Balance at end of the financial year</b>		<b>1,103,721</b>	<b>438,947</b>	<b>655,403</b>	<b>9,371</b>
<b>2024</b>					
Balance at beginning of the financial year		1,103,721	438,947	655,403	9,371
Surplus for the year		5,432	5,432	-	-
Net asset revaluation increment(decrement)		-	-	-	-
Transfer to reserves		-	(3,246)	-	3,246
Transfer from reserves		-	4,407	-	(4,407)
<b>Balance at end of the financial year</b>		<b>1,109,153</b>	<b>445,540</b>	<b>655,403</b>	<b>8,210</b>
<b>2025</b>					
Balance at beginning of the financial year		1,109,153	445,540	655,403	8,210
Surplus for the year		6,435	6,435	-	-
Net asset revaluation increment(decrement)		-	-	-	-
Transfer to reserves		-	(3,333)	-	3,333
Transfer from reserves		-	3,447	-	(3,447)
<b>Balance at end of the financial year</b>		<b>1,115,588</b>	<b>452,089</b>	<b>655,403</b>	<b>8,096</b>

## 2021/22 Budget - Wellington Shire Council

### Statement of Cash Flow

For the four years ending 30 June 2025

	NOTES	Forecast Actual 2020/21 \$'000	Budget 2021/22 \$'000	Projections		
				2022/23 \$'000	2023/24 \$'000	2024/25 \$'000
		Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)
<b>Cash flows from operating activities</b>						
Rates and charges		58,468	72,732	66,595	68,409	70,217
Statutory fees and fines		966	898	883	924	920
User fees		6,313	8,271	7,466	7,579	7,797
Grants - Operating		20,681	14,818	18,819	18,568	18,635
Grants - Capital		14,052	18,753	9,345	5,678	6,256
Contributions- monetary		1,285	1,695	286	994	1,246
Interest received		500	400	408	416	424
Trust funds and deposits taken		7,890	4,942	5,429	5,965	6,555
Other receipts		1,019	2,221	1,905	1,756	1,837
Employee costs		(29,275)	(31,691)	(32,065)	(33,189)	(34,297)
Materials and services		(38,353)	(42,873)	(40,292)	(37,784)	(37,989)
Trust funds and deposits repaid		(4,424)	(4,866)	(5,353)	(5,888)	(6,477)
Other payments		(5,182)	(824)	(832)	(849)	(865)
<b>Net cash provided by operating activities</b>	<b>4.4.1</b>	33,940	44,475	32,594	32,580	34,258
<b>Cash flows from investing activities</b>						
Payments for property, infrastructure, plant and equipment		(44,545)	(48,242)	(40,103)	(41,488)	(46,439)
Proceeds from sale of property, infrastructure, plant and equipment		824	789	813	687	765
Payments for investments		(128,899)	(132,899)	(138,899)	(144,899)	(150,899)
Proceeds from investments		128,707	132,899	139,299	145,295	151,291
<b>Net cash used in investing activities</b>	<b>4.4.2</b>	(43,913)	(47,453)	(38,890)	(40,405)	(45,282)
<b>Cash flows from financing activities</b>						
Finance costs		9	(81)	(187)	(290)	(391)
Proceeds from borrowings		-	3,300	3,600	3,300	8,600
Repayment of borrowings		(289)	(283)	(581)	(912)	(1,122)
Interest paid - lease liability		(4)	(1)	(16)	(12)	(10)
Repayment of lease liabilities		(257)	(222)	(475)	(482)	(481)
<b>Net cash provided by financing activities</b>	<b>4.4.3</b>	(541)	2,713	2,341	1,604	6,596
<b>Net increase (decrease) in cash &amp; cash equivalents</b>		(10,514)	(266)	(3,955)	(6,222)	(4,428)
Cash & cash equivalents at beginning of the financial year		67,532	57,018	56,752	52,797	46,575
<b>Cash &amp; cash equivalents at end of the financial year</b>		57,018	56,752	52,797	46,575	42,147

## 2021/22 Budget - Wellington Shire Council

### Statement of Capital Works

For the four years ending 30 June 2025

		Forecast Actual 2020/21 \$'000	Budget 2021/22 \$'000	Projections		
	NOTES			2022/23 \$'000	2023/24 \$'000	2024/25 \$'000
<b>Property</b>						
Land		9	20	1,040	2,590	-
Land Improvements		2,000	-	55	2,100	-
<b>Total land</b>		<b>2,009</b>	<b>20</b>	<b>1,095</b>	<b>4,690</b>	<b>-</b>
Buildings		8,037	7,944	2,719	5,575	13,245
<b>Total property</b>		<b>10,046</b>	<b>7,964</b>	<b>3,814</b>	<b>10,265</b>	<b>13,245</b>
<b>Plant &amp; Equipment</b>						
Plant, machinery and equipment		1,637	2,913	2,874	2,665	2,805
Fixtures, fittings and furniture		328	346	50	70	30
Computers and telecommunications		374	275	200	200	200
Library books		251	256	262	268	273
<b>Total plant &amp; equipment</b>		<b>2,590</b>	<b>3,790</b>	<b>3,386</b>	<b>3,203</b>	<b>3,308</b>
<b>Infrastructure</b>						
Roads		18,782	17,170	15,476	15,366	21,369
Bridges		1,245	1,633	1,050	1,030	540
Footpaths and cycleways		5,439	7,647	7,413	3,064	1,635
Drainage		274	690	3,460	2,269	832
Recreational, leisure and community facilities		2,195	2,293	1,575	1,881	1,000
Waste management		199	1,205	1,000	80	120
Parks, open spaces and streetscapes		2,421	1,016	1,555	2,720	2,430
Aerodromes		139	675	85	85	85
Off street car parks		880	810	1,025	1,500	850
Other infrastructure		79	2,822	250	-	1,000
<b>Total Infrastructure</b>		<b>31,653</b>	<b>35,960</b>	<b>32,889</b>	<b>27,995</b>	<b>29,861</b>
<b>Intangibles</b>		<b>256</b>	<b>528</b>	<b>15</b>	<b>25</b>	<b>25</b>
<b>Total Intangibles</b>		<b>256</b>	<b>528</b>	<b>15</b>	<b>25</b>	<b>25</b>
<b>Total capital works expenditure</b>	4.5.1	<b>44,545</b>	<b>48,242</b>	<b>40,103</b>	<b>41,488</b>	<b>46,439</b>
<b>Represented by:</b>						
New asset expenditure		228	1,554	600	400	1,930
Asset renewal expenditure		28,644	32,345	26,706	29,091	33,139
Asset upgrade expenditure		11,471	4,705	5,993	5,748	9,155
Asset expansion expenditure		4,202	9,638	6,804	6,249	2,215
<b>Total capital works expenditure</b>	4.5.1	<b>44,545</b>	<b>48,242</b>	<b>40,103</b>	<b>41,488</b>	<b>46,439</b>
<b>Funding sources represented by:</b>						
Grants		14,983	17,174	8,671	5,440	6,340
Contributions		975	1,351	100	850	1,100
Council cash		28,587	26,416	27,722	31,898	30,399
Borrowings		-	3,300	3,610	3,300	8,600
<b>Total capital works expenditure</b>	4.5.1	<b>44,545</b>	<b>48,242</b>	<b>40,103</b>	<b>41,488</b>	<b>46,439</b>

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

## 2021/22 Budget - Wellington Shire Council

### Statement of Human Resources

For the four years ending 30 June 2025

	Forecast Actual 2020/21 \$'000	Budget 2021/22 \$'000	Projections		
			2022/23 \$'000	2023/24 \$'000	2024/25 \$'000
<b>Staff expenditure</b>					
Employee costs - operating	28,301	30,674	31,351	32,565	33,668
Employee costs - capital	734	754	771	711	729
<b>Total staff expenditure</b>	<b>29,035</b>	<b>31,428</b>	<b>32,122</b>	<b>33,276</b>	<b>34,397</b>
	FTE	FTE	FTE	FTE	FTE
<b>Staff numbers</b>					
Employees- Operating	309.8	321.9	306.4	303.8	299.8
Capitalised Labour	12.0	12.0	11.0	7.0	7.0
<b>Total Staff numbers</b>	<b>321.8</b>	<b>333.9</b>	<b>317.4</b>	<b>310.8</b>	<b>306.8</b>

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

Division	Budget 2021/22 \$'000	Comprises			
		Permanent		Casual	Temporary
		Full Time \$'000	Part Time \$'000		
Chief Executive Officer	865	865	-	-	-
Built & Natural Environment	11,289	10,515	774	-	157
Development	5,964	4,897	1,067	283	655
Corporate Services	4,521	4,211	310	-	862
Community and Culture	4,757	3,608	1,149	2,069	760
<b>Total permanent staff expenditure</b>	<b>27,396</b>	<b>24,097</b>	<b>3,300</b>		
Casuals, temporary and other expenditure	4,786			2,352	2,434
Less: Capitalised Labour costs	(754)				
<b>Total operating expenditure</b>	<b>31,428</b>				

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		
Chief Executive Officer	6.0	6.0	-	-	-
Built & Natural Environment	119.5	118.0	1.5	-	5.8
Development	50.7	39.0	11.7	27.7	7.0
Corporate Services	42.0	39.0	3.0	-	9.0
Community and Culture	57.0	45.0	12.0	3.1	6.1
<b>Total permanent staff</b>	<b>275.2</b>	<b>247.0</b>	<b>28.2</b>		
Total casuals and temporary staff	58.7			30.8	27.9
<b>Total Staff</b>	<b>333.9</b>				

## 2021/22 Budget - Wellington Shire Council

### 4. Notes to financial statements

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

#### 4.1 Comprehensive Income Statement

##### 4.1.1 Rates and Charges

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

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

In developing the Budget, rates and charges were identified as an important source of revenue. Planning for future rate increases has therefore been an important component of the financial planning process. The Fair Go Rates System (FGRS) sets out the maximum amount councils may increase rates in a year. For 2021/22 the FGRS cap has been set at 1.5%. The cap applies to both general rates and municipal charges and is calculated on the basis of council's average rates and charges.

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

To achieve these objectives while maintaining service levels and a strong capital expenditure program, the average general rate will increase by 1.5% in line with the rate cap.

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

		Forecast Actual	Budget	Change	
		2020/21 \$'000	2021/22 \$'000	\$'000	%
General rates*	1	56,921	57,764	843	1.5
Garbage Charge		4,422	4,824	402	9.1
Waste Infrastructure Charge		1,518	1,601	83	5.5
EPA Levy		337	360	23	6.8
Boisdale Sewage Scheme		10	11	1	10.0
Special charge	2	-	2,051	2,051	100.0
Interest on rates and charges		172	298	126	73.3
<b>Total rates and charges</b>		<b>63,380</b>	<b>66,909</b>	<b>3,529</b>	<b>5.6</b>

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

#### Comments

(1) This item includes \$55,844 Cultural and Recreational Land rates income which is not included in the FGRS calculations (refer 4.1.1(j)).

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

## 2021/22 Budget - Wellington Shire Council

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	2020/21 cents/\$CIV	2021/22 cents/\$CIV	Change
General residential	0.004911	0.004721	(3.87%)
Commercial/Industrial	0.004911	0.004721	(3.87%)
Farm	0.003929	0.003777	(3.87%)
Cultural & Recreational Land Act (rate concession)	N/A		N/A

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	2020/21 Forecast \$'000	2021/22 \$'000	Change \$'000	%
Residential	33,670	35,533	1,863	5.5
Commercial/Industrial	11,678	10,731	(947)	(8.1)
Farm	11,504	11,444	(60)	(0.5)
Cultural & Recreational Land	69	56	(13)	(18.8)
<b>Total amount to be raised by general rates</b>	<b>56,921</b>	<b>57,764</b>	<b>843</b>	<b>1.0</b>

- Additional supplementary property valuations and new assessments occurring after the 2020/21 budget was struck in June 2020, are fully annualised and are included in the budget for 2021/22.

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	2020/21 Forecast No.	2021/22 No.	Change No.	%
General residential	27,905	28,031	126	0.5
Commercial/Industrial	1,604	1,629	25	1.6
Farm	3,310	3,436	126	3.8
Cultural & Recreational Land	36	36	-	-
<b>Total number of assessments</b>	<b>32,856</b>	<b>33,132</b>	<b>276</b>	<b>-</b>

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

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

Type or class of land	2020/21 Forecast \$'000	2021/22 \$'000	Change \$'000	%
General residential	6,963,244	7,430,850	467,606	6.7
Commercial/Industrial	2,379,011	2,261,101	(117,910)	(5.0)
Farm	2,925,827	3,026,182	100,355	3.4
Recreational Land	31,665	33,250	1,585	5.0
<b>Total value of land</b>	<b>12,299,747</b>	<b>12,751,383</b>	<b>451,636</b>	<b>3.7</b>

The uplift represents supplementary (new assessments of CIV) occurring/created after the 2020/21 budget was struck in June 2020 and exist for inclusion in 2021/22 budget.

## 2021/22 Budget - Wellington Shire Council

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	Per	Change	
	Rateable	Rateable	\$	%
	Property	Property		
	2020/21	2021/22		
	\$	\$		
Residential Garbage collection	222.0	243.2	21.2	9.5
Waste Infrastructure Charge (Landfill operations)	55.0	55.0	-	-
EPA Levy Charge	16.9	18.2	1.2	7.3
Boisdale Common Effluent System and Pump out Charge	415.0	421.0	6.0	1.4

Service rates and charges are not covered by FGRS

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	2020/21	2021/22	Change	
	Forecast		\$'000	%
	\$'000	\$'000		
Kerbside collection (Garbage) *	4,422	4,824	402	9.0
Waste Infrastructure Charge	1,518	1,601	83	5.5
EPA Levy Charge	337	360	23	6.8
Boisdale Common Effluent System Charge	10	11	1	10.0
<b>Total amount to be raised by service rates or charges</b>	<b>6,287</b>	<b>6,796</b>	<b>509</b>	<b>8.1</b>

\* 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:

	2020/21	2021/22	Change
	Forecast		
	\$'000	\$'000	\$'000
Rates and charges	63,208	64,560	1,352
<b>Total</b>	<b>63,208</b>	<b>64,560</b>	<b>1,352</b>

4.1.1(j) Fair Go Rates System Compliance

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

	2020/21	2021/22
Total Rates	56,537,248	57,079,116
Number of rateable properties	32,820	32,819
Base Average Rates	\$ 1,730.40	\$ 1,739.21
Maximum Rate Increase (set by the State Government)	2.00%	1.50%
Capped Average Rate	\$ 1,765.00	\$ 1,765.30
Maximum General Rates and Municipal Charges Revenue Allowable*	\$ 57,609,703	\$ 57,935,302
Budgeted General Rates and Municipal Charges Revenue*	\$ 56,475,396	\$ 57,764,065
Budgeted Supplementary Rates	\$ -	\$ -
<b>Budgeted Total Rates and Municipal Charges Revenue*</b>	<b>\$ 56,475,396</b>	<b>\$ 57,764,065</b>

\* Excludes Cultural and Recreational Land rates income

## 2021/22 Budget - Wellington Shire Council

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.

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 0.004721 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

### 80% of general rate in the dollar

Definition:

Any land which 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. Farm Land means any rateable land that is 2 or more hectares in area;
- b. used primarily for primary producing purposes from its activities on the land; 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 those activities;
- c. where the ratepayer is a Primary Producer with any evidence/ruling confirmed by the Australian Taxation Office, registered ABN and business plan, and commercial intent as outlined below;

That is used by a business –

- That has a significant and substantial commercial purpose or character;
- That seeks to make a profit on a continuous or repetitive basis from its activities on the land; and
- That is making a profit from its activities on the land, or that has a reasonable prospect of making a profit from its activities on the land if it continues to operate in the way that it is operating.

Objectives:

To ensure that the differential rate in the dollar declared for defined Farm Rate land properties is fair and equitable. Having regard to the cost and the level of benefits derived from provision of Council services with considerations to maintain agriculture as a major industry in the municipal district. To facilitate the longevity of the farm sector and achieve a balance between providing for municipal growth and retaining the important agricultural economic base.

### 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.

## 2021/22 Budget - Wellington Shire Council

### 4.1.2 Statutory fees and fines

	Forecast Actual 2020/21 \$'000	Budget 2021/22 \$'000	Change \$'000	Change %
Planning Fees	480	400	(80)	(16.7)
Land & Building Information Certificates	195	180	(15)	(7.7)
Infringements and costs	122	158	36	29.5
Permits	169	130	(39)	(23.1)
<b>Total statutory fees and fines</b>	<b>966</b>	<b>868</b>	<b>(98)</b>	<b>(10.1)</b>

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 2021/22 budget for statutory fees and fines is expected to remain relatively consistent with 2020/21 levels. Planning fees were higher due to increased activity in the building and real estate sectors. Infringements income was lower in 2020/21 due to COVID-19, and is anticipated to return to normal levels.

### 4.1.3 User fees

		Forecast Actual 2020/21 \$'000	Budget 2021/22 \$'000	Change \$'000	Change %
Leisure centres	1	1,308	2,362	1,054	80.6
The Wedge	2	299	1,060	761	254.5
Registration and other permits	3	792	940	148	18.7
Saleyards		343	376	33	9.6
Wellington Centre	4	39	46	7	17.9
Other fees and charges		268	273	5	1.9
Emergency Works - Call Outs		50	45	(5)	(10.0)
Animal Services		44	38	(6)	(13.6)
Reimbursements	5	422	331	(91)	(21.6)
Waste management services	6	2,649	2,527	(122)	(4.6)
<b>Total user fees</b>		<b>6,214</b>	<b>7,998</b>	<b>1,784</b>	<b>28.7</b>

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) have been reflected in the 2020/21 forecast but any other impact from the COVID-19 pandemic is not included.

#### Comments:

Budgeted user fees are expected to increase by \$1.8M over 2020/21.

(1) Aqua Energy and Gippsland Regional Sports Complex 2020/21 forecast income was reduced by COVID-19 impacts. 2021/22 income is anticipated to return to normal levels.

(2) The Wedge ticket sales were significantly impacted by COVID-19 restrictions and income was forecast down as a result. Sales are anticipated to begin to return to normal, with some uncertainty regarding capacity restrictions that may continue.

(3) Registrations and permits for food eating premises, accommodation and self care services were waived during the COVID-19 pandemic and are anticipated to return to pre-pandemic levels in 2021/22.

(4) The Archibald Prize is a large ticketed event in late 2021 that is anticipated to increase income significantly for the year.

(5) Reimbursements were higher in 2020/21 to reflect the assistance provided to East Gippsland Shire Council in the January 2020 bushfires.

(6) Commercial tipping fees are anticipated to decrease slightly during 2021/21.

## 2021/22 Budget - Wellington Shire Council

### 4.1.4 Grants

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

		Forecast Actual 2020/21 \$'000	Budget 2021/22 \$'000	Change \$'000 %	
Grants were received in respect of the following:					
Summary of grants					
State funded grants		10,497	11,342	845	8.1
Commonwealth funded grants		25,792	19,403	(6,390)	(24.8)
Total grants received		36,290	30,745	-	(15.3)
(a) Operating Grants					
Recurrent - Commonwealth Government					
Victoria Grants Commission	1	14,582	7,121	(7,462)	(51.2)
Total Recurrent Commonwealth Grant		14,582	7,121	(7,462)	(51.2)
Recurrent - State Government					
L to P Project		135	159	24	17.7
Senior citizens	2	59	-	(59)	(100.0)
Community support programs		25	25	1	4.1
Cultural Services		213	313	100	46.9
Other		40	20	(20)	(50.0)
Libraries		337	330	-	-
Municipal emergency		143	180	37	25.9
Parks & Environmental services		115	115	-	-
School crossing supervisors		127	129	2	1.5
Environmental health		61	91	30	49.2
Total Recurrent State Grants		1,255	1,362	107	8.5
Non-Recurrent - State Government					
Other		20	-	(20)	(100.0)
Natural Disaster Funding		78	-	(78)	(100.0)
Vegetation Management	3	240	-	(240)	(100.0)
Planning		57	55	(2)	(3.5)
Community & Recreation Facilities upgrade	4	860	-	(860)	(100.0)
Community Support programs		100	217	116	115.5
Municipal Emergency	5	210	-	(210)	(100.0)
Business Development	6	1,121	908	(214)	(19.1)
Parks & Environmental Services	7	1,206	432	(774)	(64.2)
Working for Victoria	8	1,327	30	(1,297)	(97.7)
Infrastructure	9	250	3,275	3,025	1,210.0
Cultural services	10	-	170	170	-
Total Non-Recurrent grants		5,469	5,087	(383)	(7.0)
Total Operating Grants		21,307	13,570	(7,738)	(36.3)

#### Comments:

Budgeted operating grants are expected to decrease by (\$7.7M) over 2020/21, primarily due to the expected early receipt of 50% of the 2021/22 allocation financial assistance grants of \$7.4M in June 2021.

(1) The 2020/21 forecast for Financial Assistance Grants is higher, compared to 21/22 budget due to Council expecting to receive in June 2021, an advance of \$7.4M of its 21/22 allocation.

(2) The Senior Citizens funding will now be paid directly to the Senior Citizen groups.

(3) Funding towards Vegetation Management programs to reduce bushfire risks was received in 2020/21.

(4) Funding for Community Facilities upgrade for 2021/22 will relate only to Council owned assets only (capital grants).

(5) Municipal Emergency grants were received during 2020/21 mainly to fund bushfire recovery position and implement the COVID-19 Community Activation and Social Isolation Initiative (CASI) project.

(6) Includes the continuing Agribusiness position, as well as a number of grants related to drought and bushfire recovery.

(7) A one-off grant of \$536k for combating pests and weeds impacts will be expended in 2020/21. Open Space infrastructure grants received in 2020/21 will not recur in 2021/22.

## 2021/22 Budget - Wellington Shire Council

(8) A one off grant received in 2020/21 for Working for Victoria initiative as part of COVID-19 economic recovery stimulus package.

(9) New funding of \$1.5M for Cunninghame Street Lights upgrade, \$1.0M for York Street works and \$0.7M for the Great Southern Rail Trail Extension is expected in 2021/22. Funding for Longford Recreation Reserve Carpark of \$250k was received in 2020/21.

(10) New grants for Archibald Prize will be received in 2021/22.

		Forecast Actual 2020/21 \$'000	Budget 2021/22 \$'000	Change \$'000	%
<b>(b) Capital Grants</b>					
<b><u>Recurrent - Commonwealth Government</u></b>					
Roads to Recovery	1	7,205	6,544	(661)	(9.2)
<b>Total Recurrent Commonwealth Government grants</b>		7,205	6,544	(661)	(9.2)
<b><u>Non-Recurrent - Commonwealth Government</u></b>					
Buildings	4	867	-	(867)	(100.0)
Roads	2	2,315	1,136	(1,179)	(50.9)
Footpaths	3	-	3,900	3,900	-
Bridges		-	402	402	-
Recreational Leisure & Community Facilities		535	-	(535)	(100.0)
Parks, Open Space & Streetscapes		250	-	(250)	(100.0)
Aerodromes		38	300	262	689.5
<b>Total Non-Recurrent - Commonwealth grants</b>		4,005	5,738	1,733	43.3
<b>Total - Commonwealth Government grants</b>		<b>11,210</b>	<b>12,282</b>	<b>1,072</b>	<b>9.6</b>
<b><u>Non- Recurrent - State Government</u></b>					
Buildings	4	892	2,130	1,238	138.8
Roads	2	1,095	-	(1,095)	(100.0)
Other Infrastructure		-	414	414	-
Footpaths	3	411	1,550	1,139	277.1
Recreational Leisure & Community Facilities		259	740	481	185.7
Parks, Open Space & Streetscapes		928	-	(928)	(100.0)
Drainage		-	60	60	-
Waste Management		18	-	(18)	(100.0)
Furniture & Fittings		90	-	(90)	(100.0)
Intangibles		80	-	(80)	(100.0)
<b>Total Non- Recurrent State Government grants</b>		3,773	4,894	1,121	29.7
<b>Total Capital Grants</b>		<b>14,983</b>	<b>17,176</b>	<b>2,193</b>	<b>14.6</b>
<b>Total Grants</b>		<b>36,290</b>	<b>30,746</b>	<b>(5,545)</b>	<b>(15.3)</b>

### **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 \$0.7M compared to 2020/21.

(1) 2020/21 is the second year of the new Roads to Recovery program and included the completion of works for the additional \$3M drought allocation by March 2021. The total five year allocation is \$19.9M.

(2) Blackspot and Country Roads funding of \$1.1M will be used to upgrade roads and bridges in various areas of the Shire including works on Lansdowne Street and Macarthur Street Sale roundabout and the Sloping Bridge Widening Project.

(3) The Sale CBD renewal program will continue again in 2020/21, with works on York Street to be partly funded via a \$5.1M grant. Funding is also expected for the Great Southern Rail Trail (capital works) of \$1.5M.

(4) Completion of the Cameron Sporting Complex (\$1.5M) in 20/21, with works on Stephenson Park Recreation Reserve (\$0.8M) and the Sale Oval Changeroom redevelopment (\$0.9M) to continue in 2021/22.

## 2021/22 Budget - Wellington Shire Council

### 4.1.5 Contributions

		Forecast Actual 2020/21 \$'000	Budget 2021/22 \$'000	Change \$'000	%
Monetary	1	1,285	1,335	50	3.9
Non-monetary	2	4,387	-	(4,387)	(100.0)
<b>Total contributions</b>		<b>5,672</b>	<b>1,335</b>	<b>(4,337)</b>	<b>(76.5)</b>

**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 for 2021/22 includes funding towards capital projects including the redevelopment of a number of sporting facilities change rooms, and the new Environmental Education Centre. There will be a minor increase in operating contributions in 2021/22.

(2) Non monetary contributions are gifted and donated assets relating to infrastructure assets from new subdivisions, land acquired under the Wellington Coastal Strategy Voluntary Assistance Scheme and donated artworks. No non cash monetary contributions have been budgeted for 2021/22.

### 4.1.6 Other income

		Forecast Actual 2020/21 \$'000	Budget 2021/22 \$'000	Change \$'000	%
Donations	1	234	601	367	156.8
Other rent	2	603	794	192	31.8
Miscellaneous income (Volunteer Income)	3	60	359	299	498.3
Sponsorship	4	50	67	17	34.0
Interest on debtors		10	22	12	120.0
Non-Asset Sales		20	-	(20)	(100.0)
Insurance recovery		42	-	(42)	(100.0)
Interest on Investments	5	500	400	(100)	(20.0)
Recognition of assets	6	327	-	(327)	(100.0)
<b>Total other income</b>		<b>1,846</b>	<b>2,243</b>	<b>397</b>	<b>21.5</b>

**Comments:**

Budgeted other income is expected to increase by \$0.3M over 2020/21.

(1) Donations are expected towards the Environment Education Centre and several other operating projects.

(2) Caravan Parks, aerodromes and commercial properties rental income forecast for 2020/21 was reduced to due to the COVID-19 impact, but is expected to recover in 2021/22 to pre pandemic levels.

(3) Benefits from volunteers recognised as per accounting standards, offset by the volunteer costs also recognised. Due to COVID-19 closures in 2020/21, recognised costs of service for volunteers has decreased.

(4) Sponsorship income for The Wedge programming is expected to increase in 2021/22 back to pre COVID-19 levels.

(5) Current low interest rate environment has resulted in lower than expected interest on investments in 2020/21 which is expected to continue to impact in 2021/22.

(6) Recognition of assets such as roads and buildings are forecast to be \$0.3M in 2020/21. No budget is included for recognition of assets in 2021/22.

## 2021/22 Budget - Wellington Shire Council

### 4.1.7 Employee costs

		Forecast Actual 2020/21 \$'000	Budget 2021/22 \$'000	Change \$'000 %	
Casual Staff	1	1,571	2,062	491	31.3
Salaries & Wages	2	24,133	25,502	1,369	5.7
Workcover		215	443	228	106.0
Superannuation	3	2,418	2,714	296	12.2
Other On-Costs		482	511	29	6.0
FBT		215	197	(18)	(8.4)
<b>Total employee costs</b>		<b>29,034</b>	<b>31,429</b>	<b>2,395</b>	<b>8.2</b>

#### Comments:

Budgeted employee costs are expected to increase by \$2.4M over 2020/21.

(1) Facility closures and staff redeployments due to COVID-19 resulted in lower casual staff costs for 2020/21.

(2) Enterprise Agreement increases and movement within bands. Enterprise Agreement 10 commenced in November 2019. The 2% EA increase in 2021/22 is partly offset by grant funded positions not continuing into 2021/22.

(3) Superannuation guarantee is budgeted to increased from 9.5% to 10.0% in 2021/22. Superannuation costs in 2020/21 were reduced due to facility closures and reduced casuals.

### 4.1.8 Materials and services

		Forecast Actual 2020/21 \$'000	Budget 2021/22 \$'000	Change \$'000 %	
Authority fees	1	1,020	1,600	580	56.9
Materials	2	5,263	5,719	456	8.7
Waste Management Services	1	4,531	4,847	316	7.0
Insurances	3	1,472	1,743	271	18.4
Infrastructure & Parks Maintenance	4	8,207	8,389	182	2.2
Utility payments		2,473	2,480	7	0.3
Building Maintenance		1,478	1,465	(13)	(0.9)
Consultants	5	1,493	1,425	(68)	(4.6)
Contributions	6	3,586	3,047	(539)	(15.0)
Contractors	7	9,179	11,802	2,623	28.6
<b>Total Materials and services</b>		<b>38,702</b>	<b>42,517</b>	<b>3,815</b>	<b>9.9</b>

#### Comments:

Budgeted materials and services are expected to increase by \$3.8M over 2020/21.

(1) A significant \$0.6M increase in the EPA levy (as determined by the EPA) has been budgeted for and kerbside collection costs are anticipated to increase by \$0.3M.

(2) Materials costs will increase primarily due to holding Archibald Prize related events in 2021/22 (\$0.3M), and a \$0.1M Shire Wide Marketing campaign to boost tourism following the COVID-19 pandemic.

(3) Insurance premiums are expected to increase due to global conditions.

(4) Increased spend is due to roads and vegetation budgets returning to normal levels after underspends during 2020/21.

(5) Consultancy decreases are due to several strategic planning and sporting infrastructure projects being completed in 2020/21.

(6) Contributions will decrease due to the expected completion in 2020/21 of Stephenson's Park Social Club Rooms (\$0.3M), the COVID-19 Community Activation and Social Isolation Initiative (CASI) and Recovery Officer projects (\$0.1M), and funding for Senior Citizens to be directly allocated to end users in 2021/22.

(7) The net increase is driven by several major projects which have significant operating component to them, such as the multi-year York Street Revitalisation project and the Wetlands Trail. Projects completed in 2020/21 include the Stratford Recreation Reserve Netball Changerooms.

## 2021/22 Budget - Wellington Shire Council

### 4.1.9 Bad and doubtful debts

	Forecast Actual 2020/21 \$'000	Budget 2021/22 \$'000	Change \$'000 %	
Rate debtors	70	70	-	-
<b>Total bad and doubtful debts</b>	<b>70</b>	<b>70</b>	<b>-</b>	<b>-</b>

### 4.1.10 Depreciation

	Forecast Actual 2020/21 \$'000	Budget 2021/22 \$'000	Change \$'000 %	
Infrastructure	16,641	17,846	1,205	7.2
Property	4,856	5,294	438	9.0
Plant and equipment	2,167	2,285	118	5.4
<b>Total depreciation and amortisation</b>	<b>23,664</b>	<b>25,425</b>	<b>1,761</b>	<b>7.4</b>

**Comments:**

Budgeted depreciation is expected to increase by \$1.8M, mainly due to the completion of the 2021/22 capital works program and the full year effect of depreciation on the 2020/21 capital works program.

### 4.1.11 Amortisation - Intangible assets

	Forecast Actual 2020/21 \$'000	Budget 2021/22 \$'000	Change \$'000 %	
Intangible assets	758	589	(168)	(22.2)
<b>Total amortisation - intangible assets</b>	<b>758</b>	<b>589</b>	<b>(168)</b>	<b>(22.2)</b>

**Comments:**

Budgeted amortisation is expected to decrease by \$168,000 due to the available space in the landfills reducing as they are filled, offset by the new landfill airspace asset being created in 2021/22.

### 4.1.12 Amortisation - Right of Use assets

	Forecast Actual 2020/21 \$'000	Budget 2021/22 \$'000	Change \$'000 %	
Right of use assets	329	225	(104)	(31.7)
<b>Total amortisation - right of use assets</b>	<b>329</b>	<b>225</b>	<b>(104)</b>	<b>(31.7)</b>

**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.

## 2021/22 Budget - Wellington Shire Council

### 4.1.13 Borrowing costs

	Forecast Actual 2020/21 \$'000	Budget 2021/22 \$'000	Change \$'000	%
Interest - Borrowings	93	81	(12)	(12.9)
Interest - Non-Cash	(100)	-	100	(100.0)
<b>Total borrowing costs</b>	<b>(7)</b>	<b>81</b>	<b>88</b>	<b>(1,257.1)</b>

**Comments:**

2020/21 includes a (\$0.1M) for an estimated decrease in the future value of costs due to the decreasing Net Present Value rates.

### 4.1.14 Other expenses

	Forecast Actual 2020/21 \$'000	Budget 2021/22 \$'000	Change \$'000	%
Volunteer Cost of Service 1	60	354	294	490.0
Councillors allowances	302	322	20	6.6
Auditor's remuneration - VAGO	68	72	4	5.9
Auditor's remuneration - Internal	64	68	4	6.3
Finance Cost- leases	4	1	(3)	(75.0)
Derecognition of assets	65	-	(65)	(100.0)
Assets written off 2	117	-	(117)	(100.0)
Repayment of Funding for shared services initiative 3	4,618	-	(4,618)	(100.0)
<b>Total other expenses</b>	<b>5,298</b>	<b>817</b>	<b>(4,480)</b>	<b>(84.6)</b>

**Comments:**

Budgeted other expenses are expected to decrease by (\$4.5M) over 2021/22.

(1) Benefits from volunteers recognised as per new accounting standards, offset by the volunteer income also recognised. Due to COVID-19 closures in 2020/21, recognised costs of service for volunteers has decreased.

(2) Write off of assets such as roads and footpaths are forecast to be (\$0.1M) in 2020/21. No budget is included for assets written off in 2021/22.

(3) During 2020/21 Council repaid unused funding associated with the shared services initiative of \$4.62M.

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

	Forecast Actual 2020/21 \$'000	Budget 2021/22 \$'000	Change \$'000	%
Proceeds from sale of assets	(824)	(789)	35	(4.2)
Written Down Value of assets sold	742	471	(271)	(36.5)
WDV Assets Replaced	1,355	1,217	(138)	(10.2)
<b>Total Net loss on disposal of property, infrastructure, plant and equipment</b>	<b>1,273</b>	<b>899</b>	<b>(374)</b>	<b>(29.4)</b>

**Comments:**

Proceeds from the disposal of Council Assets is expected to be (\$0.8M) 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 \$1.7M.

## 2021/22 Budget - Wellington Shire Council

### 4.2 Balance Sheet

#### 4.2.1 Assets

Budgeted "Total assets" are expected to increase by \$20.9M, being a decrease of \$4.3M in current assets and an increase of \$25.2M in non-current assets.

The decrease of \$4.3M in current assets is the result of reduced cash and cash equivalents, and also trade and other receivables.

The increase of \$25.2M in non-current assets is attributable to the net result of the capital works program (\$50.0M of new assets), depreciation and amortisation of assets (\$24.8M) and the impact of assets replaced or sold (\$1.7M).

#### 4.2.2 Liabilities

Budgeted "Total liabilities" are expected to increase by \$2.0M, being a decrease of \$3.9M in current liabilities and an increase of \$5.9M in non-current liabilities.

The decrease of \$3.9M in current liabilities is primarily due to minor decreases in trade and other payables, loans and landfill provision as two cells are being rehabilitated in 2021/22 using funds previously provided for.

The \$5.9M increase in non-current liabilities relates to the impact of an increase in borrowings (\$3.3M) and provisions (\$1.6M). The provision increase is due to the new Kilmany landfill cell and the requirement to provide for its rehabilitation 4 years after it has been filled, this is slightly offset by a decrease in amortisation of lease liabilities.

#### 4.2.3 Borrowings

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

	Forecast Actual	Budget
	2020/21	2021/22
	\$'000	\$'000
Amount borrowed as at 30 June of the prior year	1,315	1,026
Amount proposed to be borrowed	-	3,300
Amount projected to be redeemed	(289)	(283)
Amount of borrowings as at 30 June	<b>1,026</b>	<b>4,043</b>

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 2020/21.

#### 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	Budget
	2020/21	2021/22
	\$'000	\$'000
<b>Right-of-use assets</b>		
Plant and equipment	68	46
Photocopiers	70	42
<b>Total right-of-use assets</b>	<b>138</b>	<b>88</b>
<b>Lease liabilities</b>		
<b>Current lease Liabilities</b>		
Plant and equipment	22	22
Photocopiers	23	23
<b>Total current lease liabilities</b>	<b>45</b>	<b>45</b>
<b>Non-current lease liabilities</b>		
Plant and equipment	47	24
Photocopiers	40	16
<b>Total non-current lease liabilities</b>	<b>87</b>	<b>40</b>
<b>Total lease liabilities</b>	<b>132</b>	<b>85</b>

Where the interest rate applicable to a lease is not expressed in the lease agreement, Council applies the average incremental borrowing rate in the calculation of lease liabilities. The current incremental borrowing rate is 4.00%.

## 2021/22 Budget - Wellington Shire Council

### 4.3 Statement of changes in Equity

#### 4.3.1 Reserves

		2021/22
		\$'000
Forecast at 30 June 2021		9,991
<b>Proposed Transfer to Reserves 2021/22</b>		
Discretionary Reserves		
-Asset Improvement	1	-
-Plant Replacement	2	1,000
-Waste Infrastructure	3	1,601
Non- Discretionary Reserves		
-Recreational Land	4	110
-Art Gallery Acquisition/Contribution Reserves	5	-
-Leased Property Improvements	6	256
<b>Total transfers to reserves</b>		<b>2,967</b>
<b>Proposed Transfer from Reserves 2021/22</b>		
Discretionary Reserves		
-Asset Improvement	1	50
-Plant Replacement	2	1,358
-Waste Infrastructure	3	1,690
Non-Discretionary Reserves		
-Recreational Land	4	50
-Art Gallery Acquisition/Contribution Reserves	5	-
-Leased Property Improvements	6	90
<b>Total transfers from reserves</b>		<b>3,238</b>
<b>Budget at 30 June 2022</b>		<b>9,720</b>

#### Comments

Total other reserves are expected to decrease by \$0.3M over 2021/22

(1) Asset Improvement Reserve is to fund specific future capital improvements. During 2021/22 it is anticipated to transfer funds from this reserve to fund works for the commencement of paths along Shoreline Drive Golden Beach.

(2) Plant Replacement Reserve is to fund future purchases of major plant and equipment and will marginally decrease compared to 2020/21 (\$0.4M).

(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. This will marginally decrease compared to 2020/21 (\$0.1M).

(4) Recreational Land Reserve is to fund future open space facilities as per Section 18 of Subdivision Act. During 2021/22 it is anticipated to transfer funds from this reserve to fund new playgrounds.

(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 \$9.7M being for the expected 2021/22 surplus.

## **2021/22 Budget - Wellington Shire Council**

### **4.4 Statement of Cash Flows**

#### **4.4.1 Net cash flows provided by operating activities**

The increase of \$10.5M in cash inflows from operating activities is mainly due to an increase in the collection of rates and charges, including a proportion of outstanding 2020/21 rates as Council resumes its debt collection program back to pre COVID-19 levels. During 2020/21 Council will receive a 50% advance allocation of the 2021/22 financial assistance grants (operating grants), which is offset by higher capital grant funding. 2020/21 includes an one off repayment (other expenses) which will not recur during 2021/22.

#### **4.4.2 Net cash flows used in investing activities**

The increase of \$3.5M in payments for investing activities relates to an increase in payments for property, infrastructure, plant and equipment (\$3.7M), with a minor decrease in proceeds from the sale of property, infrastructure, plant and equipment expenditure. There will also be a minor decrease in long term investments to partly fund the increase in payments for property, infrastructure, plant and equipment. More detailed information on the 2021/22 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 \$3.3M, predominantly the result of an increase of \$3.3M in borrowings, with a minor movements in lease repayments and finance costs.

## 4.5. Capital Works Program

This section presents a listing of the capital works projects that will be undertaken for the 2021/22 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 Weir Road Tinamba West, Gordon Street Reconstruction Heyfield, Stephenson Park - changerooms redevelopment, Port of Sale Access Project and Lake Guthridge Guyatt Environmental and Education Centre.

### 4.5.1 Summary

		Forecast Actual 2020/21 \$'000	Budget ,2021/22 \$'000	Change \$'000	%
Property	1	10,046	<b>7,964</b>	(2,082)	(20.7%)
Plant and equipment	2	2,590	<b>3,790</b>	1,200	46.3%
Infrastructure	3	31,653	<b>35,960</b>	4,307	13.6%
Intangibles	4	256	<b>528</b>	272	106.3%
<b>Total</b>		44,545	<b>48,242</b>	3,698	8.3%

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

1 Completion of the Sale Oval and Stephenson Park Recreation Reserve upgrades.

2 Cyclic renewal of major plant and vehicles will occur in 2021/22.

3 Investment in large infrastructure projects such as Sale streetscape renewals, Duke Street Yarram Reconstruction and residential road and street construction program.

4 Waste Management Software upgrade 2022/23.

	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	<b>7,964</b>	1,033	4,386	2,085	460	2,129	595	3,240	2,000
Plant and equipment	<b>3,790</b>	-	3,541	109	140	-	10	3,780	-
Infrastructure	<b>35,960</b>	521	23,927	7,424	4,088	15,045	546	19,069	1,300
Intangibles	<b>528</b>	-	460	50	18	-	-	528	-
<b>Total</b>	<b>48,242</b>	1,554	32,314	9,668	4,706	17,174	1,151	26,617	3,300

## 2021/22 Budget - Wellington Shire Council

### 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
<b><u>PROPERTY</u></b>									
<b>LAND</b>									
Education Department Land - Raymond Street, Sale - Acquisition	10	-	-	-	10	-	-	10	-
Acquisition of Former Sale Police Station	10	-	-	-	10	-	-	10	-
<b>TOTAL LAND</b>	<b>20</b>	-	-	-	20	-	-	20	-
<b>BUILDINGS</b>									
Solar PV Installation Program	200	-	-	-	200	-	-	200	-
Upgrade of CCTV Network at Waste Facilities - Various Sites	40	-	-	40	-	-	-	40	-
Yarram Library Soundproofing	25	-	12	13	-	-	-	25	-
Maffra Depot Minor Capital Works Program	140	-	140	-	-	-	-	140	-
Maffra Library Roof Renewal	160	-	160	-	-	-	-	160	-
Lake Guthridge-Guyatt, Sale - Environmental Education Centre & Wetland Project	645	645	-	-	-	200	45	400	-
Improvements	40	-	40	-	-	-	-	40	-
Kindergarten Maintenance & Accessibility Package	120	-	120	-	-	-	-	120	-
Maffra Sugarbeet Museum Refurbishment	90	-	90	-	-	-	-	90	-
Maffra Library Toilets Refurbishment	50	-	25	25	-	-	-	50	-
Public Toilet Renewal/Refurbishment Program	50	-	50	-	-	-	-	50	-
Briagolong Recreation Reserve Pony Club Shed	70	-	70	-	-	-	-	70	-
Outdoor Pools Security CCTV System	45	-	-	-	45	-	-	45	-
Aqua Energy, Sale - Redevelopment Year 1 Design	500	100	250	150	-	500	-	-	-
Maffra Lawn Tennis - Pavilion Redevelopment	900	-	630	180	90	282	100	118	400
Outdoor Pools - Solar Heating Upgrades	90	-	54	36	-	-	-	90	-
Sale Oval - Changeroom Redevelopment	535	-	321	161	53	347	150	38	-
Stephenson Park Recreation Reserve, Sale - Changeroom Redevelopment	2,770	-	1,662	1,108	-	800	300	70	1,600
Project Management Building	300	-	300	-	-	-	-	300	-
<b>TOTAL BUILDINGS</b>	<b>6,770</b>	<b>745</b>	<b>3,924</b>	<b>1,713</b>	<b>388</b>	<b>2,129</b>	<b>595</b>	<b>2,046</b>	<b>2,000</b>
<b>TOTAL PROPERTY</b>	<b>6,790</b>	<b>745</b>	<b>3,924</b>	<b>1,713</b>	<b>408</b>	<b>2,129</b>	<b>595</b>	<b>2,066</b>	<b>2,000</b>

## 2021/22 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
<b>PLANT &amp; EQUIPMENT</b>									
<b>PLANT, MACHINERY &amp; EQUIPMENT</b>									
Fleet Renewal - Annual Program	1,258	-	1,258	-	-	-	-	1,258	-
Plant Renewal - Built Environment Annual Program	1,375	-	1,375	-	-	-	-	1,375	-
Plant Renewal - Natural Environment and Parks Annual Program	280	-	280	-	-	-	-	280	-
<b>TOTAL PLANT, MACHINERY &amp; EQUIPMENT</b>	<b>2,913</b>	-	2,913	-	-	-	-	2,913	-
<b>FURNITURE &amp; FITTINGS</b>									
The Wedge Custom Stage Manager's Desk	15	-	15	-	-	-	-	15	-
The Wedge - Stage Profile Replacement to LED	191	-	134	57	-	-	-	191	-
Art Gallery - Art Acquisitions	30	-	-	-	30	-	10	20	-
Heyfield & Stratford Pool Blanket Installation	90	-	-	-	90	-	-	90	-
Visitor Interactive Floor Space	20	-	-	-	20	-	-	20	-
<b>TOTAL FURNITURE &amp; FITTINGS</b>	<b>346</b>	-	149	57	140	-	10	336	-
<b>LIBRARY BOOKS</b>									
Library - Book Acquisitions	158	-	126	32	-	-	-	158	-
Library - Audio-Visual Acquisitions	55	-	44	11	-	-	-	55	-
Library - Cataloguing & Processing	43	-	34	9	-	-	-	43	-
<b>TOTAL LIBRARY BOOKS</b>	<b>256</b>	-	204	52	-	-	-	256	-
<b>COMPUTERS &amp; TELECOMMUNICATIONS</b>									
IT - Hardware Upgrade / Replacement Program	275	-	275	-	-	-	-	275	-
<b>TOTAL COMPUTERS &amp; TELECOMMUNICATIONS</b>	<b>275</b>	-	275	-	-	-	-	275	-
<b>TOTAL PLANT &amp; EQUIPMENT</b>	<b>3,790</b>	-	3,541	109	140	-	10	3,780	-

**2021/22 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
<b>INFRASTRUCTURE</b>									
<b>ROADS</b>									
Project Development	250	-	125	75	50	-	-	250	-
Toongabbie-Cowwarr & Weir Roads, Cowwarr - Reconstruction	600	-	300	300	-	300	300	-	-
Rural Sealed Road Reconstruction Annual Program	150	-	150	-	-	-	-	150	-
Crest Widening Program - Annual Program	350	-	245	105	-	-	-	350	-
Hagans/Airly Road Widening and Shoulder Sealing - Year 1 Design	20	-	10	10	-	-	-	20	-
Pound Road East Widening Project	770	-	539	231	-	770	-	-	-
Soldiers Road Rehabilitation	350	-	350	-	-	350	-	-	-
Woorarra Road Rehabilitation	150	-	150	-	-	-	-	150	-
Yarram Morwell Road Intersection Reconstruction	200	-	200	-	-	-	-	200	-
Weir Road, Tinamba West -Year 1 Assessment and Year 2 Reconstruction	15	-	15	-	-	-	-	15	-
Project Management Roads	454	-	454	-	-	110	-	344	-
Wharf Street Streetscape, Port Albert (Bay Street to end) - Year 1 Design	10	-	5	5	-	-	-	10	-
Duke Street, Yarram - Reconstruction and Shoulder Sealing	900	-	720	180	-	900	-	-	-
Gordon Street Reconstruction, Heyfield (George Street to Harbeck Street)	450	-	360	90	-	450	-	-	-
Residential Road & Street Construction Program (Special Charge Schemes)	2,725	-	1,635	1,090	-	1,907	-	818	-
Port Albert Street Scheme	800	-	480	320	-	-	-	800	-
Guthridge Parade Special Charge Scheme	200	-	120	80	-	200	-	-	-
Urban Road Rehabilitation Program	500	-	400	100	-	500	-	-	-
National Park Road, Loch Sport - Safety Treatments	150	-	45	105	-	-	-	150	-
Lansdowne Street and Macarthur Street Roundabout	751	-	376	375	-	751	-	-	-
Final Seals - Annual Program	335	-	335	-	-	-	-	335	-
Rural Roads Resealing - Annual Program	2,700	-	2,700	-	-	-	-	1,700	1,000
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	500	-	500	-	-	-	-	500	-
Roberts Road Reconstruction, Macks Creek	350	-	350	-	-	350	-	-	-
Reconstruct Unsealed Roads - Annual Program	1,240	-	1,240	-	-	-	-	1,240	-
Unsealed Road Intersection Upgrades - Annual Program	300	-	180	120	-	-	-	300	-
<b>TOTAL ROADS</b>	<b>17,171</b>	-	13,934	3,186	50	7,278	300	8,592	1,000

**2021/22 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
<b>BRIDGES</b>									
Bridge Works Rehabilitation Program	150	-	150	-	-	-	-	150	-
Swing Bridge - Downstream Drive Refurbishment	200	-	200	-	-	-	-	200	-
Sloping Bridge Widening Project	803	-	402	401	-	803	-	-	-
Blackall Creek Bridge Strengthening - Stratford	30	-	30	-	-	-	-	30	-
Major Culvert Renewal - Annual Program	300	-	180	120	-	-	-	300	-
Bridge & Culvert Safety Barrier Renewal - Annual Program	150	-	90	60	-	-	-	150	-
<b>TOTAL BRIDGES</b>	<b>1,633</b>	-	1,052	581	-	803	-	830	-
<b>FOOTPATHS</b>									
Footpaths Network Connections - Annual Program	150	-	-	-	150	-	-	150	-
Footpaths Renewal - Annual Program	400	-	400	-	-	-	-	400	-
Great Southern Rail Trail Extension Project - Alberton to Welshpool	1,800	-	-	-	1,800	1,500	100	200	-
Sale CBD Renewal Program (York Street)	3,900	-	3,120	780	-	3,900	-	-	-
Morrison Street, Maffra - Upgrade (Campbell Street to Fulton Drive)	300	-	150	150	-	-	-	300	-
Gravel Path Renewal - Annual Program	60	-	60	-	-	-	-	60	-
Urban Paths Annual Program	500	-	-	-	500	-	-	500	-
Shoreline Drive Path, Golden Beach	50	-	-	-	50	-	-	50	-
Burley Place Walkway - Reserve Development	15	-	-	8	7	-	-	15	-
Wetlands Trail	422	-	338	84	-	-	-	122	300
Off-Road Path Feasibility Investigation	50	-	-	-	50	50	-	-	-
<b>TOTAL FOOTPATHS</b>	<b>7,647</b>	-	4,068	1,022	2,557	5,450	100	1,797	300
<b>DRAINAGE</b>									
North Sale Retention Basin and Wetland - Design	50	-	-	50	-	-	-	50	-
Park Avenue, Cowwarr - Drainage Basin Reinstatement Works	50	-	50	-	-	-	-	50	-
Minor Drainage Improvements - Annual Program	100	-	60	40	-	-	-	100	-
Seaspray Levy Rehabilitation - Design	90	-	90	-	-	60	-	30	-
Maffra - Stormwater Retention Basin & Outfall Improvement Works	300	-	-	300	-	-	-	300	-
George Street Drainage Renewal, Maffra - Design	100	-	100	-	-	-	-	100	-
<b>TOTAL DRAINAGE</b>	<b>690</b>	-	300	390	-	60	-	630	-
<b>RECREATIONAL LEISURE &amp; COMMUNITY FACILITIES</b>									
Stephenson Park Croquet Amenities & Accessibility	63	-	32	31	-	-	-	63	-
Aqua Energy Program Pool and Outdoor Change Roof Replacement	41	-	41	-	-	-	-	41	-
Stephenson Park Pedestrian & Vehicle Management	200	-	100	80	20	-	-	200	-
Gordon Street Recreation Reserve Pedestrian & Vehicle Management	45	-	22	18	5	-	-	45	-
Aqua Energy Boundary Fence Replacement	45	-	45	-	-	-	-	45	-
Aqua Energy Outdoor Pool Heating Pipe Replacement	145	-	145	-	-	-	-	145	-
Briargolong Recreation Reserve Tennis Court Renewal	571	-	514	56	-	250	40	280	-
Maffra Recreation Reserve Netball Court & Lighting Redevelopment	435	-	392	44	-	250	35	150	-
Stephenson Park Main Oval Storage (bunker replacement)	20	-	20	-	-	-	-	20	-
Yarram Pool - A Warmer Pool	601	481	120	-	-	240	61	300	-
Yarram Pool: Water Treatment Plant Upgrade Design Year 1	20	-	18	2	-	-	-	20	-
Yarram Recreation Reserve – Equestrian Arena	57	-	-	57	-	-	-	57	-
<b>TOTAL RECREATIONAL LEISURE &amp; COMMUNITY FACILITIES</b>	<b>2,242</b>	481	1,449	288	25	740	136	1,366	-

**2021/22 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
<b>WASTE MANAGEMENT</b>									
Kilmany Landfill Boundary Fencing Replacement	100	-	-	100	-	-	-	100	-
Kilmany Landfill Leachate Pond Evaporation System Improvements	500	-	-	500	-	-	-	500	-
Kilmany Landfill - Flare Installation	300	-	75	225	-	-	-	300	-
Yarram Transfer Station internal asphalt resheeting	50	-	50	-	-	-	-	50	-
Loch Sport Transfer Station Internal Gravel Resheet	70	-	70	-	-	-	-	70	-
Yarram Transfer Station Fence Replacement	20	-	20	-	-	-	-	20	-
Kilmany Car Park Reconstruction (asphalt)	40	-	20	20	-	-	-	40	-
Stratford & Rosedale Landfill Monitoring Bores	125	-	125	-	-	-	-	125	-
<b>TOTAL WASTE MANAGEMENT</b>	<b>1,205</b>	-	360	845	-	-	-	1,205	-
<b>PARKS, OPEN SPACE &amp; STREETSCAPES</b>									
Playspace Renewal Program	260	-	260	-	-	-	-	260	-
Accessibility and Inclusivity Playspace Improvement Program - Various	50	-	50	-	-	-	-	50	-
Annual Shelter and BBQ Replacement Program	100	-	80	20	-	-	-	100	-
Lake Guthridge Erosion Control - Sale	50	-	50	-	-	-	-	50	-
Annual Irrigation Renewal Program	35	-	35	-	-	-	-	35	-
Victoria Park Rotunda Heritage Renewal	120	-	120	-	-	-	-	120	-
Sale - Electric Vehicle Charging Infrastructure for Desailly Street	10	-	-	3	7	-	-	10	-
Lions Park District Open Space Upgrade (Stage 1)	40	-	20	20	-	-	-	40	-
Yarram Recreation Reserve Irrigation System	101	-	-	-	101	-	10	91	-
Stephenson Park Recreation Reserve - Irrigation Controller Renewal	50	-	50	-	-	-	-	50	-
<b>TOTAL PARKS, OPEN SPACE &amp; STREETSCAPES</b>	<b>816</b>	-	665	43	108	-	10	806	-
<b>AERODROMES</b>									
Yarram Aerodrome - Consolidation and renewal of landside facilities	180	-	180	-	-	-	-	180	-
Yarram Aerodrome - Perimeter Fencing	300	-	90	210	-	300	-	-	-
Aerodrome Minor Capital Works Program	115	-	92	11	12	-	-	115	-
Yarram Aerodrome - Eastern Hangar Development	80	-	-	-	80	-	-	80	-
<b>TOTAL AERODROMES</b>	<b>675</b>	-	362	221	92	300	-	375	-

**2021/22 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
<b>OFF STREET CAR PARKS</b>									
Pearson Street Carpark Construction, Heyfield - Design	10	-	8	2	-	-	-	10	-
Carpark Reconstruction, Sale (Coles) - Design	50	-	45	5	-	-	-	50	-
Carpark Reconstruction, Lake Street Loch Sport - Improvements	250	-	150	100	-	-	-	250	-
Off Street Car Park Reconstruction	100	-	100	-	-	-	-	100	-
<b>TOTAL OFF STREET CAR PARKS</b>	<b>410</b>	-	303	107	-	-	-	410	-
<b>OTHER INFRASTRUCTURE</b>									
Maffra Victoria Park Jetty Renewal	40	-	40	-	-	-	-	40	-
Port of Sale - Mooring Access Improvements	90	-	18	18	54	-	-	90	-
Loch Sport - Charlies Pontoon Improvements	60	-	-	60	-	10	-	50	-
Boating Infrastructure Improvements Program - Seacombe Boat Ramp	404	-	242	162	-	404	-	-	-
Upgrade & Remote Monitoring of Boat Ramps									
McLoughlins Beach Boat Ramp - Safety Lighting Renewal	65	-	65	-	-	-	-	65	-
Boisdale Common Effluent System Compliance Works	50	-	25	25	-	-	-	50	-
Street Sweeper Waste Storage - Year 1 Planning and Design - Kilmany	10	-	-	-	10	-	-	10	-
Yarram Depot Perimeter Fence Renewal	80	-	80	-	-	-	-	80	-
<b>TOTAL OTHER INFRASTRUCTURE</b>	<b>799</b>	-	470	265	64	414	-	385	-
<b>TOTAL INFRASTRUCTURE</b>	<b>33,287</b>	481	22,963	6,948	2,896	15,045	546	16,396	1,300
<b>INTANGIBLES</b>									
Art Gallery Collection Database	18	-	-	-	18	-	-	18	-
GIS Imagery Renewal	60	-	60	-	-	-	-	60	-
Waste Management Software Upgrade	100	-	50	50	-	-	-	100	-
<b>TOTAL INTANGIBLES</b>	<b>178</b>	-	110	50	18	-	-	178	-
<b>TOTAL NEW CAPITAL WORKS 2021/22</b>	<b>44,046</b>	1,226	30,538	8,820	3,462	17,174	1,151	22,420	3,300

## 2021/22 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
<b>Works carried forward from the 2020/21 year (Work funded in 20/21 and carried forward)</b>									
<b><u>PROPERTY</u></b>									
<b>BUILDINGS</b>									
Community Facilities Accessibility Improvement Program	184	-	-	184	-	-	-	184	-
Port Albert Rocket Shed - Heritage Refurbishment	50	-	50	-	-	-	-	50	-
Sale Oval - Changeroom Redevelopment	520	-	312	156	52	-	-	520	-
Aqua Energy, Sale - Air Handling System Replacement	320	288	-	32	-	-	-	320	-
Public Toilet Replacement, Hiawatha	100	-	100	-	-	-	-	100	-
<b>TOTAL BUILDINGS</b>	<b>1,174</b>	<b>288</b>	<b>462</b>	<b>372</b>	<b>52</b>	<b>-</b>	<b>-</b>	<b>1,174</b>	<b>-</b>
<b>TOTAL PROPERTY</b>	<b>1,174</b>	<b>288</b>	<b>462</b>	<b>372</b>	<b>52</b>	<b>-</b>	<b>-</b>	<b>1,174</b>	<b>-</b>
<b><u>INFRASTRUCTURE</u></b>									
<b>PARKS, OPEN SPACE &amp; STREETSCAPES</b>									
Annual Shelter and BBQ Replacement Program	120	-	96	24	-	-	-	120	-
Stephenson's Park, Sale - Baseball Lighting	80	-	80	-	-	-	-	80	-
<b>TOTAL PARKS, OPEN SPACE &amp; STREETSCAPES</b>	<b>200</b>	<b>-</b>	<b>176</b>	<b>24</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>200</b>	<b>-</b>
<b>OFF STREET CAR PARKS</b>									
Carpark Reconstruction, Sale (IGA)	400	-	360	40	-	-	-	400	-
<b>TOTAL OFF STREET CARPARK</b>	<b>400</b>	<b>-</b>	<b>360</b>	<b>40</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>400</b>	<b>-</b>
<b>RECREATIONAL LEISURE &amp; COMMUNITY FACILITIES</b>									
Yarram Pool - A Warmer Pool	50	40	10	-	-	-	-	50	-
<b>TOTAL RECREATIONAL LEISURE &amp; COMMUNITY FACILITIES</b>	<b>50</b>	<b>40</b>	<b>10</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>50</b>	<b>-</b>
<b>OTHER INFRASTRUCTURE</b>									
Boating Infrastructure Improvements Program - Seacombe Boat Ramp	38	-	22	16	-	-	-	38	-
Upgrade & Remote Monitoring of Boat Ramps	1,984	-	396	396	1,192	-	-	1,984	-
Port of Sale - Mooring Access Improvements	2,022	-	418	412	1,192	-	-	2,022	-
<b>TOTAL OTHER INFRASTRUCTURE</b>	<b>2,022</b>	<b>-</b>	<b>418</b>	<b>412</b>	<b>1,192</b>	<b>-</b>	<b>-</b>	<b>2,022</b>	<b>-</b>
<b>TOTAL INFRASTRUCTURE</b>	<b>2,672</b>	<b>40</b>	<b>964</b>	<b>476</b>	<b>1,192</b>	<b>-</b>	<b>-</b>	<b>2,672</b>	<b>-</b>
<b>INTANGIBLES</b>									
IT - Core Business Systems Upgrades	350	-	350	-	-	-	-	350	-
<b>TOTAL INTANGIBLES</b>	<b>350</b>	<b>-</b>	<b>350</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>350</b>	<b>-</b>
<b>TOTAL CARRIED FORWARD CAPITAL WORKS 2021/22</b>	<b>4,196</b>	<b>328</b>	<b>1,776</b>	<b>848</b>	<b>1,244</b>	<b>-</b>	<b>-</b>	<b>4,196</b>	<b>-</b>

**2021/22 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
<b>MULTI - YEAR PROJECTS</b>									
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	-	-
2021-22 Weir Road Tinamba West	15	-	15	-	-	-	15	-	-
2022-23 Weir Road Tinamba West	500	-	500	-	-	500	-	-	-
2020-21 Sale CBD Renewal Program (York Street)	100	-	80	20	-	-	-	100	-
2021-22 Sale CBD Renewal Program (York Street)	3,900	-	3,120	780	-	3,900	-	-	-
2022-23 Sale CBD Renewal Program (York Street)	1,490	-	-	1,490	-	1,490	-	-	-
2020-21 Gordon Street Reconstruction, Heyfield (George Street to Harbeck Street)	50	-	45	5	-	50	-	-	-
2021-22 Gordon Street Reconstruction, Heyfield (George Street to Harbeck Street)	450	-	400	50	-	450	-	-	-
2021-22 National Park Road, Loch Sport - Safety Treatments	150	-	45	105	-	-	-	150	-
2022-23 National Park Road, Loch Sport - Safety Treatments	150	-	45	105	-	-	-	150	-
2020-21 Lake Guthridge-Guyatt, Sale - Environmental Education Centre	5	5	-	-	-	-	5	-	-
2021-22 Lake Guthridge-Guyatt, Sale - Environmental Education Centre	645	645	-	-	-	200	245	200	-
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	50	-	30	20	-	-	-	50	-
2021-22 Stephenson Park Recreation Reserve, Sale - Changeroom Redevelopment	2,770	-	1,662	1,108	-	800	300	70	1,600
2020 - 21 Aqua Energy, Sale - Redevelopment Design	50	15	25	10	-	-	-	50	-
2021 - 22 Aqua Energy, Sale - Redevelopment Design	500	100	250	150	-	500	-	-	-
2020-21 Sale Oval - Changeroom Redevelopment	600	-	360	180	60	532	-	68	-
2021-22 Sale Oval - Changeroom Redevelopment	1,055	-	633	317	105	348	150	557	-

## 2021/22 Budget - Wellington Shire Council

### 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 2019/20	Forecast 2020/21	Budget 2021/22	Projections			Trend +/-
						2022/23	2023/24	2024/25	
<b>Operating position</b>									
Adjusted underlying result	Adjusted underlying surplus (deficit) / Adjusted underlying revenue	1	11.8%	1.8%	-2.7%	-0.2%	0.4%	3.5%	-
<b>Liquidity</b>									
Working Capital	Current assets/Current liabilities	2	441.3%	331.4%	320.7%	300.2%	279.2%	259.3%	-
Unrestricted cash	Unrestricted cash / Current liabilities		140.0%	170.3%	184.0%	170.2%	155.3%	137.0%	-
<b>Obligations</b>									
Loans and borrowings	Interest bearing loans and borrowings/Rate revenue	3	2.1%	1.6%	6.3%	10.7%	13.9%	24.2%	-
Loans and borrowings	Interest and principal repayments / Rate revenue		9.9%	0.4%	0.6%	1.2%	1.8%	2.2%	-
Indebtedness	Non-current liabilities /Own source revenue		21.8%	21.8%	26.5%	31.9%	36.0%	43.2%	+
Asset renewal & Upgrade	Asset renewal & upgrade expenses /Asset Depreciation	4	119.1%	169.5%	175.5%	134.0%	139.3%	166.4%	-
<b>Stability</b>									
Rates concentration	Rate revenue / Adjusted underlying revenue	5	64.4%	63.7%	66.5%	67.2%	69.0%	67.2%	+

## 2021/22 Budget - Wellington Shire Council

		Notes		Strategic Resource Plan				
Indicator		Actual	Forecast	Budget	Projections			Trend
		2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	+/-
Rates effort	Rate revenue / Capital improved value of rateable properties in the municipality	0.55%	0.52%	0.51%	0.51%	0.51%	0.52%	+
<b>Efficiency</b>								
Expenditure level	Total expenses / Number of property assessments	\$ 2,614.45	\$ 2,822.48	\$ 2,919.11	\$ 2,969.59	\$ 2,862.80	\$ 2,897.78	+
Revenue level	Rate revenue / Number of property assessments	\$ 1,916.17	\$ 1,906.45	\$ 1,983.77	\$ 1,968.13	\$ 2,011.16	\$ 2,036.78	+

### 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 2021/22 adjusted underlying result is impacted by the full year inclusion of 2021/22 Financial Assistance Grants and the inclusion of a number of one -off non recurrent operating grants offset by a lower allocation of Roads to Recovery funding for 2021/22.

**2 Working Capital** - The proportion of current liabilities covered by current assets. Working capital is forecast to decrease from 2021/22 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 and upgrades 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.

## 2021/22 Budget - Wellington Shire Council

### 6. Schedule of Proposed Fees and Charges at 1 July 2021 (GST inclusive)

SERVICE	C/L	GST	2020/21 Fee Including GST \$	2021/22 Fee Including GST \$	Effective Date of Increase
ART GALLERY					
Art Gallery Life Drawing Classes (Each)	C	Yes	27.00	27.50	1-Jan-22
Art Gallery Life Drawing Classes (6 week course)	C	Yes	162.00	160.00	1-Jan-22
Adult Art Workshop - Full Price	C	Yes	N/A	50.00	1-Jan-22
Adult Art Workshop - Friends Discount	C	Yes	N/A	30.00	1-Jan-22
Art Gallery Education – Subscriptions					
Primary Schools under 150	C	Yes	108.00	109.50	1-Jan-22
Primary Schools over 150	C	Yes	220.00	223.00	1-Jan-22
Secondary Schools	C	Yes	234.00	237.50	1-Jan-22
Specialist Schools	C	Yes	108.00	109.50	1-Jan-22
Kindergartens	C	Yes	108.00	109.50	1-Jan-22
Tertiary Institutions	C	Yes	365.00	370.00	1-Jan-22
Children's Workshops - First Child	C	Yes	N/A	15.00	1-Jan-22
Children's Workshops - Each Additional Child	C	Yes	N/A	10.00	1-Jan-22
Maffra Exhibition Space Rental	C	Yes	160.00	162.00	1-Jan-22
Image Reproduction Fees	C	Yes	120.00	122.00	1-Jan-22
THE WEDGE					
Main Stage Hire Rates					
Commercial Rate per day (Max 14 hours)	C	Yes	1,495.00	1,525.00	1-Jul-21
Commercial Rate - Half Day (max 6 hours)	C	Yes	1,235.00	1,260.00	1-Jul-21
Commercial Rate - Extra time per half hour	C	Yes	168.00	171.00	1-Jul-21
Commercial - second performance on the same day	C	Yes	648.00	661.00	1-Jul-21
Community Rate per day (Max 14 hours)	C	Yes	843.00	860.00	1-Jul-21
Community Rate - Half Day (max 6 hours)	C	Yes	689.00	703.00	1-Jul-21
Community Rate - Extra time per half hour	C	Yes	92.00	94.00	1-Jul-21
Community - second performance on the same day	C	Yes	312.00	318.00	1-Jul-21
Commercial per Week	C	Yes	5,845.00	5,955.00	1-Jul-21
Community per Week	C	Yes	3,765.00	3,841.00	1-Jul-21
Commercial Rate - Short hire (max 3 hours)	C	Yes	975.00	995.00	1-Jul-21
Community Rate - Short hire (max 3 hours)	C	Yes	535.00	545.00	1-Jul-21
Rehearsal Room, Meeting Room, Foyer Rate per day (Max 8 hours)	C	Yes	310.00	316.00	1-Jul-21
Rehearsal Room & Meeting Room - Short hire (Max 4 hours)	C	Yes	163.00	166.00	1-Jul-21
Rehearsal Room, Meeting Room, Foyer - Extra time per half hour	C	Yes	25.50	26.00	1-Jul-21
Venue Restricting Foyer Hire (Max 10 hours)	C	Yes	730.00	745.00	1-Jul-21
Admin Fee - Recurring date change	C	Yes	N/A	300.00	1-Jul-21
Ticket Fees					
Ticket fees per ticket - Commercial	C	Yes	4.35	4.40	1-Jul-21
Ticket fees average per ticket - Community	C	Yes	2.90	2.95	1-Jul-21
Complimentary Ticket Fee	C	Yes	0.76	0.77	1-Jul-21
Credit Card Surcharge on Tickets	C	Yes	A maximum of 1.08% for credit cards only.		1-Jul-19
Tech Labour					
Tech Labour Charge Out per hour - Commercial	C	Yes	53.00	54.10	1-Jul-21
Tech Labour Charge Out per hour - Community	C	Yes	49.00	50.00	1-Jul-21
Labour Front of House					
FOH Labour Charge out per hour - Commercial	C	Yes	49.00	50.00	1-Jul-21
FOH Labour Charge out per hour - Community	C	Yes	46.90	47.90	1-Jul-21
Equipment					
Use of Grand Piano - Commercial	C	Yes	275.00	281.00	1-Jul-21
Use of Grand Piano - Community	C	Yes	163.00	166.50	1-Jul-21
Piano Tune	C	Yes	Cost price + 15%	Cost price + 15%	1-Jul-21
Consumables (charged at cost +15%)	C	Yes	Cost price + 15%	Cost price + 15%	1-Jul-21

## 2021/22 Budget - Wellington Shire Council

LIBRARY					
Printing/Photocopies B&W A4 per page	C	Yes	0.20	0.25	1-Jul-21
Printing/Photocopies B&W A3 per page	C	Yes	0.50	0.55	1-Jul-21
Printing/Photocopies Colour A4 per page	C	Yes	1.00	1.05	1-Jul-21
Printing/Photocopies Colour A3 per page	C	Yes	2.00	2.05	1-Jul-21
Microfilm Printing A4 per page	C	Yes	0.20	0.25	1-Jul-21
Interlibrary loans - Victorian municipal libraries fee	C	Yes	4.00	4.10	1-Jul-21
Interlibrary Loans - Books per transfer	C	Yes	16.50	28.50	1-Jul-21
Overdues per day after grace period expires	C	Yes	0.15	-	1-Jul-21
National facsimile fees (1st page)	C	Yes	5.00	5.20	1-Jul-21
National facsimile fees Additional Pages per page	C	Yes	1.25	1.30	1-Jul-21
Overseas facsimile fees (1st page)	C	Yes	10.00	10.50	1-Jul-21
Overseas facsimile fees Additional Pages per page	C	Yes	2.50	2.55	1-Jul-21
Library Receiving Faxes per page	C	Yes	1.25	1.30	1-Jul-21
Mini-earphones	C	Yes	5.00	5.10	1-Jul-21
Library Laminating A4 size	C	Yes	4.00	4.10	1-Jul-21
Library Book Covering	C	Yes	10.00	10.50	1-Jul-21
Library Binding Repairs (thin book approx. 10 mins)	C	Yes	10.00	10.50	1-Jul-21
Library Binding Repairs (thick book approx. 15 mins)	C	Yes	15.00	15.50	1-Jul-21
Replacement membership cards	C	Yes	3.00	3.50	1-Jul-21
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					
<b>Indoor Courts</b>					
Court Hire (peak) per hour	C	Yes	51.50	52.50	1-Jul-21
Court Hire (off peak) per hour	C	Yes	37.00	37.75	1-Jul-21
Training/Casual Use - adult / entry fee	C	Yes	6.50	6.65	1-Jul-21
Training/Casual Use - concession / entry fee	C	Yes	3.40	3.50	1-Jul-21
<b>Outdoor Courts</b>					
Outdoor Court with Lights - per hour (Capped at 6 Courts)	C	Yes	11.00	11.20	1-Jul-21
Outdoor Court no Lights - per hour (Capped at 6 Courts)	C	Yes	5.25	5.35	1-Jul-21
School Use	C	Yes	3.70	3.80	1-Jul-21
<b>Club Administration Office</b>					
Office Annual Hire Fee	C	Yes	335.00	341.70	1-Jul-21
Meeting Room 1 or Meeting Room 2	C	Yes	19.00	19.40	1-Jul-21
Conference Room (Includes mtg rooms 1 & 2) Commercial Hire or Single Use Hire. Two hour minimum booking includes kitchen	C	Yes	37.00	37.75	1-Jul-21
<b>Associations</b>					
Association Court Hire Fee (Season based)(peak) per hour	C	Yes	45.00	45.90	1-Jul-21
Association Court Hire Fee (Season based) (off peak) per hour*	C	Yes	36.00	36.70	1-Jul-21
<b>Synthetic Pitch Hire</b>					
Full Field	C	Yes	61.80	63.00	1-Jul-21
Half Field	C	Yes	37.10	37.85	1-Jul-21
~50% lights Full Field	C	Yes	24.70	25.20	1-Jul-21
~100% lights Full Field	C	Yes	41.20	42.00	1-Jul-21
~50% lights - Half Field	C	Yes	14.95	15.25	1-Jul-21
~100% lights - Half Field	C	Yes	24.70	25.20	1-Jul-21
Off Peak (Weekday rate - Full field)	C	Yes	49.45	50.45	1-Jul-21
Off Peak (Weekday rate - Half field)	C	Yes	29.65	30.25	1-Jul-21
<b>Pavilion Hire</b>					
Club Annual Hire (Inc office space and storage shed)	C	Yes	334.75	341.45	1-Jul-21
Kiosk Annual Hire	C	Yes	2,000.00	2,000.00	1-Jul-18
<b>Administrative Fees</b>					
Commercial Facility Hire (Minimum hourly charge for Non-GRSC User Groups)	C	Yes		37.75	1-Jul-21
Booking Cancellation Fee	C	Yes	25.00	25.50	1-Jul-21
Court Setup Cost	C	Yes	15.00	15.30	1-Jul-20
Social Sports Participation (Term Fee, Individual)	C	Yes	\$60.00 to \$85.00	\$60.00 to \$85.00	1-Jul-21

## 2021/22 Budget - Wellington Shire Council

AQUA ENERGY					
<b>Aquatics Casual Entry</b>					
Swim Adult	C	Yes	6.80	6.95	1-Jul-21
Swim Concession	C	Yes	5.40	5.50	1-Jul-21
Swim Child (5-15)	C	Yes	4.50	4.60	1-Jul-21
Swim Family (Medicare card)	C	Yes	18.10	18.45	1-Jul-21
Swim, Sauna - Adult	C	Yes	9.30	9.50	1-Jul-21
Swim, Sauna - Concession	C	Yes	7.50	7.65	1-Jul-21
Swim School Group - per Student	C	Yes	3.60	3.70	1-Jan-22
Swim School Group - Cost of Instructor	C	Yes	45.60	46.50	1-Jan-22
Children Under 5 Years	C	No	Free	Free	1-Jul-21
<b>Group Fitness &amp; Gym Casual Entry</b>					
Group Fitness Adult	C	Yes	15.00	15.30	1-Jul-21
Group Fitness Concession	C	Yes	12.00	12.25	1-Jul-21
Group Fitness Schools - per student	C	Yes	8.00	8.15	1-Jan-22
Gym Adult	C	Yes	16.70	17.00	1-Jul-21
Gym Concession	C	Yes	13.30	13.60	1-Jul-21
Gym Teen (classes or gym)	C	Yes	7.50	7.65	1-Jul-21
Gym School Group - per student	C	Yes	8.90	9.00	1-Jan-22
Living Longer Living Stronger (gym/fitness classes)	C	Yes	7.20	7.35	1-Jul-21
Allied Health Program (per visit, casual)	C	Yes	8.10	8.25	1-Jul-21
<b>Multi Visit Passes</b>					
10 visit Swim - Adult	C	Yes	61.20	62.40	1-Jul-21
10 visit Swim - Child	C	Yes	40.80	41.60	1-Jul-21
10 visit Swim - Concession	C	Yes	48.90	49.90	1-Jul-21
10 visit Swim - Family	C	Yes	163.10	166.40	1-Jul-21
10 visit Gym - Adult	C	Yes	150.20	153.20	1-Jul-21
10 visit Gym - Concession	C	Yes	120.10	122.50	1-Jul-21
10 visit Group Fitness - Adult	C	Yes	135.30	138.00	1-Jul-21
10 visit Group Fitness - Concession	C	Yes	108.30	110.50	1-Jul-21
10 visit Crèche - Member	C	Yes	83.90	85.60	1-Jul-21
10 visit Crèche - Non-Member	C	Yes	167.90	171.26	1-Jul-21
Living Longer Living Stronger 4 week	C	Yes	48.90	49.90	1-Jul-21
Living Longer Living Stronger 6 week	C	Yes	73.10	74.60	1-Jul-21
Living Longer Living Stronger 8 week	C	Yes	97.90	99.90	1-Jul-21
Living Longer Living Stronger 10 Session Pass	C	Yes	64.90	66.20	1-Jul-21
<b>Other</b>					
Crèche - Members per child per session	C	Yes	8.40	8.60	1-Jul-21
Crèche - Non members per child per session	C	Yes	16.80	17.15	1-Jul-21
Fitness Room Hire - Full Day	C	Yes	56.20	57.30	1-Jul-21
Fitness Room Hire - Half Day	C	Yes	28.10	28.70	1-Jul-21
Pink Ribbon	C	Yes	5.20	5.30	1-Jul-21
<b>Pool Hire</b>					
Swimming Pool Hire - whole pool per hour	C	Yes	154.50	157.60	1-Jul-21
Swimming Pool Hire - lane per hour	C	Yes	47.90	48.90	1-Jul-21
Pool Inflatable Hire - per hour	C	Yes	103.00	105.10	1-Jul-21
Additional Lifeguard - per hour	C	Yes	46.10	47.00	1-Jul-21
<b>Commercial Lane Hire (lifeguard cost not included)</b>					
Learner pool x 1 lane	C	Yes	11.60	11.85	1-Jul-20
Hydro pool x 1 lane	C	Yes	18.60	19.00	1-Jul-20
25 mtr pool x 1 lane	C	Yes	23.30	23.75	1-Jul-20
50 mtr pool x 1 lane	C	Yes	37.20	37.95	1-Jul-20
<b>Learn to Swim Lessons</b>					
Swim lessons - 30mins - Non-Member	C	No	18.30	18.70	1-Jul-21
Swim lessons - 45mins - Non-Member	C	No	19.60	20.00	1-Jul-21
Swim lessons - 1hour - Non-Member	C	No	20.90	21.30	1-Jul-21
Private 1:1 - Half Hour - Non-Member	C	No	48.50	49.50	1-Jul-21
Private 1:1 Concession - Half Hour - Non-Member	C	No	38.80	39.60	1-Jul-21
Holiday Swim Program - Member	C	No	67.00	68.35	1-Jul-21
Disability - Achiever Program 1:1	C	No	30.40	31.00	1-Jul-21
Swim lesson - 30mins - Non-Member Direct Debit - <u>fortnight</u>	C	No	30.40	31.00	1-Jul-21
Swim lesson - 45mins - Non-Member Direct Debit - <u>fortnight</u>	C	No	32.50	33.15	1-Jul-21
Swim lesson - 1hour - Non-Member Direct Debit - <u>fortnight</u>	C	No	34.80	35.50	1-Jul-21

## 2021/22 Budget - Wellington Shire Council

AQUA ENERGY Cont'd					
<b>Admin</b>					
Membership card replacement fee	C	Yes	9.00	9.20	1-Jul-21
Suspension Fee	C	Yes	5.50	5.60	1-Jul-21
<b>Term Memberships</b>					
Joining Fee (Component of all new memberships, not included in renewals)	C	Yes	72.00	74.00	1-Jul-21
<b>Base Aquatic Adult Fee (12 Month Renewal Fee)</b>	C	Yes	392.00	400.00	1-Jul-21
Aquatic 12mth - Adult	C	Yes	464.00	474.00	1-Jul-21
Aquatic 12mth - Concession Renew	C	Yes	314.00	320.00	1-Jul-21
Aquatic 12mth - Concession	C	Yes	386.00	394.00	1-Jul-21
Aquatic 12mth - Child Renew	C	Yes	261.00	267.00	1-Jul-21
Aquatic 12mth - Child	C	Yes	334.00	341.00	1-Jul-21
Aquatic 12mth - Family Renew	C	Yes	653.00	667.00	1-Jul-21
Aquatic 12mth - Family	C	Yes	725.00	741.00	1-Jul-21
Aquatic 6mth - Adult	C	Yes	268.00	274.00	1-Jul-21
Aquatic 6mth - Concession	C	Yes	229.00	234.00	1-Jul-21
Aquatic 6mth - Child	C	Yes	203.00	207.00	1-Jul-21
Aquatic 6mth - Family	C	Yes	399.00	444.00	1-Jul-21
Aquatic 3mth - Adult	C	Yes	172.00	174.00	1-Jul-21
Aquatic 3mth - Concession	C	Yes	151.00	154.00	1-Jul-21
Aquatic 3mth - Child	C	Yes	143.00	141.00	1-Jul-21
Aquatic 3mth - Family	C	Yes	236.00	241.00	1-Jul-21
<b>Base Gold Adult Fee (12 Month Renewal Fee)</b>	C	Yes	1,046.00	1,067.00	1-Jul-21
Gold 12mth - Adult	C	Yes	1,118.00	1,141.00	1-Jul-21
Gold 12mth - Concession Renew	C	Yes	837.00	854.00	1-Jul-21
Gold 12mth - Concession	C	Yes	909.00	928.00	1-Jul-21
Gold 12mth - Family Renew	C	Yes	1,743.00	1,779.00	1-Jul-21
Gold 12mth - Family	C	Yes	1,815.00	1,853.00	1-Jul-21
Gold 6mth - Adult	C	Yes	595.00	607.00	1-Jul-21
Gold 6mth - Concession	C	Yes	491.00	501.00	1-Jul-21
Gold 6mth - Family	C	Yes	944.00	963.00	1-Jul-21
Gold 3mth - Adult	C	Yes	334.00	341.00	1-Jul-21
Gold 3mth - Concession	C	Yes	282.00	287.00	1-Jul-21
Gold 3mth - Family	C	Yes	508.00	519.00	1-Jul-21
<b>Direct Debit Memberships - Fortnightly</b>					
Aquatic Direct Debit - Adult	C	Yes	15.10	15.40	1-Jul-21
Aquatic Direct Debit - Concession	C	Yes	12.10	12.40	1-Jul-21
Aquatic Direct Debit - Child	C	Yes	10.25	10.30	1-Jul-21
Aquatic Direct Debit - Family	C	Yes	25.10	25.70	1-Jul-21
Gold Direct Debit - Adult	C	Yes	40.30	41.10	1-Jul-21
Gold Direct Debit - Concession	C	Yes	32.20	32.90	1-Jul-21
Gold Direct Debit - Family	C	Yes	67.10	68.50	1-Jul-21
Living Longer Living Stronger Direct Debit	C	Yes	31.30	32.00	1-Jul-21
Corporate Adult 5+ Direct Debit	C	Yes	36.20	37.00	1-Jul-21
Corporate Family 5+ Direct Debit	C	Yes	60.40	61.70	1-Jul-21
Direct Debit - Teen Gym - Fortnightly	C	Yes	31.30	32.00	1-Jul-21
Direct Debit - Boot Camp - Fortnightly (6 sessions per f/night)	C	Yes	63.10	64.40	1-Jul-21
<b>Personal Training</b>					
Personal Training 1 Hour Session	C	Yes	51.50	52.50	1-Jul-21
Personal Training 1/2 Hour Session	C	Yes	25.75	26.30	1-Jul-21
Personal Training 1 Hour Session 1:2	C	Yes	61.80	63.00	1-Jul-21
Personal Training 1 Hour Session 1:3	C	Yes	92.70	94.50	1-Jul-21
Personal Training 1 Hour Session 1:4	C	Yes	123.60	126.00	1-Jul-21
Personal Training 3 Pack - 3 x 30 min	C	Yes	77.25	78.80	1-Jul-21
Personal Training 3 Pack - 3 x 60 min	C	Yes	154.50	157.60	1-Jul-21
Personal Training 5 Pack - 5 x 30 min	C	Yes	128.80	131.40	1-Jul-21
Personal Training 5 Pack - 5 x 60 min	C	Yes	257.50	262.65	1-Jul-21
Personal Training 10 Pack - 10 x 30 min	C	Yes	257.50	262.65	1-Jul-21
Personal Training 10 Pack - 10 x 60 min	C	Yes	515.00	525.30	1-Jul-21
Boot Camp (per session, casual rate)	C	Yes	15.76	16.10	1-Jul-21

## 2021/22 Budget - Wellington Shire Council

AQUA ENERGY Cont'd				
<b>Summer Season Passes - 15 Weeks</b>				
Adult	C	Yes	113.08	115.35
Concession	C	Yes	90.58	92.40
Child (5-15)	C	Yes	75.29	76.80
Family	C	Yes	188.37	192.15
<b>AQUA ENERGY - Ongoing Fees, No Longer Offered</b>				
Direct Debit - Aquatic Family Concession	C	10	21.30	21.80
Direct Debit - Corp Silver Adult	C	10	26.90	27.50
Direct Debit - Corp Silver Family	C	10	44.10	45.00
Direct Debit - Gold Family Concession	C	10	55.00	56.10
Direct Debit - Bronze Adult	C	10	34.20	34.90
Direct Debit - Bronze Concession	C	10	26.90	27.50
Direct Debit - Extreme Bronze Fam Concession	C	10	41.50	42.40
Direct Debit - Silver Adult	C	10	34.20	34.90
Direct Debit - Silver Concession	C	10	26.90	27.50
Direct Debit - Silver Family	C	10	55.00	56.10
Direct Debit - Silver Family Concession	C	10	44.10	45.00
<b>OUTDOOR POOLS</b>				
<b>Single Admission (All Pools)</b>				
Adult	C	Yes	6.80	6.95
Concession	C	Yes	5.40	5.50
Child (4-15)	C	Yes	4.50	4.60
Family	C	Yes	18.10	18.45
<b>Summer Season Passes - 15 Weeks</b>				
Adult	C	Yes	112.90	115.15
Concession	C	Yes	90.30	92.10
Child (4-15)	C	Yes	75.30	76.80
Family	C	Yes	188.20	191.95
<b>ANIMALS</b>				
<b>Standard Fee</b>	C	No	155.00	157.00
Dangerous, Menacing or Restricted Breed	C	No	218.00	220.50
Guard Dog	C	No	155.00	157.00
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	48.00	49.00
Pension Concession on above of 50%	L	No		
Domestic Animals - Cat Registrations				
<b>Standard Fee</b>	C	No	155.00	157.00
Reduced Fee (Sterilised, over 10 years old, kept for breeding at a licensed premises, owner a member of approved association)	C	No	48.00	49.00
Pension Concession on above of 50%	L	No		
Animal Cage Deposits (Refundable)	C	No	71.00	72.00
Domestic Animal Business Registration	L	No	270.00	274.00
DAB Information Access Fee (Request for information specific to the business)	C	No	76.00	77.00
Domestic Animal Business Registration - Breeders 3-10 Fertile Dogs	C	No	\$2550 flat fee, \$500 application fee, balance on registration + vet fee if applicable	\$2580 flat fee, \$500 application fee, balance on registration + vet fee if applicable
Domestic Animal Business Registration - Breeders requiring Ministerial Approval	C	No	\$3000 flat fee, \$500 application fee, balance on registration + vet fee if applicable	\$3000 flat fee, \$500 application fee, balance on registration + vet fee if applicable
Impound Penalties				
<b>Release Penalty Dogs &amp; Cats Registered</b>	C	No	158.10	160.00
Release Penalty Unregistered Dogs & Cats, or subsequent impound of Registered animal	C	No	188.70	190.00
Release Penalty Small Livestock - includes Sheep, Goats and Pigs	L	No	\$80 for 1st animal \$43 per subsequent animal + invoiced transport costs	\$81 for 1st animal \$42 per subsequent animal + invoiced transport costs
Release Penalty Large Livestock - includes Cattle and Horses	L	No	\$133 for 1st animal, \$43 per subsequent animal + invoiced transport costs	\$134.50 for 1st animal, \$44 per subsequent animal + invoiced transport costs
<b>Sustenance fee, per day per animal - fee may be increased dependent on seasonal availability.</b>				
Small Livestock - includes Sheep, Goats and Pigs	C	No	15.50	16.00
Large Livestock - includes Cattle and Horses	C	No	20.00	20.50

## 2021/22 Budget - Wellington Shire Council

LOCAL LAWS					
Alfresco Dining Permit Annual Fee	C	No	185.50	188.00	1-Jul-21
Roadside Trading Permit (12 Weeks fee)	C	No	760.00	770.00	1-Jul-21
Roadside Trading Permit (26 Weeks fee)	C	No	1,325.00	1,340.00	1-Jul-21
Roadside Trading Permit (52 Weeks fee)	C	No	2,345.00	2,370.00	1-Jul-21
Local Laws permit - 1 year	C	No	71.00	72.00	1-Jul-21
Local Law permit - 3 years	C	No	169.00	171.00	1-Jul-21
Impounded Vehicle release fee	C	No	326.50 + Towing fee	\$330.00 + Towing Fee	1-Jul-21
Local Law Fines	L	No	100 = 1 penalty unit	100 = 1 penalty unit	1-Jul-21
VicRoads - Emergency works callout up to 3hrs	C	Yes	632.50	640.00	1-Jul-21
General Local Laws Impound Release Fee (Replaces specific shopping trolley impound release fee)	C	No	122.50	124.00	1-Jul-21
BUILDING					
Building Report and Consents	L	No	290.40	294.70	1-Jul-21
Building Report and Consents - Hoarding Permits	L	No	294.70	299.10	1-Jul-21
Building Plan Copy	C	Yes	93.00	94.20	1-Jul-21
Building Plan Search Fee	C	Yes	68.00	68.90	1-Jul-21
Building Levy	L	No	0.20	0.20	1-Jul-19
Building Information Certificates	L	No	47.90	47.90	1-Jul-20
Copy of Building Permit, Occupancy Permit or Certificate of Final Inspection	C	Yes	41.00	41.50	1-Jul-21
Heritage/Demolition Response	L	No	85.20	86.40	1-Jul-21
Lodgement Fees – Domestic & Commercial	L	No	121.90	123.70	1-Jul-21
Stormwater Discharge Point	L	No	144.70	146.80	1-Jul-21
Places of Public Entertainment (POPES)	C	Yes	343.00	348.00	1-Jul-21
Aquatic Facilities (Incl. Pools & Spas)					
Inspection Fee	C	No	329.60	329.30	1-Jul-21
Pool Registration Fee	C/L	No	31.80	32.30	1-Jul-21
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	20.70	1-Jul-21
Non-Compliance Fee	L	No	385.00	390.70	1-Jul-21
HEALTH					
Requested premises Inspection Fee	C	No	286.00	289.00	1-Jan-22
Registration - Food Act - Class 1*	C	No	495.00	501.00	1-Jan-22
Registrations - Food Act: Class 2. 50% discount applies for a once off event*	C	No	495.00	501.00	1-Jan-22
Registrations: Food Act - Class 2 (Low volume). 50% discount applies for a once off event	C	No	283.50	289.00	1-Jan-22
Registration - Food Act: Class 3. 50% discount applies for a once off event*	C	No	283.50	289.00	1-Jan-22
Registrations: Food Act - Class 3 (Low volume). 50% discount applies for a once off event*	C	No	119.50	121.00	1-Jan-22
Additional Registration Fee - per additional staff over 5 EFT	C	No	20.00	20.00	1-Jan-20
Registrations - Hairdressers or Temporary Makeup Lifetime one off fee*	C	No	258.00	261.00	1-Jan-22
Registrations – Hair/Beauty/Skin Penetration*	C	No	145.00	147.00	1-Jan-22
Registrations - Prescribed Accommodation*	C	No	212.00	215.00	1-Jan-22
Aquatic Facilities - Category 1	C	No		180.00	1-Jul-21
Aquatic Facilities - Category 2	C	No		180.00	1-Jul-21
Registrations – Caravan Parks per site	L	No	As per Residential Tenancies (Caravan Parks and Moveable Dwellings Registration and Standards Regulations 2020)		1-Jul-16
Caravan Park - Application for Rigid Annexe	C	No	264.00	268.00	1-Jan-22
* A 50% discount applies to new registrations from 1 August 2021.					
* A 50% discount applies to registration of each additional temporary or mobile component(s) against a fixed premises					
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 or Fee - used when premises does not comply with first or second inspection requirements - includes non compliant food samples	C	No	171.50	175.00	1-Jul-21
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

## 2021/22 Budget - Wellington Shire Council

SEPTIC TANK FEES					
Minor alteration	L	No	218.00	<a href="#">As per EPA Regulations, Part 8.4, Division 4</a>	1-Jul-21
New Septic Tank	L	No	518.00	<a href="#">As per EPA Regulations, Part 8.4, Division 4</a>	1-Jul-21
Additional inspections	L	No	116.00	<a href="#">As per EPA Regulations, Part 8.4, Division 4</a>	1-Jul-21
Transfer a permit	L	No		<a href="#">As per EPA Regulations, Part 8.4, Division 4</a>	1-Jul-21
Amend a permit	L	No		<a href="#">As per EPA Regulations, Part 8.4, Division 4</a>	1-Jul-21
Exemption	L	No		<a href="#">As per EPA Regulations, Part 8.4, Division 4</a>	1-Jul-21
Report and Consent Request - unsewered areas	L	No	As per Building Control Act and Declaration in Government Gazette.		1-Jul-20
PLANNING					
Development Advice Request	C	Yes	95.00	95.00	1-Jul-20
Planning Permit & Endorsed Plans Search and Copy	C	Yes	155.00	155.00	1-Jul-20
Planning Permit - Extension of Time	C	Yes	300.00	300.00	1-Jul-20
Preparation/Review Section 173 Agreement	C	Yes	210.00	210.00	1-Jul-20
Strategic Planning Written Advice	C	Yes	95.00	95.00	1-Jul-20
Valuation (Public Open Space Contribution)	C	Yes	Cost of valuation	Cost of valuation	1-Jul-17
<b>Fees for Applications for Permits under Section 47 (Regulation 9) of the Planning &amp; Environment Act 1987</b>	L	No	<a href="#">The full schedule of fees can be accessed from the DELWP Legislation and Regulation page.</a>		1-Jul-18
<b>Fees for Applications to Amend Permits Under Section 72 (Regulation 11) of the Planning &amp; Environment Act 1987</b>	L	No	<a href="#">The full schedule of fees can be accessed from the DELWP Legislation and Regulation page.</a>		1-Jul-18
<b>Council Variations</b>					
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	200.00	200.00	1-Jul-20
Heritage	C	No	NO FEE	NO FEE	1-Jul-18
Liquor Licence Only	C	No	200.00	200.00	1-Jul-20
<b>Native Vegetation Removal</b>					
<10 Hectares	C	No	200.00	200.00	1-Jul-20
FACILITY HIRE					
<b>Gwen Webb Arts Activity Centre - Hire Charges</b>					
Gwen Webb Centre Hire - Full Day*	C	Yes	58.00	58.00	1-Jul-20
Regular Hire (6 hours or less)	C	Yes	35.00	35.00	1-Jul-20
<b>LEVEL 2 FACILITY HIRE CHARGES: Stephenson Park - Main Oval, Sale Main Oval, Sale Velodrome, Sale Lions Park (Little Athletes)</b>					
Part or full day hire - (community groups) #	C	Yes	120.00	122.00	1-Jul-21
Part or full day hire - (schools casual hire)	C	Yes	FREE	FREE	1-Jul-20
Regular School Use - per season/per ground	C	Yes	236.00	240.00	1-Jul-21
Commercial/Private- Full Day*	C	Yes	395.00	400.00	1-Jul-21
Stephenson Park - Baseball Pitch Hire Charges (Level 2) (Includes Baseball Oval)	C	Yes	120.36	122.00	1-Jul-21
<b>LEVEL 3 FACILITY HIRE CHARGES: Wurruk Oval</b>					
Part or full day hire - (community groups) #	C	Yes	91.00	92.00	1-Jul-21
Part or full day hire - (schools casual hire)	C	Yes	FREE	FREE	1-Jul-18
Regular School Use - per season/per ground	C	Yes	176.00	178.00	1-Jul-21
Commercial/Private- Full Day*	C	Yes	262.00	265.00	1-Jul-21
<b>LEVEL 4 FACILITY HIRE CHARGES: Stephenson Park - Rotary Oval or Baseball Oval (excluding pitch), Stead Street Oval</b>					
Part or full day hire - (community groups) #	C	Yes	61.00	62.00	1-Jul-21
Part or full day hire - (schools casual hire)	C	Yes	FREE	FREE	1-Jul-18
Regular School Use - per season/per ground	C	Yes	118.00	120.00	1-Jul-21
Commercial/Private- Full Day*	C	Yes	132.00	134.00	1-Jul-21
<b>Stephenson Park Upstairs Function Room</b>					
Seasonal user group subsidised rate - Full Day*^	C	Yes	57.00	58.00	1-Jul-21
Non seasonal user Community Group - Full Day*	C	Yes	236.00	240.00	1-Jul-21
Commercial/Private- Full Day*	C	Yes	383.00	388.00	1-Jul-21
Light Usage Fee/Hr (includes plug-in portable lighting)	C	Yes	17.00	18.00	1-Jul-21
Light Usage Fee/Hr 150 lux at Stephenson Park	C	Yes	32.00	33.00	1-Jul-21
Toilet cleaning charges to be added to Casual hire if applicable	C	Yes	34.00	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 rate.					
^ 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.					

## 2021/22 Budget - Wellington Shire Council

MEETING ROOMS					
<b>Yarram Meeting Rooms</b>					
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	230.00	235.00	1-Jul-20
Both Meeting Rooms (max 50 people) half day rate	C	Yes		120.00	1-Jul-21
Consulting Room 1 or 2 per hour	C	Yes	11.00	11.50	1-Jul-20
Consulting Room 1 or 2 per day	C	Yes	44.00	45.00	1-Jul-20
<b>Wellington Centre Meeting Rooms</b>					
Wayput Room per half day Standard Rate	C	Yes	130.00	132.00	1-Jul-21
Wayput Room per day Standard Rate	C	Yes	205.00	208.00	1-Jul-21
Carang Carang Room per half day Standard Rate	C	Yes	160.00	162.00	1-Jul-21
Carang Carang Room per day Standard Rate	C	Yes	300.00	304.00	1-Jul-21
Wellington Room per half day Standard Rate	C	Yes	205.00	210.00	1-Jul-21
Wellington Room per day Standard Rate	C	Yes	410.00	415.00	1-Jul-21
Function Gathering area per half day Standard Rate	C	Yes	160.00	162.00	1-Jul-21
Function Gathering area per day Standard Rate	C	Yes	300.00	304.00	1-Jul-21
Setup fee for room configuration (optional)	C	Yes	50.00	51.00	1-Jul-21
<b>LAKESIDE ENTERTAINMENT &amp; ARTS FACILITY (LEAF)</b>					
Weddings and Commercial Organisations	C	Yes	200.00	200.00	1-Jul-20
Not for profit/community organisations	C	Yes	-	-	1-Jul-20
Use of Concertina Doors	C	Yes	185.00	185.00	1-Jul-20
Use of Concertina Doors Community Groups	C	Yes	90.00	90.00	1-Jul-20
<b>CIRCUS</b>					
Recreation Reserve Fees (Circus) Daily Fees	C	Yes	900.00	900.00	1-Jul-20
<b>MOORINGS</b>					
Mooring Fees - Annual Licence	C	Yes	956.00	968.00	1-Jul-21
Mooring Temporary, Weekly, Min 2 weeks, Max 12 weeks	C	Yes	58.00	59.00	1-Jul-21
Transfer of Mooring Fee	C	Yes	50.00	51.00	1-Jul-21
<b>AERODROMES</b>					
Establishment fee for setting up user agreements - for new user agreements on Council Owned or Controlled Land	C	Yes	117.00	119.00	1-Jul-21
West Sale Airport Service Charge – Terminal Access – Per day for charter/commercial flights	C	Yes	118.00	120.00	1-Jul-21
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	36.00	37.00	1-Jul-21
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	150.00	152.00	1-Jul-21
West Sale Airport/Yarram Aerodrome Service Charge - Ann. User Licence Agreement - Light commercial use.	C	Yes	695.00	704.00	1-Jul-21
West Sale Airport/Yarram Aerodrome Service Charge - Annual User Licence Agreement – Commercial Use.	C	Yes	1,385.00	1,403.00	1-Jul-21
West Sale Airport - Landing Fees	C	Yes	4.20	5.25	1-Jul-21
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 \$5.25/tonne pro-rata.					
Yarram Aerodrome - Landing Fees	C	Yes	2.00	2.50	1-Jul-21
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 \$2.50/tonne pro-rata.					

## 2021/22 Budget - Wellington Shire Council

SALEYARDS					
<b>Prime Sales</b>					
Weighted Cattle	C	Yes	22.45	22.75	1-Jul-21
Weighted Bulls	C	Yes	29.85	30.25	1-Jul-21
Unweighted Cattle	C	Yes	15.85	16.05	1-Jul-21
Unweighted Bulls	C	Yes	22.45	22.75	1-Jul-21
Calves	C	Yes	3.70	3.75	1-Jul-21
Goats	C	Yes	1.80	1.85	1-Jul-21
Pigs	C	Yes	3.05	3.10	1-Jul-21
Droving Fee	C	Yes	3.90	3.95	1-Jul-21
<b>Store Sales</b>					
Unweighted Cattle	C	Yes	15.85	16.05	1-Jul-21
Unweighted Bulls	C	Yes	22.45	22.75	1-Jul-21
Unit (Cow and Calf)	C	Yes	19.55	19.80	1-Jul-21
Calves	C	Yes	3.70	3.75	1-Jul-21
<b>Buyer / NLIS Fee</b>					
Store Sales, Wednesday Calf Sales	C	Yes	2.85	2.90	1-Jul-21
Clearing Sales	C	Yes	2.85	2.90	1-Jul-21
<b>Sheep Sales</b>					
Sheep Sales	C	Yes	1.91	1.95	1-Jul-21
<b>Other</b>					
Weigh Only	C	Yes	11.90	12.05	1-Jul-21
Scan Only	C	Yes	6.40	6.50	1-Jul-21
On Delivery Fee - Cattle	C	Yes	6.40	6.50	1-Jul-21
On Delivery Fee - Sheep	C	Yes	0.45	0.50	1-Jul-21
Post Breeder Tags - No Tag, Saleyard tag applied by GRLE	C	Yes	39.00	39.45	1-Jul-21
Agent Fee - Special Sales	C	Yes	162.50	165.00	1-Jul-21
Auctioneers Fees	C	Yes	137.50	140.00	1-Jul-21
Buyers Reports	C	Yes	0.15	0.15	1-Jul-20
Truck Wash	C	Yes	1.75	1.80	1-Jul-21
Unprocessed Compost	C	Yes	22.00	22.50	1-Jul-21
Stock Feed Fee	C	Yes	24.20	24.50	1-Jul-21
Sheep Scanning Fee	C	Yes	0.25	0.30	1-Jul-21
Call Outs (After Hours) - Feed Fee First Hour	C	Yes	212.00	220.00	1-Jul-21
Call Outs (After Hours) - Additional Hours	C	Yes	106.00	110.00	1-Jul-21
Shower Facilities	C	Yes	No Cost	No cost	1-Jul-21
<b>MAP SALES</b>					
Hardcopy - Standard Map (Dekho, Internet, VicRoads) A3 Colour	C	Yes	13.20	13.20	1-Jul-20
Hardcopy - Standard Map (Dekho, Internet, VicRoads) A2 Colour	C	Yes	19.40	19.40	1-Jul-20
Hardcopy - Standard Map (Dekho, Internet, VicRoads) A1 Colour	C	Yes	32.60	32.60	1-Jul-20
Hardcopy - Aerial Photo Plot A4	C	Yes	13.20	13.20	1-Jul-20
Hardcopy - Aerial Photo Plot A3	C	Yes	19.40	19.40	1-Jul-20
Hardcopy - Aerial Photo Plot A2	C	Yes	32.70	32.70	1-Jul-20
Hardcopy - Aerial Photo Plot A1	C	Yes	44.40	44.40	1-Jul-20
Softcopy - Aerial Photo - sent to email address	C	Yes	10.70	10.70	1-Jul-20
<b>TIPPING FEES</b>					
Commercial Tonne	C	Yes	175.00	213.00	1-Jul-21
Compacted Commercial	C	Yes	188.00	226.00	1-Jul-21
Commercial m3	C	Yes	70.00	89.00	1-Jul-21
Domestic m3	C	Yes	36.00	41.00	1-Jul-21
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	33.00	33.00	1-Jul-20
Clean Concrete m3	C	Yes	47.00	48.00	1-Jul-21
Separated Recyclables m3	C	Yes	-	-	1-Jul-19
Asbestos per tonne	C	Yes	100.00	100.00	1-Jul-16
Single Mattress	C	Yes	13.00	15.00	1-Jul-21
Double Mattress	C	Yes	18.00	22.00	1-Jul-21
Gas bottles <10kg	C	Yes	-	13.00	1-Jul-21
Gas Bottles 10kg - 45kg	C	Yes	13.00	13.00	1-Jul-17

## 2021/22 Budget - Wellington Shire Council

TIPPING FEES Cont'd					
Cat/dog (Kilmany Only)	C	Yes	17.00	17.00	1-Jul-17
Cow/horse (Kilmany Only)	C	Yes	66.00	71.00	1-Jul-21
Sheep/calf (Kilmany Only)	C	Yes	33.00	35.00	1-Jul-21
Car Tyre (off Rim)	C	Yes	6.00	6.00	1-Jul-17
Car Tyre (on Rim)	C	Yes	12.00	12.00	1-Jul-17
4WD/Light Truck Tyre (off Rim)	C	Yes	15.00	15.00	1-Jul-17
4WD/Light Truck Tyre (on Rim)	C	Yes	30.00	30.00	1-Jul-17
Large Truck (off Rim) - (Kilmany Only)	C	Yes	30.00	30.00	1-Jul-17
Large Truck (on Rim) - (Kilmany Only)	C	Yes	60.00	60.00	1-Jul-17
Tractor Tyre (off Rim) - (Kilmany Only)	C	Yes	80.00	80.00	1-Jul-17
Tractor Tyre (on Rim) - (Kilmany Only)	C	Yes	160.00	160.00	1-Jul-17
Earthmoving Tyres (off Rim) - (Kilmany Only)	C	Yes	250.00	250.00	1-Jul-17
Earthmoving Tyres (off Rim) - (Kilmany Only)	C	Yes	500.00	500.00	1-Jul-17
E-Waste Fees	C	Yes	-	-	1-Jul-20
Recyclable Plastic Drums (Non Drummuster) <5lt	C	Yes	0.50	1.00	1-Jul-21
Recyclable Plastic Drums (Non Drummuster) 20lts	C	Yes	1.50	1.50	1-Jul-19
Clean Fill m3	C	Yes	46.00	75.00	1-Jul-21
Clean Fill Tonne	C	Yes	44.00	53.00	1-Jul-21
ROADS					
Rechargeable works	C	Yes	By Quote	By Quote	1-Jul-18
Consent for Works Within Road Reserve	L	No	\$88.90 - \$638.30	\$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
Electric Vehicle Charger (cents/kwh)	C	10		0.40	1-Jul-21
FIRE HAZARD RECOVERY					
Recovery cost for Fire Hazard Removal Contractor plus admin fee	C	Yes	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		1-Jul-19
FINANCE					
Dishonoured Direct Debit Fees	C	No	30.00	30.00	1-Jul-16
Dishonoured Cheque Fees	C	No	35.00	35.00	1-Jul-09
Reissue Payment Fee	C	No	15.00	15.00	1-Jul-18
Land Information Certificates	L	No	27.00	27.00	1-Jul-19
Land Information Certificate – Urgent Fee	C	Yes	80.00	80.00	1-Jul-18
Duplicate Rate Notice	C	Yes	10.00	10.00	1-Jul-16
Rate Related Archive Search per hour	C	Yes	51.00	51.00	1-Jul-18
FREEDOM OF INFORMATION					
Freedom of Information Request	L	No	29.60	30.10	1-Jul-21
Freedom of Information Search Charges per hour or part of an hour (except if on a computer)	L	No	22.20	22.50	1-Jul-21
Freedom of Information Supervision Charges Per Quarter hour	L	No	5.60	5.60	1-Jul-17
Freedom of Information Photocopies-A4 (per page)	L	No	0.20	0.20	1-Jul-16