



WELLINGTON SHIRE COUNCIL

Draft Budget Report 2023/24

18 April 2023

2023/24 Budget - Wellington Shire Council

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Mayor's Introduction

On behalf of Wellington Shire Council, I am pleased to release the 2023/24 budget to our community.

This document outlines the broad range of services provided by Council to our community and details the funding that is required to deliver these services.

Care has been taken to prepare a detailed annual budget based on our balanced and responsible 10-year financial plan. Council's total general rate increase has been capped by the Essential Services Commission at 3.5%, in line with the Victorian Government's Fair Go Rates System. Council must maintain and enhance services, while working within this cap.

It is with that background that Council will fund the following 2023/24 initiatives:

- Sale-Toongabbie Road - reconstruction and widening
- Stratford – Electric Vehicle Charger
- Yarram - Rodgers Street reconstruction
- Road slip rectification to many rural roads including Licola-Jamieson Road, Licola; Dargo High Plains Road, Dargo; Wonnangatta Road, Dargo; Freestone Creek Road, Briargolong and Christies-Albert River Road, Wonyip
- \$3.5 million Rural and Urban Road Resealing Program across Wellington Shire
- Sale North East Drainage and Wetland Development
- Sale - Aqua Energy Redevelopment

In the capital works program we have budgeted the following:

- \$16.7 million – Roads including annual road reseal and re-sheeting program
- \$4.4 million – Footpaths and shared paths
- \$3.8 million – Bridges and drainage
- \$1.8 million – Recreational leisure and open spaces

The 2023/24 current year capital works program will be \$44.2 million with \$33.4 million funded from Council operations and \$10.7 million from external grants and contributions.

In addition to our capital works program, we will spend a further \$10.5 million in rural areas on regular maintenance programs, including roadside vegetation management, fire breaks, rural road reseals and drainage, and gravel roads. Another \$9.4 million will be invested in maintaining our infrastructure and open spaces.

Council delivers services and initiatives spanning 145 service areas, and each contributes to the strategic objectives set out in our four-year Council Plan. These priority areas are Environment and Climate Change; Economy and Sustainable Growth; Liveability and Wellbeing; and Services and Infrastructure.

A key focus of this budget is to continue working towards a renewable energy future, achieved through land prioritisation to support broad investment in our region.

The budget also shows a commitment to creating a diverse economy with a focus on new opportunities and infrastructure to support a growing population. The Middle of Everywhere will continue to promote the local region as an events and destination hub, securing opportunities to showcase Wellington Shire as a place to live, explore, learn, invest, and do business. To that end, we will continue to present events including the successful ANZAC Weekend Airshow, showcasing the West Sale Airport, and attracting over 10,000 visitors across two days.

Our ongoing commitment to ensuring Wellington is a liveable, engaged and supported community can be seen throughout this budget. Funding has been allocated to plan for a new community facility at Gibsons Road in Sale, to support early years needs and achieve the recommendations in the Sale Feasibility Study, with a focus on supporting young families.

Council continues to prioritise opportunities for community connectedness with a focus on creating opportunities for residents and visitors to engage with arts and culture, leisure and recreation, and community services.

The large-scale, multi-million-dollar redevelopment of Aqua Energy Leisure Centre will see ageing infrastructure updated, and create an inclusive health, wellness, and recreation hub for our local community.

Work to finalise the Yarram Early Learning Centre expansion continues, and Council's Preparing Remote Emergency Relief Centres project will see upgrades to key community facilities in remote and regional areas complete. This work will support emergency planning and readiness, along with some of our most vulnerable residents.

Communities will get great use out of a new portable stage, providing smaller towns the opportunity to host events and live performances. Locals can also look forward to a blockbuster Annemiek Mein exhibition at the Gippsland Art Gallery, and Day @ The Port is again expected to attract tens of thousands of people to the region.

Significant investment in Council's urban paths will see over \$1 million invested into new and upgraded footpaths throughout the Shire, including the renewal of the much-loved walking path at the Yarram Wetlands and the completion of the Great Southern Rail Trail between Welshpool and Alberton. We are also continuing to invest significantly in our urban forest to ensure all communities can cope with temperature increases in the future.

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

Councillor Ian Bye
Mayor

Financial Snapshot

Key Statistics	2022/23 Forecast \$000's	2023/24 Budget \$000's
Total Income	124,320	117,083
Total Expenditure	108,377	106,986
Surplus for the year	15,943	10,096

Note: The surplus for the year reflects the anticipated annual performance of Council's day to day activities.

Underlying operating surplus / (deficit)	(930)	(508)
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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 2023/24 capital funds are defined as recurrent capital grants (Road to Recovery funding) of \$2.6M, non-recurrent grant funding of \$7.7M, contributions, and donations (including ratepayer contributions to special street charge schemes) of \$0.7M, and other capital adjustments of (\$0.8M), and all have been excluded to determine the underlying result.

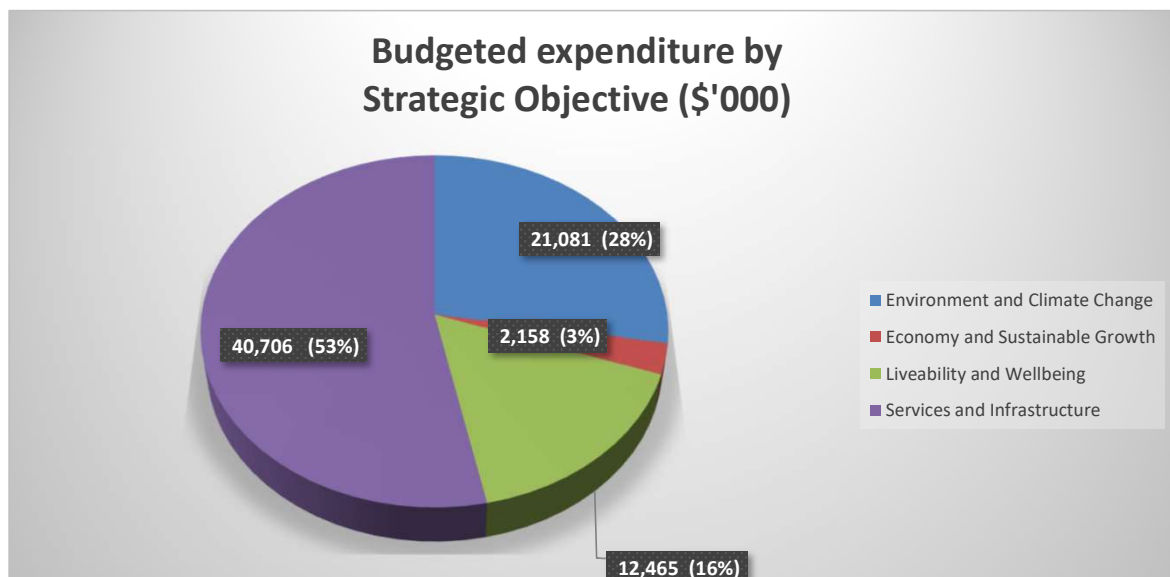
Net Cash result	4,686	(862)
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This is the net funding result after operations, capital works and financing activities. Refer Statement of Cash Flow in Section 3.

Capital works program	38,342	44,156
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Funding the capital works program

Cash and Reserves	23,405	33,437
Borrowings	-	-
External grants and contributions (recurrent and non-recurrent)	14,937	10,718
	38,342	44,156



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Economic Assumptions

Assumption	Notes	Actual	Forecast	Budget	Projections			Trend +/-
		2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	
Rate Cap Increase	1	1.50%	1.75%	3.50%	3.50%	3.50%	3.50%	+
Population Growth	2	1.10%	1.20%	1.20%	1.30%	1.30%	1.00%	+
Investment Interest Rate	3	1.61%	4.00%	4.50%	4.00%	4.00%	4.00%	+
Borrowing Interest Rate	4	2.90%	4.00%	4.00%	5.50%	5.50%	5.50%	+
Expense Growth	5	4.40%	2.01%	3.50%	3.00%	3.00%	3.00%	+
User Fees	6	2.00%	2.00%	3.50%	2.00%	2.00%	2.00%	+
Grants - Recurrent	7	1.50%	1.75%	3.50%	2.00%	2.00%	2.00%	+
Grants - Non-Recurrent		1.50%	1.75%	3.50%	2.00%	2.00%	2.00%	+
Contributions		1.50%	1.75%	3.50%	2.00%	2.00%	2.00%	+
Employee Costs	8	2.70%	2.50%	3.00%	3.00%	3.00%	3.00%	+
Contactors, consultants and materials		1.50%	1.75%	3.50%	3.00%	3.00%	3.00%	+
Utilities		1.50%	8.60%	3.00%	3.00%	3.00%	3.00%	+

Notes to Assumptions

1. Rate Cap

Base rate revenue will increase by 3.5% for the 2023/24 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 Revenue and Rating 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 investment has been steadily increasing, it is assumed the rate will peak in 2023/24. This has a significant impact on the revenue raising ability of Council.

4. Borrowing Interest Rate

The current borrowing rate is expected to increase in the next few years.

5. Expense Growth

The Expense Growth has been projected to reflect Council's Experiences.

6. User Fees

User Fees are determined to be based on a cost recovery status no higher than market rate as determined in the Revenue and Rating Plan. In the 2023/24 budget fees (refer 4.1.3) have typically been increased inline with the Rate Cap percentage.

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

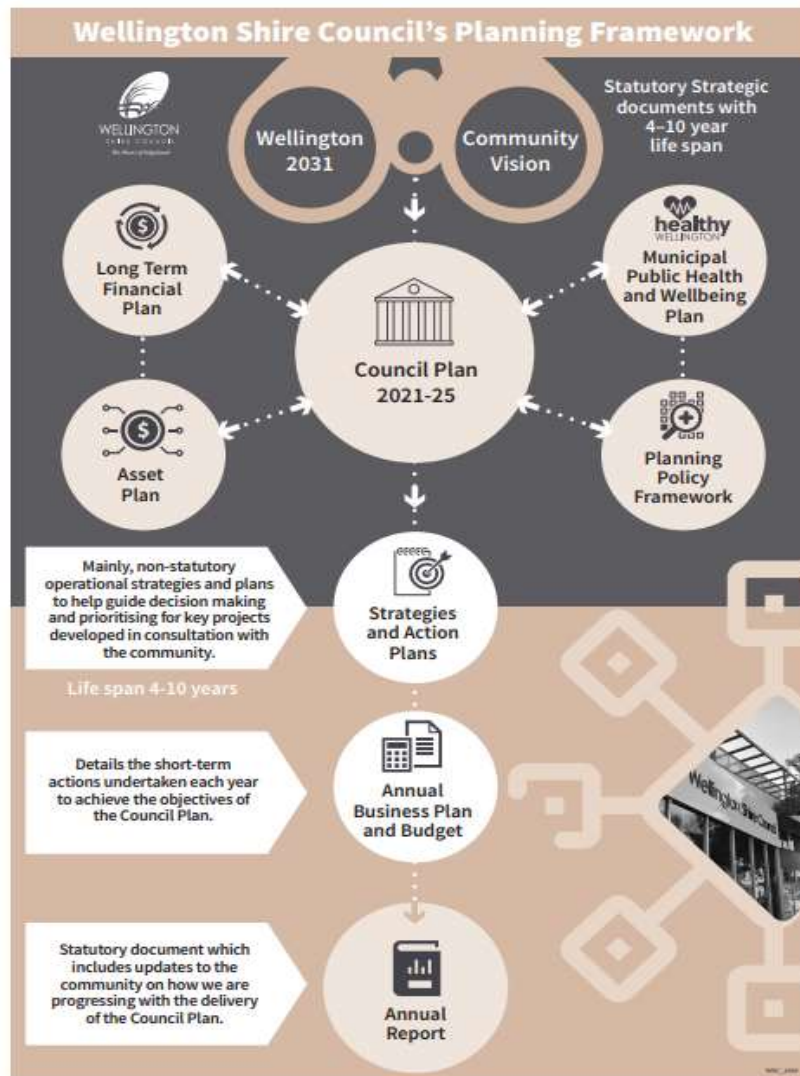
Employee costs have increased with an estimated 3% rise. The current Enterprise Agreement (EA) schedule expired in November 2022 and a 3% forecasted rate has been projected. Superannuation expenses are forecast to continue to increase in line with government requirements.

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 strategic 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 strategic planning and reporting framework that applies to local government in Victoria. At each stage of the integrated strategic 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.



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 is in line with a council's adopted Community Engagement Policy and Public Transparency Policy.

1.2 Our purpose

Our vision

"Happy people, healthy environment and thriving communities."

Our mission

Working together to make a difference. We listen and lead to provide quality services that improve life for all.

Our values

- **Cooperation** : *Working together, teamwork, collaboration and being solution oriented.*
- **Integrity** : *Acting with respect, honesty, reliability, trust, tolerance and understanding.*
- **Balance** : *Demonstrating fairness, equity and flexibility. Considering work-life balance, and balancing community needs against resources.*
- **Professionalism** : *Personal development and meaningful work, being competent, innovative and courageous, focusing on excellence and continuous improvement.*
- **Sustainability** : *Going above and beyond to demonstrate commitment to leading sustainable practices and encouraging and supporting others to do the same.*

1.3 Strategic Objectives

Council delivers services and initiatives in over 145 service categories. Each contributes to the achievement of one of the strategic objectives under each of four themes as set out in the Council Plan for the years 2021-25, and listed in the following table. The four strategic directions define the actions Council will take to achieve these and other community priorities. These priorities and strategic directions will keep us focused on our regional advantages and community aspirations.

Strategic Objective	Description
1 Environment and Climate Change	<p>We are a climate resilient community with sustainable practices and places.</p> <p>1.1 A climate and disaster resilient community.</p> <p>1.2 Assist community to transition to a low carbon economy via adoption of sustainable practices and renewable energy.</p> <p>1.3 The natural environment is valued, protected and accessible.</p> <p>1.4 Council is an environmental steward with a reducing carbon footprint.</p>
2 Economy and Sustainable Growth	<p>We are a growing, sustainable and prosperous community.</p> <p>2.1 A diverse economy that creates jobs and opportunities.</p> <p>2.2 A community that has the capacity and skills to meet our economic needs.</p> <p>2.3 An increase in variety of housing choices to support equitable access to housing.</p> <p>2.4 Infrastructure investment is targeted to maximise jobs and housing growth.</p>
3 Liveability and Wellbeing	<p>We are a liveable, engaged, and supported community.</p> <p>3.1 An inclusive, diverse and resilient community.</p> <p>3.2 An actively engaged community.</p> <p>3.3 Opportunities for everyone to work, learn, create, play and share.</p>
4 Services and Infrastructure	<p>We are a connected community with access to the services and infrastructure we require.</p> <p>4.1 A financially sustainable, high performing organisation.</p> <p>4.2 Services deliver operating efficiencies and best value.</p> <p>4.3 Well planned and sustainable towns, facilities and infrastructure that service community need.</p> <p>4.4 Safe and well-used transport connections across all modes of travel.</p>

2. Services and service performance indicators

This section provides a description of the services and initiatives to be funded in the Budget for the 2023/24 year and how these will contribute to achieving the strategic objectives outlined in the Council Plan. It also describes several initiatives and service performance outcome indicators for key areas of Council's operations. Council is required by legislation to identify major initiatives, initiatives, and service performance outcome indicators in the Budget and report against them in their Annual Report to support transparency and accountability. The relationship between these accountability requirements in the Council Plan, the Budget and the Annual Report is shown below.



Source: Department of Jobs, Precincts and Regions

2.1 Strategic Objectives for 'Environment and Climate Change'

- A climate and disaster resilient community.
- Assist community to transition to a low carbon economy via adoption of sustainable practices and renewable energy.
- The natural environment is valued, protected and accessible.
- Council is an environmental steward with a reducing carbon footprint.

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		2021/22 Actual \$'000	2022/23 Forecast \$'000	2023/24 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 around 70,000 urban trees and is responsible for the management, design and development of parks and streetscapes in urban areas.	Exp	18,553	17,317	20,451
		Rev	(12,615)	(11,504)	(11,835)
		NET COST	5,938	5,813	8,616
	The unit is also responsible for moving the Wellington community towards a more sustainable future. Key priority areas include biodiversity, water consumption and quality, waste management and energy use.				

Major Initiatives

- Better utilise existing water resources, improve waterway health, increase biodiversity values and investigate bio link opportunities through implementing the Wellington Shire Council Integrated Water Management Plan and Domestic Wastewater Management Plan.
- Progress towards our 2040 net zero emissions target by reviewing our roadmap, strengthening our governance and exploring carbon offset opportunities.
- Advocate for, educate, and facilitate the adoption of regenerative agriculture and investment to improve water security and assist farmers to increase resilience and profitability in a warmer, drier climate.
- Advocate alongside our renewable energy industry and community to secure priority transmission upgrade funding and aim for the area for our off-shore wind projects to be declared the first renewable energy zone.

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Other Initiatives

- Advocate for uptake of electric and hybrid vehicles across our broader community and support this through delivery of charging stations.
- Advocate for alternate waste technologies to increase diversion of valuable resources and contaminated waste from landfill. Encourage and facilitate investment into resource recovery by private industries or partnerships.
- Increase the extent of our urban forests and trees (also considering urban agriculture) to help our townships cope better with future temperatures increases.

Wellington Coast Subdivision Strategy	The Wellington Coast Subdivision Strategy Project Manager is responsible for implementing the Ninety Mile Beach Plan Voluntary Assistance Scheme. This is funded through State Government grant funding.	Exp	1,333	526	631
		Rev	(1,078)	(330)	(295)
		NET COST	255	196	336
TOTAL ENVIRONMENT AND CLIMATE CHANGE OBJECTIVE			6,193	6,009	8,952

Service Performance Outcome Indicators

Service	Performance Measure	2021/22 Actual	2022/23 Forecast	2023/24 Budget
Community satisfaction with Council performance in environmental sustainability	Community Satisfaction Survey	59/100 (2020)	Higher than large rural Councils (60/100 in 2020)	Higher than large rural Councils (60/100 in 2020)
Percentage of tree canopy cover within town boundaries	iTree analysis	20% (2020)	1.5% improvement	1.5% improvement
Solar penetration rate – the percentage of electricity generation from solar facilities	Australian PV Institute	21.00%	+ 5%	+ 5%
Wellington Shire community greenhouse gas emissions intensity (emissions per person)	Co2 Emissions Community Snapshot	31.3 tonnes per person	Equal to or better than Gippsland average	Equal to or better than Gippsland average
Percentage of households located within 400m of quality open space	Geocortex	73% (2014)	85%	85%
Corporate Greenhouse Gas emissions (aiming for net zero emissions by 2040)	WSC Carbon Accounts	5244 tonnes of carbon equivalent emissions (2017/18)	23% reduction	23% reduction
Percentage waste diversion rate from kerbside collection	Local Government Performance Reporting Framework	35% (2019-20)	65%	65%

* refer to table at end of section 2.5 for information on the calculation of Service Performance Outcome Indicators

2.2 Strategic Objectives for 'Economy and Sustainable Growth'

- A diverse economy that creates jobs and opportunities.
- A community that has the capacity and skills to meet our economic needs.
- An increase in variety of housing choices to support equitable access to housing.
- Infrastructure investment is targeted to maximise jobs and housing growth.

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		2021/22 Actual \$'000	2022/23 Forecast \$'000	2023/24 Budget \$'000
Economic Development	Council's Economic Development service aims to support business growth and employment, lifestyle opportunities and a vibrant tourism sector.	Exp	2,387	2,166	2,158
		Rev	(1,030)	(581)	(567)
		NET COST	1,357	1,585	1,591

Major Initiatives

- Use 'The Middle of Everywhere' campaign to promote the Shire as an events destination and as a place to explore, learn, live, invest, play and to do business.
- Prepare a Shire-wide Growth Management and Economic Development Strategy to establish a hierarchy of growth areas and identify priority projects.
- Prioritise investment projects in the main growth areas, including exploring all options for upgrades to trunk stormwater drainage, sewer, water reticulation, internet, and gas that will stimulate growth and housing.
- Encourage and facilitate investment in the local mainstay industries with the potential to generate significant economic growth: Defence, Health, Agriculture, Tourism, Education, Timber, Renewables and the Oil and Gas transition. This includes encouraging modernisation and identifying supporting industries, encouraging their establishment in Wellington Shire.
- Continue to advocate for the sustainability of the timber industry in Wellington Shire.

Other Initiatives

- Attract diversified and large-scale agriculture and food manufacturing and processing, including poultry, to meet Food and Fibre Gippsland objectives: Gippsland the Food Bowl of Victoria. Leverage off the significance of the Macalister Irrigation District while ensuring development does not contradict the principles of the WSC Sustainability Strategy.
- Support our training facilities to develop a range of vocational, tertiary and higher education courses suited to our changing economy and industry needs.
- Ensure that secondary and tertiary students have a well-established and promoted study facility in our local area.
- Adopt a 'buy local' approach for Council procurement processes aligned with best value.
- Respond to significant economic shocks (including COVID-19) by delivering on State and Federal Government initiatives to provide economic resilience programs that assist community and businesses.

TOTAL ECONOMY AND SUSTAINABLE GROWTH OBJECTIVE			1,357	1,585	1,591
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Service Performance Outcome Indicators

Service	Performance Measure	2021/22 Actual	2022/23 Forecast	2023/24 Budget
Annual growth rate of real Gross Regional Product	REMPAN economy	\$3.652 B (2020)	Equal to or better than Gippsland average	Equal to or better than Gippsland average
Unemployment rate by sex, age and education level	ID economic profile	5.5% (June 2021)	Equal to or better than Gippsland average	Equal to or better than Gippsland average
Destinations of Wellington year 12 or equivalent completers six months after leaving school	Department of Education and Training 'On track' data	7.8% unemployed 46.9% further study	5% 56%	5% 56%
Number of dwellings across the Shire	ID forecast	23,383 dwellings (2021)	24,790 dwellings (2026 projection)	24,790 dwellings (2026 projection)
Number of new housing units built in the municipality	Department of Families, Fairness and Housing	520 houses/units (2021)	+26 beds	+26 beds
Wellington Shire total % population increase	ID profile	44,770 (2020 estimate)	Approximately 1% increase per annum	Approximately 1% increase per annum

2.3 Strategic Objectives for 'Liveability and Wellbeing'

- An inclusive, diverse and resilient community.
- An actively engaged community.
- Opportunities for everyone to work, learn, create, play and share.
- Improved access to and participation in support services focussing on those who are vulnerable including: young children, youth, people living with a disability and seniors.

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

Services

Service area	Description of services provided		2021/22	2022/23	2023/24
			Actual	Forecast	Budget
			\$'000	\$'000	\$'000
Communities, Facilities & Emergencies	The Communities, Facilities and Emergencies 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	2,207	2,432	2,169
		Rev	(324)	(1,888)	(1,039)
		NET COST	1,883	544	1,131

Major Initiatives

- Create a Wellington Shire Health and Wellbeing Partnership with health and community agencies which focuses on preventing, supporting and responding to health and wellbeing issues as outlined in the Healthy Wellington 2021-25 Strategy.
- Use Healthy Wellington 2021-25 to focus on the health and wellbeing needs of the senior population. Prevent and address barriers to accessing community, social, health and lifelong learning services.
- Support employers with the attraction, recruitment and long term retention of health specialists and allied health workers into hospitals and schools and to service NDIS and My Aged Care packages.
- Implement a Reconciliation Action Plan (RAP) to build relationships, improve cultural awareness and reconciliation with Gunaikurnai people, and deliver on cultural, environmental, and economic projects in the spirit of the Gunaikurnai Whole of Country Plan.
- Investigate gaps in service provision for vulnerable community members, review options and determine Council's future role.

Other Initiatives

- Facilitate activities and events that celebrate and promote inclusion and engagement of our culturally and socially diverse communities. Deliver via defining and resourcing Council and the community's role in place activation and event delivery.
- Sensitively consider and support people to participate, contribute and be represented in our community without barriers due to disability, gender, age, sexuality or culture via the development and implementation of a Diversity and Inclusion Action Plan.
- To assist in recovery from COVID-19, facilitate support for and capacity building of community volunteers in Committees of Management and other groups that deliver community outcomes.
- Support formal and informal education providers to offer transitions to different learning environments based on people's life circumstances. Aim to improve educational attainment and aspiration within Wellington Shire recognising that the delivery of secondary school VCE will commence a transition process in the coming years to ensure it remains appropriate and relevant.
- Advocate for increased access to appropriate health services to meet the modern health challenges of the community including increased mental health and wellbeing services and education to reduce the stigma of accessing services in a post-COVID environment.

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Service area	Description of services provided		2021/22 Actual \$'000	2022/23 Forecast \$'000	2023/24 Budget \$'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	2,703	3,129	2,980
		Rev	(1,601)	(2,260)	(1,870)
		NET COST	1,102	869	1,110
Major Initiatives					
<ul style="list-style-type: none"> Complete Aqua Energy Redevelopment project detailed design, to progress to "construction tender ready" status ahead of planned construction works. 					
Other Initiatives					
<ul style="list-style-type: none"> Provide three targeted program options to address social inclusion outcomes and/or to address requirements of diverse demographic groups within the Wellington community. Develop and deliver a 12 month advertising plan for Gippsland Regional Sporting Complex; to identify (5) monthly promotion imperatives and options, to improve market awareness and participation levels of Social Sports programs, user group activities and other key events at GRSC. 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. 					
Regulatory Services	The Regulatory Services unit works with people to ensure the life, health and safety of the community is maintained through educating and enforcing Environmental Health (including food safety support programs), Building and Local Laws regulations and animal management services.	Exp	3,138	2,999	3,397
		Rev	(1,648)	(1,560)	(1,597)
		NET COST	1,490	1,439	1,801
Major Initiatives					
<ul style="list-style-type: none"> Complete review of Local Laws 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. 					
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	543	1,025	1,123
		Rev	(444)	(705)	(939)
		NET COST	99	320	184
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	2,845	2,672	2,795
		Rev	(1,015)	(610)	(1,692)
		NET COST	1,830	2,062	1,103
Major Initiatives					
<ul style="list-style-type: none"> Finalise a business case and concept design for redevelopment options of The Wedge Performing Arts Centre. 					
Other Initiatives					
<ul style="list-style-type: none"> Improve access to arts and cultural experiences by pursuing partnerships and creating programs that activate our open spaces and facilities to increase community connection. 					
TOTAL LIVEABILITY & WELLBEING OBJECTIVE			6,404	5,234	5,328

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Service Performance Outcome Indicators

Service	Indicator	2021/22 Actual	2022/23 Forecast	2023/24 Budget
Community satisfaction with perception of diversity and accessibility in the community	Community Satisfaction Survey	Not currently measured	Identify baseline. Continual improvement on WSC score	Identify baseline. Continual improvement on WSC score
Community satisfaction with Council decisions	Community Satisfaction Survey	58/100 (2020 large rural was 52)	Continual improvement on WSC score	Continual improvement on WSC score
Community satisfaction with Council engagement	Community Satisfaction Survey	57/100 (2020 large rural was 54)	Continual improvement on WSC score	Continual improvement on WSC score
Community satisfaction with level of Council lobbying	Community Satisfaction Survey	57/100 (2020 large rural was 53)	Continual improvement on WSC score	Continual improvement on WSC score
Participation rates in kindergarten for 4-year-olds	Department of Education and Training	91.89% (2020)	Better than Gippsland average	Better than Gippsland average
Active library members in municipality	Know Your Council	13% (2019-20)	15%	15%
Participation at Council-run performing arts events	Internal data	21,300 visits (2018-19)	Increase by 2%	Increase by 2%
Participation in Gippsland Art Gallery programs and events	Internal data	39,600 visits (2018-19)	Increase by 2%	Increase by 2%
Availability of NDIS services within Wellington Shire to meet service demand	NDIS Demand Map	49% of NDIS funding used by participants (2020)	80%	80%
Proportion of children attending Maternal and Child Health 3.5 years ages and stages visit	Department of Education and Training	71.3% (2017)	90%	90%

* refer to table at end of section 2.5 for information on the calculation of Service Performance Outcome Indicators

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2.4 Strategic Objectives for theme 'Services and Infrastructure'

- A financially sustainable, high performing organisation.
- Services deliver operating efficiencies and best value.
- Well planned and sustainable towns, facilities and infrastructure that service community need.
- Safe and well-used transport connections across all modes of travel.

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

Services

Service area	Description of services provided		2021/22 Actual \$'000	2022/23 Forecast \$'000	2023/24 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	3,622	9,095	2,491
		Rev	(1,137)	(6,324)	(31)
		NET COST	2,485	2,771	2,460

Major Initiatives

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	14,851	14,626	13,628
		Rev	(6,776)	(7,095)	(5,904)
		NET COST	8,075	7,531	7,724

Other Initiatives

- Work to ensure that our town centres are activated, safe, clean, have appropriate facilities and are well-maintained.
- Ensure green infrastructure (trees and vegetation) provision is a key component of the built environment and design of the public realm facilitates sustainability, liveability, and social connectivity.

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	1,516	1,784	1,837
		Rev	(557)	(807)	(675)
		NET COST	959	977	1,161

Major Initiatives

- Plan for and present major loan exhibitions following The Archibald Prize at the Gippsland Art Gallery in October 2021.
- 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 Summer@THEPORT, an annual summer activation program that promotes and activates the Port of Sale and the services on offer at the precinct.
- Update Council's Arts and Culture Strategy to provide continuing direction on community arts development and the performing, visual and literary arts.

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Service area	Description of services provided		2021/22 Actual \$'000	2022/23 Forecast \$'000	2023/24 Budget \$'000
Land Use Planning	The Land Use Planning unit, through statutory planning and strategic land use planning services, aims to develop and improve forward looking land use planning policies and plans that guide and support sustainable growth and appropriate land use and development. Many of these services are provided through and driven by legislation. The unit aims to provide services that satisfy community needs by encouraging and supporting well-designed development that meets required standards.	<i>Exp</i>	1,727	1,684	1,970
		<i>Rev</i>	(426)	(882)	(693)
		NET COST	1,301	802	1,277

Major Initiatives

- *Advance private rezoning requests in North Sale and Longford to support future urban growth in these areas.*

Other Initiatives

- *Prepare a Development Plan for the industrial precinct adjacent to West Sale Airport to support integrated and high quality development.*

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.	<i>Exp</i>	2,202	4,370	3,478
		<i>Rev</i>	(132)	(143)	(145)
		NET COST	2,070	4,227	3,333

Major Initiatives

- *Advocate strongly to State Government and local stakeholders for improvements to the inter-town transport network connecting major towns to key regional centres in Gippsland.*

Other Initiatives

- *Support volunteer facility managers whose work contributes to improved community mental and physical health by activating, upgrading, and repurposing existing multi-use sporting, cultural and social facilities in preference to establishing new.*
- *Address community road safety and connection issues via active travel projects (education) and road and footpath improvements which will build a physically active, safe, and connected community.*

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.	<i>Exp</i>	2,798	2,742	3,386
		<i>Rev</i>	(155)	(76)	(75)
		NET COST	2,643	2,666	3,311

Other Initiatives

- *Continue to improve our long-term finance and asset planning to ensure ongoing financial sustainability.*

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Information Services	The Information Services unit provides centralised and integrated information services and new and emerging technologies to assist Council to reach the 2031 Vision.	Exp	3,211	4,801	4,794
		Rev	(601)	(689)	(546)
		NET COST	2,610	4,112	4,248

Other Initiatives

- Investigate a shared services operating model to expand innovative activities, enable operational efficiencies, contain costs, and take advantage of other revenue generating opportunities to benefit the organisation and community.
- Consolidation of Wellington Shire and East Gippsland Shire Councils' Network Data Centres.
- Alignment of Wellington Shire and East Gippsland Shire Councils' Enterprise Resource Systems.

Organisational Performance and Governance	The Organisational Performance & Governance business unit is responsible for delivering legislated and strategic services and expert advice to the organisation in the areas of:	Exp	1,353	1,820	2,623
		Rev	(5)	(2)	-
		NET COST	1,348	1,818	2,623

- Governance: Corporate Governance and compliance including Council Meetings, Freedom of Information, Conflicts of Interest, Delegations and Authorisations, Gifts Benefits and Hospitality declarations, Council elections, Councillor orientation induction and training, Council policy management and Business Continuity Planning.
- Integrated planning and reporting: Coordination and delivery of all levels of Council's planning, including the development, engagement and monitoring of the Council Plan, and the operationalisation of the Council Plan through business unit planning, service delivery indicators and the annual reporting of achievements.
- Insurance and risk management: Coordination and delivery of activities to mitigate risk, including the risk management framework, organisational insurance and claims management.

Major Initiatives

- Implementation of the expanded Risk Management Framework to increase organisational capability and further embed a risk culture.

Other Initiatives

- Explore the opportunity for further automation of Organisational Performance and Governance functions to streamline tasks, reduce repetition and facilitate operational efficiency.

Councillors, Chief Executive and Executive Team	This area of governance includes the Mayor, Councillors, Chief Executive Officer and Executive Management Team and associated support which covers service provision across the entire organisation.	Exp	2,705	2,799	2,827
		Rev	(166)	(4)	-
		NET COST	2,539	2,795	2,827

Major Initiatives

- Advocate strongly to State Government and local stakeholders for improvements to the passenger train service to key regional centres.

Other Initiatives

- Provide services that are easy to use, valued by the community and give best overall worth back to Council and the community.

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	466	465	668
		Rev	-	-	-
		NET COST	466	465	668

Other Initiatives

- Introduce a new, regular news publication for ratepayers who do not have access or necessary skills to obtain information from online sources, informing about Council initiatives and news.
- Work to ensure Council initiatives and decisions are communicated with the Wellington community in a timely manner across social media, print and radio.

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Regulatory Services	The Customer Service team, as part of the Regulatory Services unit, provides responsive, quality customer service to all stakeholders.	Exp	479	477	524
		Rev	-	(104)	(122)
		NET COST	479	373	402

Other Initiatives

- Conduct an external audit of the Domestic Wastewater Management Plan.

Economic Development	The Commercial Facilities team, as part of the Economic 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	1,296	1,510	1,299
		Rev	(1,730)	(1,509)	(1,041)
		NET COST (REVENUE)	(434)	1	258

Major Initiatives

- Facilitate support, investment and growth in business, government enterprises and infrastructure development, with particular focus on continued COVID-19 business recovery through promoting the "Middle of Everywhere" campaign in partnership with the Business Trading Association's.

Other Initiatives

- Continue to manage a range of commercial property activities including the sale of surplus land, commercial lease negotiations and strategic land acquisitions.
- Gippsland Regional Livestock Exchange management and general operations including provision of OH&S improvements.
- Review Aerodrome business, capital and master plans and complete a range of capital works. Maintain compliance with approvals associated with native vegetation.
- Completion of the Port of Sale Mooring Improvement project.
- Complete the tender process for the Loch Sport and Woodside Beach Caravan Park Crown Land leases.
- Key stakeholder engagement (RAAF, Boat Club, TAFE Fulham etc).

People & Capability	The People & Capability unit provides expert and responsive advice and services in the areas of Human Resources, Learning & Development, Occupational Health & Safety and Risk Management.	Exp	1,212	1,321	1,181
		Rev	(38)	(115)	(115)
		NET COST	1,174	1,206	1,066

Major Initiatives

- Implement a Memorandum of Understanding to utilise HR resources and services across both Wellington Shire and East Gippsland Shire Councils.

TOTAL SERVICES AND INFRASTRUCTURE OBJECTIVE			25,715	29,744	31,357
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2023/24 Budget - Wellington Shire Council

Service Performance Outcome Indicators

Service	Indicator	2021/22 Actual	2022/23 Forecast	2023/24 Budget
Working capital (Current assets as a percentage of current liabilities)	Know Your Council	299.58%	Within LGV Acceptable Range	Within LGV Acceptable Range
Loans and borrowings as a percentage of rates	Know Your Council	18.73%	Within LGV Acceptable Range	Within LGV Acceptable Range
Community satisfaction rate with Council's overall performance	Community Satisfaction Survey	62/100 (2020 large rural was 55)	Continual improvement on WSC score	Continual improvement on WSC score
Reduction in the Wellington Shire retail vacancy rate	CBD vacancy audit	11.40% (2021)	10%	10%
% of Community Managed Facilities accessibility audit recommendations delivered	Internal data	5% of items (2020)	10% each year	10% each year
Community satisfaction with condition of sealed local roads	Customer Satisfaction Survey	47/100 (2020 large rural council average)	>52/100	>52/100
Increase in kilometres of active travel routes in Wellington Shire as identified under the urban paths plan	Internal data	237km (2021)	Increase by 2km of paths annually	Increase by 2km of paths annually

* refer to table at end of section 2.5 for information on the calculation of Service Performance Outcome Indicators

2.5 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	Condition	Sealed local roads below the intervention level (percentage of sealed local roads that are below the renewal intervention level set by Council and not requiring renewal)	[Number of kilometres of sealed local roads below the renewal intervention level set by Council / Kilometres of sealed local roads] x100
Statutory Planning	Service standard	Planning applications decided within required timeframes (percentage of regular and VicSmart planning application decisions made within legislated timeframes)	[Number of planning application decisions made within 60 days for regular permits and 10 days for VicSmart permits / Number of planning application decisions made] x100
Waste management	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	Library membership (Percentage of the population that are registered library members)	[Number of registered library members/Population] x 100.

2023/24 Budget - Wellington Shire Council

2.6 Reconciliation with budgeted comprehensive result

	Revenue \$'000	Expenditure \$'000	Net Cost \$'000
Environment and Climate Change	12,130	21,081	8,951
Economy and Sustainable Growth	567	2,158	1,591
Liveability and Wellbeing	7,136	12,465	5,329
Services and Infrastructure	9,347	40,706	31,359
Total	29,180	76,410	47,230
Expenses added in:			
Depreciation and amortisation			29,126
Finance costs			44
Net (gain)/loss on disposal of property, plant & equipment			775
Others			120
Deficit before funding sources			77,295
Funding sources added in:			
General Rates			(61,319)
Victoria Grants Commission (general purpose)			(10,844)
Capital income			(10,979)
Others			(4,249)
Total funding sources			(87,391)
Combined (surplus) for the year			(10,096) (Surplus)

3. Financial Statements

This section presents information in regard to the Financial Statements and Statement of Human Resources. The budget information for the year 2023/24 has been supplemented with projections to 2026/27.

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

2023/24 Budget - Wellington Shire Council

Comprehensive Income Statement

For the four years ending 30 June 2027

		Forecast Actual 2022/23	Budget 2023/24	Projections		
NOTES		\$'000	\$'000	2024/25 \$'000	2025/26 \$'000	2026/27 \$'000
Income/Revenue						
Rates and Charges	4.1.1	67,174	69,649	71,184	73,162	75,178
Statutory fees & fines	4.1.2	1,030	990	1,019	1,054	1,090
User fees & charges	4.1.3	8,977	9,617	9,872	10,108	10,421
Grants - Operating	4.1.4	26,171	20,611	19,753	20,174	20,475
Grants - Capital	4.1.4	13,700	10,318	6,149	8,620	10,957
Contributions - monetary - Operating	4.1.5	643	398	389	419	411
Contributions - monetary - Capital	4.1.5	107	661	411	33	33
Contributions - non-monetary	4.1.5	2,240	-	-	-	-
Other income - Operating	4.1.6	3,854	4,839	4,941	5,151	4,184
Other income - Capital	4.1.6	424	-	1,450	100	50
Total income/Revenue		124,320	117,083	115,168	118,821	122,799
Expenses						
Employee costs	4.1.7	31,573	35,206	36,164	37,309	38,422
Materials and Services	4.1.8	47,719	41,061	38,950	38,347	39,462
Bad and doubtful debts - allowance for impairment losses	4.1.9	10	15	15	16	17
Depreciation	4.1.10	27,243	27,876	29,544	29,562	30,460
Amortisation - intangible assets	4.1.11	841	858	911	965	1,023
Amortisation - right of use assets	4.1.12	391	395	350	361	372
Borrowing Costs	4.1.13	60	42	316	650	734
Finance Cost - leases	4.1.14	7	18	91	84	77
Other expenses	4.1.14	709	740	1,097	1,121	1,146
Net loss on disposal of property, infrastructure, plant and equipment	4.1.15	(176)	775	791	806	822
Total expenses		108,377	106,986	108,228	109,221	112,535
Surplus for the year		15,943	10,096	6,940	9,600	10,264
Other comprehensive income						
Items that will not be reclassified to surplus or deficit:						
Net asset revaluation increment		4,273	18,682	2,019	3,606	2,400
Total other comprehensive income		4,273	18,682	2,019	3,606	2,400
Total comprehensive result		20,216	28,778	8,959	13,207	12,662

2023/24 Budget - Wellington Shire Council

Balance Sheet

For the four years ending 30 June 2027

		Forecast Actual 2022/23 \$'000	Budget 2023/24 \$'000	Projections 2024/25 \$'000 2025/26 \$'000 2026/27 \$'000		
	NOTES					
Assets						
Current assets						
Cash and cash equivalents		63,146	62,284	51,591	46,461	46,024
Trade and other receivables		9,997	9,553	9,421	9,719	10,044
Other financial assets		65,178	65,178	66,482	65,152	63,849
Prepayments		641	642	643	642	642
Other assets		44	44	45	47	49
Total current assets	4.2.1	139,006	137,701	128,182	122,021	120,608
Non-current assets						
Trade and other receivables		2,927	3,347	3,427	3,672	3,963
Property, infrastructure, plant & equipment		1,145,402	1,179,589	1,204,564	1,224,086	1,236,915
Right-of-use assets		71	192	2,852	2,578	2,286
Intangible assets		1,869	1,658	1,364	971	541
Total non-current assets	4.2.1	1,150,269	1,184,786	1,212,207	1,231,307	1,243,705
Total assets		1,289,275	1,322,488	1,340,388	1,353,327	1,364,313
Liabilities						
Current liabilities						
Trade and other payables		6,558	6,285	6,236	6,282	6,466
Trust funds and deposits		9,841	10,065	11,043	11,739	11,873
Unearned income/revenue		11,492	11,268	10,290	9,594	9,460
Provisions		9,462	13,046	12,888	12,339	10,710
Interest-bearing loans and borrowings	4.2.3	245	682	1,542	1,938	2,184
Lease liabilities	4.2.4	39	49	321	340	361
Total current liabilities	4.2.2	37,637	41,394	42,320	42,231	41,054
Non-current liabilities						
Provisions		17,796	11,941	9,141	7,191	7,181
Interest Bearing loans and borrowings	4.2.3	269	6,690	15,080	17,115	16,917
Lease liabilities	4.2.4	41	153	2,579	2,316	2,025
Total non-current liabilities	4.2.2	18,106	18,784	26,800	26,622	26,123
Total liabilities		55,743	60,178	69,120	68,853	67,177
Net assets						
		1,233,532	1,262,310	1,271,269	1,284,474	1,297,136
Equity						
Accumulated surplus		460,932	474,741	482,244	491,083	500,483
Other Reserves	4.3.1	13,939	10,226	9,663	10,423	11,286
Asset Revaluation Reserve		758,661	777,343	779,362	782,968	785,368
Total equity		1,233,532	1,262,310	1,271,269	1,284,474	1,297,136

Statement of Changes in Equity

For the four years ending 30 June 2027

		Total \$'000	Accumulated Surplus \$'000	Asset Revaluation Reserve \$'000	Other Reserves \$'000
NOTES					
2023 Forecast					
Balance at beginning of the financial year		1,213,316	445,967	754,388	12,961
Surplus for the year		15,943	15,943	-	-
Net asset revaluation increment(decrement)		4,273	-	4,273	-
Transfer to other reserves		-	(3,542)	-	3,542
Transfer from other reserves		-	2,564	-	(2,564)
Balance at end of the financial year		1,233,532	460,932	758,661	13,939
2024 Budget					
Balance at beginning of the financial year		1,233,532	460,932	758,661	13,939
Surplus/(deficit) for the year		10,096	10,096	-	-
Net asset revaluation increment(decrement)		18,682	-	18,682	-
Transfer to other reserves	4.3.1	-	(3,278)	-	3,278
Transfer from other reserves	4.3.1	-	6,991	-	(6,991)
Balance at end of the financial year	4.3.2	1,262,310	474,741	777,343	10,226
2025					
Balance at beginning of the financial year		1,262,310	474,741	777,343	10,226
Surplus for the year		6,940	6,940	-	-
Net asset revaluation increment(decrement)		2,019	-	2,019	-
Transfer to reserves		-	(3,349)	-	3,349
Transfer from reserves		-	3,912	-	(3,912)
Balance at end of the financial year		1,271,269	482,244	779,362	9,663
2026					
Balance at beginning of the financial year		1,271,269	482,244	779,362	9,663
Surplus for the year		9,600	9,600	-	-
Net asset revaluation increment(decrement)		3,606	-	3,606	-
Transfer to reserves		-	(3,448)	-	3,448
Transfer from reserves		-	2,688	-	(2,688)
Balance at end of the financial year		1,284,475	491,084	782,968	10,423
2027					
Balance at beginning of the financial year		1,284,475	491,084	782,968	10,423
Surplus for the year		10,264	10,264	-	-
Net asset revaluation increment(decrement)		2,400	-	2,400	-
Transfer to reserves		-	(3,531)	-	3,531
Transfer from reserves		-	2,668	-	(2,668)
Balance at end of the financial year		1,297,138	500,484	785,368	11,286

2023/24 Budget - Wellington Shire Council

Statement of Cash Flows

For the four years ending 30 June 2027

	NOTES	Forecast Actual 2022/23 \$'000	Budget 2023/24 \$'000	Projections		
		Inflows (Outflows)	Inflows (Outflows)	2024/25 \$'000 Inflows (Outflows)	2025/26 \$'000 Inflows (Outflows)	2026/27 \$'000 Inflows (Outflows)
Cash flows from operating activities						
Rates and charges		64,624	69,305	70,626	72,469	74,440
Statutory fees and fines		991	990	1,016	1,049	1,084
User fees		8,635	9,618	9,841	10,066	10,369
Grants - Operating		25,178	20,612	19,802	20,095	20,399
Grants - Capital		13,180	10,319	6,484	8,399	10,738
Contributions- monetary		750	1,059	2,250	552	494
Interest received		-	349	359	372	385
Trust funds and deposits taken		35	-	-	-	-
Other receipts		4,088	4,839	4,828	5,260	4,256
Employee costs		(32,418)	(35,331)	(36,077)	(37,215)	(38,331)
Materials and services		(48,997)	(41,210)	(39,115)	(38,398)	(39,372)
Trust funds and deposits repaid		-	-	-	-	-
Other payments		(728)	(3,013)	(4,026)	(3,619)	(2,785)
Net cash provided by operating activities	4.4.1	35,338	37,538	35,987	39,030	41,677
Cash flows from investing activities						
Payments for property, infrastructure, plant and equipment		(38,342)	(44,803)	(53,908)	(46,857)	(42,305)
Proceeds from sale of property, infrastructure, plant and equipment		928	-	-	-	-
Payments for investments		(120,000)	(124,000)	(126,697)	(130,697)	(134,697)
Proceeds from investments		127,242	124,000	125,395	132,027	136,000
Net cash used in investing activities	4.4.2	(30,172)	(44,803)	(55,212)	(45,527)	(41,002)
Cash flows from financing activities						
Finance costs		(60)	(42)	(316)	(650)	(734)
Proceeds from borrowings		-	7,000	10,000	4,000	2,000
Repayment of borrowings		(223)	(142)	(750)	(1,569)	(1,952)
Interest paid - lease liability		(7)	(18)	(91)	(84)	(77)
Repayment of lease liabilities		(190)	(395)	(312)	(330)	(350)
Net cash provided by financing activities	4.4.3	(480)	6,403	8,532	1,366	(1,112)
Net increase (decrease) in cash & cash equivalents		4,686	(862)	(10,693)	(5,130)	(437)
Cash & cash equivalents at beginning of the financial year		58,460	63,146	62,284	51,591	46,461
Cash & cash equivalents at end of the financial year		63,146	62,284	51,591	46,461	46,024

2023/24 Budget - Wellington Shire Council

Statement of Capital Works

For the four years ending 30 June 2027

		Forecast Actual 2022/23 \$'000	Budget 2023/24 \$'000	Projections		
	NOTES			2024/25 \$'000	2025/26 \$'000	2026/27 \$'000
Property						
Land		550	320	-	400	-
Land Improvements		6	60	1,900	300	-
Total land		556	380	1,900	700	-
Buildings		3,317	7,540	19,635	15,648	12,555
Total property		3,873	7,920	21,535	16,348	12,555
Plant & Equipment						
Plant, machinery and equipment		4,630	3,602	3,518	3,175	3,108
Fixtures, fittings and furniture		147	169	-	296	-
Computers and telecommunications		330	222	166	113	113
Library books		264	271	271	271	271
Total plant & equipment		5,371	4,263	3,955	3,855	3,492
Infrastructure						
Roads		13,428	16,754	18,740	18,235	18,100
Bridges		1,522	880	560	570	1,310
Footpaths and cycleways		7,764	4,390	1,550	1,570	1,590
Drainage		285	2,961	1,738	1,125	1,340
Recreational, leisure and community facilities		547	978	1,830	2,592	1,805
Waste management		357	2,350	1,530	-	-
Parks, open spaces and streetscapes		2,195	885	1,005	1,080	990
Aerodromes		487	350	50	50	50
Off street car parks		375	100	75	100	-
Other infrastructure		1,638	1,900	275	300	-
Total Infrastructure		28,598	31,548	27,353	25,622	25,185
Intangibles		500	425	450	460	480
Total Intangibles		500	425	450	460	480
Total capital works expenditure	4.5.1	38,342	44,156	53,292	46,284	41,712
Represented by:						
New asset expenditure		236	365	-	-	-
Asset renewal expenditure		21,774	25,512	34,056	29,787	28,589
Asset upgrade expenditure		10,572	7,686	7,074	6,724	7,257
Asset expansion expenditure		5,760	10,593	12,163	9,774	5,866
Total capital works expenditure	4.5.1	38,342	44,156	53,292	46,284	41,712
Funding sources represented by:						
Grants		13,880	10,318	6,149	8,620	10,957
Contributions		1,057	400	1,861	133	83
Council cash		23,405	33,437	35,282	33,532	28,673
Borrowings		-	-	10,000	4,000	2,000
Total capital works expenditure	4.5.1	38,342	44,156	53,292	46,284	41,712

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

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Statement of Human Resources

For the four years ending 30 June 2027

	Forecast	Budget	Projections		
	Actual 2022/23 \$'000	2023/24 \$'000	2024/25 \$'000	2025/26 \$'000	2026/27 \$'000
Staff expenditure					
Employee costs - operating	32,316	36,258	37,237	38,414	39,560
Employee costs - capital	(743)	(1,052)	(1,073)	(1,105)	(1,138)
Total staff expenditure	31,573	35,206	36,164	37,309	38,422
	FTE	FTE	FTE	FTE	FTE
Staff numbers					
Employees	353.8	352.3	329.2	315.8	321.3
Total Staff numbers	353.8	352.3	329.2	315.8	321.3

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

Division	Budget 2023/24 \$'000	Comprises			
		Permanent		Casual	Temporary
		Full Time \$'000	Part Time \$'000	\$'000	\$'000
Chief Executive Officer	1,022	1,022	-	-	-
Built & Natural Environment	11,092	10,908	184	-	1,495
Development	6,928	5,935	993	495	20
Corporate Services	5,643	5,225	418	-	628
Community and Culture	5,573	4,152	1,421	3,343	-
Total permanent staff expenditure	30,258	27,242	3,016		
Casuals, temporary and other expenditure	5,981			3,838	2,143
Capitalised Labour costs	(1,052)				
Total operating expenditure	35,187				

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

Division	Budget 2023/24 FTE	Comprises			
		Permanent		Casual	Temporary
		Full Time	Part Time		
Chief Executive Officer	7.0	7.0	-	-	0.6
Built & Natural Environment	124.2	123.0	1.2	-	11.0
Development	59.4	47.8	11.6	1.7	7.1
Corporate Services	48.8	44.0	4.8	-	4.2
Community and Culture	49.6	37.0	12.6	18.4	20.2
Total permanent staff	289.0	258.8	30.2		
Total casuals and temporary staff	63.3			20.2	43.1
Total Staff	352.3				

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Summary of Planned Human Resources Expenditure For the four years ended 30 June 2027

	2023/24 \$'000	2024/25 \$'000	2025/26 \$'000	2026/27 \$'000
Chief Executive Officer				
Permanent - Full time	1,022	1,047	1,074	1,101
Women	568	582	597	612
Men	454	465	477	489
Persons of self-described gender	-	-	-	-
Permanent - Part time	-	-	-	-
Women	-	-	-	-
Men	-	-	-	-
Persons of self-described gender	-	-	-	-
Total Chief Executive Officer	1,022	1,047	1,074	1,101
Built & Natural Environment				
Permanent - Full time	10,908	11,181	11,461	11,747
Women	2,224	2,280	2,337	2,395
Men	8,684	8,901	9,124	9,352
Persons of self-described gender	-	-	-	-
Permanent - Part time	184	189	194	199
Women	73	75	77	79
Men	111	114	117	120
Persons of self-described gender	-	-	-	-
Total Built & Natural Environment	11,092	11,370	11,655	11,946
Development				
Permanent - Full time	5,935	6,084	6,235	6,391
Women	2,635	2,701	2,768	2,838
Men	3,300	3,383	3,467	3,554
Persons of self-described gender	-	-	-	-
Permanent - Part time	993	1,018	1,043	1,070
Women	711	729	747	766
Men	282	289	296	304
Persons of self-described gender	-	-	-	-
Total Development	6,928	7,102	7,278	7,461
Corporate Services				
Permanent - Full time	5,225	5,356	5,490	5,627
Women	2,719	2,787	2,857	2,928
Men	2,506	2,569	2,633	2,699
Persons of self-described gender	-	-	-	-
Permanent - Part time	418	428	439	450
Women	418	428	439	450
Men	-	-	-	-
Persons of self-described gender	-	-	-	-
Total Corporate Services	5,643	5,784	5,929	6,077
Community and Culture				
Permanent - Full time	4,152	4,256	4,362	4,472
Women	2,569	2,633	2,699	2,767
Men	1,583	1,623	1,663	1,705
Persons of self-described gender	-	-	-	-
Permanent - Part time	1,421	1,456	1,493	1,530
Women	1,057	1,083	1,111	1,138
Men	364	373	382	392
Persons of self-described gender	-	-	-	-
Total Community and Culture	5,573	5,712	5,855	6,002
Casuals, temporary and other expenditure	6,000	6,223	6,625	6,976
Capitalised labour costs	(1,052)	(1,073)	(1,105)	(1,138)
Total staff expenditure	35,206	36,165	37,309	38,423

2023/24 Budget - Wellington Shire Council

Summary of Planned Human Resources FTE For the four years ended 30 June 2027

	2023/24 FTE	2024/25 FTE	2025/26 FTE	2026/27 FTE
Chief Executive Officer				
Permanent - Full time	7.0	7.0	7.0	7.0
Women	5.0	5.0	5.0	5.0
Men	2.0	2.0	2.0	2.0
Persons of self-described gender	-	-	-	-
Permanent - Part time	-	-	-	-
Women	-	-	-	-
Men	-	-	-	-
Persons of self-described gender	-	-	-	-
Total Chief Executive Officer	7.0	7.0	7.0	7.0
Built & Natural Environment				
Permanent - Full time	123.0	123.0	123.0	123.0
Women	25.0	25.0	25.0	25.0
Men	98.0	98.0	98.0	98.0
Persons of self-described gender	-	-	-	-
Permanent - Part time	1.2	1.2	1.2	1.2
Women	0.8	0.8	0.8	0.8
Men	0.4	0.4	0.4	0.4
Persons of self-described gender	-	-	-	-
Total Built & Natural Environment	124.2	124.2	124.2	124.2
Development				
Permanent - Full time	47.8	47.8	47.8	47.8
Women	21.0	21.0	21.0	21.0
Men	26.8	26.8	26.8	26.8
Persons of self-described gender	-	-	-	-
Permanent - Part time	11.6	11.6	11.6	11.6
Women	8.3	8.3	8.3	8.3
Men	3.3	3.3	3.3	3.3
Persons of self-described gender	-	-	-	-
Total Development	59.4	59.4	59.4	59.4
Corporate Services				
Permanent - Full time	44.0	44.0	44.0	44.0
Women	25.0	25.0	25.0	25.0
Men	19.0	19.0	19.0	19.0
Persons of self-described gender	-	-	-	-
Permanent - Part time	4.8	4.8	4.8	4.8
Women	4.8	4.8	4.8	4.8
Men	-	-	-	-
Persons of self-described gender	-	-	-	-
Total Corporate Services	48.8	48.8	48.8	48.8
Community and Culture				
Permanent - Full time	37.0	37.0	37.0	37.0
Women	24.0	24.0	24.0	24.0
Men	13.0	13.0	13.0	13.0
Persons of self-described gender	-	-	-	-
Permanent - Part time	12.6	12.6	12.6	12.6
Women	10.8	10.8	10.8	10.8
Men	1.9	1.9	1.9	1.9
Persons of self-described gender	-	-	-	-
Total Community and Culture	49.6	49.6	49.6	49.6
Casuals and temporary staff	63.3	40.2	26.8	32.3
Total staff numbers	352.3	329.2	315.8	321.3

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 2023/24 the FGRS cap has been set at 3.50%. The cap applies to both general rates and municipal charges and is calculated on the basis of council's average rates and charges.

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

To achieve these objectives while maintaining service levels and a strong capital expenditure program, the average general rate and the municipal charge will increase by 3.50% 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	
		2022/23	2023/24		
		\$'000	\$'000	\$'000	%
General rates*	1	59,250	61,319	2,069	3.5
Garbage Charge		5,259	5,443	184	3.5
Waste Infrastructure Charge		1,644	1,652	8	0.5
State Government EPA Levy		437	475	38	8.7
Boisdale Sewage Scheme		11	11	-	-
Special charge	2	225	400	175	77.8
Interest on rates and charges		348	349	1	0.3
Total rates and charges		67,174	69,649	2,475	3.7

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

Comments

(1) This item includes \$75,000 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.

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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	2022/23 cents/\$CIV	2023/24 cents/\$CIV	Change
General residential	0.003800	0.003856	1.47%
Commercial/Industrial	0.003800	0.003856	1.47%
Farm	0.003040	0.003085	1.47%
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	2022/23 Forecast \$'000	2023/24 \$'000	Change \$'000	%
Residential	37,759	39,479	1,720	4.6
Commercial/Industrial	12,148	12,632	484	4.0
Farm	8,809	9,207	398	4.5
Cultural & Recreational Land	70	75	5	7.1
Total amount to be raised by general rates	58,786	61,393	2,607	4.0

- Additional supplementary property valuations and new assessments occurring after the 2022/23 budget was struck in June 2023, are fully annualised and are included in the budget for 2023/24.

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	2022/23 Forecast No.	2023/24 No.	Change No.	%
General residential	27,355	29,139	1,784	6.5
Commercial/Industrial	3,214	3,494	280	8.7
Farm	1,642	1,725	83	5.1
Cultural & Recreational Land	36	36	-	-
Total number of assessments	32,247	34,394	2,147	6.7

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	2022/23 Forecast \$'000	2023/24 \$'000	Change \$'000	%
General residential	9,936,471	10,238,756	302,285	3.0
Commercial/Industrial	2,318,274	2,387,834	69,560	3.0
Farm	3,996,079	4,095,156	99,077	2.5
Recreational Land	33,415	39,170	5,755	17.2
Total value of land	16,284,239	16,760,916	476,677	2.9

Movement in individual valuations have been determined by the State Valuer General and represent significant adjustment to the valuation of properties across the shire. This valuation increase will be effective from 1 January 2023, rated from the 1 July 2023.

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

Type of Charge	Per Rateable Property	Per Rateable Property	Change	
	2022/23 \$	2023/24 \$	\$	%
Residential Garbage collection	257.6	275.0	17.4	6.8
Waste Infrastructure Charge (Landfill operations)	55.0	55.0	-	-
EPA Levy Charge	21.4	24.0	2.6	12.1
Boisdale Common Effluent System and Pump out Charge	421.0	421.0	-	-

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	2022/23 Forecast	2023/24	Change	
	\$'000	\$'000	\$'000	%
Kerbside collection (Garbage) *	5,259	5,443	184	3.0
Waste Infrastructure Charge	1,644	1,652	8	0.5
EPA Levy Charge	437	475	38	8.7
Boisdale Common Effluent System Charge	11	11	-	-
Total amount to be raised by service rates or charges	7,351	7,581	230	3.1

* 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:

	2022/23 Forecast	2023/24	Change
	\$'000	\$'000	\$'000
Rates and charges	66,137	68,974	2,837
Total	66,137	68,974	2,837

4.1.1(j) Fair Go Rates System Compliance

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

	2022/23	2023/24
Total Rates	57,870,948	61,318,996
Number of rateable properties	32,169	32,211
Base Average Rates	\$ 1,798.97	\$ 1,903.67
Maximum Rate Increase (set by the State Government)	1.75%	3.50%
Capped Average Rate	\$ 1,830.45	\$ 1,970.29
Maximum General Rates and Municipal Charges Revenue Allowable*	\$ 58,883,689	\$ 63,465,160
Budgeted General Rates and Municipal Charges Revenue*	\$ 57,870,948	\$ 61,318,996
Budgeted Supplementary Rates	\$ -	\$ -
Budgeted Total Rates and Municipal Charges Revenue*	\$ 57,870,948	\$ 61,318,996

* Excludes Cultural and Recreational Land rates income

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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 0.003856 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.

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4.1.2 Statutory fees and fines

	Forecast Actual 2022/23 \$'000	Budget 2023/24 \$'000	Change	
			\$'000	%
Land & Building Information Certificates	186	170	(16)	(8.6)
Infringements and costs	132	153	21	15.9
Permits	138	143	5	3.6
Planning Fees	574	524	(50)	(8.7)
Total statutory fees and fines	1,030	990	(40)	(3.9)

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 2023/24 budget for statutory fees and fines is expected to remain relatively consistent with 2022/23 budgets. Planning fees and information certificates were higher due to increased activity in the building and real estate sectors following delays due to COVID-19, but is anticipated to return to normal levels.

4.1.3 User fees

		Forecast Actual 2022/23 \$'000	Budget 2023/24 \$'000	Change	
				\$'000	%
Wellington Centre	1	143	1,182	1,039	726.6
Waste management services	2	3,552	3,650	98	2.8
Registration and other permits	2	978	1,004	26	2.7
Other fees and charges	3	260	276	16	6.2
Saleyards		369	374	5	1.4
Emergency Works - Call Outs		37	40	3	8.1
Animal Services		40	43	3	7.5
The Wedge	4	480	460	(20)	(4.2)
Reimbursements	5	847	711	(136)	(16.1)
Leisure centres	6	2,271	1,877	(394)	(17.3)
Total user fees		8,977	9,617	640	7.1

User fees 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 are CPI and market levels, with some consideration towards cost recovery.

Comments:

Budgeted user fees are expected to increase by \$0.6M over 2022/23.

(1) An Annemieke Mein exhibition is planned for late 2023/24 and is expected to generate \$1.1M in additional revenue through ticketing and merchandise sales. The exhibition is expected to incur additional expenditure of \$473k.

(2) Commercial tipping and animal registrations fees charged by Council are anticipated to increase slightly during 2023/24.

(3) Additional fire hazard removal planned in 2023/24 resulting in an anticipated increase in reimbursement income.

(4) Wedge venue hire income in 2022/23 was higher than usual following delays and closures due to COVID-19. The 2023/24 budget is set in line with the normal expected quantity of venue hire shows.

(5) Software expenditure reimbursed in 2022/23 as part of the partnership with East Gippsland Shire Council.

(6) Aqua Energy income expected to be impacted by temporary closures or service reductions during redevelopment, slightly offset by \$29k of additional income anticipated through expanded GRSC operations.

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4.1.4 Grants

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

		Forecast Actual 2022/23 \$'000	Budget 2023/24 \$'000	Change \$'000 %	
Grants were received in respect of the following:					
Summary of grants					
State funded grants		17,231	9,897	(7,334)	(42.6)
Commonwealth funded grants		22,640	21,032	(1,608)	(7.1)
Total grants received		39,871	30,929	(8,942)	(22.4)
(a) Operating Grants					
Recurrent - Commonwealth Government					
Victoria Grants Commission	1	12,767	16,713	3,946	30.9
Total Recurrent Commonwealth Grant		12,767	16,713	3,946	30.9
Recurrent - State Government					
Libraries		354	369	15	4.2
Municipal emergency	2	302	245	(57)	(18.9)
Cultural Services		237	215	(22)	(9.3)
School crossing supervisors		155	135	(20)	(12.9)
Parks & Environmental services		116	163	47	40.5
Environmental health	3	91	52	(39)	(42.9)
Other		35	39	4	11.4
Community support programs		39	36	(3)	(7.7)
L to P Project	4	240	-	(240)	(100.0)
Total Recurrent State Grants		1,569	1,254	(315)	(20.1)
Non-Recurrent - State Government					
Community & Recreation Facilities upgrade	5	1,344	662	(682)	(50.7)
Economic Development		532	505	(27)	(5.1)
Community Support programs	6	202	392	190	94.1
Municipal Emergency	7	211	298	87	41.2
Planning		330	295	(35)	(10.6)
Natural Disaster Funding	8	2,593	286	(2,307)	(89.0)
Parks & Environmental Services	9	398	206	(192)	(48.2)
Infrastructure	10	6,112	-	(6,112)	(100.0)
Cultural services	11	90	-	(90)	(100.0)
Environmental Health	12	23	-	(23)	(100.0)
Total Non-Recurrent grants		11,835	2,644	(9,191)	(77.7)
Total Operating Grants		26,171	20,611	(5,560)	(21.2)

Comments:

Budgeted operating grants are expected to decrease by (\$5.6M) over 2022/23, primarily due to the receipt of one off grants for York Street Works of \$4.7M and Great Southern Rail Trail Extension Projects of \$1.4M during previous financial year.

(1) 50% advance receipt of the Victoria Grants Commission annual allocation for 2024/25 is expected to be received in the 2023/24 budget year.

(2) Funding expected towards Municipal Emergency Resourcing Program in 2023/24 will be slightly lower than previous year.

(3) Environmental Health business concierge and hospitality support funding for 2023/24 expected to be lower than 2022/23.

(4) L to P project funding will be reviewed by TAC in 2023, with funds expected to go directly to Mission Australia.

(5) One-off grants received in 2022/23 for Nambrok Recreation Reserve Multipurpose (\$0.5M), Rosedale Recreation Reserve LED Lighting Program (\$0.3M) and Sports and Community Lighting Program (\$0.2M). This is partly offset by the increase in funding expected for Stratford Recreation Reserve Social Room Project of \$0.3M.

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(6) Additional grant funding expected towards community and youth support programs such as Future Proof, Victorian Local Government Partnership and Early Years Officer.

(7) Increased municipal emergency grant funding will be received in 2023/24 for Preparing Australian Communities and Remote Emergency Relief Centre.

(8) Natural Disaster funding claims were forecast in 2022/23 for a Storm event in October/November 2021, the Licola Earthquake, a Rain event in August 2022, and Floods in October 2022, totalling approximately \$1.0M. Council received a \$1.6M advance payment in December 2021 to cover expenditure while claims are being finalised for events that occurred in 2020/21. This funding was recognised after the final claims were lodged in 2022/23.

(9) Funding received in 2022/23 for York Street Landscaping, Thermal and Solar Study, Radial Renewable Energy Park Demo Site and Coastal Saltmarsh Protection as part of sustainability and parks projects were one off and will not recur in 2023/24.

(10) Funding for York Street Works \$4.7M, Great Southern Rail Trail Extension \$1.4M and Streetlight LED Changeover Project was received in 2022/23.

(11) One-off grant to be received to deliver the Council Rapid Antigen Test Program in 2022/23.

(12) Funding received for Vaccine Ambassador Program in 2022/23 was a non recurrent event.

		Forecast Actual 2022/23 \$'000	Budget 2023/24 \$'000	Change \$'000	%
(b) Capital Grants					
<u>Recurrent - Commonwealth Government</u>					
Roads to Recovery	1	1,299	2,650	1,351	104.0
Total Recurrent Commonwealth Government grants		1,299	2,650	1,351	104.0
<u>Non-Recurrent - Commonwealth Government</u>					
Buildings	2	938	-	(938)	(100.0)
Bridges		402	-	(402)	(100.0)
Aerodromes		-	164	164	-
Parks, Open Space & Streetscapes	4	550	-	(550)	(100.0)
Recreational Leisure & Community Facilities		80	-	(80)	(100.0)
Roads	3	2,738	1,505	(1,233)	(45.0)
Footpaths	4	3,866	-	(3,866)	(100.0)
Total Non-Recurrent - Commonwealth grants		8,574	1,669	(6,905)	(80.5)
Total - Commonwealth Government grants		9,873	4,319	(5,554)	(56.3)
<u>Non- Recurrent - State Government</u>					
Other Infrastructure	5	880	50	(830)	(94.3)
Bridges		50	-	(50)	100.0
Footpaths	6	2,150	1,914	(236)	(11.0)
Plant, Machinery & Equipment		84	-	(84)	(100.0)
Parks, Open Space & Streetscapes		114	260	146	100.0
Library Books		9	-	(9)	(100.0)
Roads		-	1,100	1,100	-
Drainage		299	1,000	701	234.4
Waste Management	5	47	-	(47)	(100.0)
Recreational Leisure & Community Facilities		-	675	675	-
Buildings	5	195	1,000	805	412.8
Total Non- Recurrent State Government grants		3,827	5,999	2,171	56.7
Total Capital Grants		13,700	10,318	(3,383)	(24.7)
Total Grants		39,871	30,929	(8,943)	(22.4)

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Comments:

Capital grants include all monies received from State and Federal government for the purposes of funding specific capital works projects and are expected to decrease by (\$3.5M) compared to 2022/23.

(1) 2023/24 is the fifth year of the Roads to Recovery program and includes the Weir Road Tinamba, Target Creek Culvert Improvements, and road reconstructions. The total five year allocation is \$19.9M.

(2) Projects forecast to be completed in the 2022/23 year Port Albert - Boat Ramp Toilet Block, Stratford Memorial Park Toilets, Boisdale Hall Amenities Improvements and Yarram Regent Theatre Sound System.

(3) Sale-Toongabbie Road Reconstruction works commenced in 22/23 Financial year (1.3M) and will continue in 23/24 Financial Year (\$1.2M).

(4) Sale CBD Renewal Program York Street is a multi-year project which commenced in 21/22 and will be completed in 22/23.

(5) State grant funded projects to be completed in 2022/23 includes the Seaspray Levee Upgrade (\$850k), Yarram Recreation Reserve Solar Panels Installation (\$180k), Heyfield Recycling Facility Upgrade (\$47k) and Heyfield EV Charger Project (\$30k)

(6) Works to begin in 2023/24 include the Great Southern Rail Trail with a total project of \$3.3M.

4.1.5 Contributions

		Forecast Actual 2022/23 \$'000	Budget 2023/24 \$'000	Change \$'000	%
Monetary	1	750	1,059	309	41.2
Non-monetary	2	2,240	-	(2,240)	(100.0)
Total contributions		2,990	1,059	(1,931)	(64.6)

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 2022/23 included public open space and developer contributions (\$300k), funding towards the Great Southern Rail Trail (\$180k), and contributions towards recreation reserve lighting and upgrades (\$86k). Contributions in 2023/24 are towards the Urban Paths Plan - Golden Beach \$261k, and the Flooding Creek Masterplan \$200k.

(2) Non monetary contributions are gifted and donated assets relating to infrastructure assets from new subdivisions, and land acquired under the Wellington Coastal Strategy Voluntary Assistance Scheme. No non-cash monetary contributions have been budgeted for 2023/24.

4.1.6 Other income

		Forecast Actual 2022/23 \$'000	Budget 2023/24 \$'000	Change \$'000	%
Interest on Investments	1	3,000	3,900	900	30.0
Other rent	2	660	712	52	7.9
Sponsorship		24	25	1	4.2
Interest on debtors		10	10	-	-
Insurance recovery		2	-	(2)	(100.0)
Miscellaneous income (Volunteer Income)		157	150	(7)	(4.5)
Donations	3	427	42	(385)	(90.2)
Total other income		4,280	4,839	559	13.1

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Comments:

Budgeted other income is expected to increase by \$0.6M over 2022/23.

(1) Improvements in the interest rate environment expected to result in higher interest on investments in 2023/24.

(2) TAFE rental to begin in 2023/24, plus anticipate new tenancies at the Yarram DSE Office.

(3) Donations forecast to be received in 2022/23 include \$140k for the Flooding Creek Masterplan, \$100k for the Great Southern Rail Trail, \$92k for the Wedge Redevelopment, and \$87k towards art acquisitions.

4.1.7 Employee costs

		Forecast Actual 2022/23 \$'000	Budget 2023/24 \$'000	Change \$'000 %	
Salaries & Wages	1	25,313	29,077	3,764	14.9
Superannuation	2	2,822	3,316	494	17.5
Other On-Costs	3	483	580	97	20.1
Workcover	4	252	333	81	32.1
FBT		218	228	10	4.6
Casual Staff	5	2,485	1,672	(813)	(32.7)
Total employee costs		31,573	35,206	3,633	11.5

Comments:

Budgeted employee costs are expected to increase by \$3.6M over 2022/23.

(1) The 2022/23 forecast is lower than the 2022/23 budget by \$1.4M, partly due to leave arrangements and vacancies, with casuals being heavily utilised instead. It is anticipated that permanent staffing levels will be at full capacity in 2023/24, with a total of 18.6 EFT added. In addition there are the annual Enterprise Agreement increases and movement within bands. Enterprise Agreement 11 is expected to be enacted for 2023/24, with 3.0% salary increase included in the 2023/24 budget.

(2) The superannuation guarantee is budgeted to increase from 10.5% to 11.0% in 2023/24.

(3) Increase is primarily comprised of additional training, conferences, and study costs.

(4) Workcover is budgeted at 1.0% of total wages. The increase is due to a reduced rate provided in 2022/23, however no discount has been budgeted for in 2023/24.

(5) The Casual staff 2022/23 forecast is \$373k higher than the 2022/23 adopted budget to cover the shortfall in permanent staff. This overspend is expected to be alleviated with the increase in permanent staff. Approximately \$338k in savings on casual staff are also anticipated in 2023/24 during the Aqua Energy Redevelopment project.

4.1.8 Materials and services

		Forecast Actual 2022/23 \$'000	Budget 2023/24 \$'000	Change \$'000 %	
Materials	1	6,545	8,203	1,658	25.3
Waste Management Services	2	1,567	2,567	1,000	63.8
Authority fees	3	1,600	1,910	310	19.4
Insurances	4	1,598	1,849	251	15.7
Consultants		1,289	1,341	52	4.0
Building Maintenance		1,461	1,512	51	3.5
Utility payments	5	2,584	2,622	38	1.5
Infrastructure & Parks Maintenance	6	9,700	9,384	(316)	(3.3)
Contributions	7	2,853	2,338	(515)	(18.1)
Contractors	8	18,522	9,335	(9,187)	(49.6)
Total Materials and services		47,719	41,061	(6,658)	(14.0)

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Comments:

Budgeted materials and services are expected to decrease by (\$6.7M) over 2022/23.

(1) Materials costs to rise significantly due to project to replace every bin in the shire with a new bin, which is funded from reserves. Drop in \$400k in equipment hire due to Kilmany landfill purchasing equipment instead of hiring.

(2) Maffra landfill decommissioned and to be rehabilitated (site to be converted to a transfer station), fully funded by provision.

(3) Anticipated increase in Authority fees as set by the EPA.

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

(5) Utilities increase is driven by an increase in the gas contract as finalised in January 2023.

(6) Three years of wet weather increased maintenance demands. Predicted drier year resulting in decrease in demand for infrastructure and parks maintenance.

(7) Contributions movement is primarily due to home and community care contributions being stopped following the HACC review resulting in \$279k of savings, and L to P program contributions being stopped resulting in \$240k of savings.

(8) The net decrease is driven primarily by 2022/23 forecast expenditure of \$4.7M on York Street works, \$1.7M on the Great Southern Rail Trail, and \$86k on town entry improvement. Significant projects to occur in 2023/24 include the Wetlands Trail (\$1M), Stratford Recreation Reserve Social Room (\$610k), and Flooding Creek Masterplan implementation (\$200k).

4.1.9 Bad and doubtful debts

	Forecast Actual 2022/23 \$'000	Budget 2023/24 \$'000	Change \$'000 %	
Rate debtors	10	15	5	50.0
Total bad and doubtful debts	10	15	5	50.0

4.1.10 Depreciation

	Forecast Actual 2022/23 \$'000	Budget 2023/24 \$'000	Change \$'000 %	
Infrastructure	19,224	19,405	181	0.9
Property	5,596	5,910	314	5.6
Plant and equipment	2,423	2,551	128	5.3
Total depreciation	27,243	27,866	623	2.3

Comments:

Budgeted depreciation is expected to increase by \$0.6M, mainly due to the completion of the 2022/23 capital works program and the full year effect of depreciation on the 2021/22 capital works program.

4.1.11 Amortisation - Intangible assets

	Forecast Actual 2022/23 \$'000	Budget 2023/24 \$'000	Change \$'000 %	
Intangible assets	841	858	17	2.0
Total amortisation - intangible assets	841	858	17	2.0

Comments:

Budgeted amortisation is expected to increase by \$27k due to the available space in the landfills reducing as they are filled, offset by the new landfill airspace asset being created in 2023/24.

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4.1.12 Amortisation - Right of Use assets

	Forecast Actual 2022/23 \$'000	Budget 2023/24 \$'000	Change	
			\$'000	%
Right of use assets	391	395	4	1.1
Total amortisation - right of use assets	391	395	4	1.1

Comments:

Budgeted amortisation is expected to increase by \$4k, primarily due to the major right of use contract nearing the end of its specified timeframe.

4.1.13 Borrowing costs

	Forecast Actual 2022/23 \$'000	Budget 2023/24 \$'000	Change	
			\$'000	%
Interest - Borrowings	60	42	(18)	(29.7)
Total borrowing costs	60	42	(18)	(29.7)

Comments:

As current borrowings are repaid interest payments will slightly reduce. New borrowings in 2023/24 will increase interest payments from 2024/25.

4.1.14 Other expenses

		Forecast Actual 2022/23 \$'000	Budget 2023/24 \$'000	Change	
				\$'000	%
Councillors allowances	1	401	418	17	4.2
Auditor's remuneration - VAGO	2	38	52	14	36.8
Auditor's remuneration - Internal		70	70	-	-
Volunteer Cost of Service		200	200	-	-
Assets written off		-	-	-	-
Derecognition of assets		-	-	-	-
Misc. Expenses		-	-	-	-
Total other expenses		709	740	31	4.4

Comments:

Budgeted other expenses are expected to increase by \$31k over 2022/23.

(1) Mayoral & Councillor allowances increased in line with Victorian Independent Remuneration Tribunal Determination.

(2) Part of the 2022/23 audit costs were paid earlier than anticipated, budget is for the total expected 2023/24 audit expense.

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

	Forecast Actual 2022/23 \$'000	Budget 2023/24 \$'000	Change \$'000	%
WDV Assets Replaced	522	577	55	10.5
Proceeds from sale of assets	(928)	-	928	(100.0)
Written Down Value of assets sold	230	198	(32)	(13.9)
Total Net loss (gain) on disposal of property, infrastructure, plant and equipment	(176)	775	951	(540.3)

Comments:

Proceeds from the disposal of Council Assets relates mainly to the planned cyclical replacement of part of the plant and vehicle fleet.

4.2 Balance Sheet

4.2.1 Assets

Budgeted "Total assets" are expected to increase by \$33.2M, being a decrease of (\$1.3M) in current assets and an increase of \$34.5M in non-current assets.

The decrease of (\$3.8M) in current assets is the result of reduced cash and cash equivalents (\$3.1M), as well as a decrease in trade and other receivables (\$0.7M).

The increase of \$70.8M in non-current assets is attributable to the net result of the capital works program; \$43.9M; net asset revaluations; \$55.7M; and depreciation and amortisation of assets (\$28.8M).

4.2.2 Liabilities

Budgeted "Total liabilities" are expected to increase by \$4.4M, being a increase of \$3.7M in current liabilities and a net increase of (\$0.7M) in non-current liabilities.

The increase of \$3.7M in current liabilities is primarily due to an increase in provisions of \$3.6M.

The net decrease of (\$4.4M) in non-current liabilities relates to a decrease in provisions (\$5.8M); with an increase in interest bearing liabilities \$6.4M, and lease liabilities \$0.1M.

4.2.3 Borrowings

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

	Forecast Actual 2022/23 \$'000	Budget 2023/24 \$'000
Amount borrowed as at 30 June of the prior year	737	514
Amount proposed to be borrowed	-	7,000
Amount projected to be redeemed	(223)	(142)
Amount of borrowings as at 30 June	514	7,372

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

Borrowings are planned for 2023/24 to fund development infrastructure and in 2024/25 there will be further borrowings for capital projects.

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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 2022/23 \$'000	Budget 2023/24 \$'000
Right-of-use assets		
Plant and equipment	60	133
Photocopiers	11	59
Total right-of-use assets	71	192
Lease liabilities		
Current lease Liabilities		
Plant and equipment	25	34
Photocopiers	14	15
Total current lease liabilities	39	49
Non-current lease liabilities		
Plant and equipment	30	106
Photocopiers	11	47
Total non-current lease liabilities	41	153
Total lease liabilities	80	202

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%.

4.3 Statement of changes in Equity

4.3.1 Reserves

Forecast at 30 June 2023

Proposed Transfer to Reserves 2023/24

Discretionary Reserves

-Asset Improvement	1	-
-Plant Replacement	2	1,200
-Waste Infrastructure	3	1,652

Non- Discretionary Reserves

-Recreational Land	4	150
-Infrastructure Contributions	5	-
-Art Gallery Acquisition/Contribution Reserves	5	59
-Leased Property Improvements	6	217

Total transfers to reserves **3,278**

Proposed Transfer from Reserves 2023/24

Discretionary Reserves

-Asset Improvement	1	261
-Plant Replacement	2	1,410
-Waste Infrastructure	3	5,050

Non-Discretionary Reserves

-Recreational Land	4	230
-Art Gallery Acquisition/Contribution Reserves	5	40
-Leased Property Improvements	6	-

Total transfers from reserves **6,991**

Budget at 30 June 2024

10,226

Comments

Total other reserves are expected to decrease by (\$3.7M) over 2023/24.

(1) Asset Improvement Reserve is to fund specific future capital improvements.

(2) Plant Replacement Reserve is to fund future purchases of major plant and equipment and will decrease compared to 2022/23 by (\$0.2M).

(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 decrease by \$3.4M compared to 2022/23 due to Bin replacements budgeted for 2023/24.

(4) Recreational Land Reserve is to fund future open space facilities as per Section 18 of Subdivision Act. During 2023/24 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 2023/24 include lease related payments received from Caravan Park lessees and mooring fees.

4.3.2 Equity

Total Equity is anticipated to increase by \$64.5M, being for the expected 2023/24 surplus of \$8.7M and Asset Revaluations of \$55.8M.

4.4 Statement of Cash Flows

4.4.1 Net cash flows provided by operating activities

The decrease of (\$2.2M) in cash inflows from operating activities is represented by a reduction in operating grants (\$4.6M), and capital grants (\$2.8M), which is partially offset by increased cash flows from rates and charges \$4.7M and user fees \$0.9M. Operating cash outflows are projected to decrease by \$2.6M due to cash outflows from materials and services (\$7.8M) partially offset by employee costs \$2.9M and other payments \$2.3M.

4.4.2 Net cash flows used in investing activities

Cash out flows from investing activities is budgeted to increase in 2023/2024 by \$14.6M. This is composed of an increase of \$6.5M in payments for property, infrastructure, plant and equipment (PIPE), payments for investments increasing by \$4.0M, a decrease in proceeds from investments of (\$3.2M), and a decrease in the proceeds from the sale of PIPE of (\$0.9M).

4.4.3 Net cash flows provided by financing activities

Net cash flow provided by financing activities has increased by \$6.9M, predominantly the result of an increase of \$7.0M in borrowings, with minor movements in lease repayments, finance costs, and repayment of borrowings.

4.5. Capital Works Program

This section presents a listing of the capital works projects that will be undertaken for the 2023/24 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 Aqua Energy Redevelopment, and Maffra Resource Recovery Facility (Transfer Station) construction.

4.5.1 Summary

		Forecast Actual 2022/23 \$'000	Budget 2023/24 \$'000	Change \$'000	%
Property	1	3,873	7,920	4,047	104.5%
Plant and equipment	2	5,371	4,263	(1,108)	(20.6%)
Infrastructure	3	28,598	31,548	2,950	10.3%
Intangibles	4	500	425	(75)	(15.0%)
Total		38,342	44,156	5,814	15.2%

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

1 Aqua Energy Redevelopment.

2 Purchase of major plant for waste facility 2022/23.

3 Investment in large infrastructure projects such as Sale streetscape renewals, Southern Rail Trail and residential road construction schemes, Sale Toongabbie Road Reconstruction and Maffra Resource Recovery Facility.

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	7,920	-	3,975	1,345	2,600	1,000	-	6,920	-
Plant and equipment	4,263	15	3,363	386	499	-	-	4,263	-
Infrastructure	31,548	350	17,748	6,456	6,994	9,318	400	21,829	-
Intangibles	425	-	425	-	-	-	-	1	-
Total	44,156	365	25,511	8,187	10,093	10,318	400	33,013	-

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4.5.2 Current Budget

Capital Works Area	Project	Asset Expenditure Type				Summary of Funding Sources			
	Cost \$'000	New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contributions \$'000	Cash \$'000	Borrowings \$'000
<u>PROPERTY</u>									
LANDFILL IMPROVEMENTS									
Kilmany Landfill Cell 4	60	-	-	-	60	-	-	60	-
TOTAL LANDFILL IMPROVEMENTS	60	-	-	-	60	-	-	60	-
BUILDINGS									
Yarram Depot Roof Replacement	260	-	260	-	-	-	-	260	-
Dargo Transfer Station - Site Office	30	-	30	-	-	-	-	30	-
Solar & Energy Efficiency Rolling Program	100	-	-	-	100	-	-	100	-
Toilet Renewal Program	60	-	60	-	-	-	-	60	-
Yarram Pool Plant Upgrade	350	-	280	70	-	-	-	350	-
Wellington Centre Improvement Design/Construct	60	-	-	-	60	-	-	60	-
Port of Sale Shop Improvements	20	-	-	20	-	-	-	20	-
Sale Early Years - Gibsons Road Facility Planning	650	-	-	-	650	-	-	650	-
Yarram Recreation Reserve - Pavilion Roof Repairs	20	-	20	-	-	-	-	20	-
Community Facility Renewal Program	180	-	180	-	-	-	-	180	-
Yarram Court House Roof Repairs	50	-	50	-	-	-	-	50	-
Dargo Public Toilet Septic Upgrade	60	-	30	30	-	-	-	60	-
Customer Service Desk - Staff Safety Improvements	60	-	-	60	-	-	-	60	-
Aqua Energy Redevelopment	4,000	-	2,400	800	800	1,000	-	3,000	-
TOTAL BUILDINGS	5,900	-	3,310	980	1,610	1,000	-	4,900	-
TOTAL PROPERTY	5,960	-	3,310	980	1,670	1,000	-	4,960	-

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Capital Works Area	Project	Asset Expenditure Type				Summary of Funding Sources			
	Cost \$'000	New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contributions \$'000	Cash \$'000	Borrowings \$'000
<u>PLANT & EQUIPMENT</u>									
PLANT, MACHINERY & EQUIPMENT									
Plant Replacement Program	1,580	-	1,580	-	-	-	-	1,580	-
Natural Environment and Parks Plant Replacement Program	175	-	175	-	-	-	-	175	-
Gippsland Regional Sporting Complex Inflatables	38	-	-	-	38	-	-	38	-
Aqua Energy Gym Air Conditioning Replacement	35	-	35	-	-	-	-	35	-
Outdoor Pool Blankets - Heyfield Pool	80	-	-	-	80	-	-	80	-
Ceramics Kiln	15	15	-	-	-	-	-	15	-
The Wedge - Elevated Work Platform Replacement	33	-	33	-	-	-	-	33	-
The Wedge - Wireless Headset Stock	42	-	-	-	42	-	-	42	-
The Wedge - Wireless Communications	13	-	-	-	13	-	-	13	-
The Wedge - Trailer Stage Replacement	121	-	121	-	-	-	-	121	-
The Wedge - Stage Line Upgrade	120	-	60	60	-	-	-	120	-
The Wedge - Dimmer Renewal	7	-	7	-	-	-	-	7	-
The Wedge - Projection Control System Upgrade	36	-	36	-	-	-	-	36	-
Fleet Replacement	1,146	-	1,146	-	-	-	-	1,146	-
Tractor & Mower Replacement	120	-	120	-	-	-	-	120	-
TOTAL PLANT, MACHINERY & EQUIPMENT	3,561	15	3,313	60	173	-	-	3,561	-
FURNITURE & FITTINGS									
Libraries Circulation Desk Replacement	80	-	-	80	-	-	-	80	-
Upgrades to Library Shelving	50	-	50	-	-	-	-	50	-
Maffra Library Workroom Maintenance	12	-	-	12	-	-	-	12	-
Stratford Library Workroom Maintenance	12	-	-	12	-	-	-	12	-
The Wedge - Café Storage/Laundry Upgrade	15	-	-	-	15	-	-	15	-
TOTAL FURNITURE & FITTINGS	169	-	50	104	15	-	-	169	-
LIBRARY BOOKS									
Library AV Acquisitions	58	-	-	-	58	-	-	58	-
Library Cataloguing & Processing	47	-	-	-	47	-	-	47	-
Library Book Acquisitions	166	-	-	-	166	-	-	166	-
TOTAL LIBRARY BOOKS	271	-	-	-	271	-	-	271	-

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Capital Works Area	Project	Asset Expenditure Type				Summary of Funding Sources			
	Cost \$'000	New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contributions \$'000	Cash \$'000	Borrowings \$'000
COMPUTERS & TELECOMMUNICATIONS									
Built Environment Operations Modernisation	152	-	-	152	-	-	-	152	-
TOTAL COMPUTERS & TELECOMMUNICATIONS	152	-	-	152	-	-	-	152	-
ART WORKS									
Art Gallery Acquisitions	40	-	-	-	40	-	-	40	-
TOTAL ART WORKS	40	-	-	-	40	-	-	40	-
TOTAL PLANT & EQUIPMENT	4,193	15	3,363	316	499	-	-	4,193	-
INFRASTRUCTURE									
ROADS									
Kerb and Channel Replacement Program	350	-	350	-	-	-	-	350	-
Reconstruct Unsealed Roads - Annual Program	1,700	-	1,700	-	-	-	-	1,700	-
Sale-Toongabbie Road - Reconstruction and Widening	1,660	-	830	830	-	1,328	-	332	-
Urban Street Resealing - Annual Program	210	-	210	-	-	-	-	210	-
Resealing Rural Roads - Annual Program	3,300	-	3,300	-	-	-	-	3,300	-
Final Seals - Annual Program	365	-	365	-	-	-	-	365	-
Urban Streets Asphalt Resheeting - Annual Program	600	-	600	-	-	-	-	600	-
Macarthur Street and Lansdowne Street Roundabout, Sale	1,100	-	550	550	-	1,100	-	-	-
Unsealed Road Intersection Upgrades - Annual Program	110	-	66	44	-	-	-	110	-
Sale - Toongabbie Road Reconstruction - Stage 2	1,500	-	1,500	-	-	1,000	-	500	-
Wonnangatta Road Drainage, Slips, and Culvert Rectification Project	600	-	540	60	-	-	-	600	-
Freestone Creek Road Slip Rectification	150	-	150	-	-	150	-	-	-
Sale - Cowwarr Road Reconstruction - Stage 1	800	-	800	-	-	-	-	800	-
Dargo High Plains Road Rehabilitation Works	500	-	500	-	-	-	-	500	-
Rural Road Rehabilitation Program	150	-	150	-	-	-	-	150	-
Crest Widening Program - Annual Program	350	-	245	105	-	-	-	350	-
Project Development	300	-	150	90	60	-	-	300	-
Glencairn Road Rehabilitation	100	-	100	-	-	-	-	100	-
Licola - Jamieson Road Rehabilitation Works	150	-	150	-	-	-	-	150	-
Rodgers Street, Yarram - Reconstruction	400	-	400	-	-	400	-	-	-
Christies-Albert River Road Landslip Rectification	150	-	150	-	-	50	-	100	-
Bennison Drive Wurruk Rehabilitation Project	600	-	510	90	-	600	-	-	-
Desailly & Macarthur Street Intersection, Sale - Roundabout	350	-	-	350	-	-	-	350	-
TOTAL ROADS	15,495	-	13,316	2,119	60	4,628	-	10,867	-

2023/24 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
BRIDGES									
Bridge Works and Rehabilitation Program	150	-	150	-	-	-	-	150	-
Delta Bridge Upgrade	330	-	165	165	-	264	-	66	-
Major Culvert Renewal - Annual Program	250	-	150	100	-	-	-	250	-
Bridge and Culvert Safety Barrier Renewal - Annual Program	150	-	90	60	-	-	-	150	-
TOTAL BRIDGES	880	-	555	325	-	264	-	616	-
FOOTPATHS									
Annual Footpaths Renewal Program	400	-	400	-	-	-	-	400	-
Urban Paths Plan Program	1,000	-	-	-	1,000	-	-	1,000	-
Dargo Active Transport Improvement Project	275	-	138	137	-	275	-	-	-
Urban Paths Plan - Shoreline Drive Path, Golden Beach	260	-	-	-	260	-	-	260	-
Gravel Path Renewal Program	275	-	275	-	-	-	-	275	-
Yarram Wetlands Path Reseal	40	-	40	-	-	-	-	40	-
TOTAL FOOTPATHS	2,250	-	853	137	1,260	275	-	1,975	-
DRAINAGE									
Drainage Capital Works Program	170	-	102	68	-	-	-	170	-
George Street Stormwater Drainage Upgrade	900	-	450	450	-	-	-	900	-
Sale - North East Drainage Development	1,388	-	-	1,388	-	1,000	-	388	-
TOTAL DRAINAGE	2,458	-	552	1,906	-	1,000	-	1,458	-
RECREATIONAL LEISURE & COMMUNITY FACILITIES									
Stephenson's Park Northern Car Park Project	675	-	-	-	675	675	-	-	-
Gippsland Regional Sporting Complex Scoreboards Replacement	48	-	48	-	-	-	-	48	-
Sale Outdoor Pool Shade Structures	65	-	-	-	65	-	-	65	-
Community Facility Renewal Program	140	-	140	-	-	-	-	140	-
Wurruk Recreation Reserve - Cricket Nets and Drainage Improvements	50	-	30	20	-	-	-	50	-
TOTAL RECREATIONAL LEISURE & COMMUNITY FACILITIES	978	-	218	20	740	675	-	303	-
WASTE MANAGEMENT									
Street Sweeper Waste Storage Works	100	-	100	-	-	-	-	100	-
Kilmany - Landfill Flare	350	350	-	-	-	-	-	350	-
Maffra Resource Recovery Facility (Transfer Station) construction	1,000	-	-	-	1,000	-	-	1,000	-
Kilmany Landfill - Leachate Management	500	-	-	-	500	-	-	500	-
TOTAL WASTE MANAGEMENT	1,950	350	100	-	1,500	-	-	1,950	-

2023/24 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
PARKS, OPEN SPACE & STREETSCAPES									
Lake Guthridge - Retaining Wall	100	-	100	-	-	-	-	100	-
Blind Joes Creek Rosedale Urban Conservation Enhancement	260	-	-	-	260	260	-	-	-
Stratford Youth Play Project Landscaping	100	-	65	-	35	-	-	100	-
Park Lighting Replacement Program	40	-	40	-	-	-	-	40	-
Playground Renewal Program	230	-	230	-	-	-	-	230	-
Accessibility & Inclusivity Audit Improvement Program	30	-	30	-	-	-	-	30	-
Creating Climate Resilient Playing Surfaces	40	-	40	-	-	-	-	40	-
Irrigation Renewal Program	35	-	35	-	-	-	-	35	-
Project Development- Natural Environment & Parks	50	-	50	-	-	-	-	50	-
TOTAL PARKS, OPEN SPACE & STREETSCAPES	885	-	590	-	295	260	-	625	-
AERODROMES									
West Sale Aerodrome Electrical Distribution Cabinet Replacement	130	-	130	-	-	-	-	130	-
Yarram Aerodrome Runway reprofiling	100	-	100	-	-	-	-	100	-
West Sale Airport - Runway & Taxiway repainting	50	-	50	-	-	-	-	50	-
West Sale Airport Minor Capital Works	40	-	20	20	-	-	-	40	-
Western Air Show carpark entrance construction	30	-	-	30	-	-	-	30	-
TOTAL AERODROMES	350	-	300	50	-	-	-	350	-
OFF STREET CAR PARKS									
Off Street Carpark Reconstruction	100	-	80	20	-	-	-	100	-
TOTAL OFF STREET CAR PARKS	100	-	80	20	-	-	-	100	-
OTHER INFRASTRUCTURE									
Boisdale Common Effluent System Compliance Works	300	-	-	300	-	-	-	300	-
EV Charger Stratford	100	-	-	-	100	50	-	50	-
TOTAL OTHER INFRASTRUCTURE	400	-	-	300	100	50	-	350	-
TOTAL INFRASTRUCTURE	25,746	350	16,563	4,878	3,955	7,152	-	18,594	-
INTANGIBLES									
GIS Imagery Renewal	50	-	50	-	-	-	-	50	-
Business Systems Upgrades	375	-	375	-	-	-	-	375	-
TOTAL INTANGIBLES	425	-	425	-	-	-	-	425	-
TOTAL NEW CAPITAL WORKS 2023/24	36,322	365	23,661	6,173	6,123	8,152	-	28,170	-

2023/24 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
Works carried forward from the 2022/23 year (Work funded in 2022/23 and carried forward)									
<u>PROPERTY</u>									
LAND									
Maffra Drainage Strategy Land Purchases	300	-	-	-	300	-	-	300	-
Education Department Land - Raymond Street	10	-	-	-	10	-	-	10	-
Acquisition of Former Sale Police Station	10	-	-	-	10	-	-	10	-
TOTAL LAND	320	-	-	-	320	-	-	320	-
BUILDINGS									
Sale Early Years - Gibsons Road Facility Planning	100	-	-	100	-	-	-	100	-
The WEDGE Redevelopment	450	-	135	135	180	-	-	450	-
Yarram Court House Roof Repairs	140	-	140	-	-	-	-	140	-
Yarram Early Years Expansion	300	-	-	-	300	-	-	300	-
Aqua Energy Redevelopment	650	-	390	130	130	-	-	650	-
TOTAL BUILDINGS	1,640	-	665	365	610	-	-	1,640	-
TOTAL PROPERTY	1,960	-	665	365	930	-	-	1,960	-
<u>PLANT & EQUIPMENT</u>									
COMPUTERS & TELECOMMUNICATIONS									
Built Environment Operations Modernisation	70	-	-	70	-	-	-	70	-
TOTAL COMPUTERS & TELECOMMUNICATIONS	70	-	-	70	-	-	-	70	-
TOTAL PLANT & EQUIPMENT	70	-	-	70	-	-	-	70	-
<u>INFRASTRUCTURE</u>									
ROADS									
Sale - Toongabbie Road Reconstruction - Stage 2	460	-	460	-	-	128	-	332	-
Residential Road and Street Construction - Special Charge Schemes	800	-	400	400	-	400	400	-	-
TOTAL ROADS	1,260	-	860	400	-	528	400	332	-

2023/24 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
FOOTPATHS									
Great Southern Rail Trail Extension	2,139	-	-	-	2,139	1,639	-	500	-
TOTAL FOOTPATHS	2,139	-	-	-	2,139	1,639	-	500	-
DRAINAGE									
George Street Stormwater Drainage Upgrade	50	-	25	25	-	-	-	50	-
Sale - North East Drainage Development	453	-	-	453	-	-	-	453	-
TOTAL DRAINAGE	503	-	25	478	-	-	-	503	-
WASTE MANAGEMENT									
Maffra Resource Recovery Facility (Transfer Station) construction	400	-	-	400	-	-	-	400	-
TOTAL WASTE MANAGEMENT	400	-	-	400	-	-	-	400	-
OTHER INFRASTRUCTURE									
Port of Sale Mooring Access Project	1,500	-	300	300	900	-	-	1,500	-
TOTAL OTHER INFRASTRUCTURE	1,500	-	300	300	900	-	-	1,500	-
TOTAL INFRASTRUCTURE	5,802	-	1,185	1,578	3,039	2,167	400	3,235	-
TOTAL CARRIED FORWARD CAPITAL WORKS 2022/23	7,832	-	1,850	2,013	3,969	2,167	400	5,265	-

2023/24 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
MULTI - YEAR PROJECTS									
2023 - 24 Yarram Pool Plant Upgrade	350	-	280	70	-	-	-	350	-
2024 - 25 Yarram Pool Plant Upgrade	600	-	480	120	-	-	-	600	-
2022 - 23 Aqua Energy Redevelopment	650	-	390	130	130	-	-	650	-
2023 - 24 Aqua Energy Redevelopment	4,000	-	2,400	800	800	1,000	-	3,000	-
2024 - 25 Aqua Energy Redevelopment	12,000	-	7,200	2,400	2,400	1,000	950	50	10,000
2025 - 26 Aqua Energy Redevelopment	3,000	-	1,800	600	600	-	-	3,000	-
2023-24 Wellington Centre Improvement Design/Construct	60	-	-	-	60	-	-	60	-
2024-25 Wellington Centre Improvement Design/Construct	175	-	-	-	175	-	-	175	-
2022 - 23 Sale Early Years - Gibson's Road	100	-	-	-	100	-	-	100	-
2023 - 24 Sale Early Years - Gibson's Road	650	-	-	-	650	-	-	650	-
2024 - 25 Sale Early Years - Gibson's Road	3,645	-	-	-	3,645	1,000	-	2,645	-
2025 - 26 Sale Early Years - Gibson's Road	3,425	-	-	-	3,425	1,000	-	425	2,000
2023-24 Yarram Mechanics - Facility Renewal	60	-	60	-	-	-	-	60	-
2024-25 Yarram Mechanics - Facility Renewal	350	-	350	-	-	-	-	350	-
2023-24 Wonnangatta Road Drainage, Slips, and Culvert Rectification	600	-	540	60	-	-	-	600	-
2024-25 Wonnangatta Road Drainage, Slips, and Culvert Rectification	600	-	540	60	-	-	-	600	-
2025-26 Wonnangatta Road Drainage, Slips, and Culvert Rectification	200	-	180	20	-	-	-	200	-
2023-24 Sale - Cowwarr Road Reconstruction - Stage 1	800	-	800	-	-	-	-	800	-
2024-25 Sale - Cowwarr Road Reconstruction - Stage 1	1,000	-	1,000	-	-	-	-	1,000	-
2025-26 Sale - Cowwarr Road Reconstruction - Stage 1	950	-	950	-	-	-	-	950	-
2023-24 Glencairn Road Rehabilitation	100	-	100	-	-	-	-	100	-
2024-25 Glencairn Road Rehabilitation	100	-	100	-	-	-	-	100	-
2023-24 Licola - Jamieson Road Rehabilitation Works	150	-	150	-	-	-	-	150	-
2024-25 Licola - Jamieson Road Rehabilitation Works	150	-	150	-	-	-	-	150	-

2023/24 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
2022-23 Sale - Toongabbie Road Reconstruction - Stage 2	460	-	230	230	-	128	-	332	-
2023-24 Sale - Toongabbie Road Reconstruction - Stage 2	1,660	-	830	830	-	1,328	-	332	-
2024-25 Sale - Toongabbie Road Reconstruction - Stage 2	900	-	900	-	-	-	-	900	-
2023-24 Macarthur Street and Lansdowne Street Roundabout	1,100	-	550	550	-	1,100	-	-	-
2024-25 Macarthur Street and Lansdowne Street Roundabout	290	-	145	145	-	290	-	-	-
2022-23 George Street Stormwater Drainage Upgrade	50	-	25	25	-	-	-	50	-
2023-24 George Street Stormwater Drainage Upgrade	900	-	450	450	-	-	-	900	-
2024-25 George Street Stormwater Drainage Upgrade	900	-	450	450	-	-	-	900	-
2022-23 Sale - North East Drainage Development	453	-	-	453	-	-	-	453	-
2023-24 Sale - North East Drainage Development	1,388	-	-	1,388	-	1,000	-	388	-
2024-25 Sale - North East Drainage Development	488	-	-	488	-	-	-	488	-
2023 - 24 Kilmany Landfill Cell 4	60	-	-	-	60	-	-	60	-
2024 - 25 Kilmany Landfill Cell 4	1,900	-	-	-	1,900	-	-	1,900	-
2025 - 26 Kilmany Landfill Cell 4	300	-	-	-	300	-	-	300	-
2023-24 Port Of Sale - Canal Reserve Infrastructure	50	-	25	25	-	-	-	50	-
2024-25 Port Of Sale - Canal Reserve Infrastructure	500	-	250	250	-	-	-	500	-
2022-23 Maffra Resource Recovery Facility (Transfer Station) construction	400	-	-	-	400	-	-	400	-
2023-24 Maffra Resource Recovery Facility (Transfer Station) construction	1,000	-	-	-	1,000	-	-	1,000	-
2024-25 Maffra Resource Recovery Facility (Transfer Station) construction	1,500	-	-	-	1,500	-	-	1,500	-

2023/24 Budget - Wellington Shire Council

Summary of Planned Capital Works Expenditure For the years ending 30 June 2025, 2026 & 2027

2024/25	Asset Expenditure Types					Funding Sources				
	Total \$'000	New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Total \$'000	Grants \$'000	Contributions \$'000	Council Cash \$'000	Borrowings \$'000
Property										
Land	-	-	-	-	-	-	-	-	-	-
Land improvements	1,900	-	-	-	1,900	1,900	-	-	1,900	-
Total Land	1,900	-	-	-	1,900	1,900	-	-	1,900	-
Buildings	19,635	-	9,066	3,347	7,222	19,635	2,750	1,450	5,435	10,000
Total Buildings	19,635	-	9,066	3,347	7,222	19,635	2,750	1,450	5,435	10,000
Total Property	21,535	-	9,066	3,347	9,122	21,535	2,750	1,450	7,335	10,000
Plant and Equipment										
Plant, machinery and equipment	3,518	-	3,418	60	40	3,518	-	-	3,518	-
Fixtures, fittings and furniture	-	-	-	-	-	-	-	-	-	-
Computers and telecommunications	166	-	-	166	-	166	-	-	166	-
Library books	271	-	-	-	271	271	-	-	271	-
Total Plant and Equipment	3,955	-	3,418	226	311	3,955	-	-	3,955	-
Infrastructure										
Roads	18,740	-	16,823	1,847	70	18,740	2,844	366	15,530	-
Bridges	560	-	400	160	-	560	-	-	560	-
Footpaths and cycleways	1,550	-	550	-	1,000	1,550	-	-	1,550	-
Drainage	1,738	-	645	1,093	-	1,738	-	-	1,738	-
Recreational, leisure and community facilities	1,830	-	1,469	361	-	1,830	530	45	1,255	-
Waste management	1,530	-	30	-	1,500	1,530	-	-	1,530	-
Parks, open space and streetscapes	1,005	-	845	-	160	1,005	25	-	980	-
Aerodromes	50	-	25	25	-	50	-	-	50	-
Off street car parks	75	-	60	15	-	75	-	-	75	-
Other infrastructure	275	-	275	-	-	275	-	-	275	-
Total Infrastructure	27,353	-	21,122	3,501	2,730	27,353	3,399	411	23,543	-
Intangibles	450	-	450	-	-	450	-	-	450	-
Total Intangibles	450	-	450	-	-	450	-	-	450	-
Total Capital Works Expenditure	53,292	-	34,056	7,074	12,163	53,292	6,149	1,861	35,282	10,000

2023/24 Budget - Wellington Shire Council

2025/26	Asset Expenditure Types					Funding Sources				
	Total \$'000	New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Total \$'000	Grants \$'000	Contributions \$'000	Council Cash \$'000	Borrowings \$'000
Property										
Land	400	-	-	-	400	400	-	-	400	-
Land improvements	300	-	-	-	300	300	-	-	300	-
Total Land	700	-	-	-	700	700	-	-	700	-
Buildings	15,648	-	5,128	3,212	7,308	15,648	6,080	100	5,468	4,000
Total Buildings	15,648	-	5,128	3,212	7,308	15,648	6,080	100	5,468	4,000
Total Property	16,348	-	5,128	3,212	8,008	16,348	6,080	100	6,168	4,000
Plant and Equipment										
Plant, machinery and equipment	3,175	-	3,075	60	40	3,175	-	-	3,175	-
Fixtures, fittings and furniture	296	-	296	-	-	296	-	-	296	-
Computers and telecommunications	113	-	-	113	-	113	-	-	113	-
Library books	271	-	-	-	271	271	-	-	271	-
Total Plant and Equipment	3,855	-	3,371	173	311	3,855	-	-	3,855	-
Infrastructure										
Roads	18,235	-	15,920	2,245	70	18,235	2,250	-	15,985	-
Bridges	570	-	410	160	-	570	-	-	570	-
Footpaths and cycleways	1,570	-	570	-	1,000	1,570	-	-	1,570	-
Drainage	1,125	-	885	240	-	1,125	-	-	1,125	-
Recreational, leisure and community facilities	2,592	-	1,944	648	-	2,592	290	33	2,270	-
Waste management	-	-	-	-	-	-	-	-	-	-
Parks, open space and streetscapes	1,080	-	695	-	385	1,080	-	-	1,080	-
Aerodromes	50	-	25	25	-	50	-	-	50	-
Off street car parks	100	-	80	20	-	100	-	-	100	-
Other infrastructure	300	-	300	-	-	300	-	-	300	-
Total Infrastructure	25,622	-	20,829	3,338	1,455	25,622	2,540	33	23,050	-
Intangibles	460	-	460	-	-	460	-	-	460	-
Total Intangibles	460	-	460	-	-	460	-	-	460	-
Total Capital Works Expenditure	46,284	-	29,787	6,724	9,774	46,284	8,620	133	33,532	4,000

2023/24 Budget - Wellington Shire Council

2026/27	Asset Expenditure Types					Funding Sources				
	Total \$'000	New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Total \$'000	Grants \$'000	Contributions \$'000	Council Cash \$'000	Borrowings \$'000
Property										
Land	-	-	-	-	-	-	-	-	-	-
Land improvements	-	-	-	-	-	-	-	-	-	-
Total Land	-	-	-	-	-	-	-	-	-	-
Buildings	12,555	-	5,485	2,970	4,100	12,555	7,720	50	2,785	2,000
Total Buildings	12,555	-	5,485	2,970	4,100	12,555	7,720	50	2,785	2,000
Total Property	12,555	-	5,485	2,970	4,100	12,555	7,720	50	2,785	2,000
Plant and Equipment										
Heritage plant and equipment	-	-	-	-	-	-	-	-	-	-
Plant, machinery and equipment	3,108	-	3,068	-	40	3,108	-	-	3,108	-
Fixtures, fittings and furniture	-	-	-	-	-	-	-	-	-	-
Computers and telecommunications	113	-	-	113	-	113	-	-	113	-
Library books	271	-	-	-	271	271	-	-	271	-
Total Plant and Equipment	3,492	-	3,068	113	311	3,492	-	-	3,492	-
Infrastructure										
Roads	18,100	-	14,935	3,095	70	18,100	3,000	-	15,100	-
Bridges	1,310	-	783	527	-	1,310	-	-	1,310	-
Footpaths and cycleways	1,590	-	590	-	1,000	1,590	-	-	1,590	-
Drainage	1,340	-	1,094	246	-	1,340	-	-	1,340	-
Recreational, leisure and community facilities	1,805	-	1,524	281	-	1,805	237	32	1,536	-
Waste management	-	-	-	-	-	-	-	-	-	-
Parks, open space and streetscapes	990	-	605	-	385	990	-	-	990	-
Aerodromes	50	-	25	25	-	50	-	-	50	-
Off street car parks	-	-	-	-	-	-	-	-	-	-
Other infrastructure	-	-	-	-	-	-	-	-	-	-
Total Infrastructure	25,185	-	19,556	4,174	1,455	25,185	3,237	32	21,916	-
Intangibles	480	-	480	-	-	480	-	-	480	-
Total Intangibles	480	-	480	-	-	480	-	-	480	-
Total Capital Works Expenditure	41,712	-	28,589	7,257	5,866	41,712	10,957	82	28,673	2,000

2023/24 Budget - Wellington Shire Council

5a. Targeted performance indicators

The following tables highlight Council's current and projected performance across a selection of targeted service and financial performance indicators. These indicators provide a useful analysis of Council's intentions and performance and should be interpreted in the context of the organisation's objectives. The targeted performance indicators below are the prescribed performance indicators contained in Schedule 4 of the Local Government (Planning and Reporting) Regulations 2020. Results against these indicators and targets will be reported in Council's Performance Statement included in the Annual Report.

Targeted performance indicators - Service

Indicator	Measure	Notes	Actual	Forecast	Budget	Projections			Trend +/-
			2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	
Satisfaction with community consultation and engagement	Community satisfaction rating out of 100 with the consultation and engagement efforts of Council	1	55	55	56	57	58	59	-
Roads									
Sealed local roads below the intervention level	Number of kms of sealed local roads below the renewal intervention level set by Council / Kms of sealed local roads	2	99.68%	97.50%	98.50%	99.00%	99.50%	99.60%	-
Statutory planning									
Planning applications decided within the relevant required time	Number of planning application decisions made within the relevant required time / Number of decisions made	3	90.95%	85.77%	85.77%	85.77%	85.77%	85.77%	-
Waste management									
Kerbside collection waste diverted from landfill	Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins	4	33.51%	32.50%	32.50%	39.00%	49.92%	50.42%	+

Targeted performance indicators - Financial

Indicator	Measure	Notes	Actual	Forecast	Budget	Projections			Trend +/-
			2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	
Working Capital	Current assets / current liabilities	5	325%	401%	362%	207%	198%	202%	-
Obligations									
Asset renewal	Asset renewal and upgrade expense / Asset depreciation	6	111.7%	118.7%	119.3%	139.5%	122.7%	117.1%	+
Stability									
Rates concentration	Rate revenue / adjusted underlying revenue	7	59.25%	61.86%	64.29%	64.42%	64.99%	65.52%	-
Efficiency									
Expenditure level	Total expenses / no. of property assessments	8	\$3,184	\$3,375	\$3,113	\$2,964	\$2,832	\$2,763	-

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5b. Financial Performance Indicators

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

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

Indicator	Measure	Notes	Actual 2021/22	Forecast 2022/23	Budget 2023/24	Projections			Trend +/-
						2024/25	2025/26	2026/27	
Operating position									
Adjusted underlying result	Adjusted underlying surplus (deficit) / Adjusted underlying revenue	9	3.4%	-0.9%	-0.5%	-0.3%	1.5%	0.0%	-
Liquidity									
Working Capital	Current assets/Current liabilities		324.9%	369.3%	332.7%	302.9%	288.9%	293.8%	o
Unrestricted cash	Unrestricted cash / Current liabilities	10	137.1%	158.4%	150.9%	123.7%	110.0%	110.0%	+
Obligations									
Loans and borrowings	Interest bearing loans and borrowings/Rate revenue	11	1.1%	0.8%	10.7%	23.5%	26.2%	25.5%	-
Loans and borrowings	Interest and principal repayments / Rate revenue		0.5%	0.4%	0.3%	1.5%	3.0%	3.6%	+
Indebtedness	Non-current liabilities /Own source revenue		22.3%	22.0%	22.2%	30.9%	29.9%	28.9%	+

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Stability

Indicator	Measure	Notes	Strategic Resource Plan						
			Actual 2020/21	Forecast 2022/23	Budget 2023/24	Projections			Trend +/o/-
Rates effort	Rate revenue / Capital improved value of rateable properties in the municipality	12	0.5%	0.4%	0.4%	0.4%	0.4%	0.4%	+
Efficiency									
Revenue level	General rates and municipal charges / Number of property assessments	13	2,053.04	2,074.63	2,151.44	2,198.78	2,259.79	2,321.97	+

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. Satisfaction with community consultation and engagement

The previous result for satisfaction with community consultation and engagement was a score of 55. The target set aligns with the 2021 - 2025 Council Plan commitment to continual improvement for this indicator.

2. Sealed local roads below the intervention level

The result for WSC in 21/22 was 99.68%. Wellington Shire has received an increased number of rainfall events over the last 2 years, which has resulted in the deterioration of many rural roads. Works are currently underway, or planned for capital works, for many roads in poor condition within Wellington. Once completed, these work will improve the overall condition of Council's road network.

3. Planning applications decided within the relevant required time

A combination of ongoing staff shortages and levels of development are contributing factors resulting in the decrease of planning applications decided within required timeframes in the 2021-2022 year.

4. Kerbside collection waste diverted from landfill

The previous average for waste diverted from kerbside collection is 33%, the target set aligns with the state average for a 2 bin system.

5. Working Capital

The proportion of current liabilities covered by current assets. Working capital is forecast to increase due to a higher cash balance.

6. 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.

7. 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.

8. Expenditure level

Expenses have increased due to impacts of Council's annual capital works program and rises in CPI and staff costs.

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9 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.

10 Unrestricted cash

Council's liquidity is in a strong financial position due to a high cash balance. In 2023/24 debt is low however borrowings will increase over the next few years to fund infrastructure projects.

11 Debt compared to rates

Trend indicates Council's reliance on debt against its annual rate revenue through management of long term debt. The 2022/23 forecast demonstrates a minimal current debt balance. Additional borrowings are required to fund development infrastructure projects and major capital works from 2023/24 onwards.

12 Rates effort

Assessment of whether Councils set rates at an appropriate level. Lower proportion of rate revenue suggests a reduced rate burden on the community.

13 Revenue level

Assessment of whether resources are being used efficiently to deliver services. A positive trend is projected over the next four year period.

6. Schedule of Proposed Fees and Charges at 1 July 2023 (GST inclusive)

SERVICE	C/L	GST	2022/23 Fee Including GST \$	2023/24 Fee Including GST \$	Effective Date of Increase
ART GALLERY					
Art Gallery Life Drawing Classes (Each)	C	Yes	28.00	29.00	1-Jan-24
Art Gallery Life Drawing Classes (6 week course)	C	Yes	163.50	169.00	1-Jan-24
Adult Art Workshop - Full Price	C	Yes	51.00	53.00	1-Jan-24
Adult Art Workshop - Friends Discount	C	Yes	30.50	31.50	1-Jan-24
Art Gallery Education – Subscriptions					
Primary Schools under 150	C	Yes	112.00	116.00	1-Jan-24
Primary Schools over 150	C	Yes	228.00	236.00	1-Jan-24
Secondary Schools	C	Yes	242.50	251.00	1-Jan-24
Specialist Schools	C	Yes	112.00	116.00	1-Jan-24
Kindergartens	C	Yes	112.00	116.00	1-Jan-24
Tertiary Institutions	C	Yes	378.00	390.00	1-Jan-24
Children's Workshops - First Child	C	Yes	15.25	16.00	1-Jan-24
Children's Workshops - Each Additional Child	C	Yes	10.25	11.00	1-Jan-24
Maffra Exhibition Space Rental	C	Yes	165.50	172.00	1-Jan-24
Image Reproduction Fees	C	Yes	124.50	129.00	1-Jan-24
THE WEDGE					
Main Stage Hire Rates					
Commercial Rate per day (Max 14 hours)	C	Yes	1,560.00	1,650.00	1-Jul-23
Commercial Rate - Extra time per half hour	C	Yes	175.00	181.00	1-Jul-23
Commercial - Second performance on the same day	C	Yes	675.00	800.00	1-Jul-23
Commercial - Pre-Rig	C	Yes		850.00	1-Jul-23
Community Rate per day (Max 14 hours)	C	Yes	875.00	910.00	1-Jul-23
Community Rate - Half Day (max 6 hours)	C	Yes	715.00	740.00	1-Jul-23
Community Rate - Extra time per half hour	C	Yes	96.00	100.00	1-Jul-23
Community - second performance on the same day	C	Yes	325.00	335.00	1-Jul-23
Community - Pre-Rig	C	Yes		425.00	1-Jul-23
Commercial per Week	C	Yes	6,075.00	8,250.00	1-Jul-23
Community per Week	C	Yes	3,920.00	4,050.00	1-Jul-23
Commercial Rate - Short hire (max 3 hours)	C	Yes	1,015.00	1,050.00	1-Jul-23
Community Rate - Short hire (max 3 hours)	C	Yes	555.00	575.00	1-Jul-23
Studio per day (Max 8 hours)	C	Yes	325.00	325.00	1-Jul-23
Studio - Short hire (Max 4 hours)	C	Yes	170.00	170.00	1-Jul-23
Studio - Extra time per half hour	C	Yes	27.00	27.00	1-Jul-23
Café Closure Fee	C	Yes		1,750.00	1-Jul-23
Admin Fee - Recurring date change	C	Yes	310.00	310.00	1-Jul-23
Outdoor Stage					
Outdoor Stage Hirer Commercial	C	Yes		2,000.00	1-Jul-23
Outdoor Stage Hirer Community	C	Yes		800.00	1-Jul-23
Cancellation Fees					
Cancellation fee 30 days or less	C	Yes		50% Of Fee + Full Marketing Cost	1-Jul-23
Cancellation 5 days or less	C	Yes		100% of Fee + Full Marketing cost	1-Jul-23
Ticket Fees					
Ticket fees per ticket - Commercial	C	Yes	4.50	4.70	1-Jul-23
Ticket fees average per ticket - Community	C	Yes	3.00	3.10	1-Jul-23
Complimentary Ticket Fee	C	Yes	0.78	1.00	1-Jul-23
Credit Card Surcharge on Tickets	C	Yes	A maximum of 1.08% for credit cards only.		1-Jul-23
Tech Labour					
Tech Labour Charge Out per hour - Commercial	C	Yes	55.25	70.00	1-Jul-23
Tech Labour Charge Out per hour - Community	C	Yes	51.00	55.00	1-Jul-23
Tech Labour Charge Out per hour - Commercial after 8 hours	C	Yes		90.00	1-Jul-23
Tech Labour Charge Out per hour - Community after 8 hours	C	Yes		70.00	1-Jul-23
Labour Front of House					
FOH Labour Charge out per hour - Commercial	C	Yes	51.00	70.00	1-Jul-23
FOH Labour Charge out per hour - Community	C	Yes	49.00	55.00	1-Jul-23
FOH Labour Charge out per hour - Commercial After 8 hours	C	Yes		90.00	1-Jul-23
FOH Labour Charge out per hour - Community after 8 hours	C	Yes		70.00	1-Jul-23

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SERVICE	C/L	GST	2022/23 Fee Including GST \$	2023/24 Fee Including GST \$	Effective Date of Increase
THE WEDGE Cont'd					
Marketing Fees					
Poster Distribution	C	Yes		300.00	1-Jul-23
Direct Marketing	C	Yes		200.00	1-Jul-23
Media Release	C	Yes		200.00	1-Jul-23
Social Media	C	Yes		150.00	1-Jul-23
Website Homepage Feature	C	Yes		150.00	1-Jul-23
Selected Show Flyering	C	Yes		150.00	1-Jul-23
Foyer Monitors	C	Yes		100.00	1-Jul-23
Season Brochure	C	Yes		750.00	1-Jul-23
Outdoor Screen	C	Yes		300.00	1-Jul-23
Content Creation Fee	C	Yes		250.00	1-Jul-23
Equipment					
Use of Grand Piano - Commercial	C	Yes	287.00	287.00	1-Jul-23
Use of Grand Piano - Community	C	Yes	170.00	170.00	1-Jul-23
Piano Tune	C	Yes	Cost price + 15%	Cost price + 15%	1-Jul-23
Consumables (charged at cost +15%)	C	Yes	Cost price + 15%	Cost price + 15%, Min \$50 per show	1-Jul-23
Hired in Equipment	C	Yes		Cost price + 15%	1-Jul-23
Rider	C	Yes		Cost price + 20%	1-Jul-23
Damage Charge	C	Yes		Cost price + 15%	1-Jul-23
Merchandise	C	Yes		Cost price + 15%	1-Jul-23
LIBRARY					
Printing/Photocopies B&W A4 per page	C	Yes	0.20	0.20	1-Jul-22
Printing/Photocopies B&W A3 per page	C	Yes	0.40	0.40	1-Jul-22
Printing/Photocopies Colour A4 per page	C	Yes	0.80	0.80	1-Jul-22
Printing/Photocopies Colour A3 per page	C	Yes	1.50	1.50	1-Jul-22
Microfilm Printing A4 per page	C	Yes	0.20	0.20	1-Jul-22
Interlibrary loans - Victorian municipal libraries fee	C	Yes	4.20	4.30	1-Jul-23
Interlibrary Loans - Books per transfer	C	Yes	28.60	29.50	1-Jul-23
National facsimile fees (1st page)	C	Yes	5.30	5.50	1-Jul-23
National facsimile fees Additional Pages per page	C	Yes	1.35	1.40	1-Jul-23
Overseas facsimile fees (1st page)	C	Yes	10.50	11.00	1-Jul-23
Overseas facsimile fees Additional Pages per page	C	Yes	2.60	2.70	1-Jul-23
Library Receiving Faxes per page	C	Yes	1.35	1.40	1-Jul-23
Mini-earphones	C	Yes	5.20	5.40	1-Jul-23
Library Laminating A4 size	C	Yes	4.20	2.00	1-Jul-23
Library Laminating A3 size	C	Yes		3.50	1-Jul-23
Library Book Covering	C	Yes	10.50	11.00	1-Jul-23
Library Binding Repairs (thin book approx. 10 mins)	C	Yes	10.50	11.00	1-Jul-23
Library Binding Repairs (thick book approx. 15 mins)	C	Yes	15.50	16.00	1-Jul-23
Replacement membership cards	C	Yes	3.50	3.60	1-Jul-23
Replacement CD for Talking Book set	C	Yes	RRP	RRP	1-Jul-17
Lost Book, Magazine or Audio-Visual item	C	Yes	RRP	RRP	1-Jul-13
GIPPSLAND REGIONAL SPORTS COMPLEX					
Indoor Courts					
Court Hire (peak) per hour	C	Yes	53.60	55.00	1-Jul-23
Court Hire (off peak) per hour	C	Yes	38.50	40.00	1-Jul-23
Training Casual Use (adult and concession - One Fee from now on)	C	Yes	5.00	5.00	1-Jul-23
Outdoor Courts					
Outdoor Court with Lights - per hour (Capped at 6 Courts)	C	Yes	11.40	12.00	1-Jul-23
Outdoor Court no Lights - per hour (Capped at 6 Courts)	C	Yes	5.45	6.00	1-Jul-23
Associations					
Association Court Hire Fee (Season based)(peak) per hour	C	Yes	46.90	48.50	1-Jul-23
Association Court Hire Fee (Season based) (off peak) per hour*	C	Yes	37.50	39.00	1-Jul-23
Synthetic Pitch Hire					
Full Field per hour	C	Yes	64.40	66.50	1-Jul-23
Full Field Lights per hour	C	Yes	42.75	44.00	1-Jul-23
Half Field per hour	C	Yes	38.50	40.00	1-Jul-23
Half Field Lights per hour	C	Yes	25.75	26.50	1-Jul-23
Off Peak (Weekday rate - Full field) per hour	C	Yes	51.50	53.50	1-Jul-23
Off Peak (Weekday rate - Half field) per hour	C	Yes	30.90	32.00	1-Jul-23

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SERVICE	C/L	GST	2022/23 Fee Including GST \$	2023/24 Fee Including GST \$	Effective Date of Increase
GIPPSLAND REGIONAL SPORTS COMPLEX Cont'd					
Facility Hire					
Office Annual Hire Fee	C	Yes	349.00	360.00	1-Jul-23
Meeting Room 1 or Meeting Room 2 per hour	C	Yes		20.00	1-Jul-23
Conference Room Commercial Hire or Single Use Hire. Two hour minimum booking, includes kitchen	C	Yes	38.50	40.00	1-Jul-23
Kiosk Annual Hire	C	Yes	2,045.00	2,120.00	1-Jul-23
Commercial Facility Hire (Minimum hourly charge for Non-GRSC User Groups)	C	Yes	38.50	40.00	1-Jul-23
Other					
Social Sports Participation (Term Fee, Individual)	C	Yes	\$60.00 to \$85.00	\$60.00 to \$85.00	1-Jul-22
Administrative Fees					
Booking Cancellation Fee	C	Yes	26.00	27.00	1-Jul-23
AQUA ENERGY					
Aquatics Casual Entry					
Aquatic Adult	C	Yes	7.10	7.30	1-Jul-23
Aquatic Concession	C	Yes	5.70	5.80	1-Jul-23
Aquatic Child (0-15)	C	Yes	4.70	4.90	1-Jul-23
Aquatic Family (Medicare card)	C	Yes	18.90	19.50	1-Jul-23
Aquatic School Group - per Student	C	Yes	3.80	3.90	1-Jan-24
Aquatic School Group - Cost of Instructor	C	Yes	47.50	49.20	1-Jan-24
Group Fitness & Gym Casual Entry					
Group Fitness Adult	C	Yes	15.60	16.10	1-Jul-23
Group Fitness Concession	C	Yes	12.50	12.90	1-Jul-23
Group Fitness Schools - per student	C	Yes	8.30	8.60	1-Jan-24
Gym Adult	C	Yes	17.40	18.00	1-Jul-23
Gym Concession	C	Yes	13.90	14.40	1-Jul-23
Gym Teen (classes or gym)	C	Yes	7.80	8.10	1-Jul-23
Gym School Group - per student	C	Yes	9.30	9.60	1-Jan-24
Gym User Group - per participant	C	Yes	9.30	9.60	1-Jan-24
Allied Health Gym User				10.00	1-Jul-23
Living Longer Living Stronger (gym/fitness classes)	C	Yes	7.50	7.80	1-Jul-23
Multi Visit Passes					
10 visit Swim - Adult	C	Yes	63.90	65.70	1-Jul-23
10 visit Swim - Child	C	Yes	42.30	44.10	1-Jul-23
10 visit Swim - Concession	C	Yes	51.30	52.20	1-Jul-23
10 visit Swim - Family	C	Yes	170.10	175.50	1-Jul-23
10 visit Gym - Adult	C	Yes	156.60	162.00	1-Jul-23
10 visit Gym - Concession	C	Yes	125.10	129.60	1-Jul-23
10 visit Group Fitness - Adult	C	Yes	140.40	144.90	1-Jul-23
10 visit Group Fitness - Concession	C	Yes	112.50	116.10	1-Jul-23
Living Longer Living Stronger 4 week	C	Yes	51.00	52.80	1-Jul-23
Living Longer Living Stronger 6 week	C	Yes	76.30	79.00	1-Jul-23
Living Longer Living Stronger 8 week	C	Yes	102.10	105.70	1-Jul-23
Living Longer Living Stronger 10 Session Pass	C	Yes	67.50	70.20	1-Jul-23
Other					
Fitness Room Hire - Full Day	C	Yes	58.60	60.70	1-Jul-23
Fitness Room Hire - Half Day	C	Yes	29.30	30.30	1-Jul-23
Meeting Room Hire - per hour	C	Yes	19.80	20.50	1-Jul-23
Pink Ribbon	C	Yes	5.40	5.60	1-Jul-23
Pool Hire					
Swimming Pool Hire - whole pool per hour	C	Yes	161.10	166.70	1-Jul-23
Swimming Pool Hire - lane per hour	C	Yes	50.00	51.70	1-Jul-23
Pool Inflatable Hire - per hour	C	Yes	107.50	111.30	1-Jul-23
Additional Lifeguard - per hour	C	Yes	48.10	49.80	1-Jul-23
Learn to Swim Lessons					
Swim lessons - 30mins - Non-Member	C	No	19.10	19.80	1-Jul-23
Swim lessons - 45mins - Non-Member	C	No	20.40	21.10	1-Jul-23
Swim lessons - 1hour - Non-Member	C	No	21.80	22.60	1-Jul-23
Private 1:1 - Half Hour - Non-Member	C	No	50.60	52.40	1-Jul-23
Private 1:1 Concession - Half Hour - Non-Member	C	No	40.50	41.90	1-Jul-23

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SERVICE	C/L	GST	2022/23 Fee Including GST \$	2023/24 Fee Including GST \$	Effective Date of Increase
AQUA ENERGY Cont'd					
Holiday Swim Program - Member	C	No	69.90	72.30	1-Jul-23
Disability - Achiever Program 1:1	C	No	31.70	32.80	1-Jul-23
Swim lesson - 30mins - Non-Member Direct Debit - fortnight	C	No	31.70	32.80	1-Jul-23
Swim lesson - 45mins - Non-Member Direct Debit - fortnight	C	No	33.90	35.10	1-Jul-23
Swim lesson - 1hour - Non-Member Direct Debit - fortnight	C	No	36.30	37.60	1-Jul-23
Group Adult Swimming Lessons	C	No		10.00	1-Jul-23
Admin					
Membership card replacement fee	C	Yes	9.50	10.00	1-Jul-23
Term Memberships					
Joining Fee (Component of all new memberships, not included in renewals)	C	Yes	76.00	79.00	1-Jul-23
Base Aquatic Adult Fee (12 Month Renewal Fee)					
Aquatic 12mth - Adult	C	Yes	409.00	424.00	1-Jul-23
Aquatic 12mth - Adult	C	Yes	485.00	503.00	1-Jul-23
Aquatic 12mth - Concession Renew	C	Yes	328.00	340.00	1-Jul-23
Aquatic 12mth - Concession	C	Yes	404.00	419.00	1-Jul-23
Aquatic 12mth - Child Renew	C	Yes	273.00	283.00	1-Jul-23
Aquatic 12mth - Child	C	Yes	349.00	362.00	1-Jul-23
Aquatic 12mth - Family Renew	C	Yes	682.00	707.00	1-Jul-23
Aquatic 12mth - Family	C	Yes	758.00	786.00	1-Jul-23
Aquatic 6mth - Adult	C	Yes	281.00	291.00	1-Jul-23
Aquatic 6mth - Concession	C	Yes	240.00	249.00	1-Jul-23
Aquatic 6mth - Child	C	Yes	213.00	221.00	1-Jul-23
Aquatic 6mth - Family	C	Yes	455.00	472.00	1-Jul-23
Aquatic 3mth - Adult	C	Yes	179.00	185.00	1-Jul-23
Aquatic 3mth - Concession	C	Yes	158.00	164.00	1-Jul-23
Aquatic 3mth - Child	C	Yes	145.00	150.00	1-Jul-23
Aquatic 3mth - Family	C	Yes	247.00	256.00	1-Jul-23
Base Gold Adult Fee (12 Month Renewal Fee)					
Gold 12mth - Adult	C	Yes	1,092.00	1,131.00	1-Jul-23
Gold 12mth - Adult	C	Yes	1,168.00	1,210.00	1-Jul-23
Gold 12mth - Concession Renew	C	Yes	874.00	905.00	1-Jul-23
Gold 12mth - Concession	C	Yes	950.00	984.00	1-Jul-23
Gold 12mth - Family Renew	C	Yes	1,820.00	1,885.00	1-Jul-23
Gold 12mth - Family	C	Yes	1,896.00	1,964.00	1-Jul-23
Gold 6mth - Adult	C	Yes	622.00	645.00	1-Jul-23
Gold 6mth - Concession	C	Yes	513.00	532.00	1-Jul-23
Gold 6mth - Family	C	Yes	986.00	1,022.00	1-Jul-23
Gold 3mth - Adult	C	Yes	349.00	362.00	1-Jul-23
Gold 3mth - Concession	C	Yes	295.00	306.00	1-Jul-23
Gold 3mth - Family	C	Yes	531.00	551.00	1-Jul-23
Direct Debit Memberships - Fortnightly					
Aquatic Direct Debit - Adult	C	Yes	15.80	16.40	1-Jul-23
Aquatic Direct Debit - Concession	C	Yes	12.70	13.10	1-Jul-23
Aquatic Direct Debit - Child	C	Yes	10.50	10.90	1-Jul-23
Aquatic Direct Debit - Family	C	Yes	26.30	27.20	1-Jul-23
Gold Direct Debit - Adult	C	Yes	42.00	43.50	1-Jul-23
Gold Direct Debit - Concession	C	Yes	33.70	34.90	1-Jul-23
Gold Direct Debit - Family	C	Yes	70.00	72.50	1-Jul-23
Living Longer Living Stronger Direct Debit	C	Yes	32.80	34.00	1-Jul-23
Corporate Adult 5+ Direct Debit	C	Yes	37.80	39.20	1-Jul-23
Corporate Family 5+ Direct Debit	C	Yes	63.00	65.30	1-Jul-23
Direct Debit - Teen Gym - Fortnightly	C	Yes	32.80	34.00	1-Jul-23
Direct Debit - Boot Camp - Fortnightly (6 sessions per f/n)	C	Yes	65.90	68.30	1-Jul-23
Personal Training					
Personal Training 1 Hour Session	C	Yes	53.70	55.60	1-Jul-23
Personal Training 1/2 Hour Session	C	Yes	26.90	27.80	1-Jul-23
Personal Training 1 Hour Session 1:2	C	Yes	64.40	66.70	1-Jul-23
Personal Training 1 Hour Session 1:3	C	Yes	96.60	100.00	1-Jul-23
Personal Training 1 Hour Session 1:4	C	Yes	128.80	133.30	1-Jul-23

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SERVICE	C/L	GST	2022/23 Fee Including GST \$	2023/24 Fee Including GST \$	Effective Date of Increase
AQUA ENERGY Cont'd					
Personal Training 3 Pack - 3 x 30 min	C	Yes	80.60	83.40	1-Jul-23
Personal Training 3 Pack - 3 x 60 min	C	Yes	161.10	166.70	1-Jul-23
Personal Training 5 Pack - 5 x 30 min	C	Yes	134.40	139.10	1-Jul-23
Personal Training 5 Pack - 5 x 60 min	C	Yes	268.60	278.00	1-Jul-23
Personal Training 10 Pack - 10 x 30 min	C	Yes	268.60	278.00	1-Jul-23
Personal Training 10 Pack - 10 x 60 min	C	Yes	537.10	555.90	1-Jul-23
Boot Camp (per session, casual rate)	C	Yes	16.50	17.10	1-Jul-23
Summer Season Passes - 15 Weeks					
Adult	C	Yes	118.00	122.30	1-Jul-23
Concession	C	Yes	94.60	98.10	1-Jul-23
Child (5-15)	C	Yes	78.80	81.60	1-Jul-23
Family	C	Yes	196.70	203.90	1-Jul-23
OUTDOOR POOLS					
Single Admission (All Pools)					
Adult	C	Yes	7.10	7.30	1-Jul-23
Concession	C	Yes	5.70	5.80	1-Jul-23
Child (4-15)	C	Yes	4.70	4.90	1-Jul-23
Family	C	Yes	18.90	19.50	1-Jul-23
Summer Season Passes - 15 Weeks					
Adult	C	Yes	118.00	122.30	1-Jul-23
Concession	C	Yes	94.60	98.10	1-Jul-23
Child (4-15)	C	Yes	78.80	81.60	1-Jul-23
Family	C	Yes	196.70	203.90	1-Jul-23
ANIMALS					
Standard Fee - Domestic Animals - Dog Registrations					
Dangerous, Menacing or Restricted Breed	C	No	160.00	165.00	1-Jan-24
Guard Dog	C	No	223.00	230.00	1-Jan-24
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	160.00	165.00	1-Jan-24
Pension Concession on above of 50%	L	No	50.00	51.50	1-Jan-24
Standard Fee - Domestic Animals - Cat Registrations					
Reduced Fee (Sterilised, over 10 years old, kept for breeding at a licensed premises, owner a member of approved association)	C	No	160.00	165.50	1-Jan-24
Pension Concession on above of 50%	L	No	50.00	51.50	1-Jan-24
Animal Cage Deposits (Refundable)	L	No	-	-	1-Jan-22
Domestic Animal Business Registration	C	No	74.00	76.50	1-Jan-24
DAB Information Access Fee (Request for information specific to the business)	L	No	282.00	287.50	1-Jan-24
	C	No	79.00	82.00	1-Jan-24
Domestic Animal Business Registration - Breeders 3-10 Fertile Dogs	C	No	\$2580 flat fee, \$500 application fee, balance on registration + vet fee if applicable	\$2900 + vet fee if applicable	1-Jan-24
Domestic Animal Business Registration - Breeders requiring Ministerial Approval	C	No	\$3000 flat fee, \$500 application fee, balance on registration + vet fee if applicable	\$3060 + vet fee if applicable	1-Jan-24
Impound Penalties	C	No			1-Jan-22
Release Penalty Dogs & Cats Registered					
Release Penalty Unregistered Dogs & Cats, or subsequent impound of Registered animal	C	No	160.00	160.00	1-Jul-21
	C	No	190.00	190.00	1-Jul-21
Release Penalty Small Livestock - includes Sheep, Goats and Pigs	L	No	\$83.50 for 1st animal \$43.50 per subsequent animal + transport costs \$134.50 for 1st animal, \$44 per subsequent animal + transport costs	\$85.00 for 1st animal \$44.50 per subsequent animal + invoiced transport costs \$136.50 for 1st animal, \$45 per subsequent animal + invoiced transport costs	1-Jan-24
Release Penalty Large Livestock - includes Cattle and Horses	L	No			1-Jan-24
Sustenance fee, per day per animal - fee may be increased dependent on seasonal availability.					
Small Livestock - includes Sheep, Goats and Pigs	C	No	16.50	17.50	1-Jan-24
Large Livestock - includes Cattle and Horses	C	No	21.00	25.00	1-Jan-24

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LOCAL LAWS					
Alfresco Dining Permit Annual Fee	C	No	193.50	200.00	1-Jul-23
Roadside Trading Permit (12 Weeks fee)	C	No	793.00	820.00	1-Jul-23
Roadside Trading Permit (26 Weeks fee)	C	No	1,380.00	1,430.00	1-Jul-23
Roadside Trading Permit (52 Weeks fee)	C	No	2,440.00	2,530.00	1-Jul-23
Local Laws permit - 1 year	C	No	74.00	76.50	1-Jul-23
Local Law permit - 3 years	C	No	174.00	180.00	1-Jul-23
Impounded Vehicle release fee	C	No	340.00	350.00	1-Jul-23
Local Law Fines	L	No	100 = 1 penalty unit	185.00	1-Jul-23
VicRoads - Emergency works callout up to 3hrs	C	Yes	650.00	670.00	1-Jul-23
General Local Laws Impound Release Fee	C	No	126.00	130.00	1-Jul-23
HEALTH					
Premises Inspection Fee	C	No	297.00	310.00	1-Jan-24
Registration - Food Act - Class 1*	C	No	516.00	530.00	1-Jan-24
Registrations - Food Act: Class 2. 50% discount applies for a once off event*	C	No	516.00	530.00	1-Jan-24
Registrations: Food Act - Class 2 (Low volume). 50% discount applies for a once off event	C	No	297.00	310.00	1-Jan-24
Registration - Food Act: Class 3. 50% discount applies for a once off event*	C	No	297.00	310.00	1-Jan-24
Registrations: Food Act - Class 3 (Low volume). 50% discount applies for a once off event*	C	No	125.00	129.50	1-Jan-24
Registration - Food Act: Class 3A. 50% discount applies for a once off event*	C	No	297.00	310.00	1-Jan-24
Registrations: Food Act - Class 3A (Low volume). 50% discount applies for a once off event*	C	No	125.00	129.50	1-Jan-24
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	268.00	280.00	1-Jan-24
Registrations – Hair/Beauty/Skin Penetration*	C	No	151.00	156.50	1-Jan-24
Registrations - Prescribed Accommodation*	C	No	221.00	228.50	1-Jan-24
Aquatic Facilities - Category 1	C	No	185.00	191.50	1-Jan-24
Registrations – Caravan Parks per site	L	No	As per Residential Tenancies (Caravan Parks and Moveable Dwellings Registration and Standards Regulations 2020		1-Jul-16
* A 50% discount applies to new registrations from 1 August					
* A 50% discount applies to registration of each additional temporary or mobile component(s) against a premises					
Transfer of Registration	L	No	50% of annual registration fee		1-Jan-22
Transfer of Registration Caravan Parks	L	No	Dwellings Registration and Standards Regulations 2020		1-Jul-16
Registration Late fee additional 50%	C	No	Additional 50%		1-Jul-10
Additional Inspection Fee - used when a premises does not comply with first or second inspection requirements - includes non compliant food samples	C	No	175.00	181.00	1-Jul-23
Penalties - refer to relevant legislation. Penalty amounts are determined as per the Monetary Unit Act	L	No	-		1-Jul-21
Vaccines	C	No	Cost price + admin fee		1-Jul-19
Site Visit Fee for Corporate Vaccinations	C	Yes	400.00		1-Jul-23
BUILDING					
Building Report and Consents	L	No	299.80	305.80	1-Jul-23
Building Report and Consents - Hoarding Permits	L	No	304.20	310.20	1-Jul-23
Building Plan Copy	C	Yes	96.00	99.50	1-Jul-23
Building Plan Search Fee	C	Yes	70.50	73.00	1-Jul-23
Building Levy	L	No	0.20	0.20	1-Jul-19
Building Information Certificates	L	No	48.70	48.70	1-Jul-22
Copy of Building Permit, Occupancy Permit or Certificate of Final Inspection	C	Yes	42.50	44.00	1-Jul-23
Heritage/Demolition Response	L	No	87.90	89.60	1-Jul-23
Lodgement Fees – Domestic & Commercial	L	No	125.80	128.30	1-Jul-23
Caravan Park - Application for a Rigid Annexe	C	No	276.00	290.00	1-Jan-24
Stormwater Discharge Point	L	No	149.30	152.20	1-Jul-23
Places of Public Entertainment (POPES)	C	Yes	358.00	370.00	1-Jul-23

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SERVICE	C/L	GST	2022/23 Fee Including GST \$	2023/24 Fee Including GST \$	Effective Date of Increase
BUILDING Cont'd					
Aquatic Facilities (Incl. Pools & Spas)					
Inspection Fee (incl. Certificate Lodgement Fee)	C/L	No	360.00	370.00	1-Jul-23
Pool Registration Fee	C/L	No	32.80	34.00	1-Jul-23
Search Fee (with no Final Cert or Occupancy Permit)	C/L	No	48.70	50.50	1-Jul-23
Certificate Lodgement Fee	L	No	21.10	21.50	1-Jul-23
Non-Compliance Fee	L	No	397.50	405.40	1-Jul-23
ONSITE WASTEWATER MANAGEMENT SYSTEM					
Minor Alteration of an OWMS	L	No	569.55	569.55	1-Jul-22
Construct, Install or Alter an OWMS	L	No	Additional \$93.60 per hour up to a maximum of \$2070.70		1-Jul-22
Additional inspections	L	No	Additional \$93.60 per hour up to a maximum of \$2070.70		1-Jul-22
Renew a permit	L	No	127.05	127.05	1-Jul-22
Transfer a permit	L	No	151.85	151.85	1-Jul-22
Amend a permit	L	No	158.70	158.70	1-Jul-22
Reissue of Permit	C	Yes	70.00	72.50	1-Jul-22
Exemption	L	No	Additional 90.80 per hour up to a maximum of \$928.95		1-Jul-22
Report and Consent Request - unsewered areas	L	No	299.85	299.85	1-Jul-22
PLANNING					
Development Advice Request	C	Yes	100.00	100.00	1-Jul-22
Planning Permit & Endorsed Plans Search and Copy	C	Yes	160.00	160.00	1-Jul-22
Planning Permit - Extension of Time	C	Yes	300.00	300.00	1-Jul-20
Preparation/Review Section 173 Agreement	C	Yes	300.00	680.40	1-Jul-23
Strategic Planning Written Advice	C	Yes	100.00	100.00	1-Jul-22
Valuation (Public Open Space Contribution)	C	Yes	Cost of valuation	Cost of Valuation	1-Jul-17
Fees for Applications for Permits under S47 (Regulation 9), Planning & Environment Act 1987	L	No	The full schedule of fees can be accessed from the DELWP Legislation and Regulation page.		
Fees for Applications to Amend Permits Under S72 (Regulation 11), Planning & Environment Act 1987	L	No	The full schedule of fees can be accessed from the DELWP Legislation and Regulation page.		
Council Variations					
Amend an endorsed plan where the cost of the change is \$10,000 or less or for a minor amendment to the conditions where there is no requirement for new referrals or for public notice.	C	No		206.40	1-Jul-23
Sub-division trees	C	Yes	450.00	640.00	1-Jul-23
Heritage	C	No	NO FEE	NO FEE	1-Jul-18
Liquor Licence Only	C	No	200.00	200.00	1-Jul-20
Native Vegetation Removal					
<10 Hectares	C	No	200.00	400.00	1-Jul-23
FACILITY HIRE					
Gwen Webb Arts Activity Centre - Hire Charges					
Gwen Webb Centre Hire - Full Day*	C	Yes	59.00	61.00	1-Jul-23
Regular Hire (6 hours or less)	C	Yes	36.00	37.50	1-Jul-23
LEVEL 2 FACILITY HIRE CHARGES: Stephenson Park - Main Oval, Sale Main Oval, Sale Velodrome, Sale Lions Park (Little Athletes)					
Part or full day hire - (community groups) #	C	Yes	124.00	128.50	1-Jul-23
Part or full day hire - (schools casual hire)	C	Yes	Free	Free	1-Jul-20
Regular School Use - per season/per ground	C	Yes	245.00	253.50	1-Jul-23
Commercial/Private- Full Day*	C	Yes	400.00	415.00	1-Jul-23
Stephenson Park - Baseball Pitch Hire Charges (Level 2) (Includes Baseball Oval)	C	Yes	125.00	129.50	1-Jul-23
LEVEL 3 FACILITY HIRE CHARGES: Wurruk Oval					
Part or full day hire - (community groups) #	C	Yes	94.00	97.50	1-Jul-23
Part or full day hire - (schools casual hire)	C	Yes	Free	Free	1-Jul-18
Regular School Use - per season/per ground	C	Yes	182.00	188.50	1-Jul-23
Commercial/Private- Full Day*	C	Yes	270.00	280.00	1-Jul-23
LEVEL 4 FACILITY HIRE CHARGES: Stephenson Park - Rotary Oval or Baseball Oval (excluding pitch), Stead Street Oval					
Part or full day hire - (community groups) #	C	Yes	64.00	66.50	1-Jul-23
Part or full day hire - (schools casual hire)	C	Yes	Free	Free	1-Jul-18
Regular School Use - per season/per ground	C	Yes	122.00	126.50	1-Jul-23
Commercial/Private- Full Day*	C	Yes	135.00	140.00	1-Jul-23

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SERVICE	C/L	GST	2022/23 Fee Including GST \$	2023/24 Fee Including GST \$	Effective Date of Increase
FACILITY HIRE Cont'd					
Stephenson Park Upstairs Function Room					
Seasonal user group subsidised rate - Full Day**	C	Yes	60.00	62.50	1-Jul-23
Non seasonal user Community Group - Full Day*	C	Yes	245.00	254.00	1-Jul-23
Commercial/Private- Full Day*	C	Yes	395.00	410.00	1-Jul-23
Light Usage Fee/Hr (includes plug-in portable lighting)	C	Yes	20.00	21.00	1-Jul-23
Light Usage Fee/Hr 150 lux at Stephenson Park	C	Yes	35.00	36.50	1-Jul-23
Toilet cleaning charges to be added to Casual hire if applicable	C	Yes	35.00	36.50	1-Jul-23
* 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.					
MEETING ROOMS					
Yarram Meeting Rooms					
Meeting Room 1 or 2 (max 25 people) per day Community Rate	C	Yes	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		1-Jul-19
Both Meeting Rooms 1 & 2 (max 50 people) per day Standard Rate	C	Yes	240.00	248.50	1-Jul-23
Both Meeting Rooms (max 50 people) half day rate	C	Yes	122.50	127.00	1-Jul-23
Consulting Room 1 or 2 per hour	C	Yes	11.75	12.00	1-Jul-23
Consulting Room 1 or 2 per day	C	Yes	46.00	47.50	1-Jul-23
Wellington Centre Meeting Rooms					
Wayput Room per half day Standard Rate	C	Yes	135.00	139.50	1-Jul-23
Wayput Room per day Standard Rate	C	Yes	212.50	220.00	1-Jul-23
Carang Carang Room per half day Standard Rate	C	Yes	165.50	171.50	1-Jul-23
Carang Carang Room per day Standard Rate	C	Yes	310.00	320.00	1-Jul-23
Wellington Room per half day Standard Rate	C	Yes	214.00	221.50	1-Jul-23
Wellington Room per day Standard Rate	C	Yes	424.00	440.00	1-Jul-23
Function Gathering area per half day Standard Rate	C	Yes	165.00	171.00	1-Jul-23
Function Gathering area per day Standard Rate	C	Yes	310.00	320.00	1-Jul-23
Setup fee for room configuration (optional)	C	Yes	52.00	54.00	1-Jul-23
LAKESIDE ENTERTAINMENT & ARTS FACILITY (LEAF)					
Weddings and Commercial Organisations	C	Yes	210.00	210.00	1-Jul-22
Not for profit/community organisations	C	Yes	-	-	1-Jul-20
Use of Concertina Doors	C	Yes	195.00	195.00	1-Jul-22
Use of Concertina Doors Community Groups	C	Yes	100.00	100.00	1-Jul-22
CIRCUS					
Recreation Reserve Fees (Circus) Daily Fees	C	Yes	1,000.00	1,000.00	1-Jul-22
MOORINGS					
Mooring Fees - Annual Licence	C	Yes	990.00	1,050.00	1-Jul-23
Mooring Temporary, Weekly, Min 2 weeks, Max 12 weeks	C	Yes	60.00	64.00	1-Jul-23
Transfer of Mooring Fee	C	Yes	52.00	55.00	1-Jul-23
AERODROMES					
Establishment fee for setting up user agreements - for new user agreements on Council Owned or Controlled Land	C	Yes	121.68	129.10	1-Jul-23
West Sale Airport Service Charge – Terminal Access – Per day for charter/commercial flights	C	Yes	122.70	130.20	1-Jul-23
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.	C	Yes	37.83	40.15	1-Jul-23
User agreement to be established for periods in excess of 28 continuous days					
Minimum charge \$300.00 (based on 100m2 for 1 month).					
West Sale Airport - User Access Charges / Landing Fees					
Fee applied per aircraft movement.					
Local aircraft* <1,550kg MTOW and RAAF exempt.	C	Yes	\$6.56/tonne pro-rata.	\$8.20/tonne pro-rata	1-Jul-23
Yarram Aerodrome - User Access Charges / Landing Fees					
Fee applied per aircraft movement.					
Local aircraft* <1,550kg MTOW and RAAF exempt.	C	Yes	\$3.13/tonne pro-rata.	\$3.91/tonne pro-rata	1-Jul-23
*Registered address of aircraft or owner/operator based within a hangar at the West Sale or Yarram Aerodrome.					

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SALEYARDS					
Prime Sales					
Weighted Cattle	C	Yes	23.25	24.70	1-Jul-23
Weighted Bulls	C	Yes	30.90	32.80	1-Jul-23
Unweighted Cattle	C	Yes	16.40	17.50	1-Jul-23
Unweighted Bulls	C	Yes	23.25	24.70	1-Jul-23
Calves	C	Yes	3.85	4.10	1-Jul-23
Goats	C	Yes	1.90	2.10	1-Jul-23
Pigs	C	Yes	3.15	3.40	1-Jul-23
Droving Fee	C	Yes	4.05	4.30	1-Jul-23
Store Sales					
Unweighted Cattle	C	Yes	16.40	17.50	1-Jul-23
Unweighted Bulls	C	Yes	23.25	24.70	1-Jul-23
Unit (Cow and Calf)	C	Yes	20.25	21.50	1-Jul-23
Calves	C	Yes	3.85	4.10	1-Jul-23
Buyer / NLIS Fee					
Store Sales, Wednesday Calf Sales	C	Yes	2.95	3.20	1-Jul-23
Clearing Sales	C	Yes	2.95	3.20	1-Jul-23
Sheep Sales					
Sheep Sales	C	Yes	2.00	2.20	1-Jul-23
Other					
Weigh Only	C	Yes	12.30	13.10	1-Jul-23
Scan Only	C	Yes	6.65	7.10	1-Jul-23
On Delivery Fee - Cattle	C	Yes	6.65	7.10	1-Jul-23
Post Breeder Tags - No Tag, Saleyard tag applied by GRLE	C	Yes	40.30	42.80	1-Jul-23
Agent Fee - Special Sales	C	Yes	168.70	179.00	1-Jul-23
Auctioneers Fees	C	Yes	143.15	151.90	1-Jul-23
Buyers Reports	C	Yes	0.20	0.30	1-Jul-23
Truck Wash	C	Yes	1.95	2.30	1-Jul-23
Unprocessed Compost	C	Yes	23.00	24.50	1-Jul-23
Transit Stock Fee - Per Head	C	Yes	-	5.00	1-Jul-23
Stock Feed Fee	C	Yes	25.05	26.60	1-Jul-23
Sheep Scanning Fee	C	Yes	0.35	0.40	1-Jul-23
Call Outs (After Hours) - Feed Fee First Hour	C	Yes	225.00	238.80	1-Jul-23
Call Outs (After Hours) - Additional Hours	C	Yes	112.45	119.40	1-Jul-23
Shower Facilities	C	Yes	No cost	No cost	1-Jul-22
TIPPING FEES					
Commercial Tonne	C	Yes	250.00	262.00	1-Jul-23
Commercial m3	C	Yes	100.00	106.00	1-Jul-23
Domestic m3	C	Yes	46.00	47.00	1-Jul-23
Greenwaste m3	C	Yes	16.00	16.00	1-Jul-22
Timber waste	C	Yes	32.00	32.00	1-Jul-22
Clean Concrete Tonne	C	Yes	35.00	36.00	1-Jul-23
Clean Concrete m3	C	Yes	50.00	50.00	1-Jul-22
Separated Recyclables m3	C	Yes	-	-	1-Jul-19
Asbestos per tonne	C	Yes	100.00	100.00	1-Jul-16
Single Mattress (inner spring)	C	Yes	16.00	30.00	1-Jul-23
Single Mattress (foam/other)	C	Yes	30.00	30.00	1-Jul-22
Double/queen Mattress (inner spring)	C	Yes	24.00	50.00	1-Jul-23
Double/queen Mattress (foam/other)	C	Yes	50.00	50.00	1-Jul-22
E-Waste Fees	C	Yes	-	-	1-Jul-20
Recyclable Plastic Drums (Non Drummuster) <5lt	C	Yes	1.00	1.00	1-Jul-21
Recyclable Plastic Drums (Non Drummuster) 20lts	C	Yes	2.00	2.00	1-Jul-22
Clean Fill m3	C	Yes	350.00	367.00	1-Jul-23
Clean Fill Tonne	C	Yes	250.00	262.00	1-Jul-23
Gas bottles <10kg	C	Yes	13.00	13.00	1-Jul-21
Gas Bottles 10kg - 45kg	C	Yes	13.00	13.00	1-Jul-17

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TIPPING FEES Cont'd					
Cat/dog (Kilmany Only)	C	Yes	17.00	17.00	1-Jul-17
Cow/horse (Kilmany Only)	C	Yes	74.00	74.00	1-Jul-22
Sheep/calf (Kilmany Only)	C	Yes	37.00	37.00	1-Jul-22
Passenger/Motorcycle Tyres	C	Yes	12.00	14.00	1-Jul-23
Passenger/Motorcycle Tyres on Rim	C	Yes	25.00	28.00	1-Jul-23
4WD/Light Truck Tyre (off Rim accepted only)	C	Yes	25.00	28.00	1-Jul-23
SUSTAINABILITY					
EV charger fees	C	Yes	\$0.40 / kwh	\$0.40 / kwh	1-Jul-22
Enviro Ed Centre - Room hire (Full Day)	C	Yes	300.00	300.00	1-Jul-22
Enviro Ed Centre - Room hire (Half Day)	C	Yes	160.00	160.00	1-Jul-22
MAP SALES					
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
ROADS					
Rechargeable works	C	Yes	By Quote	By Quote	1-Jul-18
Consent for Works Within Road Reserve	L	No	\$90.20 - \$638.30	\$90.20 - \$638.30	1-Jul-22
Swing Bridge Special Openings (minimum of 7 days notification)	C	10	469.00	469.00	1-Jul-20
FIRE HAZARD RECOVERY					
Recovery cost for Fire Hazard Removal Contractor plus admin fee	C	Yes	Admin Cost \$109 + contractor cost	Admin Cost \$112 + contractor cost	1-Jul-23
Recovery cost for Contractor "call out" plus an administration fee	C	Yes	Admin Cost \$109 + contractor cost	Admin Cost \$112 + contractor cost	1-Jul-23
FINANCE					
Dishonoured Direct Debit Fees	C	No	30.00	30.00	1-Jul-16
Dishonoured Cheque Fees	C	No	30.00	30.00	1-Jul-22
Reissue Payment Fee	C	No	15.00	15.00	1-Jul-18
Land Information Certificates	L	No	27.40	27.40	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	30.60	30.60	1-Jul-23
Freedom of Information Search Charges per hour or part of an hour (except if on a computer)	L	No	22.90	22.90	1-Jul-23
Freedom of Information Supervision Charges Per Quarter hour	L	No	5.70	5.70	1-Jul-23
Freedom of Information Photocopies-A4 (per page)	L	No	0.20	0.20	1-Jul-23