



WELLINGTON SHIRE COUNCIL

2015/16 Budget

16 June 2015

This Budget Report has been prepared with reference to Chartered Accountants ANZ “Victorian City Council Model Budget 2015/2016” a best practice guide for reporting local government budgets in Victoria.

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Mayor's introduction

A year ago, Wellington Shire Council was proud to deliver our lowest rate rise in over a decade. This year we present to you the 2015/16 Budget, with our lowest rise again.

Consideration over this year's rate increase presented a variety of challenges, as we tackled the issues of reduced federal government funding due to the freeze on Grants Commission payments, and preparing for the impending introduction of rate capping, scheduled for 2016/17.

With the abovementioned constraints in mind and a strong desire to reduce the rate rise below that of 2014/15, Council reviewed services, the ten year Capital works program and implemented further operational efficiencies, which has enabled a general rate rise of only 3.5% in the rate in the dollar for 2015/16.

In the 2015/16 Budget, through ongoing engagement with our communities, we have identified a series of works that will improve our shire's liveability and access to services. These works include:

\$3.73 million on the Port of Sale Cultural Hub project, our new community space at The Port including Gippsland Art Gallery, Sale Library and Library Headquarters, Council Chamber and café

\$1.00 million on residential street schemes construction

\$125,000 on the renewal of McAlister and Wellsford Streets Stratford roundabout

\$800,000 on the reconstruction of Brewers Hill Road Maffra

\$225,000 to redevelop the Loch Sport Lake Victoria Foreshore

\$1.42 million on the redevelopment of Heyfield Gordon Street Recreation Reserve clubrooms and fire services upgrade

\$1.54 million on the annual footpaths and shared paths program

\$950,000 to complete the Yarram streetscape renewal

\$554,500 on boating infrastructure facilities

\$2.40 million on rehabilitation of Kilmany and Longford landfills

\$550,000 to renew Lower Dargo Bridge

\$300,000 on renewal of the Rosedale Streetscape

\$1.17 million to complete the Sale Livestock Exchange Upgrade

In addition to our capital works program, we will continue to deliver a wide and varied range of services. These include providing over 5,600 immunisations; reuniting over 600 domestic pets with their owners; loaning over 600,000 items from our libraries; teaching over 700 children how to swim; emptying 18,400 garbage and recycling bins every week; inspecting over 1300 food premises; and deciding over 1000 planning permit applications.

Our natural environment will benefit by a \$3.55 million investment in open space projects. Projects include \$2.75 million on streetscapes, \$590,000 on parks and reserves and sportsgrounds and \$460,000 on playgrounds. Places of significant interest in our local built and natural environment will also benefit from a stage 2 Heritage Study.

This year the Wellington Shire Council has made provision for \$3.2 million in borrowings towards the Sale Livestock Exchange Upgrade (\$1.17 million), supporting the upgrade of the Princes Highway/ Cobains Road Intersection upgrade (\$1.80 million) and \$275,000 towards the residential street scheme construction which will be repaid by the participating ratepayers.

Over the course of the year net borrowings will increase by \$68,000 to a total of \$13.20 million, or twenty-six percent of rates, which is well below the Local Government Performance Reporting Framework permissible range of up to fifty percent.

The foundations of this year's budget rest in exemplary financial management and a successful culture of business improvement. I endorse the 2015/16 Budget as one which continues along our path of sound service provision combined with considered efficiency.

Cr Carolyn Crossley
Mayor

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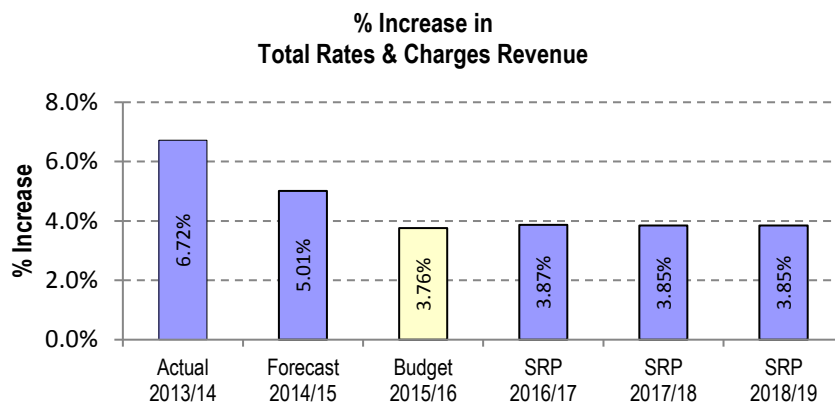
Chief Executive Officer's summary

Council has prepared a Budget for the 2015/16 financial year which seeks to balance the demand for services and infrastructure with the community's capacity to pay. Key budget information is provided below regarding the rate increase, operating result, service levels, cash and investments, capital works, financial position, financial sustainability and strategic activities of the Council.

Key points in the 2015/16 Budget include:

- Increase in the rate in the dollar of 3.5% for General Rates
- Council repaying \$3.1 million of debt
- Provision for new borrowings of \$3.2 million
- A capital works budget of \$30.65 million

1. Rates



Income from all rates and charges (excluding supplementary rates) will increase by 3.76% for the 2015/16 year, raising total rates of \$51.37 million (14/15 \$49.32 million).

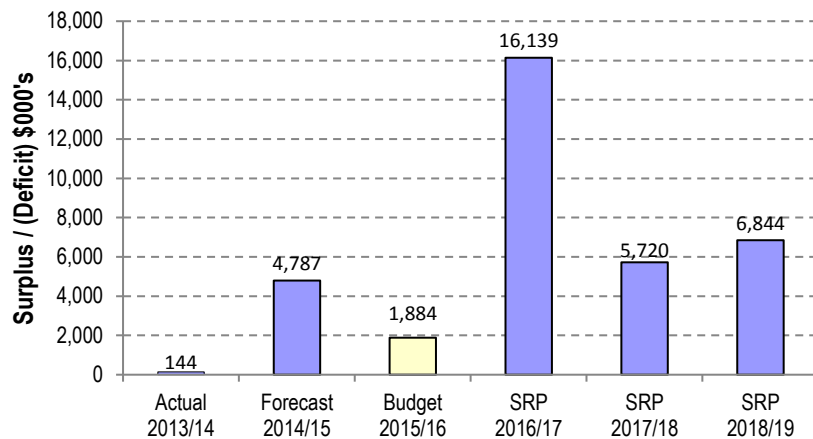
The Waste Infrastructure Charge will increase from \$32 to \$35, and the Garbage Charge will increase from \$171 to \$176.

The separately itemised EPA Levy Charge will remain at \$14.92 for each property which receives a Garbage collection service.

The Boisdale Common Effluent System service charge will remain at \$288 (per connected property) for 2015/16, which will recover a portion of the costs of delivering a sewerage system to the community of Boisdale. Refer to Section 9 - Rating Information for a more detailed discussion.

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2. Operating result

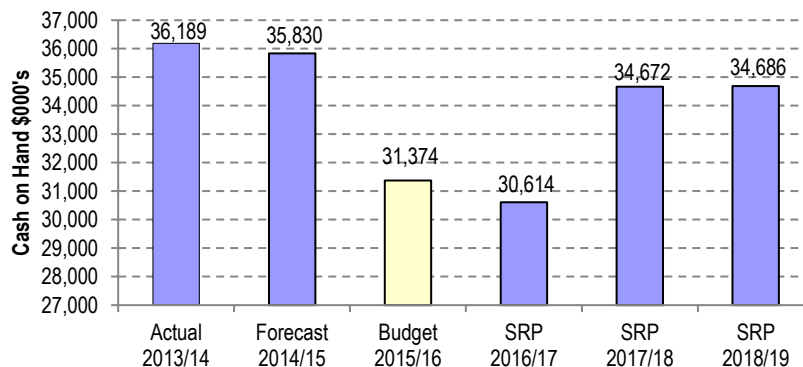


The expected operating result (before other comprehensive income) for the 2015/16 year reflects a surplus of \$1.88 million, representing a decrease of \$2.91 million over the projected result for 2014/15 (\$4.79 million surplus). Factors contributing to this result include;

- Increased rate income of \$1.94 million.
- Increased employee costs in accordance with EBA agreement and banding progression (\$1.32 million).
- Increased funding for the Roads to Recovery Program (\$3.01 million).
- Increased expenditure associated with the rehabilitation of Longford, Kilmany, Maffra and Yarram landfill sites (\$2.47 million) and a contribution towards the Princes Hwy Cobains Rd Intersection Upgrade (\$1.80 million).

The adjusted underlying result, which excludes items such as non-recurrent capital grants, capital cash and non-cash contributions is projected to be a deficit of \$1.18 million, which represents a decline of \$824,000 over 2014/15 - refer to 1.6 of this summary for further information.

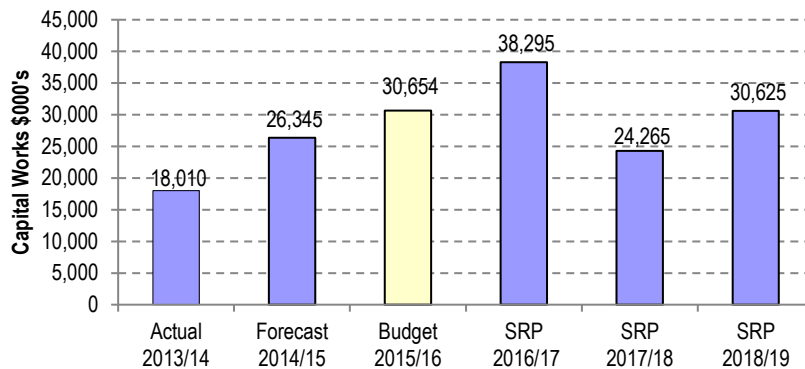
3. Cash and investments



Cash and investments are expected to decrease by \$4.46 million during the year to \$31.37 million as at 30 June 2016. The reduction in cash and investments is in line with Council's Strategic Resource Plan with cash and investments projected to be \$35.83 million as at 30 June 2015. This balance includes \$9.59 million of grant and rates funding (both operating and capital) for projects that will be completed in 2015/16.

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4. Capital works



The capital expenditure program has been developed and prioritised based on a process of consultation that has enabled Council to assess needs and develop sound business cases for each project.

The capital works program for the 2015/16 year is expected to be \$30.65 million of which \$6.09 million relates to projects which will be carried forward from the 2014/15 year. The carried forward component is fully funded from the 2014/15 budget. Of the \$30.65 million of capital funding required, \$14.00 million will come from Council operations, \$7.59 million from external grants, contributions and asset trade-ins, \$1.17 million from loan borrowings and the balance (including the carried forward component) of \$7.89 million from cash and investments and reserves.

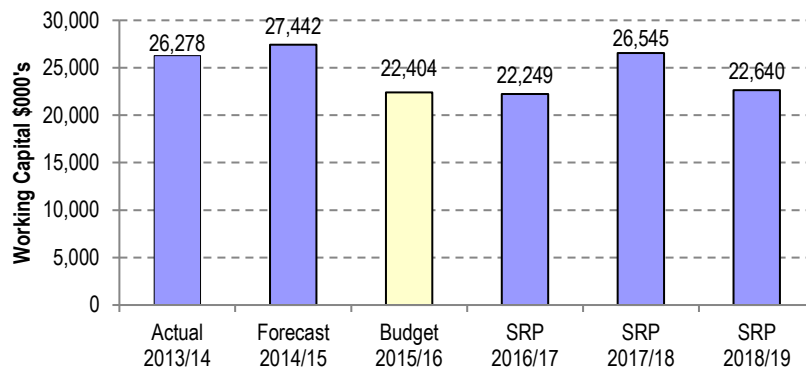
This year's program includes a number of major projects including:

- Continuation of the Port of Sale Cultural Hub (\$2.03 million and \$1.70 million carried forward from 2014/15)
- Redevelopment of Heyfield Gordon Street Recreation Reserve Clubroom (\$866,000)
- Continuance of Sale Streetscape - Infrastructure renewal program (\$1.00 million)
- Completion of Sale Livestock Exchange Upgrade (\$1.17 million)
- Renewal of Park Street Bridge (\$250,000)

Further information on the capital program and our current status regarding the renewal gap can be found in Section 11 - Infrastructure Information.

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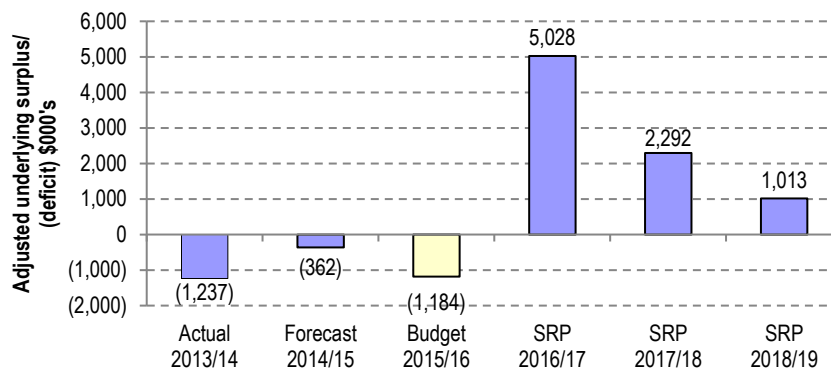
5. Financial position



The financial position is expected to improve with net assets (net worth) to increase by \$1.88 million to \$902.26 million although net current assets (Working Capital) will reduce by \$5.00 million to \$22.40 million as at 30 June 2016. This is mainly due to the use of cash reserves to fund the capital works program. (Net assets is forecast to be \$898.38 million as at 30 June 2015).

The Council's conservative debt management strategy sees debt maintained well within the State Government Local Government Performance Reporting indicator permissible range. This approach has placed Wellington in a healthy financial position to continue addressing infrastructure renewal costs, and will see the Council investing around \$123.84 million over the next four years to tackle this area and fund major new capital initiatives.

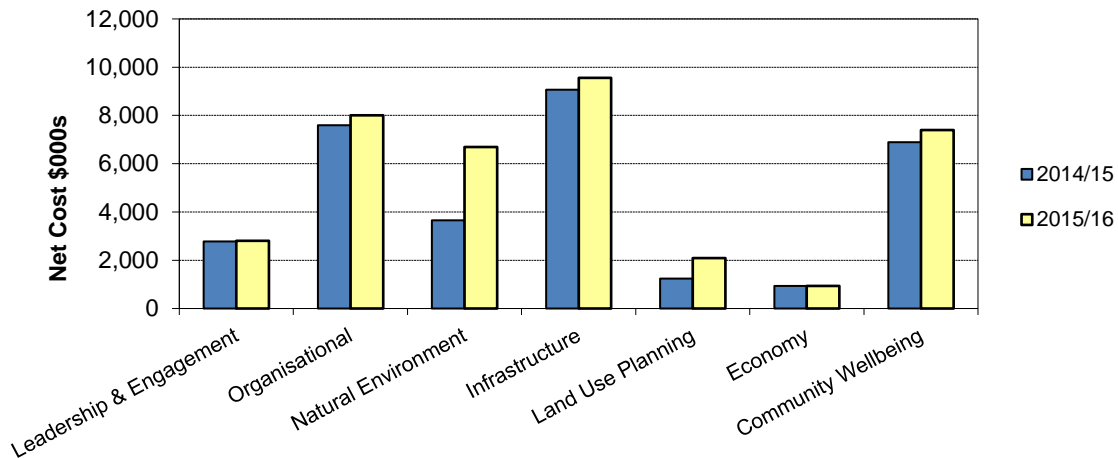
6. Financial sustainability



A high level Strategic Resource Plan (SRP) for the years 2015/16 - 2018/19 has been developed to assist Council in adopting a budget within a longer term prudent financial framework. The key objective of the Plan is financial sustainability in the medium to long term, while still achieving the Council's strategic objectives as specified in the Council Plan. The adjusted underlying result, which is a measure of financial sustainability, shows an overall trend of improving performance over the next four years.

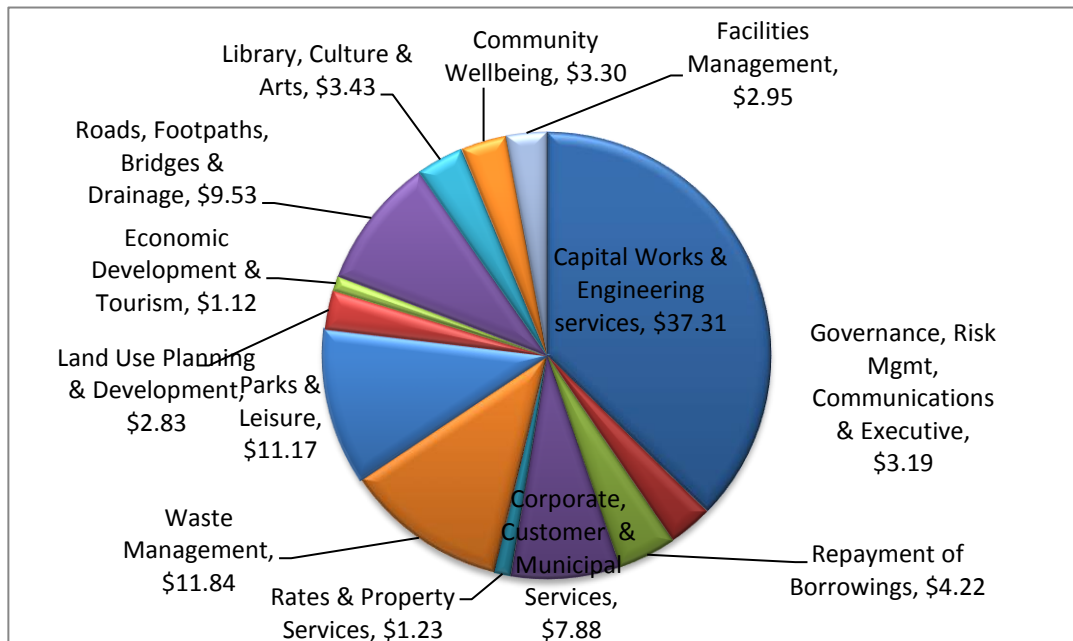
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7. Strategic themes



The Annual Budget includes a range of services and initiatives to be funded that will contribute to achieving the strategic themes specified in the Council Plan. The above graph shows the level of expenditure in the budget to achieve the strategic themes as set out in the Council Plan for the 2015/16 year.

8. Council expenditure allocations



The above chart provides an indication of how Council allocates its expenditure across the main services that it delivers. It shows how much is allocated to each service area for every \$100 that Council spends.

This budget has been developed through a rigorous process of consultation and review and management endorses it as financially responsible. More detailed budget information is available throughout this document.

David Morcom
Chief Executive Officer

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Budget processes

This section lists the budget processes to be undertaken in order to adopt the Budget in accordance with the *Local Government Act 1989* (the Act) and *Local Government (Planning and Reporting) Regulations 2014* (the Regulations).

Under the Act, Council is required to prepare and adopt an annual budget for each financial year. The budget is required to include certain information about the rates and charges that Council intends to levy as well as a range of other information required by the Regulations which support the Act.

The 2015/16 budget, which is included in this report, is for the year 1 July 2015 to 30 June 2016 and is prepared in accordance with the Act and Regulations. The budget includes financial statements being a budgeted Comprehensive Income Statement, Balance Sheet, Statement of Changes in Equity, Statement of Cash Flows and Statement of Capital Works. These statements have been prepared for the year ended 30 June 2016 in accordance with the Act and Regulations, and consistent with the annual financial statements which are prepared in accordance with Australian Accounting Standards. The budget also includes information about the rates and charges to be levied, the capital works program to be undertaken, the human resources required, and other financial information, which Council requires in order to make an informed decision about the adoption of the budget.

In advance of preparing the budget, Officers firstly review and update Council's long term financial projections. Financial projections for at least four years are ultimately included in Council's Strategic Resource Plan, which is the key medium-term financial plan produced by Council on a rolling basis. The preparation of the budget, within this broader context, begins with Officers preparing the operating and capital components of the annual budget during January and February. A draft consolidated budget is then prepared and various iterations are considered by Council at informal briefings during March and April. A 'proposed' budget is prepared in accordance with the Act and submitted to Council in April for approval 'in principle'. Council is then required to give 'public notice' that it intends to 'adopt' the budget. It must give 28 days notice of its intention to adopt the proposed budget and make the budget available for inspection at its offices and on its web site. A person has a right to make a submission on any proposal contained in the budget and any submission must be considered before adoption of the budget by Council.

The final step is for Council to adopt the budget after receiving and considering any submissions from interested parties. The budget is required to be adopted by 30 June and a copy submitted to the Minister within 28 days after adoption. The key dates for the budget process are summarised below:

	Budget process	Timing
1	Officers update Council's long term financial projections	Dec/Jan
2	Officers prepare operating and capital budgets	Dec-Mar
3	Council considers draft budget at informal briefings	Mar /Apr
4	Proposed budget submitted to Council for approval	Apr
5	Public notice advising intention to adopt budget	Apr
6	Budget available for public inspection & comment	Apr/May
7	Submissions period closes (28 days)	May
8	Submissions considered by Council	Jun
9	Budget and submissions presented to Council for adoption	Jun
10	Copy of adopted budget submitted to the Minister	Jun
11	Revised budget where a material change has arisen	Sep-Jun

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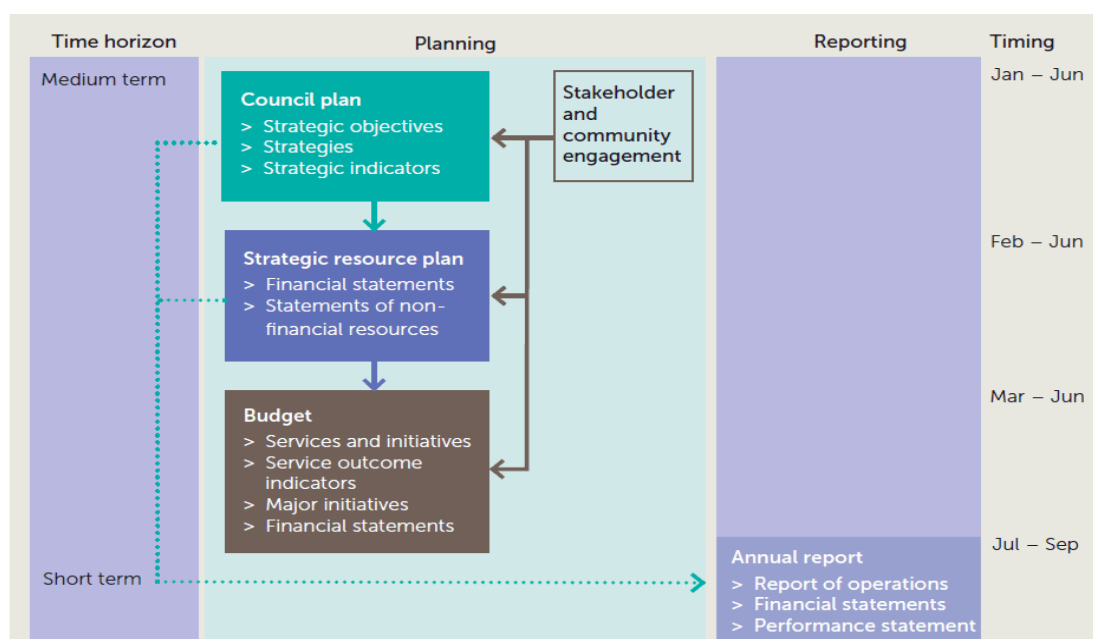
Overview

1. Linkage to the Council Plan

This section describes how the Annual Budget links to the achievement of the Council Plan within an overall planning framework. This framework guides the Council in identifying community needs and aspirations over the long term (Wellington 2030) medium term (Council Plan) and short term (Annual Budget) and then holding itself accountable (Annual Report).

1.1 Planning and accountability framework

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



Source: Department of Environment, Land, Water and Planning (formerly Department of Transport, Planning and Local Infrastructure)

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

The timing of each component of the planning framework is critical to the successful achievement of the planned outcomes. The Council Plan, including the Strategic Resource Plan, is required to be completed by 30 June following a general election and is reviewed each year in advance of the commencement of the Annual Budget process.

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1.2 Strategic Objectives

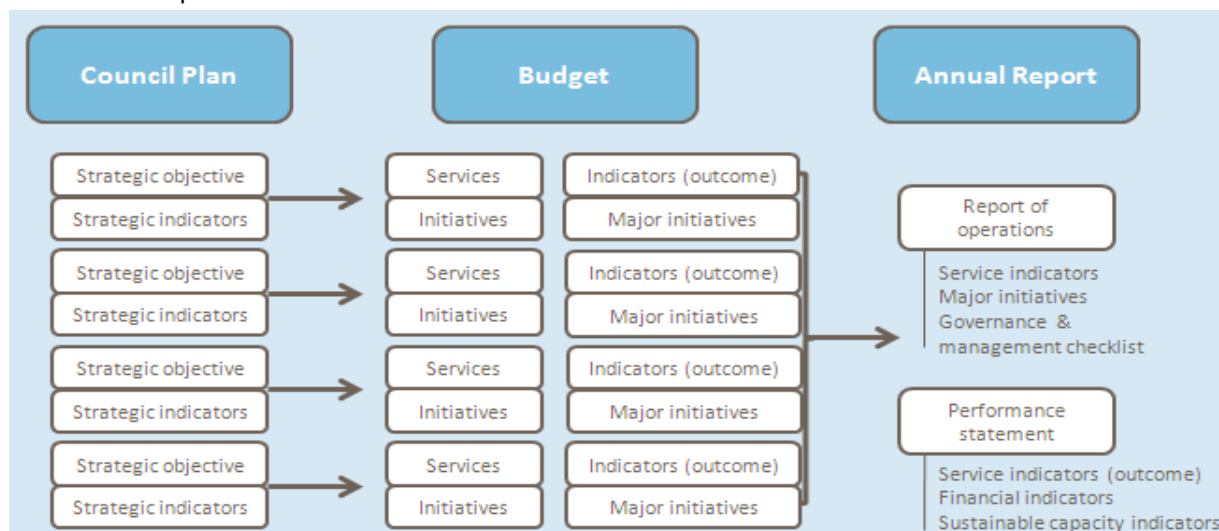
Council delivers services and initiatives under 16 major service categories. Each contributes to the achievement of one of the seven Strategic Objectives as set out in the Revised Council Plan for the years 2013-17, and listed in the following table.

Theme	Strategic Objective
Leadership and Engagement	Our community is informed about Council business and is involved in Council decision making. Council advocates on behalf of the community.
Organisational	An organisation that is responsive, flexible, honest, accountable and consistent.
Natural Environment	A community focused on sustainable living and the future protection of Wellington's natural environment.
Infrastructure	Assets and infrastructure that meet current and future community needs.
Land Use Planning	Appropriate and forward looking land use planning that incorporates sustainable growth and development.
Economy	Supported business growth and employment, lifestyle opportunities and a vibrant tourism sector.
Community Wellbeing	Enhanced health and wellbeing for the whole community.

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2. Services, initiatives and service performance indicators

This section provides a description of the services and initiatives to be funded in the Budget for the 2015/16 year and how these will contribute to achieving the strategic objectives outlined in the Council Plan. It also describes a number of major initiatives, initiatives and service performance indicators for key areas of Council operations. Council is required by legislation to identify major initiatives, initiatives and service performance outcome indicators in the Budget and report against them in their Annual Report to support transparency and accountability. The relationship between these accountability requirements in the Council Plan, the Budget and the Annual Report is shown below.



Source: Department of Environment, Land, Water and Planning (formerly Department of Transport, Planning and Local Infrastructure)

Services for which there are prescribed performance indicators to be reported on in accordance with the Regulations are shown in **bold** and underlined in the following sections.

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2.1 Strategic Objective 1: Leadership and Engagement

To achieve our objectives in this area, we will continue to plan for the present and future, and to lead and advocate for outcomes that benefit the community. We aim to deliver an appropriate level of service and facility that enables Council and staff to operate effectively. The services, major initiatives and service performance indicators for each business area are described below.

Services

Business area	Description of services provided	Expenditure
		(Income) Net Cost \$'000
Councillors, Chief Executive and Executive Team	This area of governance includes the Mayor, Councillors, Chief Executive Officer and Executive Management Team and associated support which cannot be easily attributed to the direct service provision areas.	2,403 - 2,403
Media and Public Relations	This area provides internal and external communication services and support and branding initiatives for Council. The team also seeks to identify trends in public opinion and ensure that Council adapts and responds in a timely manner.	409 - 409
Initiatives		
<ul style="list-style-type: none"> Commence review of Council website, including content management system, to identify improvements and opportunities within Council's new IT infrastructure. Develop a Communications Strategy (or Plan) to enhance the flow of information to and from the Wellington Shire community. 		
TOTAL LEADERSHIP AND ENGAGEMENT		2,812

Major Initiatives

- 1) The Gippsland Regional Plan will be endorsed and signed off by Council within the 2015 calendar year, and will be supported by business cases and advocacy strategies for those regional projects that particularly impact on Wellington Shire, including the Macalister Irrigation District (MID), Federation training facilities and completion of the Princes Highway duplication between Traralgon and Sale.

Service Performance Outcome Indicators

Service	Indicator	Performance Measure	Target
Governance	Satisfaction	Satisfaction with Council decisions (Community satisfaction rating out of 100 with how Council has performed in making decisions in the interest of the community)	57 or more

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2.2 Strategic Objective 2: Organisational

To achieve our objective in this area, we will continue to plan, deliver and improve high quality, cost effective, accessible and responsive services. The services, major initiatives and service performance indicators for each business area are described below.

Services

Business area	Description of services provided	Expenditure (Income)
		Net Cost \$'000
Information Services	The Information Services Business Unit provides reliable systems and infrastructure to support business activities of the Council. It consists of Information Technology and Information Management teams.	2,364
		-
		2,364

The Information Technology team provides day to day IT support to all users and runs network operations. The Information Management team provides electronic document management services; freedom of information legislation services, services associated with the privacy legislation and general records services.

Initiatives

- *Manage Decommission of 70 Foster St ICT/AV Assets and relocation of Art Gallery and Council Chambers to Port of Sale Business Centre*
- *Plan and Manage ICT requirements for the new Port of Sale Cultural Hub Project.*

People and Excellence	The People and Excellence Unit provides a range of diverse corporate services to staff, the Council and the community. These include Human Resources, People Development and Risk Management.	2,024
		(13)
		2,011

The Human Resources service aims to provide a holistic service for the "whole of staff life"; from recruitment to cessation with the organisation.

Risk management services aim to identify and control organisational risks, maximise staff and community safety, and to reduce Council's exposure to injury or loss.

Initiatives

- *Develop and implement a WSC People Strategy to ensure the corporate alignment of roles, responsibilities and accountability; that organisational learning needs are met; and that individual performance is measured and acknowledged effectively.*
- *Implement an improved corporate planning and reporting IT system to ensure strategic organisational alignment and that reporting capabilities are optimised.*

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Business area	Description of services provided	Expenditure (Income)
		Net Cost \$'000
Finance	<p>The Finance Business 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.</p> <p>The unit also aims to provide a safe, reliable and sustainable fleet of vehicles to support the organisation in achieving its goals.</p> <p>Initiatives</p> <ul style="list-style-type: none"> • Implement accounts payable invoice scanning solution. • Implement Authority's credit card module. 	2,170 (307) <hr/> 1,863
Municipal Services	<p>The Municipal Services Business Unit is responsible for the provision of a broad range of services including:</p> <ul style="list-style-type: none"> • Statutory building service, • Environmental health service, including food safety support programs • Local Laws, including animal management services • Customer Service <p>Initiatives</p> <ul style="list-style-type: none"> • Implement the new Domestic Waste Water Management Plan. • Develop and implement the Customer Service Strategy 	2,834 (1,068) <hr/> 1,766
TOTAL ORGANISATIONAL		8,004

Major Initiatives	
2)	Manage the implementation of new business systems to meet organisational business needs as per Business Applications Roadmap 2015-2017.
3)	Develop and implement the Environmental Health Policies and Procedures Manual

Service Performance Outcome Indicators			
Service	Indicator	Performance Measure	Target
Animal Management	Health and safety	Animal prosecutions (Number of successful animal prosecutions)	10 or less
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)	100%

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2.3 Strategic Objective 3: Natural Environment

To achieve our objectives in this area we will continue to focus on balancing current and potential future need, with the sustainable capacity of our resources and the conditions of our natural environment. The activities and initiatives for each service category and key strategic activities are described below.

Services

Business area	Description of services provided	Expenditure (Income) Net Cost \$'000
Natural Environment & Parks	The Natural Environment & Parks Unit covers a range of activities related to the operational management of public open space, which includes approximately 320 hectares of parkland and associated infrastructure, such as picnic shelters, BBQs, seating, boardwalks, fences and public toilets. The service also proactively manages 30,000 – 35,000 urban trees and is responsible for the management, design and development of parks and streetscapes in urban areas.	13,833 (7,137) 6,696
	The unit is also responsible for moving the Wellington community towards a more sustainable future. Key priority areas include biodiversity, water consumption & quality, <u>waste management</u> and energy use.	
TOTAL NATURAL ENVIRONMENT		6,696

Major Initiatives

4)	Progress rehabilitation of Longford Landfill in accordance with EPA requirements
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Service Performance Outcome Indicators

Service	Indicator	Performance Measure	Target
Waste collection	Waste diversion	Kerbside collection waste diverted from landfill (Percentage of garbage, recyclables and green organics collected from kerbside bins that is diverted from landfill)	36% or less

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2.4 Strategic Objective 4: Infrastructure

To achieve our objectives in this area we will continue to focus on balancing current and potential future need, with the sustainable capacity of our resources and the conditions of our built environment. The activities and initiatives for each service category and key strategic activities are described below.

Services

Business area	Description of services provided	Expenditure (Income) Net Cost \$'000
Assets and Projects	<p>The Assets and Projects Business Unit manages a diverse range of services for Council including:</p> <ul style="list-style-type: none"> • Project Management - which includes the implementation and management of capital projects from across the organisation in the order of \$23 million - \$35 million per annum. • Asset Management and Information Systems - which incorporates asset and financial reporting and asset plan development, and assists with ensuring that all long term infrastructure renewal requirements are properly accounted for, with a sound information basis. • Infrastructure Planning - which focuses heavily on new infrastructure development opportunities that have a strong external funding emphasis. <p>Initiatives</p> <ul style="list-style-type: none"> • <i>Progress Stage 1 of the Brewers Hill Road reconstruction in accordance with the project plan.</i> • <i>Progress the Gordon Street Recreation Reserve Pavilion upgrade in accordance with the project plan.</i> • <i>Progress implementation of the Port of Sale Cultural Hub project in accordance with the project plan.</i> 	<p>3,918</p> <p>(10)</p> <hr/> <p>3,908</p>
Built Environment	<p>The Built Environment Business Unit manages Council's building and infrastructure assets including:</p> <ul style="list-style-type: none"> • Facilities - Managing Council's building assets and infrastructure to ensure long term sustainability of effective service delivery for operational and community purposes. • Planning - effectively plan for the renewal and improvement of Council's infrastructure. • Commercial Facilities management - manage a range of commercial property portfolios including strategic projects in addition to completing the transactions for property acquisitions, disposal and transfers. • Road Management & Operations - manage the maintenance of Council's road infrastructure in a coordinated way to maximise benefit to the community and road users. <p>Initiatives</p> <ul style="list-style-type: none"> • <i>Initiate a minimum of two projects identified within the Residential Road and Street Construction Plan to the stage of public meetings and formal survey</i> • <i>Review options for future of Yarram Aerodrome and present to Council</i> 	<p>10,890</p> <p>(5,239)</p> <hr/> <p>5,651</p>
TOTAL INFRASTRUCTURE		9,559

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Major Initiatives

- 5) Progress the Princes Highway/Cobains Road roundabout construction in accordance with the project plan.
- 6) Progress Council's direction in relation to the development of the West Sale Airport – Eastern (Recreational Aviation) Precinct
- 7) Ensure completion of works for the Sale Livestock Exchange refurbishment and assist operator to establish a marketing plan in line with agreement.
- 8) Progress the development of a plan for the future of land surplus to Councils requirements.

Service Performance Outcome Indicators

Service	Indicator	Performance Measure	Target
Roads	Satisfaction	Satisfaction with sealed local roads (Community satisfaction rating out of 100 with how Council has performed on the condition of sealed local roads)	49 or more

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2.5 Strategic Objective 5: Land Use Planning

To achieve our objective in this area we aim to develop and improve forward looking land use planning policies and plans that guide and support sustainable growth and appropriate land use and development. The activities and initiatives for each service category and key strategic activities are described below.

Services

Business area	Description of services provided	Expenditure (Income)
		Net Cost \$'000
Land Use Planning	<p>The Land Use Planning Business Unit is responsible for the provision of the following services:</p> <ul style="list-style-type: none"> • Statutory planning service; • Strategic land use planning service. <p>Many of these services are provided through and driven by legislation. We aim to provide services that satisfy community needs by encouraging and supporting development that meets required standards and is of good design.</p> <p>Initiatives</p> <ul style="list-style-type: none"> • Assess privately lodged Outline Development Plan request for Wurruk (Western Growth Area). • Finalise a planning scheme amendment to implement the Port Albert Rural Lifestyle Lot Review and Review of Planning Controls. • Finalise and implement the Longford Outline Development Plan/Contribution Plan. • Assess privately lodged development plan for Greyhound Racing Victoria relocation. • Finalise a planning scheme amendment to rezone the Sale police station precinct. 	<p>1,566</p> <hr/> <p>(289)</p> <hr/> <p>1,277</p>
Wellington Coast Subdivision Strategy	<p>The Wellington Coast Subdivision Strategy Project Manager is responsible for implementing the Ninety Mile Beach Plan Voluntary Assistance Scheme. Expenditure for 2015/16 is funded through unspent State Government grant funding carried forward.</p>	<p>815</p> <hr/> <p>-</p> <hr/> <p>815</p>
TOTAL LAND USE PLANNING		2,092

Major Initiatives

- 9) Undertake a stage 2 Heritage Study for significant places in the Shire.
- 10) Finalise and implement the North Sale Outline Development Plan/Contribution Plan.

Service Performance Outcome Indicators

Service	Indicator	Performance Measure	Target
Statutory planning	Decision making	<p>Council planning decisions upheld at VCAT</p> <p>(Percentage of planning application decisions subject to review by VCAT and that were not set aside)</p>	70% or more

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2.6 Strategic Objective 6: Economy

To achieve our economic objective we aim to investigate (on behalf of the community) appropriate long term income generating opportunities. We aim to support business (public and private) and tourism activities, and to maximise investment in the Shire. The activities and initiatives for each service category and key strategic activities are described below.

Services

Business area	Description of services provided	Expenditure
		(Income) Net Cost \$'000
Economic Development	Council's Economic Development service aims to enhance and grow the diverse economy of this shire and drive key Council Strategic projects.	944 (12) 932

Business Development

This service is responsible for all business and industry development support within Council. The services provided vary widely, from providing advice and referral to start-up businesses to multi-million dollar developments. A key function of Business Development is to link business with Government, and vice versa, facilitating supporting infrastructure and lobbying.

Tourism Development

This service provides support, direction and guidance for the tourism industry in the Shire. Regional marketing and promotion initiatives are developed in conjunction with industry. Administration oversight is provided to the Visitor Information Centres at Sale, Maffra and Yarram. A key function of the tourism section is the facilitation of industry development, including structures, training and education.

Initiatives

- *Manage Agricultural Industry Representative forum and annual roundtable to provide an opportunity for the agricultural community to have input into the Council decision making processes regarding agriculture and provide input into four yearly review of Agriculture Position Paper.*
- *Develop Wellington Shire Events Attraction Framework, with associated funding streams and processes.*
- *Advocate on the community's behalf on a range of projects including Federation Training's Port of Sale site and stage two of the MID project*

TOTAL ECONOMY	932
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2015/16 Budget - Wellington Shire Council

Major Initiatives

- 11) Develop 2016-2020 Economic Development and Tourism Strategy and work with industry partners and broader industry engagement to provide basis for the review.

Service Performance Outcome Indicators

Service	Indicator	Performance Measure	Target
Economic Development		None	

2.7 Strategic Objective 7: Community Wellbeing

To achieve our objective we will identify and promote opportunities that encourage people in our communities to participate in a wide range of activities. We will focus our service delivery on promoting health and wellbeing opportunities for people in our communities. The activities and initiatives for each service category and key strategic activities are described below.

Services

Business area	Description of services provided	Expenditure (Income) Net Cost \$'000
Community Wellbeing	Community Wellbeing Unit provides opportunities for communities to work in partnerships with local government to achieve identified priorities. The unit works to ensure all members of the community have equal opportunity to participate in community activities. Special focus is given to those who have traditionally remained marginalised such as the young, elderly, disabled and transport disadvantaged.	2,089 (367) 1,722

Services include:

- Community Planning
- Access and Inclusion
- Youth Liaison
- Transport Project
- Arts Development

Initiatives

- Facilitate delivery of 2 key outcomes in the 2015- 2018 Community Engagement Strategy Implementation Plan
- Provide 6 workshops and forums (Community Planning, Skill Building etc.) to develop the capacity of community members to actively participate in Council deliberations and decision making processes.
- Review the Municipal Early Years Plan 2012-15 and develop a revised document to guide municipal early years planning in Wellington Shire beyond 2015.
- Involve other Council Business Units in updating the Access and Inclusion Strategy 2012-2015 and developing a list of actions to implement over the next three years.
- Support the development and implementation of the annual Youth Council action plan and work in partnership with community planning groups on shared priorities.

2015/16 Budget - Wellington Shire Council

Business area	Description of services provided	Expenditure (Income) Net Cost \$'000
Arts & Culture	<p>The Arts & Culture Unit seeks 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.</p> <p>Services include:</p> <ul style="list-style-type: none"> • Gippsland Art Gallery • <u>Libraries</u> • Esso BHP Billiton Wellington Entertainment Centre <p>Initiatives</p> <ul style="list-style-type: none"> • <i>Ensure the integrity of the Gippsland Art Gallery program is maintained while occupying the temporary site during the redevelopment project, particularly the John Leslie Art Prize and the Strategic Partnership Program.</i> • <i>Ensure Art Gallery and Library staff provide input at each stage of the Port of Sale Cultural Hub's development</i> • <i>Identify and implement an appropriate alternative service model for the Mobile Library</i> 	<p>3,065 (992) 2,073</p>
Healthy Lifestyles	<p>The Healthy Lifestyles Unit provides services and functions directed at fostering a healthier and more active community. Healthy Lifestyles achieves this through community infrastructure planning, the support to community committees and the facilitation and provision of a range of recreation, fitness and community activities and programs.</p> <p>Services include:</p> <ul style="list-style-type: none"> • Planning for and supporting recreation facilities that encourage the community to participate in physical and general wellbeing activities. • Managing the Shire's <u>pools</u>, gymnasium and fitness facilities. • Planning for the development of community infrastructure that addresses community service needs. <p>Initiatives</p> <ul style="list-style-type: none"> • <i>Progress the development of integrated Masterplans at strategic reserves across Wellington Shire to ensure a planned approach to future investment in the development of community facilities.</i> • <i>Complete Aquatic Strategy for Wellington Shire.</i> • <i>Complete Marketing and Promotions Plan for Healthy Lifestyles Facilities.</i> • <i>Identify and implement appropriate alternative uses for Aqua Energy Creche facility</i> • <i>Develop a Cultural Facilities Strategy to inform capital, maintenance and operating support investment decisions covering facilities owned by Council, the community and State Government which operate under a committee of management arrangement</i> 	<p>5,288 (2,229) 3,059</p>

2015/16 Budget - Wellington Shire Council

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.	827 (286)
		541

- *Oversee the delivery of Council responsibilities identified in the Municipal Fire Management Plan.*

TOTAL COMMUNITY WELLBEING

7,395

Major Initiatives

- 12) Support the development of Yarram Early Learning Inc. to ensure that the service that is not dependent on a Council subsidy beyond May 2017.
- 13) Complete Sale Memorial Hall Master Plan.
- 14) Progress delivery of Sale Civic Precinct capital projects by achieving program milestones outlined in each project's project plan and representing stakeholder interests.
- 15) Develop a cost allocation model for Aqua Energy to enable identification of direct service delivery costs.

Service Performance Outcome Indicators

Service	Indicator	Performance Measure	Target
Home and Community Care	Participation	Participation in HACC service (Percentage of the municipal target population that receive a HACC service)	Not applicable to Wellington Shire Council
		Participation in HACC service by CALD people (Percentage of the municipal target population in relation to CALD people who receive a HACC service)	
Maternal and Child Health	Participation	Participation in MCH service (Percentage of children enrolled who participate in the MCH service)	Not applicable to Wellington Shire Council
		Participation in MCH service by Aboriginal children (Percentage of Aboriginal children enrolled who participate in the MCH service)	
Libraries	Participation	Active library members (Percentage of the municipal population that are active library members)	17% or more
Aquatic Facilities	Utilisation	Utilisation of aquatic facilities (Number of visits to aquatic facilities per head of municipal population)	4 or more visits

2015/16 Budget - Wellington Shire Council

2.8 Performance statement

The service performance indicators detailed in the preceding pages will be reported on within the Performance Statement which is prepared at the end of the year as required by section 132 of the Act and included in the 2015/16 Annual Report. The Performance Statement will also include reporting on prescribed indicators of financial performance (outlined in section 8) and sustainable capacity, which are not included in this budget report. The prescribed performance indicators contained in the Performance Statement are audited each year by the Victorian Auditor General who issues an audit opinion on the Performance Statement. The major initiatives detailed in the preceding pages will be reported in the Annual Report in the form of a statement of progress in the Report of Operations.

2.9 Reconciliation with budgeted operating result

Leadership and Engagement	2,812	2,812	-
Organisational	8,004	9,392	1,388
Natural Environment	6,696	13,833	7,137
Infrastructure	9,559	14,808	5,249
Land Use Planning	2,092	2,381	289
Economy	932	944	12
Community Wellbeing	7,395	11,269	3,874
Total activities & initiatives	37,490	55,439	17,949
Other non-attributable	13,916		
Deficit before funding sources	51,406		
General Rates & charges	46,772		
Capital grants & contributions	6,518		
Total funding sources	53,290		
Surplus for the year	1,884		

2015/16 Budget - Wellington Shire Council

3 Budget Influences

This section sets out the key budget influences arising from the internal and external environment within which the Council operates.

3.1 External Influences

- Consumer Price Index (CPI) increases on goods and services of 1.7% per annum through the year to December quarter 2014 (ABS release 28 January 2015). Statewide CPI is forecast to be 2.5% for the 2015/16 year (Victorian Budget Papers 2014/15).
- Australian Average Weekly Earnings (AWE) growth for Public Sector full-time adult ordinary time earnings in the 12 months to May 2014 was 3.1% (ABS release 14 August 2014). The wages price index in Victoria is projected to be 3.5% per annum in 2015/16 and the subsequent two years (Victorian Budget Papers 2014/15). Council's current Enterprise Bargaining Agreement concludes in November 2016 and negotiations are planned to commence during 2015/16.
- In the 2014/15 Federal Budget, the Federal Government "paused" indexation for three years on the national pool of financial assistance grants provided to local government via the Victoria Grants Commission. Council's 2015/16 and 2016/17 budget reflects the base figure from 2014/15 at \$12.1 million. The impact of this freeze on indexation over three years is approximately \$3.6 million, which led to Council completing a review during 2014/15 of services provided to the community in order to identify savings to offset this reduced income expectation.
- In the 2014/15 Federal Budget, Council received an additional allocation of \$2.2 million in Roads to Recovery funding, equivalent to one whole year of the current 5 year program. Council must, at the same time however, maintain their own source funding expenditure on roads, and cannot use this additional funding to offset any reduction in Victoria Grants Commission support.
- Council has estimated the increase in the levy payable to the State Government upon disposal of waste into landfill at 3.7%, as this is yet to be announced. Council has, however, been able to maintain the charge to ratepayers to recover this at \$14.92 per assessment, due to prior year costs being less than estimated.
- Cost Shifting occurs where Local Government provides a service to the community on behalf of the State and Federal Government. Over time the funds received by local governments do not increase in line with real cost increases. Examples of services that are subject to cost shifting include school crossing supervisors, library services, State Emergency Services (SES) and Arbovirus (mosquito monitoring). In all these services the level of payment received by Council from the State Government does not reflect the real cost of providing the service to the community.
- The Victorian State Government has announced that local government rates will be capped from 2016-17. Depending on the level at which rates are capped Council may need to undertake a further review of services that are provided to the community with the aim of reducing the level of ratepayer subsidy for services undertaken by Local Government on behalf of the State and Federal Governments.
- Councils across Australia raise approximately 3% of the total taxation collected by all levels of Government in Australia. In addition Councils are entrusted with the maintenance of more than 30% of all Australian public assets including roads, bridges, parks, footpaths and public buildings. This means that a large proportion of Council's income must be allocated to the maintenance and replacement of these valuable public assets in order to ensure the quality of public infrastructure is maintained at satisfactory levels.
- Proposed 2015/16 borrowings of \$1.17 million towards the funding of the Sale Livestock Exchange and \$1.8 million contribution towards the Princes Highway/Cobains Rd Intersection project (borrowings initially proposed for 2014/15).
- Proposed borrowings of \$0.23 million towards the residential street construction scheme which will then be repaid by the participating ratepayers over 5 to 10 years.

2015/16 Budget - Wellington Shire Council

- Anticipated receipt of capital works funding of \$5.71 million for the works associated with roads and bridges (\$3.7m), the Port of Sale Cultural Hub (\$500,000), Heyfield Gordon Street Recreation Reserve Clubroom redevelopment (\$441,000), McLoughlins Beach Footbridge Renewal (\$500,000), and other projects.

3.2 Internal Influences

As well as external influences, there are also a number of internal influences which are expected to have a significant impact on the preparation of the 2015/16 Budget. These matters have arisen from events occurring in the 2014/15 year resulting in variances between the forecast actual and budgeted results for that year and matters expected to arise in the 2015/16 year. These matters are set out below:

- Significant savings in employee costs resulting from vacancies and a number of staff on extended long service leave
- A desire to accommodate reductions in financial assistance grants, and our continued focus on cost reduction drove the implementation of some operational efficiencies, resulting in significant reduction to expenditure in order to support a general rate income increase of 3.5%, whilst minimising impact on service delivery, resulting in:
 - Discontinuation of the provision of mosquito monitoring and spraying;
 - Reduction in fleet numbers;
 - Significant savings associated with the implementation of new technology across the organisation;
 - Reduction in number of management positions

3.3 Budget principles

In response to these influences, guidelines were prepared and distributed to all Council officers with budget responsibilities. The guidelines set out the key budget principles upon which the officers were to prepare their budgets. The principles included:

- Existing fees and charges to be increased in line with CPI or market levels, or more closely aligned to cost where user-pays principles apply;
- Grants to be based on confirmed funding levels;
- New revenue sources to be identified where possible;
- Key service levels to be maintained, in general, at 2014/15 levels with the aim to use less resources with an emphasis on innovation and efficiency;
- Contract labour to be minimised;
- The use of business cases to support:
 - Increases in staffing levels without matching external funding;
 - New initiatives or projects which are not cost neutral;
- Real savings in expenditure and increases in revenue identified in 2014/15 to be preserved; and
- Operating revenues and expenses arising from completed 2014/15 capital projects to be included.

3.4 Long term strategies

The budget includes consideration of a number of long term strategies and contextual information to assist Council to prepare the Budget in a proper financial management context. These include a Strategic Resource Plan for 2015/16 to 2018/19 (section 8), Rating Information (section 9) and Other Long Term Strategies (section 10 and 11) including borrowings and infrastructure.

2015/16 Budget - Wellington Shire Council

4. Analysis of operating budget

This section analyses the operating budget including expected income and expenses of the Council for the 2015/16 year.

4.1 Budgeted income statement

		Forecast Actual 2014/15 \$'000	Budget 2015/16 \$'000	Variance \$'000
Total Income	4.2	79,857	80,282	425
Total Expenses	4.3	(75,070)	(78,398)	(3,329)
Surplus (deficit) for the year		4,787	1,884	(2,903)
Grants – Capital non-recurrent		(3,553)	(2,260)	1,293
Contributions - non monetary assets		(868)	-	868
Capital Contributions - other sources		(728)	(808)	(80)
Adjusted underlying surplus (deficit)	4.1.1	(362)	(1,184)	(822)

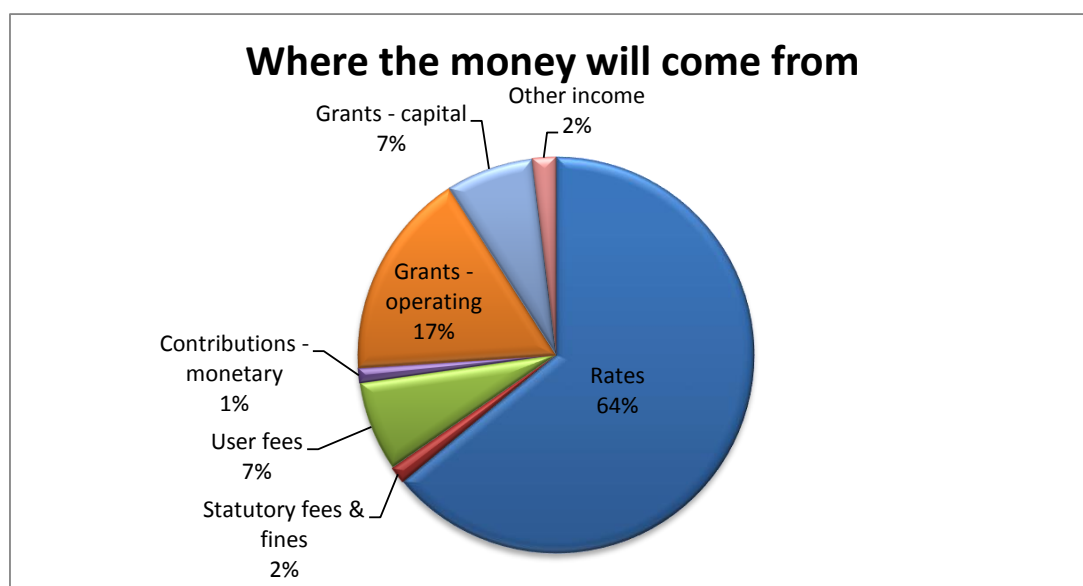
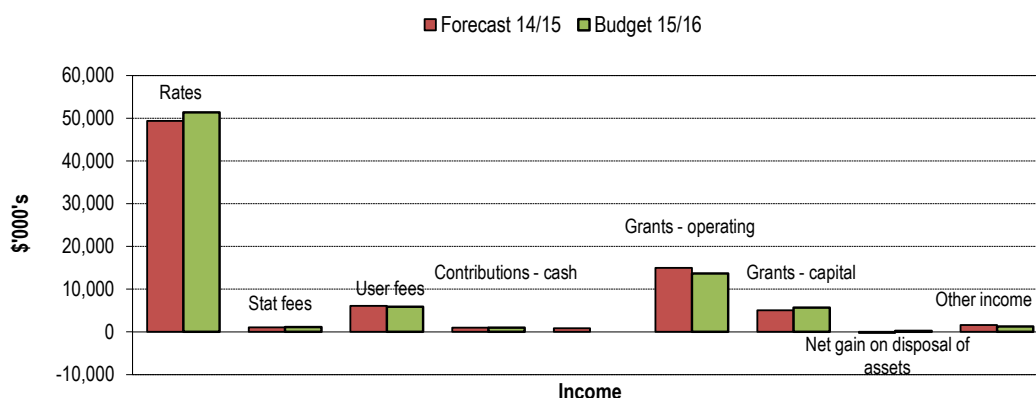
4.1.1 Adjusted underlying deficit (\$822,000 increase)

The adjusted underlying result is the net surplus or deficit for the year adjusted for non-recurrent capital grants, non-monetary asset contributions and capital contributions from other sources. It is a measure of financial sustainability and Council's ability to achieve its service delivery objectives as it is not impacted by capital income items which can often mask the operating result. The adjusted underlying result for the 2015/16 year is a deficit of \$1.18 million which is an increase of \$822,000 from the 2014/15 year. In calculating the adjusted underlying result, Council has excluded grants received for capital purposes which are non-recurrent and capital contributions from other sources. Contributions of non-monetary assets are excluded as the value of assets assumed by Council is dependent on the level of development activity each year.

4.2 Income

Income Types	Ref	Forecast Actual 2014/15 \$'000	Budget 2015/16 \$'000	Variance \$'000
Rates	4.2.1	49,399	51,373	1,974
Statutory fees & fines	4.2.2	1,098	1,140	42
User fees	4.2.3	6,070	5,893	(177)
Contributions - monetary	4.2.4	971	986	15
Contributions - non- monetary	4.2.5	868	-	(868)
Grants - operating	4.2.6	15,012	13,647	(1,365)
Grants - capital	4.2.7	5,038	5,710	672
Net gain on disposal of assets	4.2.8	(248)	236	484
Other income	4.2.9	1,649	1,297	(352)
Total Income		79,857	80,282	425

2015/16 Budget - Wellington Shire Council



4.2.1 Rates (\$1.97 million increase)

It is proposed that general rate income be increased by \$1.97 million over 2014/15 to \$51.37 million. The Waste Infrastructure Charge will rise from \$32 to \$35, Garbage Charge increase to \$176 and the separately itemised EPA Levy Charge introduced in 2011/12 will remain unchanged at \$14.92. A Boisdale Common Effluent System charge of \$288 introduced in 2014/15 will remain unchanged. Section 9 "Rating Information" includes a more detailed analysis of the rates and charges to be levied for 2015/16. Information on rates and charges specifically required by the Regulations is included in Appendix B.

4.2.2 Statutory fees & fines (\$42,000 increase)

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

Statutory fees are forecast to increase by 3.83% or \$42,000 compared to 2014/15, mainly due to an expected minor increase in the property and health registration fees.

4.2.3 User fees (\$177,000 decrease)

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

2015/16 Budget - Wellington Shire Council

User fees are projected to decrease by 2.92% or \$177,000 over 2014/15. The main areas contributing to the decrease include a reduction in waste management fees, and a number of one-off reimbursements and other charges received in 2014/15. This is partly offset by additional rental income associated with a new lease and lease restructuring.

A detailed listing of user fees and charges is available on Council's web site and is included in Appendix D.

4.2.4 Contributions - monetary (\$15,000 increase)

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. Overall the level of contributions will increase by 1.54% or \$15,000 compared to 2014/15. The majority of this increase relates to contributions by ratepayers to a special charge scheme (\$300k) which is partly offset by reduction in a number of one-off contributions received in 2014/15 towards community projects and programmes

4.2.5 Contributions - non- monetary (\$868,000 decrease)

The 2014/15 forecast includes gifted and donated assets relating to land acquired under the Ninety Mile Beach Plan Voluntary Assistance Scheme, and infrastructure assets from new subdivisions. No non cash contributions have been budgeted for in 2015/16.

4.2.6 Grants - Operating (\$1.37 million decrease)

Operating grants include all monies received from State and Federal sources for the purposes of assisting with funding the delivery of Council's services to ratepayers. Overall, the level of operating grants will decrease by 9.10% or \$1.37 million compared to 2014/15. The decrease primarily relates to a reduction in the level of non-recurrent funding to be received in 2015/16 associated with the completion of funding for the Ninety Mile Beach Plan Voluntary Assistance Scheme (\$500,000), Natural Disaster Events (\$455,000), and the Energy Efficient Street Lighting project (\$254,000).

A list of operating grants by type and source, classified into recurrent and non-recurrent is included below.

Operating Grant Funding Type and Source	Forecast Actual 2014/15 \$'000	Budget 2015/16 \$'000	Variance \$'000
<i>Recurrent - Commonwealth Government</i>			
Victoria Grants Commission	12,197	12,028	(169)
<i>Recurrent - State Government</i>			
Cultural Services	523	511	(12)
Rural Access & LtoP Project	222	209	(13)
Municipal Emergency	120	-	(120)
Parks & Environmental Services	76	87	11
State Emergency Services	75	75	-
School Crossings	71	72	1
Environmental Health	68	47	(21)
Senior Citizens	54	54	-
Community Support Programs	25	33	8
Property Revaluation	73	264	191
Traineeships	12	13	1
Economic Development & Tourism	10	-	(10)
Total recurrent grants	13,526	13,393	(133)

2015/16 Budget - Wellington Shire Council

Operating Grant Funding Type and Source	Forecast Actual 2014/15 \$'000	Budget 2015/16 \$'000	Variance \$'000
<i>Non-Recurrent - Commonwealth Government</i>			
Energy Efficient Street Lighting	253	-	(253)
<i>Non- Recurrent - State Government</i>			
Wellington Coastal Subdivision Strategy	500	-	(500)
Natural Disaster Events	461	-	(461)
Municipal Emergency	164	71	(93)
Parks & Environmental Services	57	150	93
Community & Recreation Facilities	34	5	(29)
Economic Development & Tourism	15	-	(15)
Community Support Programs	3	30	27
Total non- recurrent grants	1,487	256	(1,231)
Total Operating grants	15,013	13,649	(1,364)

4.2.7 Grants - Capital (\$672,000 increase)

Capital grants include all monies received from State and Federal government for the purposes of funding specific capital works projects. Overall the level of capital grants has increased by 13.35% or \$672,000 compared to 2014/15. Grant funding for the Port of Sale Cultural Hub (\$500,000), Heyfield Gordon Street Recreation Reserve Clubroom redevelopment (\$441,000) and McLoughlins Beach Footbridge renewal (\$500,000) are expected in 2015/16. During 2015/16 the Roads to Recovery Program's additional allocation of \$2.45 million will be spent on projects such as Brewers Hill Road Reconstruction, Park Street Bridge Renewal and Lower Dargo Bridge Renewal. Section 6 "Analysis of Capital Budget" includes a more detailed analysis of the capital grants expected to be received during 2015/16

A list of capital grants by type and source, classified into recurrent and non-recurrent, is included below:

Capital Grant Funding Type and Source	Forecast Actual 2014/15 \$'000	Budget 2015/16 \$'000	Variance \$'000
<i>Recurrent - Commonwealth Government</i>			
Roads to Recovery	1,485	3,450	1,965
Total recurrent grants	1,485	3,450	1,965
<i>Non-recurrent - State Government</i>			
Buildings	2,920	1,180	(1,740)
Bridges	-	785	785
Footpaths	288	-	(288)
Parks, open space and streetscapes	334	270	(64)
Furniture and Fittings	10	10	-
Plant and Machinery	-	15	15
Total non-recurrent grants	3,552	2,260	(1,292)
Total Capital grants	5,037	5,710	673

4.2.8 Net gain (Loss) on Disposal of Assets (\$484,000 increase)

Net gain from the sale of Council assets of \$236,000 for 2015/16 relates mainly to the planned cyclical replacement of part of the plant and vehicle fleet. This revenue item fluctuates from year to year, depending on the availability of assets considered surplus to requirements or due for renewal. The written down value of assets sold for 2015/16 is forecast to be \$839,000.

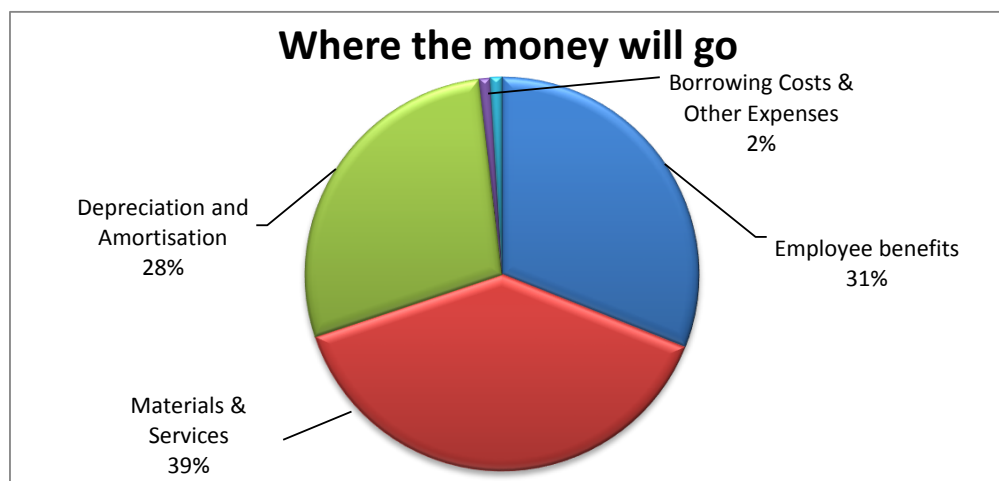
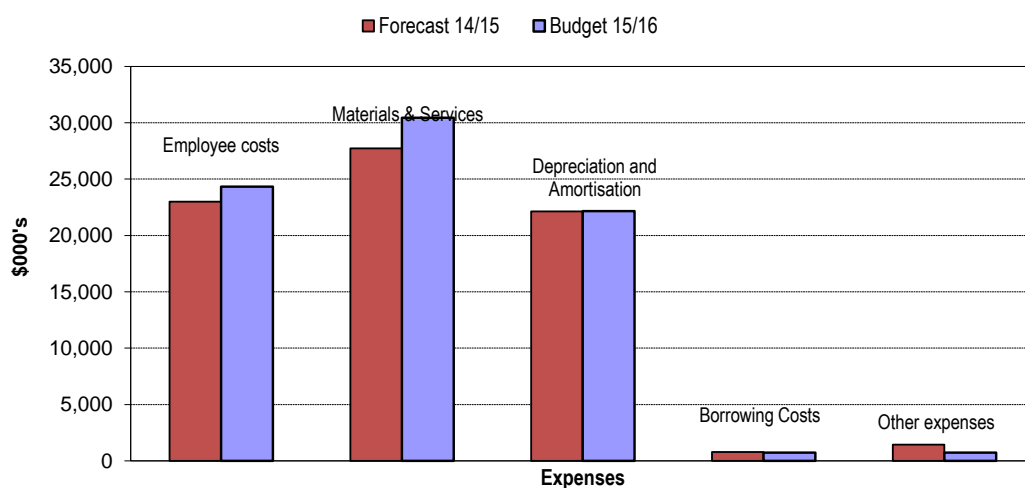
2015/16 Budget - Wellington Shire Council

4.2.9 Other income (\$352,000 decrease)

Other income relates to a range of items such as interest on investments, interest on outstanding rates and charges, insurance recoveries and other miscellaneous income items. Other income is forecast to decrease by 21.35% or \$352,000 compared to 2014/15. This is due to a budgeted reduction in interest on outstanding rates and charges and interest on investments.

4.3 Expenses

Expenditure Types	Ref	Forecast Actual 2014/15 \$'000	Budget 2015/16 \$'000	Variance \$'000
Employee costs	4.3.1	23,007	24,327	1,320
Materials & Services	4.3.2	27,734	30,457	2,723
Depreciation and Amortisation	4.3.3	22,130	22,155	25
Borrowing Costs	4.3.4	773	731	(42)
Other expenses	4.3.5	1,426	728	(698)
Total operating expenditure		75,070	78,398	3,328



2015/16 Budget - Wellington Shire Council

4.3.1 Employee costs (\$1.32 million increase)

Employee costs include all labour related expenditure such as wages and salaries and on-costs such as allowances, leave entitlements, employer superannuation and staff training. Employee costs are forecast to increase by 5.73% or \$1.32 million compared to 2014/15. Other key factors in the change in budget from 2014/15 to 2015/16 include:

- Council's Enterprise Bargaining Agreement (EBA).
- The effect of full year costing for new externally funded positions together with positions that fell vacant during 2014/15.
- An operational review of Council's services during 2014/15 resulted in reductions of 1.2 EFT
- Increase of 0.4 EFT in Parks and Environmental Services - additional open space areas to be maintained due to new subdivisions
- Increase of 0.7 EFT in Local Laws to support the implementation of the amended *Domestic Animals Act 1994* pertaining to Domestic Animal breeders, recovered through the introduction of an amended fee structure.
- Increase of 0.58 EFT relating to the provision of Fire Services Property Levy administrations services, which is fully funded by the State Revenue Office.
- Increase of 1.0 EFT for an engineer to project manage additional projects resulting from increased Roads to Recovery funding and the Port of Sale Cultural Hub project.

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

Division	Total Budget 2015/16 \$'000	Comprises	
		Permanent Full Time \$'000	Permanent Part Time \$'000
Built and Natural Environment	9,245	9,124	121
Chief Executive Officer	716	716	-
Development	4,292	3,546	746
Corporate Services	3,355	3,100	255
Community and Culture	4,930	3,394	1,536
Total permanent staff expenditure	22,538	19,880	2,658
Casuals and other expenditure	1,882		
Total Employee Costs	24,420		
Less: Capitalised Labour costs	(93)		
Total Operating Expenditure	24,327		

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

Division	Total Budget 2015/16 EFT	Comprises	
		Permanent Full Time EFT	Permanent Part Time EFT
Built and Natural Environment	114.7	114.0	0.7
Chief Executive Officer	6.0	6.0	-
Development	48.3	38.0	10.3
Corporate Services	37.4	34.0	3.4
Community and Culture	62.0	39.0	23.0
Total permanent staff	268.4	231.0	37.4
Casuals and other	16.7		
Total Staff	285.1		

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4.3.2 Materials & Services (\$2.72 million increase)

Materials and services include the purchase of consumables, payments to contractors for the provision of services, insurance and utility costs. Materials and services are forecast to increase by 9.81% or \$2.72 million compared to 2014/15. This increase in expenditure primarily relates to the rehabilitation of the Longford, Maffra, Kilmany and Yarram landfill sites (\$2.47 million) and a contribution towards the Princes Hwy Cobains Rd Intersection Upgrade (\$1.80 million).

These increased expenses are partially offset by decreased expenditure associated with the completion of a number of one-off projects such as the Energy Efficient Street Lighting project (\$1.03 million).

4.3.3 Depreciation and Amortisation (\$25,000 increase)

Depreciation is an accounting measure which attempts to allocate the value of assets over their useful life for Council's property, plant and equipment including infrastructure assets such as roads and drains. The increase of \$25,000 for 2015/16 is due mainly to the completion of the 2015/16 capital works program and the full year effect of depreciation on the 2014/15 capital works program. Refer to Section 6 "Analysis of Capital Budget" for a more detailed analysis of Council's capital works program for the 2015/16 year.

4.3.4 Borrowing Costs (\$42,000 decrease)

Borrowing costs relate to interest charged by financial institutions on funds borrowed. The decrease in borrowing costs results from the planned repayment of principal in accordance with loan agreements. Loan borrowings of \$3.2 million are planned in 2015/16. (refer to Section 10 Borrowings).

4.3.5 Other expenses (\$698,000 decrease)

A decrease in other expenses relates to the derecognition of roads which are no longer council maintained and the conclusion of some operating lease rentals.

2015/16 Budget - Wellington Shire Council

5. Analysis of budgeted cash position

This section analyses the expected cash flows from the operating, investing and financing activities of Council for the 2015/16 year. Budgeting cash flows for Council is a key factor in setting the level of rates and providing a guide to the level of capital expenditure that can be sustained with or without using existing cash reserves.

The analysis is based on three main categories of cash flows:

- **Operating activities** - Refers to the cash generated or used in the normal service delivery functions of Council. Cash remaining after paying for the provision of services to the community may be available for investment in capital works, or the repayment of debt.
- **Investing activities** - Refers to cash generated or used in the enhancement or creation of infrastructure and other assets. These activities also include the acquisition and sale of other assets such as vehicles, property and equipment.
- **Financing activities** - Refers to cash generated or used in the financing of Council functions and include borrowings from financial institutions and advancing of repayable loans to other organisations. These activities also include repayment of loan principal and interest for the year.

5.1 Budgeted cash flow statement

	Ref	Forecast Actual 2014/15 \$'000	Budget 2015/16 \$'000	Variance (Outflow) \$'000
Cash flows from operating activities	5.1.1			
<i>Receipts</i>				
Rates and charges		49,111	51,140	2,029
Statutory fees and fines		1,098	1,140	42
User Charges		6,068	5,864	(204)
Grants - operating		14,972	15,153	182
Grants - capital		6,495	5,891	(605)
Contributions		1,117	966	(151)
Interest		1,200	1,000	(200)
Other receipts		449	297	(152)
		80,510	81,451	941
<i>Payments</i>				
Payments to Employees		(22,716)	(23,973)	(1,258)
Payment to Suppliers		(28,215)	(29,966)	(1,751)
Other Payments		(665)	(1,728)	(1,063)
		(51,596)	(55,667)	(4,071)
Net cash provided by operating activities		28,914	25,784	(3,130)
Cash flows from investing activities	5.1.2			
Proceeds from Sale of Property, Infrastructure, Plant and Equipment		691	1,076	385
Payments for Property, Infrastructure, Plant and Equipment		(26,345)	(30,654)	(4,309)
Net cash used in investing activities		(25,654)	(29,578)	(3,924)
Cash flows from financing activities	5.1.3			
Finance costs		(772)	(731)	41
Proceeds from borrowings		-	3,195	3,195
Repayment of borrowings		(2,847)	(3,126)	(279)
Net cash used in financing activities		(3,619)	(662)	2,957
Net decrease by cash and cash equivalents		(359)	(4,456)	(4,097)
Cash and cash equivalents at the beginning of the year		36,189	35,830	(359)
Cash and cash equivalents at end of the year	5.1.4	35,830	31,374	(4,456)

Source: Appendix A

2015/16 Budget - Wellington Shire Council

5.1.1 Operating activities (\$3.13 million decrease)

The decrease in cash inflows from operating activities is mainly due to a reduction in operating grants received as a result of completion of projects such as Wellington Coast Strategy and Energy Efficient Street Lighting and additional expenditure associated with rehabilitation of landfills. This decrease is partly offset by additional rates and charges (\$2.03 million) along with additional Roads to Recovery capital grant funding.

The net cash flows from operating activities does not equal the surplus (deficit) for the year as the expected revenues and expenses of the Council include non-cash items which have been excluded from the Cash Flow Statement. The budgeted operating result is reconciled to budgeted cash flows available from operating activities as set out in the following table.

	Forecast Actual 2014/15 \$'000	Budget 2015/16 \$'000	Variance \$'000
Net surplus (deficit) for the year	4,787	1,884	(2,903)
Depreciation	22,130	22,155	25
Gain on sale of assets	248	(236)	(484)
Borrowing Costs	773	731	(42)
Non cash contributions	(868)	-	868
Derecognition of assets	652	-	(652)
Net movement in current assets and liabilities	1,192	1,250	58
Cash flows available from operating activities	28,914	25,784	(3,130)

5.1.2 Investing activities (\$3.92 million increase)

The \$3.92 million increase in payments for property, infrastructure, plant and equipment represents Council's continued commitment to the renewal of community assets and delivering improvements to facilities in line with the Infrastructure Strategy as per Section 11. More detailed information on the 2015/16 capital program can be found in Appendix C.

5.1.3 Financing activities (\$2.96 million decrease)

The increase in loan borrowings results from the \$3.20 million to fund major projects such as the Sale livestock exchange, street construction schemes (which will be reimbursed by ratepayers) and the Princes Highway Cobains Road intersection upgrade. During 2015/16 loan principal and interest repayments have increased by \$239,000. Refer to Section 10 Borrowing Strategy for further details.

5.1.4 Cash and cash equivalents at end of the year (\$4.46 million decrease)

Overall, total cash and investments is forecast to decrease by \$4.46 million to \$31.37 million as at 30 June 2016, partly due to some 2014/15 projects that will be completed in 2015/16 as well as reflecting Council's strategy of using excess cash and investments to support renewal of ageing infrastructure assets and service debt. The cash at the end of the year will be sufficient to meet Council's short term commitments, cover required reserves and fund carried forward expenditure.

2015/16 Budget - Wellington Shire Council

5.2 Restricted funds and unrestricted cash and investments

Cash and cash equivalents held by Council are restricted in part, and not fully available for Council's operations. The budgeted cash flow statement above indicates that Council is estimating at 30 June 2016 it will have cash and investments of \$31.37 million, which will be restricted as shown in the following table.

	Ref	Forecast Actual 2014/15 \$'000	Budget 2015/16 \$'000	Variance \$'000
Total cash and investments		35,830	31,374	(4,456)
Restricted cash and investments				
- Statutory and non-discretionary reserves	5.2.1	(698)	(792)	(94)
- Cash held to fund carry forward works and programs	5.2.2	(9,592)	(2,383)	7,209
- Trust funds and deposits		(720)	(720)	-
Unrestricted cash and investments	5.2.3	24,820	27,479	2,659
- Discretionary reserves	5.2.4	(5,815)	(3,428)	2,387
Unrestricted cash adjusted for discretionary reserves	5.2.5	19,005	24,051	5,046

Source: Appendix A

5.2.1 Statutory reserves (\$792,000)

These funds must be applied for specified statutory purposes in accordance with various legislative and contractual requirements. Whilst these funds earn interest revenues for Council, they are not available for other purposes. During the 2015/16 year \$165,100 is budgeted to be transferred to and \$187,200 from statutory and non-discretionary reserves.

5.2.2 Cash held to fund carry forward works and programs (\$2.38 million)

An amount of \$9.59 million is forecast to be held at 30 June 2015 to fund works (for both capital and operating projects) budgeted but not completed in the 2014/15 financial year. In addition, there is also \$1.68 million of cash forecast within reserves at 30 June 2015 that will fund carry forward works (for both capital and operating projects). Section 6.2 contains further details on capital works funding. The amount being carried forward from 2015/16 (\$2.38 million) relates to unspent grant funding for the delivery of the Wellington Coast Subdivision voluntary assistance scheme, which will be spent over the next five years.

5.2.3 Unrestricted cash and investments (\$27.48 million)

The amount shown is in accordance with the definition of unrestricted cash included in Section 3 of the Regulations. These funds are available after statutory reserve funds and funds required to be carried forward for works and programs to be completed from the previous year.

5.2.4 Discretionary reserves (\$3.43 million)

These funds are shown as discretionary reserves as, although not restricted by a statutory purpose, Council has made decisions regarding the future use of these funds and unless there is a Council resolution these funds should be used for those earmarked purposes. During the 2015/16 year \$1.61 million is budgeted to be transferred to and \$4.08 million from discretionary reserves. The decisions about future use of these funds has been reflected in Council's Strategic Resource Plan and any changes in future use of the funds will be made in the context of the future funding requirements set out in the plan.

2015/16 Budget - Wellington Shire Council

5.2.5 Unrestricted cash adjusted for discretionary reserves (\$24.05 million)

These funds are free of all specific Council commitments and represent funds available to meet daily cash flow requirements, unexpected short term needs and any budget commitments which will be expended in the following year such as grants and contributions. Council regards these funds as the minimum necessary to ensure that it can meet its commitments as and when they fall due without borrowing further funds.

2015/16 Budget - Wellington Shire Council

6. Analysis of capital budget

This section analyses the planned capital expenditure budget for the 2015/16 year and the sources of funding for the capital budget.

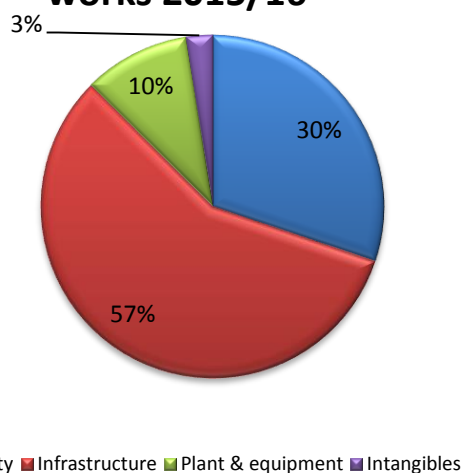
6.1 Capital works

Capital Works Areas	Ref.	Forecast Actual 2014/15 \$'000	Budget 2015/16 \$'000	Variance \$'000
Works carried forward	6.1.1			
Property				
Buildings		6,383	3,700	(2,683)
Total Property		6,383	3,700	(2,683)
Infrastructure				
Roads		1,504	305	(1,199)
Footpaths		287	477	190
Bridges		481	246	(235)
Parks & Environmental Services		429	1,069	640
Total Infrastructure		2,701	2,097	(604)
Plant & Equipment				
Plant, Machinery and Equipment		27	-	(27)
Furniture & Fittings		225	116	(109)
Total Plant & Equipment		252	116	(136)
Intangibles		236	176	(60)
Total works carried forward		9,572	6,089	(3,483)
New works for 2014/15				
Property	6.1.2			
Landfill Improvements		12	60	48
Buildings		4,636	5,483	847
Total Property		4,648	5,543	895
Infrastructure	6.1.3			
Roads		6,240	9,110	2,870
Footpaths		351	677	326
Bridges		435	2,225	1,790
Drainage		150	305	155
Parks & Environmental Services		1,717	3,171	1,454
Total Infrastructure		8,893	15,488	6,595
Plant & Equipment	6.1.4			
Plant, Machinery and Equipment		2,086	2,525	439
Furniture & Fittings		1,104	419	(685)
Total Plant & Equipment		3,190	2,944	(246)
Intangibles	6.1.5	42	590	548
Total new works		16,773	24,565	7,792
Total capital works		26,345	30,654	4,309

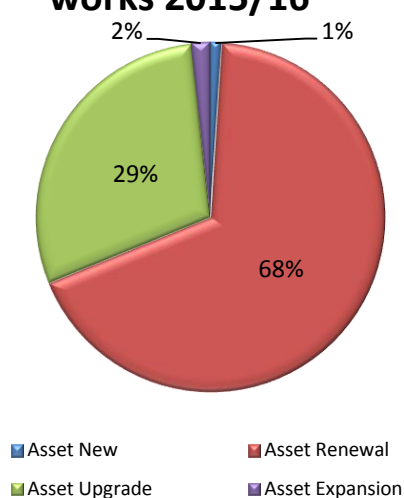
2015/16 Budget - Wellington Shire Council

Capital Works Areas	Ref.	Forecast Actual 2014/15 \$'000	Budget 2015/16 \$'000	Variance \$'000
Represented by:				
Asset New	6.1.6	10	305	295
Asset Renewal	6.1.6	17,221	20,793	3,572
Asset Upgrade	6.1.6	7,755	9,027	1,272
Asset Expansion	6.1.6	1,359	529	(830)
Total capital works		26,345	30,654	4,309

Budgeted new capital works 2015/16



Budgeted total capital works 2015/16



A more detailed listing of the capital works program is included in Appendix C.

6.1.1 Carried forward works (\$6.09 million)

At the end of each financial year there are projects which are either incomplete or not commenced due to planning issues, weather delays, extended consultation, natural disasters etc. These projects are funded from rate commitments, grants and contributions that have already been received. For the 2014/15 year it is forecast that \$6.09 million of capital works will be incomplete and carried forward into the 2015/16 year. The more significant projects include the Port of Sale Cultural Hub (\$2.03 million) and the Yarram Streetscape Project (\$950,000).

6.1.2 Property (\$5.54 million)

The property class comprises buildings and building improvements including community facilities, municipal offices, recreation and leisure facilities.

For the 2015/16 year, \$5.54 million will be expended on building and building improvements. The most significant projects include the Port of Sale Cultural Hub (\$1.70 million), Sale Livestock upgrade (\$1.17 million), Heyfield Gordon Street Recreation Reserve clubrooms redevelopment (\$866,000), upgrades to Council's managed boating facilities (\$349,000), Fulham - Pound and Animal Shelter upgrade (\$150,000) and the Heyfield Gordon Street Recreation Reserve fire service upgrade (\$150,000).

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6.1.3 Infrastructure (\$15.49 million)

Infrastructure includes roads, bridges, footpaths and cycleways, drainage, recreation, leisure and community facilities, parks, open space and streetscapes, off street car parks and other structures.

For the 2015/16 year, \$12.01 million will be expended on road, bridge and footpath projects. The more significant projects include the annual road reseals program (\$2.40 million), federally funded Roads to Recovery projects (\$3.45 million), unsealed roads reconstruction program (\$1.35 million) Maxfield Bridge renewal (\$570,000) and McLoughlins Beach Foot Bridge Renewal (\$500,000).

Drainage projects for 2015/16 include minor drainage networks renewal works (\$150,000).

\$3.17 million will be expended on parks, open space, streetscapes and waste management. The most significant include the implementation of the fifth year of the Sale Streetscape improvements infrastructure renewal program (\$1.00 million), Yarram streetscape renewal (\$450,000) and Rosedale Streetscape renewal (\$300,000), Water Bore and Irrigation works at the Cameron Sporting Complex in Maffra (\$250,000) and \$641,000 to be expended on waste management projects.

6.1.4 Plant and equipment (\$2.94 million)

Plant and equipment includes major plant and equipment, computers and telecommunications, library books and art works.

For the 2015/16 year, \$2.94 million will be expended on plant, equipment and other projects. The most significant projects include ongoing cyclical replacement of plant and vehicle fleet (\$2.53 million) and library material purchases (\$229,000).

6.1.5 Intangibles (\$590,000)

For the 2014/15 year, \$590,000 will be expended on corporate systems and applications.

6.1.6 Asset new (\$305,000), renewal (\$20.79 million), upgrade (\$9.03 million) and expansion (\$529,000)

A distinction is made between expenditure on new assets, asset renewal, upgrade and expansion. Expenditure on asset renewal is expenditure on an existing asset, or on replacing an existing asset that returns the service of the asset to its original capability. Expenditure on new assets does not have any element of expansion or upgrade of existing assets but will result in an additional burden for future operation, maintenance and capital renewal.

New assets include the Water Bore and Irrigation works at the Cameron Sporting Complex in Maffra (\$175,000).

The majority of renewal expenditure is related to infrastructure spending on roads, bridges, footpaths and drainage (\$10.53 million) and renewal of Council's plant and vehicle fleet (\$2.53 million). Other capital items to be renewed in 2015/16 include buildings (\$2.22 million) and open space projects (\$1.73 million).

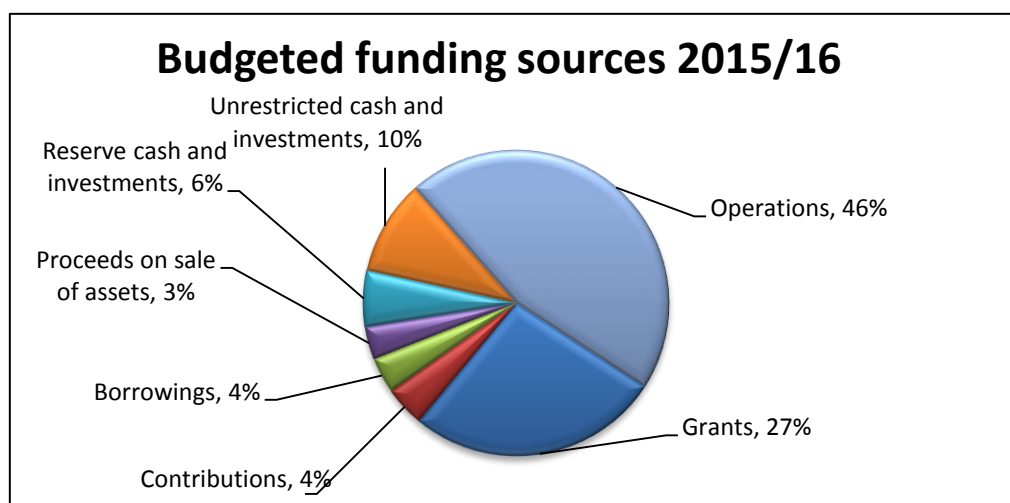
Capital items to be upgraded in 2015/16 include \$1.12 million in roads, \$1.27 million on the Port of Sale Cultural Hub, \$585,000 on the Sale Livestock Exchange upgrade, \$866,000 on the Heyfield Gordon Street Recreation Reserve Clubroom Redevelopment and \$369,000 on waste management projects.

Capital expansion projects in 2015/16 include the Lake Guthridge Gross Litter Trap for \$150,000.

2015/16 Budget - Wellington Shire Council

6.2 Funding sources

Sources of Funding	Ref	Forecast Actual 2014/15 \$'000	Budget 2015/16 \$'000	Variance \$'000
Works carried forward				
Current year funding				
Grants		2,773	2,503	(270)
Contributions		116	500	384
Council cash				-
- Unrestricted cash and investments		6,683	3,085	(3,598)
Total works carried forward	6.2.1	9,572	6,088	(3,484)
New Works				
Current year funding				
Grants	6.2.2	5,038	5,710	672
Contributions		728	808	80
Borrowings	6.2.3	-	1,170	1,170
Council cash				
- Operations	6.2.4	8,571	14,000	5,429
- Proceeds on sale of assets	6.2.5	675	1,076	401
- Reserve cash and investments	6.2.6	1,761	1,801	40
Total new works		16,773	24,565	7,792
Total funding sources		26,345	30,653	4,308



6.2.1 Carried forward works (\$6.09 million)

At the end of each financial year there are projects which are either incomplete or not commenced due to planning issues, weather delays, extended consultation, natural disasters etc. For the 2014/15 year it is forecast that \$6.09 million of capital works will be incomplete and carried forward into the 2015/16 year. Significant funding includes grants for the Country Roads & Bridges Initiative (2014/15 funding - \$1 million), Port of Sale Cultural Hub (\$2.03 million), Yarram District Hub upgrade (\$425,000) and Yarram Recreation Reserve - Clubrooms construction (\$310,000). A contribution was also received in 2014/15 towards the Port of Sale Cultural Hub. The balance of funding for the carried forward works comes from unrestricted cash.

2015/16 Budget - Wellington Shire Council

6.2.2 Grants (\$5.71 million) and Contributions (\$808,000)

Capital grants and contributions include all monies received from State, Federal and community sources for the purposes of funding the capital works program.

Significant grants are budgeted to be received for the Roads to Recovery projects (\$3.45 million), Port of Sale Cultural Hub (\$500,000), Heyfield Gordon Street Recreation Reserve Clubroom redevelopment (\$441,000), Sale Streetscape Improvements - Infrastructure Renewal Program (\$500,000), McLoughlins Beach Footbridge Renewal (\$500,000), Maxfield Bridge Renewal (\$285,000) and Boating Infrastructure Action Plan Works (\$229,000).

Contributions are budgeted to be received for projects including the Port of Sale Cultural Hub (\$500,000) and a Special Charge Scheme for the Residential Road and Street Construction Plan Implementation (\$300,000), which is initially funded through borrowings as ratepayers are offered payment plans of either 5 or 10 years.

6.2.3 Borrowings (\$1.17 million)

Loan borrowings of \$1.17 million are planned for the Sale Livestock Exchange upgrade. A further \$225,000 will be borrowed for a residential street construction scheme which is funded by contributions from participating ratepayers, although cash inflows will be received over 5 or 10 years.

6.2.4 Council cash - operations (\$14.00 million)

During the year Council generates cash from its operating activities, which is used as a funding source for the capital works program. It is forecast that \$14.01 million will be generated from within operations to fund the 2015/16 capital works program.

6.2.5 Council cash - proceeds from sale of assets (\$1.08 million)

Proceeds from sale of assets includes trade-in of major plant (\$405,000) and motor vehicles (\$672,000) in accordance with Council's fleet and plant renewal policy.

6.2.6 Council cash - Reserve cash and investments (\$1.80 million)

Council has adequate cash reserves, which it is currently using to fund its annual capital works program. For 2015/16 \$1.80 million will be used to fund part of the new capital works program including waste infrastructure projects (\$388,000), plant renewal (\$879,000), Kilmany Landfill - Leachate Treatment Infrastructure (\$219,000), Kilmany New Cell Design (\$60,000) and the Playgrounds Expansion Program - Maffra Hillcrest Estate (\$30,000).

2015/16 Budget - Wellington Shire Council

7. Analysis of budgeted financial position

This section analyses the movements in assets, liabilities and equity between 2014/15 and 2015/16. It also considers a number of key performance indicators.

7.1 Budgeted balance sheet

	Ref	Forecast Actual 2015 \$'000	Budget 2016 \$'000	Variance \$'000
Assets				
Current assets	7.1.1			
Cash and Cash Equivalents		35,830	31,374	(4,456)
Trade and Other receivables		6,661	5,113	(1,548)
Other Assets		261	261	-
Total current assets		42,752	36,748	(6,004)
Non-current assets	7.1.1			
Trade and Other receivables		1,252	1,285	33
Property, Infrastructure, Plant & Equipment		880,904	888,029	7,125
Intangibles		547	1,081	534
Total non-current assets		882,703	890,395	7,692
Total assets		925,455	927,143	1,688
Liabilities				
Current liabilities	7.1.2			
Trade and Other Payables		5,163	5,663	(500)
Interest-Bearing Borrowings		3,126	1,871	1,255
Provisions		6,300	6,090	210
Trust funds and deposits		720	720	-
Total current liabilities		15,309	14,344	965
Non-current liabilities	7.1.2			
Interest-Bearing Borrowings		10,001	11,325	(1,324)
Provisions		1,768	1,213	555
Total non-current liabilities		11,769	12,538	(769)
Total liabilities		27,078	26,882	196
Net assets	7.1.3	898,377	900,261	1,884
Equity	7.1.4			
Accumulated surplus		290,898	295,279	4,381
Asset revaluation reserve		600,729	600,729	-
Other reserves		6,750	4,253	(2,497)
Total Equity		898,377	900,261	1,884

Source: Appendix A

7.1.1 Current Assets (\$6.00 million decrease) and Non-Current Assets (\$7.69 million increase)

Cash and cash equivalents include cash and investments such as cash held in the bank and in petty cash and the value of investments in deposits or other highly liquid investments with terms to maturity of three months or less. These balances are projected to decrease by \$4.46 million mainly to fund carried forward capital works and operating projects.

Trade and other receivables are monies owed to Council by ratepayers and others. Both short term debtors and long term debtors are not expected to change significantly in the budget.

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Other Assets includes items such as prepayments for expenses that Council has paid in advance of service delivery.

Property, infrastructure, plant and equipment is the largest component of Council's worth and represents the value of all the land, buildings, roads, vehicles, equipment, etc. which has been built up by the Council over many years. The increase in this balance is attributable to the net result of the capital works program (\$30.65 million of new assets), depreciation of assets (\$22.16 million) and the impact of asset sales (\$1.08 million).

7.1.2 Current Liabilities (\$965,000 decrease) and Non-Current Liabilities (\$769,000 increase)

Trade and other payables are those to whom Council owes money as at 30 June. These liabilities are budgeted to increase from the 2014/15 forecast by \$500,000.

Provisions include accrued employee entitlements (long service leave and annual leave) owing to employees and provision for landfill rehabilitation. The provisions for employee entitlements are expected to increase in accordance with the Enterprise Bargaining Agreement. The current provision for landfill rehabilitation (\$540,000) will be used to rehabilitate the Longford landfill site in 2015/16.

Interest-bearing loans are borrowings of Council. New loan borrowings of \$3.20 million are planned for 2015/16. Council will repay loan principal of \$3.13 million during the year.

7.1.3 Working Capital (\$5.04 million decrease)

Working capital is the excess of current assets above current liabilities. This calculation recognises that although Council has current assets, some of those assets are already committed to the future settlement of liabilities in the following 12 months, and are therefore not available for discretionary spending.

Some of Council's cash assets are restricted in that they are required by legislation to be held in reserve for specific purposes or are held to fund carry forward works for the previous financial year.

	Forecast Actual 2015 \$'000	Budget 2016 \$'000	Variance \$'000
Current assets	42,752	36,748	(6,004)
Current liabilities	(15,309)	(14,344)	965
Working capital	27,443	22,404	(5,039)
Restricted cash and investment current assets			
- Statutory reserves	(698)	(792)	(94)
- Trust funds and deposits	(720)	(720)	-
Unrestricted working capital	26,025	20,892	(5,133)

In addition to the restricted cash shown above, Council is also projected to hold \$3.43 million in discretionary reserves at 30 June 2016. Although not restricted by a statutory purpose, Council has made decisions regarding the future use of these funds and unless there is a Council resolution these funds should be used for those earmarked purposes.

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7.1.4 Equity (\$1.88 million increase)

Total equity always equals net assets and is made up of the following components:

- Asset revaluation reserve which represents the difference between the previously recorded value of assets and their current valuations.
- Other reserves are funds that Council wishes to separately identify as being set aside to meet a specific purpose in the future and to which there is no existing liability. These amounts are transferred from the Accumulated Surplus of the Council to be separately disclosed.
- Accumulated surplus which is the value of all net assets less Reserves that have accumulated over time. \$1.88 million of the \$4.38 million increase results directly from the surplus for the year. An amount of \$2.50 million (net) is budgeted to be transferred from other reserves to fund the capital works program.

7.2 Key assumptions

In preparing the Budgeted Balance Sheet for the year ended 30 June 2016 it was necessary to make a number of assumptions about assets, liabilities and equity balances. The key assumptions are as follows:

- A total of 94.0% of total rates and charges raised will be collected in the 2015/16 year.
- There will be new loan borrowings of \$3.20 million (see Section 10 - Borrowings for more information).
- Sundry debtors and creditors to remain consistent with 2014/15 levels.
- Employee entitlements to be increased by the Enterprise Bargaining outcome.
- Total capital expenditure to be \$30.65 million.
- Repayment of loan principal to be \$3.13 million.
- Proceeds from property sales will be transferred to reserve for funding future capital projects.

2015/16 Budget - Wellington Shire Council

8. Strategic resource plan and financial performance indicators

This section includes an extract of the adopted Strategic Resource Plan (SRP) to provide information on the long term financial projections of the Council.

8.1 Plan development

The Act requires a SRP to be prepared describing both financial and non-financial resources, (including human resources) for at least the next four financial years to achieve the strategic objectives in the Council Plan. In preparing the SRP, Council must take into account all other plans and strategies in regard to services and initiatives which commit financial and non-financial resources for the period of the SRP.

Council has prepared a SRP for the four years 2015/16 to 2018/19 as part of its ongoing financial planning to assist in adopting a budget within a longer term framework. The SRP takes the strategic objectives and strategies as specified in the Council Plan and expresses them in financial terms for the next four years.

The key objective, which underlines the development of the SRP, is financial sustainability in the medium to long term, whilst still achieving Council's strategic objectives as specified in the Council Plan. The key financial objectives, which underpin the SRP, are:

- Maintain existing service levels
- Achieve a breakeven underlying operating result within two years
- Maintain a level of borrowings of no more than 40% of rate revenue (see Borrowings Strategy section 10); and
- Improve our capacity to fund the renewal of infrastructure assets according to the Asset Management Plans.

In preparing the SRP, the Council has also been mindful of the need to comply with the following principles of sound financial management as contained in the Act:

- Prudently manage financial risks relating to debt, assets and liabilities
- Provide reasonable stability in the level of rate burden
- Consider the financial effects of Council decisions on future generations
- Provide full, accurate and timely disclosure of financial information.

8.2 Financial resources

The following table summarises the key financial results for the next four years as set out in the SRP projections for years 2015/16 to 2018/19. Appendix A includes a more detailed analysis of the financial resources to be used over the four year period.

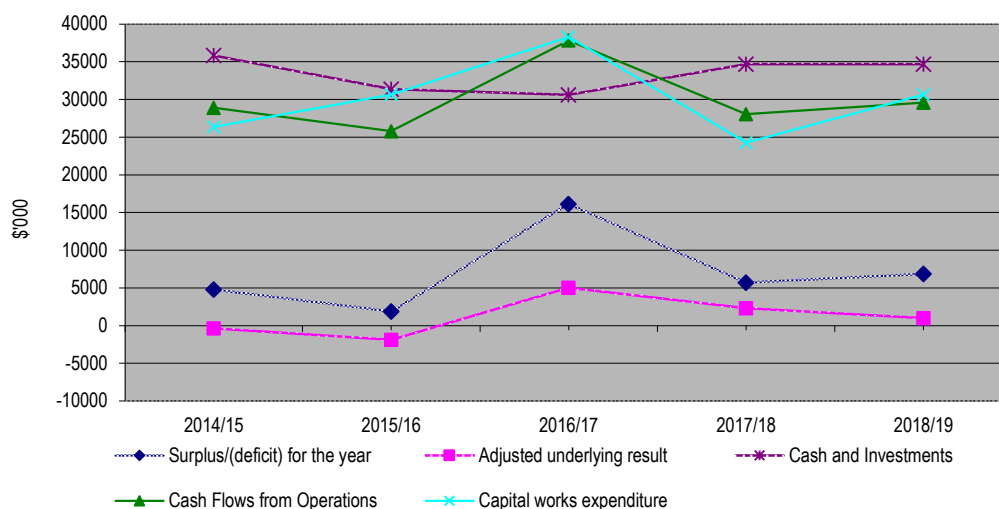
	Forecast	Budget	Strategic Resource			Trend
	Actual		Projections			
	2014/15		2016/17	2017/18	2018/19	
	\$'000		\$'000	\$'000	\$'000	
Surplus/(deficit) for the year	4,787	1,884	16,139	5,720	6,844	+
Adjusted underlying result	(362)	(1,184)	5,028	2,292	1,013	+
Cash and investments balance	35,830	31,374	30,614	34,672	34,686	+
Cash flows from operations	28,914	25,784	37,822	28,044	29,563	+
Capital works expenditure	26,345	30,654	38,295	24,265	30,625	+

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

2015/16 Budget - Wellington Shire Council

The following graph shows the general financial indicators over the four year period.



The key outcomes of the Plan are as follows:

- **Financial sustainability (section 5)** - Cash and investments is forecast to decrease next year from \$35.83 million to \$31.37 million, and then continue increasing for the next four years.
- **Rating information (section 9)** – Increases in income from all rates and charges (excluding supplementary rates) are forecast over the four years from 3.76% in 2015/16 to between 3.85% and 3.87% for the remaining three years.
- **Borrowing strategy (section 10)** – Borrowings are forecast to remain steady over the four year period, increasing slightly from \$13.1 million to \$13.3 million. This includes \$3.19 million borrowings (including \$1.3 million deferred from 2014/15) in 2015/16, \$1.2 million in 2016/17, \$1.46 million in 2017/18 and \$1.55 million in 2018/19.
- **Infrastructure information (section 11)** - Capital expenditure over the four year period will total \$123.84 million at an average of \$30.96 million per annum.

2015/16 Budget - Wellington Shire Council

8.3 Financial Performance Indicators

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

Indicator		Notes	Forecast Actual 2014/15	Budget 2015/16	Strategic Resource Plan Projections			Trend
					2016/17	2017/18	2018/19	+/-
Operating position								
Adjusted underlying result	Adjusted underlying surplus (deficit) / Adjusted underlying revenue	1	-0.5%	-1.5%	6.3%	2.8%	1.2%	+
Liquidity								
Working Capital	Current assets/Current liabilities	2	279.3%	256.2%	268.5%	297.4%	229.5%	-
Unrestricted cash	Unrestricted cash / Current liabilities		161.4%	191.6%	204.5%	230.1%	176.2%	+
Obligations								
Loans and borrowings	Interest bearing loans and borrowings / Rate revenue	3	26.6%	25.7%	23.5%	22.9%	23.1%	+
Loans and borrowings	Interest and principal repayments / Rate revenue		7.3%	7.5%	4.8%	3.4%	2.7%	+
Indebtedness	Non-current liabilities /Own source revenue		20.3%	20.9%	19.7%	19.9%	15.3%	+
Asset renewal	Asset renewal expenses /Asset Depreciation	4	79.4%	95.8%	95.6%	94.5%	94.3%	+

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Indicator		Notes	Forecast Actual 2014/15	Budget 2015/16	Strategic Resource Plan Projections			Trend +/-
					2016/17	2017/18	2018/19	
Stability								
Rates concentration	Rate revenue / Adjusted underlying revenue							
	<i>Permissible range: 40.0% to 80.0%</i>	5	66.1%	66.5%	66.5%	68.8%	67.9%	+
Rates effort	Rate revenue / Capital improved value of rateable properties in the municipality		0.5%	0.6%	0.6%	0.6%	0.6%	o
	<i>Permissible range: 0.2% to 0.7%</i>							
Efficiency								
Expenditure level	Total expenses / Number of property assessments		2,254.96	2,354.93	2,259.29	2,349.85	2,473.06	+
	<i>Permissible range: \$2,000 to \$4,000</i>							
Revenue level	Residential rate revenue / Number of residential property assessments		1,150.10	1,188.01	1,240.23	1,294.32	1,350.75	-
	<i>Permissible range: \$800 to \$1,800</i>							
Workforce turnover	Number of permanent staff resignations and terminations / Average number of permanent staff for the financial year		14.0%	12.0%	11.0%	10.0%	10.0%	+
	<i>Permissible range: 5.0% to 20.0%</i>							

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

2015/16 Budget - Wellington Shire Council

Notes to indicators

1 Adjusted underlying result - An indicator of the sustainable operating result required to enable Council to continue to provide core services and meet its objectives. Improvement in financial performance expected over the period, although continued losses means reliance on Council's cash reserves or increased debt to maintain services.

2 Working Capital - The proportion of current liabilities represented by current assets. Working capital is forecast to decrease in 2015/16 year due to a run down in cash reserves to fund the capital program. The trend in later years is to fluctuate between 220% and 290% which is within the permissible range under the LGPRF.

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

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

5 Rates concentration - Reflects extent of reliance on rate revenues to fund all of Council's on-going services. Trend indicates Council's reliance on rate revenue compared to all other revenue sources will remain steady.

8.4 Non- financial resources

In addition to the financial resources to be consumed over the planning period, Council will also consume non-financial resources, in particular human resources. A summary of Council's anticipated human resources requirements for the 2015/16 year is shown below and further detail is included in section 4.3.1 of this budget. A Statement of Human Resources is included in Appendix A.

Indicator	Forecast	Budget	Strategic Resource Plan		
	Actual		Projections		
	2014/15	2015/16	2016/17	2017/18	2018/19
Employee costs (\$'000)					
- Operating	23,007	24,327	25,407	26,735	28,188
- Capital	22	93	93		
Total	23,029	24,420	25,500	26,735	28,188
Employee numbers (EFT)	284.0	285.1	282.2	280.5	280.5

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9. Rating Information

This section considers the Council's rating information including strategy development and assumptions underlying the current year rate increase and rating structure.

9.1 Strategy development

In developing the Strategic Resource Plan (referred to in Section 8), rates and charges must be considered as an important source of revenue, accounting for 64.0% (excluding Special Charge Schemes) of the total revenue expected to be received by Council in the 2015/16 year (2014/15 – 61.9%).

It is also necessary to balance the importance of rate revenue as a funding source with community sensitivity to increases.

9.2 Current year rates and charges

Consideration over this year's rate increase presented a variety of challenges, as we tackled the issues of reduced government funding due to the freeze on federal assistance grant payments, and preparing for the impending introduction of rate capping, scheduled for 2016/17. Council reviewed services and the ten year Capital works program with these parameters in mind, coupled with a strong desire to reduce the rate rise below that of 2014/15. Building on the work done in 2014/15, further operational efficiencies have been identified and implemented, which have enabled Council to deliver a general rate rise of only 3.5% in the rate in the dollar.

Waste Infrastructure Charge

The Waste Infrastructure Charge is applied to all properties, other than those identified as being within the Ninety Mile Beach Restructure Plan Stages 7 - 22, with the exception of those properties with an existing dwelling, where the charge will still apply.

The increasing cost of compliance with Environment Protection Authority (EPA) requirements in the provision of waste infrastructure (landfills and transfer stations) has resulted in the need to increase the Waste Infrastructure Charge from \$32 to \$35, in order to be able to fund the next ten years' capital works.

EPA Levy Charge

The cost to Council of EPA levies will increase by an estimated 3.7% (per tonne of waste to landfill) in the coming year, but Council has been able to maintain the charge to ratepayers at \$14.92 per assessment, due to prior year costs being less than estimated.

This separate cost is shown on Rates Notices in the interests of greater transparency. The cost of this levy is influenced by two drivers - one is the volume of waste going into our landfill, and the second is the price per tonne levied by the EPA. While we can do little regarding the price, we can certainly, as a community, make greater efforts to recycle more, and reduce the volume of waste to landfill. Council is committed to progressing this within the community through the delivery of education programs in schools focusing on recycling and resource conservation.

Boisdale Common Effluent System Charge

In 2014/15, an annual service charge for wastewater availability in the township of Boisdale was implemented, for all properties connected to the Boisdale Common Effluent System. This charge represents a contribution towards the costs of operation and management of the system. Council has decided to maintain the charge at \$288 per property (\$316.80 for commercial properties) in the coming year as we undertake further analysis on the future costs of system maintenance.

This is charged on the Annual Rates Notice, and may be paid in the same way as other Rates and Charges, over four instalments.

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Capital program

It is important to understand that we have a significant four year capital program (\$123.84 million), and while we have access to a certain level of external funding to accomplish this, grants often require us to match them dollar for dollar, so much of the funding is through rates income. When looking at the next four years capital expenditure (Appendix A), we can see that we plan to spend \$30.65 million in 2015/16 and an average of \$31.06 million in future years. It is more effective to increase the rates evenly over the next few years, rather than to increase them in response to 'balancing' a single year's budget – in a way, saving up for the big years, rather than requiring a huge rate increase in year four.

It's clear that looking forward for as long as ten years is absolutely necessary for the development of a rating strategy that can deliver on community needs and priorities, and 'smooth' the increases so that there are no huge, unexpected spikes in the annual rate rise.

In order to maintain an affordable level of borrowings in accordance with our borrowing strategy (see section 10), and continue to deliver on agreed service levels, whilst still achieving the essential capital program of \$30.65 million, general rates will increase by an effective 3.5% (on the rate in the dollar) in 2015/16. On current year income, this represents a modest increase of only 4.0% overall (if supplementary rates, which are not predictable, are achieved).

The following table sets out future proposed rate increases and total rates to be raised (excluding supplementary rates, interest on overdue rates and special charge schemes), based on the forecast financial position of Council as at 30 June 2015.

Year	General Rate increase (rate in dollar)	Garbage Charge increase	Waste Infrastructure Charge increase	EPA Levy Charge increase	Total Rates & Charges Raised
	%	%	%	%	\$'000
2015/16	3.5	2.90	9.4	0.0	51,373
2016/17	2.5	3.0	0.0	0.0	53,353
2017/18	2.5	3.0	0.0	0.0	55,396
2018/19	2.5	3.0	0.0	0.0	57,521

Based upon the valuation of an improved residential property paying the General rate, the following table illustrates the effect of the proposed changes to the rating system for the coming year on a property that attracts all charges:

	2014/15	2015/16
<i>Average Valuation</i>	\$254,653	\$254,653
<i>General Rate in the dollar</i>	0.005181	0.005362
General Rate	\$1,319.36	\$1,365.45
Garbage Charge	\$171.00	\$176.00
Waste Infrastructure Charge	\$32.00	\$35.00
EPA Levy Charge	14.92	\$14.92
Total Rates and Charges	\$1,537.28	\$1,591.37
Increase		\$54.09
Increase %		3.5%

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9.3 Rating structure

Council has established a rating structure which is comprised of two key elements. These are:

- Property values
- User pays component to reflect usage of services provided by Council.

Striking a proper balance between these elements provides equity in the distribution of the rate burden across residents.

Council has adopted a formal Rating Strategy in March 2015 that contains expanded information on Council's rating structure and the reasons behind its choices in applying the rating mechanisms it has used.

After considering the valuation bases options for determining property values, Council made a decision to apply the Capital Improved Value (CIV) method on the basis that it provides the most equitable distribution of rates across the municipality, and enables the application of a differential rate to selected property categories.

The existing rating structure comprises two differential rates (General and Farm) and a rate concession for recreational land. These rates are structured in accordance with the requirements of section 161 "Differential Rates" of the *Local Government Act 1989*. The Farm rate is set at 80% of the general rate and the recreational land rate is set for each property according to a set of criteria as allowed by the Act. Council also has a garbage charge, a waste infrastructure charge, an EPA levy charge, and a Boisdale Common Effluent System charge as allowed under the Act. Under the Cultural and Recreational Lands Act 1963, provision is made for a Council to grant a rating concession to any "recreational lands" which meet the test of being "rateable land" under this Act.

The following table summarises the rates to be levied for the 2015/16 year. A more detailed analysis of the rates to be raised is contained in Appendix B "Statutory Disclosures".

Rate Type	2014/15	2015/16
General rates - rate in \$ of CIV	0.005181	0.005362
Farm rates - rate in \$ of CIV	0.004145	0.004290
Recreational land rates- rate in \$ of CIV	N/A	N/A
Garbage Charge - \$ per property	\$ 171.00	\$ 176.00
EPA Levy Charge - \$ per property	\$ 14.92	\$ 14.92
Waste Infrastructure Charge \$ per property	\$ 32.00	\$ 35.00
Boisdale Common Effluent System Charge \$ per property	\$ 288.00	\$ 288.00

The garbage charge is levied against all properties where the collection service is available, whether or not the owner or occupier avails themselves of the service. The Boisdale Common Effluent System charge is levied against those properties connected to the system.

9.4 Rate Rebate on land with a Deed of Covenant for conservation purposes

Council supports the protection of the biodiversity of lands for the benefit of the broader community, through it's provision of a small rate rebate to landowners with a Deed of Covenant for conservation purposes registered on their property (refer Council Policy Manual, Policy 4.1.12). For 2015/16 the rate rebate is set at \$5 per hectare, with a minimum rebate of \$100 and a maximum equal to the annual general rate on the property. Annually, this rebate applies to between 50 and 60 properties, and in 2015/16 is expected to cost Council \$11,000.

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10. Borrowing Strategy

10.1 Current Situation

Council has revised its Long Term Financial Plan, taking into consideration the need to plan carefully for funding the renewal of infrastructure assets, and remain a financially sustainable organisation. From this review the following borrowing strategy principles have been developed.

1. Debt levels to be within permissible ratios of the Local Government Performance Reporting Framework (LGPRF), and be below 40% of annual rate revenue, (based on Council's Rating Strategy), maintaining spare capacity for future major projects and unexpected events.
2. Borrowings will be used for non-recurrent capital works and unexpected major events.
3. Borrowings are a valid mechanism for providing inter-generational equity. i.e. the generation that uses the asset, pays for the asset.

These principles enables Council to utilise borrowings as a logical source of funds for major infrastructure projects, as well as allowing Council to access borrowings if needed unexpectedly (e.g. natural disasters/emergencies) and still remain within the prescribed "obligations" financial reporting indicators .

LGPRF Indicators			
Year	Total Borrowings 30 June \$'000	Loans & Borrowings compared to rates %	Loans & Borrowings repayments compared to rates %
2013/14	15,975	34.0	7.5
2014/15	13,127	26.6	7.3
2015/16	13,196	25.7	7.5
2016/17	12,525	23.5	4.8
2017/18	12,703	22.9	3.4
2018/19	13,305	23.1	2.7
Permissible Range		0% to 50%	0% to 10%

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10.2 Future Borrowings

The proposed 2015/16 borrowings is \$3.2 million to fund the construction of the Sale Livestock Exchange (\$1.17 million) and \$1.80 million contribution towards the Princes Highway/Cobains Rd Intersection upgrade project (\$1.3 million-originally planned for 2014/15). The remaining \$225,000 will fund a residential street construction scheme and will be repaid by participating ratepayers over 5 to 10 years.

After making principal payments of \$3.13 million, Council's total borrowings as at 30 June 2016 will be \$13.20 million.

The following table sets out future proposed borrowings, based on the forecast financial position of Council as at 30 June 2015.

Year	New Borrowings \$'000	Principal Paid \$'000	Interest Paid \$'000	Balance 30 June \$'000
2014/15	-	2,847	772	13,127
2015/16	3,195	3,126	731	13,196
2016/17	1,200	1,871	681	12,525
2017/18	1,461	1,283	607	12,703
2018/19	1,552	950	619	13,305

Future borrowings have been matched to specific capital projects which meet our borrowing strategy

- Residential Street Construction Schemes
- Major Drainage Development Schemes

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

	2014/15 \$'000	2015/16 \$'000
Total amount to be borrowed	-	3,195
Total amount projected to be redeemed	(2,847)	(3,126)
Total amount proposed to be borrowed as at 30 June	13,127	13,196

2015/16 Budget - Wellington Shire Council

11. Infrastructure Information

11.1 Council Objectives

The revised Council Plan 2013-17 makes the following statement with regard to its vision for "Infrastructure":
Wellington has roads, paths and community and recreation facilities that are sustainable, accessible and valued by our community.

To achieve this, strategies include:

- undertake service delivery planning to provide community assets in response to identified needs.
- ensure assets are managed, maintained and renewed to meet service needs.
- manage Council community facilities planning to ensure that outputs are based on identified community needs.

This vision underpins the development of a detailed ten year Capital works program as a critical component of the Long Term Financial Plan.

11.2 Future capital works

Appendix A summarises Council's forward outlook on capital expenditure for the next four years:

The following table summarises Council's current and projected capital works performance indicators:

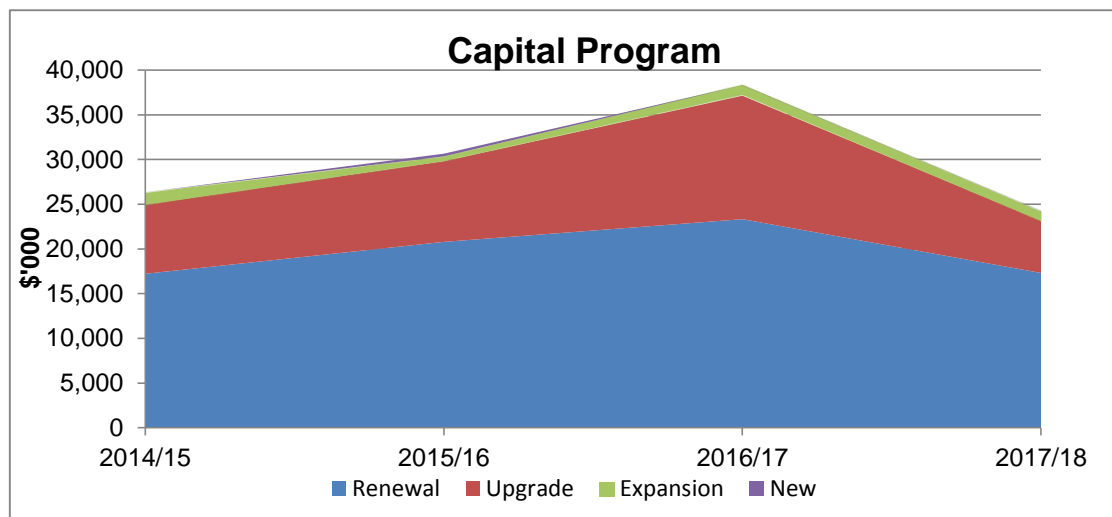
	Forecast		Budget	Strategic Resource Plan			Trend
	Actual	2014/15		Projections	2016/17	2017/18	
							+/-
Capital expenditure							
Capital works	\$'000 \$	26,345	\$ 30,654	\$ 38,295	\$ 24,265	\$ 30,625	+
- New Assets	\$'000 \$	10	\$ 305	\$ -	\$ -	\$ -	-
- Asset renewals	\$'000 \$	17,221	\$ 20,793	\$ 23,327	\$ 17,312	\$ 19,169	o
- Asset Expansions	\$'000 \$	7,755	\$ 9,027	\$ 13,811	\$ 5,872	\$ 10,474	+
- Asset upgrades	\$'000 \$	1,359	\$ 529	\$ 1,157	\$ 1,081	\$ 982	-
Capital expenditure/ Assessment	\$	791	921	1,150	729	920	+
Capital outlays/Total cash outflows	%	32.6%	35.7%	42.0%	31.1%	35.0%	o
Capital outlays/Rate revenue	%	53.3%	59.7%	71.8%	43.8%	53.2%	-
Asset renewals/Total depreciation *	%	79.4%	95.8%	95.6%	94.5%	94.3%	+

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

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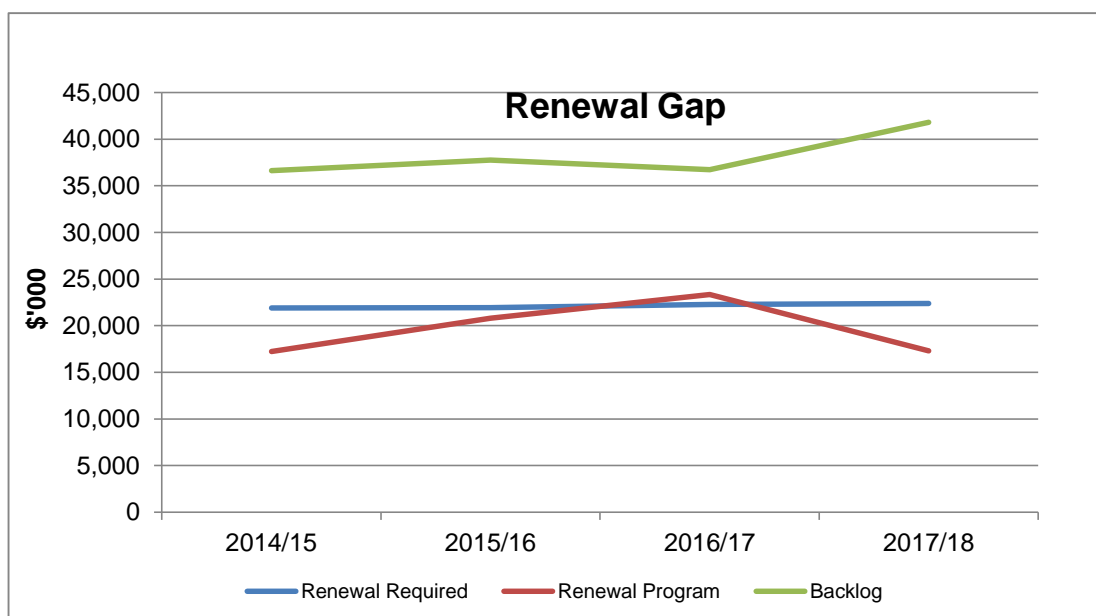
The following graph depicts how the capital works budget will be spent in the next four years. The increase in budgets on renewal projects in 2015/16 is due to the Yarram and Sale Streetscapes improvements, Brewers Hill Road, Maffra reconstruction and road renewals for rural and unsealed roads. The Sale Livestock Exchange and the Port of Sale Cultural Hub have both renewal and upgrade components, reflected in the increase in budgets in upgrade projects in 2015/16. The increase in budgets in expansion projects in 2015/16 is due to the Lake Guthridge Gross Litter Trap.



Capital Renewal Gap

A key objective of the Built Environment Strategy is to maintain or renew Council's existing assets at sustainable condition levels matched to desired service levels. If sufficient funds are not allocated to asset renewal then Council's investment in those assets will reduce, along with the capacity to deliver services to the community.

The graph below indicates the extent of Council's renewal effort against its renewal requirement. The renewal requirement is based on depreciation that represents the decline in value of its existing capital assets.



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At present, Council is similar to most municipalities in that it is presently unable to fully fund asset renewal requirements identified in long term asset management plans and as a result, some assets have passed their notional useful life which contributes to the predicted backlog. While the Built Environment Strategy endeavours to promote a sufficient level of annual funding to meet ongoing asset renewal needs, the above graph indicates that in the next few years the asset renewal requirement is not being met creating an asset renewal gap and increasing the level of the predicted backlog further.

A critical component in understanding future renewal requirements is deciding on appropriate service levels for each asset class. Over the coming years, we will be focusing on improving our information on service levels so that we may better predict our future renewal requirements and better understand the backlog. Without this service level planning, we are unable to clearly define the predicted backlog.

The graph above is only as accurate as the data that we currently have, and Council is committed to continually improving information about assets including service levels and condition. The aim is to enable accurate renewal requirements to be determined for each asset class and to ultimately provide a sustainable forward capital works and maintenance program for the renewal of infrastructure.

11.4 Roads to Recovery funding

In developing the ten year capital works program it has been assumed that Roads to Recovery funding will be available beyond the next program conclusion in 2019. Given the extent of Wellington's road network this funding is essential in order to be able to provide an asset renewal and upgrade program. Roads to Recovery funding underpins and is an essential component of the adopted Residential Road and Street Construction Plan.

Roads to Recovery funding consists of an annualised grants program of approximately \$2.3 million, which will be spent on replacing our ageing timber bridge network as well as renewing and upgrading our extensive rural road and residential street network.

Council will continue to lobby, through our industry bodies, for Roads to Recovery funding to continue and expand beyond the next 5 years as this funding has a positive impact on our future capital works programs and reduces the pressure to fund this work from rates income.

11.5 Country Roads & Bridges Funding

The Country Roads & Bridges funding is a 4 year program which commenced in 2011/12 and provided up to \$1.0 million per year to assist the Council in maintaining and restoring existing rural roads and bridges.

The Council has been successful in receiving the full allocation of \$1.0 million per year for the past 4 years. Council has received advice that this program has now ceased. At this stage it is unknown what, if any, state funded programs will be available to support Council's efforts in relation to road and bridge renewals.

11.6 Timber Impacted Roads Funding

Since 2005 Council has upgraded a number of roads and bridges that support timber carting activity with a total \$2.8 million funding provided under the Timber Impacted Roads program.

Council has not had any advice in relation to this program at this stage. It is unknown what, if any, state funded programs will be available to support Council's efforts in relation to Timber Impacted Road renewals. Timber carting activities will result in Council bearing high maintenance costs due to lack of funding for timber impacted roads.

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11.7 Waste Infrastructure Charge

The ten year Waste Management Plan, which is reviewed annually, clearly sets out the costs for establishing recycling and transfer stations, rehabilitation of landfills and monitoring of existing and closed landfills. These costs are currently being incurred by our community and should be paid for by this generation and not at the expense of future ratepayers and residents.

The implications of the ten year Waste Management Plan, and the funding required for its implementation, are considered in the Long Term Financial Plan. This has resulted in the continuation of the waste infrastructure charge to provide for the identified costs. Since the introduction of this charge in 2005/06, costs of construction and rehabilitation of landfills have escalated in line with increasing community and government expectations for landfill infrastructure.

Presently Council manages the following waste facilities:

- 2 licensed operational landfill sites (Kilmany and Maffra)
- 1 licensed site not operating (Longford)
- 1 unlicensed operating site (Rosedale)
- 7 transfer stations (Kilmany, Stratford, Dargo, Heyfield, Seaspray, Yarram and Loch Sport)

There are also a further 8 closed landfills under rehabilitation and after care.

In 2015/16 the Council will apply the waste infrastructure charge towards the following projects:

- Commence design for construction of new Kilmany landfill cell (\$60,000)
- Heyfield Transfer Station - road entry reseal (\$40,000)
- Yarram Transfer Station road entry reseal and new office building (\$70,000)
- Rehabilitation of the Kilmany Landfill (\$1,200,000)
- Rehabilitation of the Yarram Landfill (\$35,000)
- Rehabilitation of the Maffra Landfill (\$35,000)
- 2014/15 carried forward project Kilmany Resource Recovery Area Extension (\$66,000)
- 2014/15 carried forward project - Leachate treatment infrastructure at Kilmany Landfill (\$219,000)
- 2014/15 carried forward project - Rehabilitation of the Sale Transfer Station site (\$192,000)
- 2014/15 carried forward project - Rehabilitation of the Longford Landfill (\$1,200,000)

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Appendices

The following appendices include voluntary and statutory disclosures of information which provide support for the analysis contained in sections 1 to 11 of this report.

This information has not been included in the main body of the budget report in the interests of clarity and conciseness. Council has decided that whilst the budget report needs to focus on the important elements of the budget and provide appropriate analysis, the detail upon which the annual budget is based should be provided in the interests of open and transparent local government.

The contents of the appendices are summarised below:

Appendix	Nature of information	Page
A	Financial statements	61
B	Rates and charges	68
C	Capital works program	71
D	Schedule of Fees and Charges	77

**Appendix A
Financial Statements**

This appendix presents information in regard to the Financial Statements and Statement of Human Resources. The budget information for the years 2015/16 to 2018/19 has been extracted from the Strategic Resource Plan.

The appendix includes the following budgeted information:

- Comprehensive Income Statement
- Balance Sheet
- Statement of Changes in Equity
- Statement of Cash Flows
- Statement of Capital Works
- Statement of Human Resources.

Comprehensive Income Statement

For the four years ending 30 June 2019

	Forecast Actual 2014/15 \$'000	Budget 2015/16 \$'000	Strategic Resource Plan Projections		
			2016/17 \$'000	2017/18 \$'000	2018/19 \$'000
Income					
Rates and charges	49,399	51,373	53,353	55,396	57,521
Statutory fees & fines	1,098	1,140	1,174	1,208	1,243
User fees	6,070	5,893	6,166	6,327	6,522
Grants - Operating	15,012	13,647	13,236	13,782	13,928
Grants - Capital	5,038	5,710	13,531	3,449	6,184
Contributions - monetary	971	986	2,332	2,290	2,152
Contributions - non - monetary	868	-	-	-	-
Net gain on disposal of property, infrastructure, plant and equipment	(248)	236	226	121	208
Other income	1,649	1,297	1,335	1,375	1,416
Total income	79,857	80,282	91,353	83,948	89,174
Expenses					
Employee costs	23,007	24,327	25,407	26,735	28,188
Materials and Services	27,734	30,457	25,875	27,183	30,033
Bad and doubtful debts	110	111	114	117	121
Depreciation and amortisation	22,130	22,155	22,509	22,940	22,703
Borrowing Costs	773	731	681	607	619
Other expenses	1,316	617	628	646	666
Total expenses	75,070	78,398	75,214	78,228	82,330
Surplus (deficit) for the year	4,787	1,884	16,139	5,720	6,844
Other comprehensive income					
Items that will not be reclassified to surplus					
or deficit:					
Net asset revaluation increment	-	-	-	-	-
Total comprehensive result	4,787	1,884	16,139	5,720	6,844

Balance Sheet

For the four years ending 30 June 2019

	Forecast Actual 2014/15 \$'000	Budget 2015/16 \$'000	Strategic Resource Plan Projections		
			2016/17 \$'000	2017/18 \$'000	2018/19 \$'000
Assets					
Current assets					
Cash and cash equivalents	35,830	31,374	30,614	34,672	34,686
Trade and other receivables	6,661	5,113	4,580	5,060	5,186
Other assets	261	261	261	261	261
Total current assets	42,752	36,748	35,455	39,993	40,133
Non-current assets					
Trade and other receivables	1,252	1,285	2,362	3,578	4,751
Property, infrastructure, plant & equipment	880,904	888,029	903,168	904,127	911,384
Intangible assets	547	1,081	889	668	448
Total non-current assets	882,703	890,395	906,419	908,373	916,583
Total assets	925,455	927,143	941,874	948,366	956,716
Liabilities					
Current liabilities					
Trade and other payables	5,163	5,663	4,841	5,085	5,609
Trust funds and deposits	720	720	720	720	720
Provisions	6,300	6,090	6,361	6,693	7,057
Interest-bearing loans and borrowings	3,126	1,871	1,283	950	4,107
Total current liabilities	15,309	14,344	13,205	13,448	17,493
Non-current liabilities					
Provisions	1,768	1,213	1,026	1,043	1,060
Interest Bearing loans and borrowings	10,001	11,325	11,242	11,753	9,198
Total non-current liabilities	11,769	12,538	12,268	12,796	10,258
Total liabilities	27,078	26,882	25,473	26,244	27,751
Net assets	898,377	900,261	916,401	922,122	928,965
Equity					
Accumulated surplus	290,898	295,279	312,465	317,870	326,363
Reserves	607,479	604,982	603,936	604,252	602,602
Total equity	898,377	900,261	916,401	922,122	928,965

Statement of Changes in Equity

For the four years ending 30 June 2019

	Total \$'000	Accumulated Surplus \$'000	Asset Revaluation Reserve \$'000	Other Reserves \$'000
2016				
Balance at beginning of the financial year	898,377	290,898	600,729	6,750
Surplus/(deficit) for the year	1,884	1,884	-	-
Net asset revaluation increment(decrement)	-	-	-	-
Transfer to other reserves	-	4,067	-	(4,067)
Transfer from other reserves	-	(1,774)	-	1,774
Balance at end of the financial year	900,261	295,075	600,729	4,457
2017				
Balance at beginning of the financial year	900,261	295,075	600,729	4,457
Surplus/(deficit) for the year	16,140	16,140	-	-
Net asset revaluation increment(decrement)	-	-	-	-
Transfer to other reserves	-	2,994	-	(2,994)
Transfer from other reserves	-	(1,947)	-	1,947
Balance at end of the financial year	916,401	312,262	600,729	3,410
2018				
Balance at beginning of the financial year	916,401	312,262	600,729	3,410
Surplus/(deficit) for the year	5,721	5,721	-	-
Net asset revaluation increment(decrement)	-	-	-	-
Transfer to reserves	-	1,663	-	(1,663)
Transfer from reserves	-	(1,979)	-	1,979
Balance at end of the financial year	922,122	317,667	600,729	3,726
2019				
Balance at beginning of the financial year	922,122	317,667	600,729	3,726
Surplus/(deficit) for the year	6,843	6,843	-	-
Net asset revaluation increment(decrement)	-	-	-	-
Transfer to reserves	-	3,702	-	(3,702)
Transfer from reserves	-	(2,052)	-	2,052
Balance at end of the financial year	928,965	326,160	600,729	2,076

Statement of Cash Flow

For the four years ending 30 June 2019

	Forecast Actual 2014/15 \$'000 Inflows (Outflows)	Budget 2015/16 \$'000 Inflows (Outflows)	Strategic Resource Plan Projections		
			2016/17 \$'000 Inflows (Outflows)	2017/18 \$'000 Inflows (Outflows)	2018/19 \$'000 Inflows (Outflows)
Cash flows from operating activities					
Rates and charges	49,111	51,140	53,119	55,155	57,270
Statutory fees and fines	1,098	1,140	1,174	1,208	1,243
User fees	6,068	5,864	6,200	6,266	6,423
Grants - operating	14,972	15,153	13,919	13,576	14,134
Grants - capital	6,495	5,891	13,531	3,449	6,184
Contributions- monetary	1,117	966	1,190	985	876
Interest received	1,200	1,000	1,030	1,061	1,093
Other receipts	449	297	305	314	323
Employees costs	(22,716)	(23,973)	(25,117)	(26,379)	(27,798)
Materials and services	(28,215)	(29,966)	(26,701)	(26,945)	(29,519)
Other payments	(665)	(1,728)	(828)	(646)	(666)
Net cash provided by operating activities	28,914	25,784	37,822	28,044	29,563
Cash flows from investing activities					
Payments for property, infrastructure, plant and equipment	(26,345)	(30,654)	(38,295)	(24,265)	(30,625)
Proceeds from sale of property, infrastructure, plant and equipment	691	1,076	1,065	708	1,093
Net cash used in investing activities	(25,654)	(29,578)	(37,230)	(23,557)	(29,532)
Cash flows from financing activities					
Finance costs	(772)	(731)	(681)	(607)	(619)
Proceeds from borrowings	-	3,195	1,200	1,461	1,552
Repayment of borrowings	(2,847)	(3,126)	(1,871)	(1,283)	(950)
Net cash used in financing activities	(3,619)	(662)	(1,352)	(429)	(17)
Net increase (decrease) in cash & cash equivalents	(359)	(4,456)	(760)	4,058	14
Cash & cash Equivalents at beginning of the financial year	36,189	35,830	31,374	30,614	34,672
Cash & cash equivalents at end of the financial year	35,830	31,374	30,614	34,672	34,686

Statement of Capital Works

For the four years ending 30 June 2019

	Forecast Actual 2014/15 \$'000	Budget 2015/16 \$'000	Strategic Resource Plan Projections		
			2016/17 \$'000	2017/18 \$'000	2018/19 \$'000
Property					
Land	-	-	235	-	-
Landfill Improvements	12	60	1,230	-	75
Buildings	11,019	9,184	12,292	4,571	9,970
Total Property	11,031	9,244	13,757	4,571	10,045
Infrastructure					
Roads	7,744	9,415	12,844	11,711	11,525
Footpaths	637	1,154	1,571	1,240	1,289
Bridges	916	2,471	1,910	427	624
Drainage	150	305	210	985	1,450
Parks, open space and streetscapes	2,002	3,550	4,474	2,513	2,552
Waste Management	145	690	230	300	-
Total Infrastructure	11,594	17,585	21,239	17,176	17,440
Plant & Equipment					
Plant, Machinery and Equipment	2,112	2,525	2,802	2,033	2,709
Furniture & Fittings	369	183	69	58	75
Information Technology	716	123	10	-	-
Library books	245	229	238	247	256
Total Plant & Equipment	3,442	3,059	3,119	2,338	3,040
Intangibles	278	766	180	180	100
Total Intangibles	278	766	180	180	100
Total capital works expenditure	26,345	30,654	38,295	24,265	30,625

Represented by:

New asset expenditure	10	305	-	-	-
Asset renewal expenditure	17,221	20,793	23,327	17,312	19,169
Asset expansion expenditure	7,755	9,027	13,811	5,872	10,474
Asset upgrade expenditure	1,359	529	1,157	1,081	982
Total capital works expenditure	26,345	30,654	38,295	24,265	30,625

Statement of Human Resources

For the four years ending 30 June 2019

	Forecast Actual 2014/15 \$'000	Budget 2015/16 \$'000	Strategic Resource Plan Projections		
			2016/17 \$'000	2017/18 \$'000	2018/19 \$'000
Staff expenditure					
Employee costs - operating	23,007	24,327	25,407	26,735	28,188
Employee costs - capital	22	93	93	-	-
Total staff expenditure	23,029	24,420	25,500	26,735	28,188
	EFT	EFT	EFT	EFT	EFT
Staff numbers					
Employees	284.0	285.1	282.2	280.5	280.5
Total Staff numbers	284.0	285.1	282.2	280.5	280.5

Rates and Charges

The appendix presents information which the Act and the Regulations require to be disclosed in the Council's annual budget.

1. Rates and charges

1.1 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	2014/15 Rate in the dollar	2015/16 Rate in the dollar	Change
General residential	0.005181	0.005362	3.5%
Commercial/Industrial	0.005181	0.005362	3.5%
Farm	0.004145	0.004290	3.5%
Cultural & Recreational Land Act (rate concession)	N/A	N/A	N/A

1.2 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 year

Type of Property	2014/15 \$	2015/16 \$
General residential	27,465,917	29,201,820
Commercial/Industrial	7,634,748	7,940,763
Farm	8,972,273	9,355,472
Cultural & Recreational Land	58,592	73,849
Total amount to be raised by general rates	44,131,530	46,571,904

1.3 The number of assessments in relation to each type or class of land compared with the previous year.

Type of Property	2014/15 No.	2015/16 No.
General residential	28,004	28,102
Commercial/Industrial	1,485	1,494
Farm	3,720	3,658
Cultural & Recreational Land	37	37
Total number of assessments	33,246	33,291

1.4 The basis of valuation to be used is the Capital Improved Value (CIV)

1.5 The estimated value of each type or class of land compared with the previous financial year.

Type of Property	2014/15 \$	2015/16 \$
General residential	5,301,277,200	5,446,068,607
Commercial/Industrial	1,473,605,000	1,480,933,000
Farm	2,164,706,000	2,180,966,000
Recreational Land	24,949,000	26,662,000
Total value of land	8,964,537,200	9,134,629,607

1.6 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 2014/15 \$	Per Rateable Property 2015/16 \$	Change
Residential Garbage collection	171.00	176.00	2.9%
Commercial Garbage collection (includes GST)	185.90	193.60	4.1%
Waste Infrastructure Charge	32.00	35.00	0.09
EPA Levy Charge	14.92	14.92	-
Boisdale Common Effluent System Charge (Residential)	288.00	288.00	-
Boisdale Common Effluent System Charge (Commercial - includes GST)	316.80	316.80	-

1.7 The estimated amount to be raised by each type of service rate or charge compared with the previous financial year.

Type of Charge	2014/15 \$	2015/16 \$
Kerbside collection (Garbage)	3,129,642	3,257,760
Waste Infrastructure Charge	961,824	1,059,065
EPA Levy Charge	273,066	276,169
Boisdale Common Effluent System Charge	7,500	7,500
Total amount to be raised by service rates or charges	4,372,032	4,600,494

1.8 The estimated total amount to be raised by all rates and charges compared with the previous year:

	2014/15 \$	2015/16 \$
Rates and charges	48,503,562	51,172,398
Supplementary rates	419,255	200,000
Total	48,922,817	51,372,398

1.9 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 (2015/16 estimated \$200,000);
- 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; and
- Changes of use of land such that residential land becomes business land and vice versa.

3. 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 are:

- A general rate of 0.005362 for all rateable general properties; and
- A rate of 0.004290 for all rateable farm properties, being 80% of the general rate

Each differential rate will be determined by multiplying the Capital Improved Value of each rateable land by the relevant percentages indicated above.

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

Farm Land

Farm land is any land, which is:

- not less than 2 hectares in area; and
- is used primarily for:
 - grazing (including agistment);
 - dairying;
 - pig-farming;
 - poultry-farming;
 - fish-farming;
 - tree-farming;
 - bee-keeping;
 - viticulture;
 - horticulture;
 - fruit-growing or the growing of crops of any kind or for any combination of these activities, and;
- is used by a business;
 - that has significant and substantial commercial purpose or character; and
 - 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, and;
- where the ratepayer is a Primary Producer as evidenced by a current ATO assessment

Recreational land

Recreational land is any 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

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.

Capital Works Program**For the year ending 30 June 2016**

This appendix presents a listing of the capital works projects that will be undertaken for the 2015/16 year.

The capital works projects are grouped by class and include the following:

- New works for 2015/16
- Works carried forward from the 2014/15 year

1. NEW WORKS FOR 2015/16		Asset Expenditure Type				Summary of Funding Sources			
CAPITAL WORKS DESCRIPTION	PROJECT COST	New	Renewal	Upgrade	Expansion	Grants	Contributions	Cash	Borrowings
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
PROPERTY									
LANDFILL IMPROVEMENTS									
Kilmany - New Cell - Design	60	-	60	-	-	-	-	60	-
TOTAL LANDFILL IMPROVEMENTS	60	-	60	-	-	-	-	60	-
BUILDINGS									
Sale Oval - Changeroom Refurbishment	20	-	14	6	-	-	8	12	-
Heyfield - Gordon Street Rec Reserve Clubroom Redevelopment	866	-	-	866	-	441	-	425	-
Heyfield - Gordon Street Rec Reserve Fire Service Upgrade	150	-	-	150	-	-	-	150	-
Fulham - Pound and Animal Shelter Upgrade	150	-	38	112	-	-	-	150	-
Sale - Stephenson Park Power Supply Upgrade	10	-	10	-	-	10	-	-	-
West Sale Airport - Minor Capital Works	60	-	60	-	-	-	-	60	-
West Sale Airport - Perimeter Fencing	80	-	40	40	-	-	-	80	-
West Sale Airport - Lots 7 and 8 Headworks	50	-	38	12	-	-	-	50	-
Boating Infrastructure Action Plan Works	349	-	175	174	-	229	-	120	-
Yarram Aerodrome - Runway & Apron Re-profiling	60	-	60	-	-	-	-	60	-
Maffra Caravan Park - Amenities Refurbishment	25	-	25	-	-	-	-	25	-
Sale Livestock Exchange Upgrade	1,170	-	585	585	-	-	-	-	1,170
EBBWEC - Energy Efficiencies Upgrade	84	-	-	84	-	-	-	84	-
Annual Toilet Renewal	200	-	200	-	-	-	-	200	-
Lex Glover Regional Aquatic Complex - Pool heating & Air Handling Project Stage 2	90	-	23	67	-	-	-	90	-
Disability Hoists - Outdoor Pools	30	-	-	-	30	-	-	30	-
Heyfield Pool - Building Renewal	100	-	80	20	-	-	-	100	-
Healthy Lifestyles Facilities - Pump Renewal Program	25	-	25	-	-	-	-	25	-
Outdoor Pools - Shade Structure Replacement	45	-	45	-	-	-	-	45	-
Yarram Recreation Reserve - Clubrooms Refurbishment	68	-	68	-	-	-	-	68	-
Loch Sport Holiday Park Fire Prevention Equipment Upgrade	40	-	20	20	-	-	-	40	-
Sale Motor Village Electrical Works	117	-	76	-	41	-	-	117	-
Port of Sale Cultural Hub (Art Gallery/Library)	1,695	-	424	1,271	-	500	500	695	-
TOTAL BUILDINGS	5,484	-	2,006	3,407	71	1,180	508	2,626	1,170
TOTAL PROPERTY	5,544	-	2,066	3,407	71	1,180	508	2,686	1,170

1. NEW WORKS FOR 2015/16		Asset Expenditure Type				Summary of Funding Sources			
CAPITAL WORKS DESCRIPTION	PROJECT COST \$'000	New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contributions \$'000	Cash \$'000	Borrowings \$'000
INFRASTRUCTURE									
ROADS									
Crest Widening Program	100	-	25	75	-	-	-	100	-
Rosedale - Rosedale Flynn's Creek Road Widening	45	-	23	22	-	-	-	45	-
Sale Toongabbie Road Reconstruction at Maffra Rosedale Intersection	60	-	60	-	-	60	-	-	-
Yarram - Albert River Road Reconstruction	75	-	75	-	-	75	-	-	-
Sale - Hearshall Road 3.0km Reconstruction	200	-	200	-	-	200	-	-	-
Maffra - Sellings Lane Maffra 0.6km Reconstruction	100	-	100	-	-	100	-	-	-
Maffra - Brewers Hill Road 4.5km Reconstruction	800	-	600	200	-	800	-	-	-
Project Advanced Planning	120	-	48	36	36	-	-	120	-
Residential Road and Street Construction Plan Implementation	1,000	-	600	400	-	700	300	-	-
Urban Road & Street Reconstruction - Irwin Street Wurruk	265	-	265	-	-	265	-	-	-
Urban Road & Street Reconstruction - Guthridge Parade Sale	240	-	192	48	-	200	-	40	-
Stratford - McAlister Street & Wellsford Street - Roundabout Renewal Program	125	-	94	31	-	-	-	125	-
Yarram - Yarram Morwell / Jack River Valley Road - Intersection Improvement	400	-	200	200	-	-	-	400	-
Stratford - Redbank Road and Lee Street - Intersection Improvement	30	-	30	-	-	-	-	30	-
Rural Road Resealing - Annual Program	2,400	-	2,400	-	-	-	-	2,400	-
Final Seals for Road Projects - Annual Program	150	-	150	-	-	-	-	150	-
Asphalt Resealing Urban Streets - Annual Program	350	-	350	-	-	-	-	350	-
Urban Streets Resealing - Annual Program	700	-	700	-	-	-	-	700	-
Kerb & Channel Replacement - Annual Program	180	-	180	-	-	-	-	180	-
Unsealed Roads Reconstruction - Annual Program	1,350	-	1,350	-	-	-	-	1,350	-
Unsealed Road Intersection Upgrades	220	-	110	110	-	-	-	220	-
Sale - Baldwin Reserve Car Park Reconstruction	200	-	200	-	-	-	-	200	-
TOTAL ROADS	9,110	-	7,951	1,122	36	2,400	300	6,410	-
FOOTPATHS									
Annual Footpaths Renewal Program	255	-	255	-	-	-	-	255	-
Annual Footpaths Network Connections Program	62	-	-	-	62	-	-	62	-
Annual Footpaths Disability Access Improvement Program	50	-	50	-	-	-	-	50	-
Annual Shared Path Program - Maffra-Sale	310	-	155	155	-	-	-	310	-
TOTAL FOOTPATHS	677	-	460	155	62	-	-	677	-
BRIDGES									
Maxfields Bridge Renewal	570	-	570	-	-	285	-	285	-
Four Mile Creek Bridge Renewal	200	-	200	-	-	200	-	-	-
Lower Dargo Bridge Renewal	550	-	550	-	-	550	-	-	-
Sale - Park Street Bridge Renewal	250	-	250	-	-	250	-	-	-
Cowwarr - Stoney Creek - Major Culvert & Floodway Renewal	50	-	50	-	-	50	-	-	-
McLoughlins Beach Foot Bridge Renewal	500	-	500	-	-	500	-	-	-
Guard Rail Renewal and Improvement Program	105	-	42	63	-	-	-	105	-
TOTAL BRIDGES	2,225	-	2,162	63	-	1,835	-	390	-

1. NEW WORKS FOR 2015/16		Asset Expenditure Type				Summary of Funding Sources			
CAPITAL WORKS DESCRIPTION	PROJECT COST \$'000	New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contributions \$'000	Cash \$'000	Borrowings \$'000
DRAINAGE									
Minor Drainage Network - Renewal Works	155	-	155	-	-	-	-	155	-
Lake Guthridge - Gross Litter Trap	150	-	-	-	150	-	-	150	-
TOTAL DRAINAGE	305	-	155	-	150	-	-	305	-
PARKS OPEN SPACE AND STREETSCAPES									
Playgrounds Renewal Program	130	-	130	-	-	-	-	130	-
Maffra Island Reserve - Exercise Circuit	50	50	-	-	-	-	-	50	-
Playgrounds Expansion Program - Maffra Hillcrest Estate	30	-	-	-	30	-	-	30	-
Victorian Timber Workers Memorial	36	-	-	-	36	36	-	-	-
Gravel Path Renewal Program	80	-	80	-	-	-	-	80	-
Half Court Basketball Courts - Sale X2	20	-	-	-	20	-	-	20	-
Rosedale - Prince Street Reserve - Perimeter Fence	50	-	50	-	-	-	-	50	-
Sale - Botanic Gardens Development	49	-	13	13	24	-	-	50	-
Open Space Irrigation Renewal - Roundabout	35	-	35	-	-	-	-	35	-
Sale - Streetscape Renewal	1,000	-	750	250	-	-	-	1,000	-
Yarram - Streetscape Renewal	450	-	450	-	-	50	-	400	-
Rosedale - Streetscape Renewal	300	-	225	75	-	-	-	300	-
Maffra - Cameron Sporting Complex - Water Bore & Irrigation	250	175	-	75	-	100	-	150	-
TOTAL PARKS, OPEN SPACE AND STREETSCAPES	2,481	225	1,733	413	110	186	-	2,295	-
WASTE MANAGEMENT									
Heyfield - Transfer Station - Road Entry Reseal	40	-	40	-	-	-	-	40	-
Loch Sport - Transfer Station Entry Road Sealing	20	-	10	10	-	-	-	20	-
Sale - Transfer Station Works	192	-	192	-	-	-	-	192	-
Yarram - Transfer Station - Road Entry Reseal	40	-	40	-	-	-	-	40	-
Kilmany Landfill - Leachate Treatment Infrastructure	219	-	-	219	-	-	-	219	-
Kilmany - Resource Recovery Area Extension	150	-	-	150	-	84	-	66	-
Yarram - Transfer Station - New Office Building	30	-	30	-	-	-	-	30	-
TOTAL WASTE MANAGEMENT	690	-	312	379	-	84	-	606	-
TOTAL INFRASTRUCTURE	15,488	225	12,772	2,132	359	4,505	300	10,683	-
PLANT & EQUIPMENT									
PLANT, MACHINERY AND EQUIPMENT									
Plant Renewal - Annual Program	1,284	-	1,284	-	-	-	-	1,284	-
Fleet Renewal - Annual Program	1,241	-	1,241	-	-	15	-	1,226	-
TOTAL PLANT, MACHINERY AND EQUIPMENT	2,525	-	2,525	-	-	15	-	2,510	-

1. NEW WORKS FOR 2015/16		Asset Expenditure Type				Summary of Funding Sources			
CAPITAL WORKS DESCRIPTION	PROJECT COST \$'000	New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contributions \$'000	Cash \$'000	Borrowings \$'000
FURNITURE & FITTINGS									
Gippsland Art Gallery (Sale) - Art Acquisitions	20	-	-	-	20	10	-	10	-
Art Gallery - Photographic Equipment	7	-	-	-	7	-	-	7	-
EBBWEC - Deck Heater & Blinds	18	-	18	-	-	-	-	18	-
EBBWEC - Box Office Ticket Printers	6	-	6	-	-	-	-	6	-
EBBWEC - Cyclorama Lights	26	-	26	-	-	-	-	26	-
EBBWEC - Stage Chain Motors Replacement	62	-	62	-	-	-	-	62	-
Library - Self Check Kiosk - Sale Library	13	-	-	13	-	-	-	13	-
Fitness Equipment Renewal	32	-	16	16	-	-	-	32	-
TOTAL FURNITURE & FITTINGS	184	-	128	29	27	10	-	174	-
LIBRARY BOOKS									
Library - Audio Visual Developments	46	-	44	2	-	-	-	46	-
Library - Book Collection Developments	145	-	138	7	-	-	-	145	-
Library - Cataloguing and Processing	38	-	36	2	-	-	-	38	-
TOTAL LIBRARY BOOKS	229	-	218	11	-	-	-	229	-
INFORMATION TECHNOLOGY									
IT - Hardware Upgrade	6	-	-	6	-	-	-	6	-
TOTAL INFORMATION TECHNOLOGY	6	-	-	6	-	-	-	6	-
TOTAL PLANT & EQUIPMENT	2,944	-	2,871	46	27	25	-	2,919	-
INTANGIBLES									
Asset Management System (Conquest) Upgrade	40	-	-	40	-	-	-	40	-
IT - Intangible (Software) Upgrade - Document Management System	470	-	-	470	-	-	-	470	-
IT - Intangible (Software) Upgrade - Authority CRM Module	80	-	-	80	-	-	-	80	-
TOTAL INTANGIBLES	590	-	-	590	-	-	-	590	-
TOTAL NEW CAPITAL WORKS 2015/16	24,566	225	17,709	6,175	457	5,710	808	16,878	1,170
2. WORKS CARRIED FORWARD FROM THE 2014/15 YEAR		Asset Expenditure Type				Summary of Funding Sources			
CAPITAL WORKS DESCRIPTION	PROJECT COST \$'000	New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contributions \$'000	Cash \$'000	Borrowings \$'000
PROPERTY									
BUILDINGS									
Heyfield - Gordon Street Rec Reserve Clubroom Redevelopment	399	-	-	399	-	239	-	160	-
Desailly Street - HQ - Infrastructure	146	-	73	73	-	-	-	146	-
Sale - Stephenson Park Power Supply Upgrade	280	-	280	-	-	137	-	143	-
Boating Infrastructure Action Plan Works	206	-	103	103	-	150	-	56	-
Latrobe Wharf	80	80	-	-	-	60	-	20	-

2. WORKS CARRIED FORWARD FROM THE 2014/15 YEAR		Asset Expenditure Type				Summary of Funding Sources			
CAPITAL WORKS DESCRIPTION	PROJECT COST \$'000	New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contributions \$'000	Cash \$'000	Borrowings \$'000
BUILDINGS (Continued)									
Yarram - Station Building Refurbishment	84	-	21	43	20	-	-	84	-
Annual Toilet Renewal	53	-	53	-	-	-	-	53	-
Lex Glover Regional Aquatic Complex - Pool heating & Air Handling Project Stage 2	226	-	56	170	-	-	-	226	-
Loch Sport Holiday Park Fire Prevention Equipment Upgrade	40	-	20	20	-	-	-	40	-
Yarram Recreation Reserve - Clubrooms Refurbishment	152	-	152	-	-	-	-	152	-
Port of Sale Cultural Hub (Art Gallery/Library)	2,033	-	508	1,525	-	1,533	500	-	-
TOTAL BUILDINGS	3,699	80	1,266	2,333	20	2,119	500	1,080	-
TOTAL PROPERTY	3,699	80	1,266	2,333	20	2,119	500	1,080	-
INFRASTRUCTURE									
ROADS									
Rosedale - Rosedale Flynn's Creek Road Widening	205	-	103	102	-	205	-	-	-
Maffra - Pearson Street - Roundabout Renewal Program	100	-	-	100	-	-	-	100	-
TOTAL ROADS	305	-	103	202	-	205	-	100	-
FOOTPATHS									
Annual Footpaths Renewal Program	217	-	217	-	-	-	-	217	-
Annual Shared Path Program - Maffra-Sale	260	-	130	130	-	-	-	260	-
TOTAL FOOTPATHS	477	-	347	130	-	-	-	477	-
BRIDGES									
McLoughlins Beach Foot Bridge Renewal	246	-	246	-	-	-	-	246	-
TOTAL BRIDGES	246	-	246	-	-	-	-	246	-
TOTAL PARKS, OPEN SPACE AND STREETSCAPES									
Victorian Timber Workers Memorial	29	-	-	-	29	29	-	-	-
Port Albert - Rutter Park Shelter Upgrade	40	-	-	40	-	-	-	40	-
Rosedale - Streetscape Renewal	50	-	25	25	-	-	-	50	-
Yarram - Streetscape Renewal	950	-	950	-	-	150	-	800	-
TOTAL PARKS, OPEN SPACE AND STREETSCAPES	1,069	-	975	65	29	179	-	890	-
TOTAL INFRASTRUCTURE	2,097	-	1,671	397	29	384	-	1,713	-
PLANT & EQUIPMENT									
INFORMATION TECHNOLOGY									
Desailly Street - HQ - Desking & End User Devices	69	-	34	34	-	-	-	69	-
IT - Hardware Upgrade	4	-	-	4	-	-	-	4	-
Desailly Street - HQ - Council Chambers and Meeting Rooms	44	-	22	22	-	-	-	44	-
TOTAL INFORMATION TECHNOLOGY	116	-	56	60	-	-	-	116	-
TOTAL PLANT & EQUIPMENT	116	-	56	60	-	-	-	116	-

2. WORKS CARRIED FORWARD FROM THE 2014/15 YEAR		Asset Expenditure Type				Summary of Funding Sources			
CAPITAL WORKS DESCRIPTION	PROJECT COST \$'000	New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contributions \$'000	Cash \$'000	Borrowings \$'000
INTANGIBLES									
IT - Intangible (Software) Upgrade - Document Management System	21	-	-	21	-	-	-	21	-
Desailly Street - Corporate Headquarters - Unified Communications	82	-	41	41	-	-	-	82	-
IT - Intangible Expansion	23	-	-	-	23	-	-	23	-
Aerial Photography Update for GIS	50	-	50	-	-	-	-	50	-
TOTAL INTANGIBLES	176	-	91	62	23	-	-	176	-
TOTAL CARRIED FORWARD WORKS 2014/15	6,088	80	3,084	2,851	73	2,503	500	3,086	-

2. SUMMARY		Asset Expenditure Type				Summary of Funding Sources			
CAPITAL WORKS DESCRIPTION	PROJECT COST \$'000	New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contributions \$'000	Cash \$'000	Borrowings \$'000
PROPERTY	9,243	80	3,332	5,739	91	3,299	1,008	3,765	1,170
INFRASTRUCTURE	17,585	225	14,442	2,530	388	4,889	300	12,397	-
PLANT & EQUIPMENT	3,060	-	2,928	106	27	25	-	3,037	-
INTANGIBLES	766	-	91	652	23	-	-	766	-
TOTAL CAPITAL WORKS	30,654	305	20,793	9,027	529	8,213	1,308	19,965	1,170

OPERATING PROJECTS		Summary of Funding Sources			
WORKS DESCRIPTION	COST \$'000	Grants \$'000	Contributions \$'000	Cash \$'000	Borrowings \$'000
Kilmany Landfill Rehabilitation	1,200	-	-	1,200	-
Maffra Landfill Rehabilitation	35	-	-	35	-
Longford Landfill Rehabilitation	1,200	-	-	1,200	-
Yarram Landfill Rehabilitation	35	-	-	35	-
Princes Hwy/Cobains Road Intersection Upgrade	1,800	-	-	-	1,800
Loch Sport - Lake Victoria Foreshore Redevelopment	225	150	-	75	-
Yarram - Memorial Park - Landscape Renewal	25	-	-	25	-
Yarram - Railway Reserve - Concept Plan Implementation	30	-	-	30	-
Lake Guthridge Bank Revegetation	25	-	-	25	-
Gormandale - Memorial Park - Landscape Rejuvenation	10	-	-	10	-
Roundabout - OH&S and Landscaping Upgrade	40	-	-	40	-
Town Tree Replacement Program	36	-	-	36	-
Urban Furniture Renewal Program	80	-	-	80	-
TOTAL OPERATING PROJECTS	4,741	150	-	2,791	1,800

WELLINGTON SHIRE COUNCIL
SCHEDULE OF FEES AND CHARGES AS AT 1 JULY 2015
GST INCLUSIVE

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Service	C/L	GST %	Fee 14/15 including Tax \$	Fee 15/16 including Tax \$	Effective Date
ART GALLERY					
Art Gallery Life Drawing Classes (6 week course)	C	10	170.00	150.00	01-Jul-15
Art Gallery Education – Subscriptions					
Primary Schools under 150	C	10	94.00	97.00	01-Jan-16
Primary Schools over 150	C	10	191.00	197.00	01-Jan-16
Secondary Schools	C	10	203.00	210.00	01-Jan-16
Specialist Schools	C	10	94.00	97.00	01-Jan-16
Kindergartens	C	10	94.00	97.00	01-Jan-16
Tertiary Institutions	C	10	318.00	328.00	01-Jan-16
Gecko Junior Memberships – First Child	C	10	12.50	13.00	01-Jan-16
Gecko Junior Memberships – Each Additional Child	C	10	8.50	9.00	01-Jan-16
ESSO BHP BILLITON WELLINGTON ENTERTAINMENT CENTRE					
Main Stage Hire Rates					
Commercial Rate per day (Max 16 hours)	C	10	1,250.00	1,288.00	01-Jul-15
Community Rate per day (Max 16 hours)	C	10	745.00	770.00	01-Jul-15
Commercial per Week	C	10	5,050.00	5,200.00	01-Jul-15
Community per Week	C	10	3,300.00	3,400.00	01-Jul-15
Commercial Rate - Short hire (max 4 hours)	C	10	810.00	835.00	01-Jul-15
Community Rate - Short hire (max 4 hours)	C	10	475.00	490.00	01-Jul-15
Rehearsal Room & Meeting Room & Foyer Rate per day (Max 8 hours)	C	10	265.00	275.00	01-Jul-15
Rehearsal Room & Meeting Room - Short hire (Max 4 hours)	C	10	140.00	145.00	01-Jul-15
Ticket Fees					
Ticket fees per ticket - Commercial	C	10	3.90	4.05	01-Jul-15
Ticket fees average per ticket - Community	C	10	2.35	2.45	01-Jul-15
Complimentary Ticket Fee	C	10	0.55	0.55	01-Jul-14
Credit Card fee - 4% of transaction value charged to the hirer.	C	10	0.04	4%	01-Jul-14
Tech Labour					
Tech Labour Charge Out per hour - Commercial	C	10	45.00	47.00	01-Jul-15
Tech Labour Charge Out per hour - Community	C	10	43.00	45.00	01-Jul-15
Labour Front of House					
FOH Labour Charge out per hour - Commercial	C	10	41.00	42.50	01-Jul-15
FOH Labour Charge out per hour - Community	C	10	41.00	42.50	01-Jul-15
Equipment					
Use of Grand Piano	C	10	150.00	156.00	01-Jul-15
Piano Tune	C	10	Cost Price	Cost Price	01-Jul-14
Consumables (charged at cost +15%)	C	10	Cost price + 15%	Cost price + 15%	01-Jul-14
LIBRARY					
Printing/Photocopies B&W A4 per page	C	10	0.20	0.20	01-Nov-01
Printing/Photocopies B&W A3 per page	C	10	0.50	0.50	01-Nov-01
Printing/Photocopies Colour A4 per page	C	10	1.00	1.00	01-Jul-10
Printing/Photocopies Colour A3 per page	C	10	2.00	2.00	01-Jul-10
Microfilm Printing A4 per page	C	10	0.20	0.20	01-Jul-10
Interlibrary loans- Search fee per book	C	10	4.00	4.00	01-Jul-10
Interlibrary loans- Books per transfer	C	10	18.50	18.50	01-Jul-13
Overdues per day after grace period expires	C	10	0.15	0.15	01-Jul-10
National facsimile fees (1st page)	C	10	4.00	4.00	01-Jul-13
National facsimile fees Additional Pages per page	C	10	1.00	1.00	01-Jul-13
Overseas facsimile fees (1st page)	C	10	8.00	8.00	01-Jul-13
Overseas facsimile fees Additional Pages per page	C	10	2.00	2.00	01-Jul-13
Library Receiving Faxes per page	C	10	1.00	1.00	01-Jul-13
Mini-earphones	C	10	1.00	2.00	01-Jul-15
Library Laminating A4 size	C	10	4.00	4.00	01-Jul-14
Library Book Covering	C	10	10.00	10.00	01-Jul-14
Library Binding Repairs (thin book approx 10 mins)	C	10	10.00	10.00	01-Jul-14
Library Binding Repairs (thick book approx 15 mins)	C	10	15.00	15.00	01-Jul-14
Replacement membership cards	C	10	5.80	5.80	01-Jul-12
Replacement CD for Talking Book set	C	10	N/A	16.00	01-Jul-15
Lost Book, Magazine or Audio-Visual item	C	10	RRP	RRP	01-Jul-13

WELLINGTON SHIRE COUNCIL
SCHEDULE OF FEES AND CHARGES AS AT 1 JULY 2015
GST INCLUSIVE

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Service	C/L	GST %	Fee 14/15 including Tax \$	Fee 15/16 including Tax \$	Effective Date
GIPPSLAND REGIONAL SPORTS COMPLEX					
Indoor Courts					
Court Hire (peak) per hour	C	10	43.80	45.60	01-Jul-15
Court Hire (off peak) per hour	C	10	32.30	33.60	01-Jul-15
Training/Casual Use - adult / entry fee	C	10	5.50	5.70	01-Jul-15
Training/Casual Use - concession / entry fee	C	10	2.80	2.90	01-Jul-15
Outdoor Courts					
Outdoor Court with Lights - per hour (Capped at 6 Courts)	C	10	9.20	9.60	01-Jul-15
Outdoor Court no Lights - per hour (Capped at 6 Courts)	C	10	4.40	4.55	01-Jul-15
School Use	C	10	2.90	3.00	01-Jul-15
Meeting/Club Rooms					
Meeting Room - per hour	C	10	3.80	4.10	01-Jul-15
Club Room (half) - per hour	C	10	11.30	12.25	01-Jul-15
Club Room (full) - per hour	C	10	22.60	24.50	01-Jul-15
Club Administration Office					
Office Annual Hire Fee	C	10	285.00	295.00	01-Jul-15
Team Match Fees - Competition run by W.S.C.					
Indoor Soccer - per team	C	10	55.00	58.00	01-Oct-15
Indoor Netball - per team	C	10	55.00	58.00	01-Oct-15
Outdoor Netball - per team	C	10	34.00	36.00	01-Oct-15
Training Session Passes					
Training Casual Adult 10 Session Pass	C	10	49.50	51.30	01-Jul-15
Training Casual Concession 10 Session Pass	C	10	25.20	26.10	01-Jul-15
AQUA ENERGY					
Aquatics Casual Entry					
Swim Adult	C	10	5.80	6.00	01-Jul-15
Swim Concession	C	10	4.70	4.80	01-Jul-15
Swim Child (4-15)	C	10	3.90	4.00	01-Jul-15
Swim Family (Medicare card)	C	10	15.70	16.00	01-Jul-15
Swim, Sauna - Adult	C	10	8.40	8.40	01-Jul-13
Swim, Sauna - Concession	C	10	6.70	6.70	01-Jul-13
Swim School Group - per Student	C	10	3.20	3.20	01-Jan-14
Swim School Group - Cost of Instructor	C	10	39.30	40.50	01-Jan-16
Group Fitness & Gym Casual Entry					
Group Fitness Adult	C	10	13.00	13.40	01-Jul-15
Group Fitness Concession	C	10	10.40	10.80	01-Jul-15
Group Fitness Schools - per student	C	10	7.10	7.20	01-Jan-16
Gym Adult	C	10	18.80	14.90	01-Jul-15
Gym Concession	C	10	15.10	12.00	01-Jul-15
Gym Teen (classes or gym)	C	10	8.50	6.70	01-Jul-15
Gym School Group - per student	C	10	10.10	8.00	01-Jan-16
Living Longer Living Stronger sessions (gym/fitness classes)	C	10	7.00	7.00	01-Jan-14
Multi Visit Passes					
10 visit Swim - Adult	C	10	52.20	54.00	01-Jul-15
10 visit Swim - Child	C	10	35.10	36.00	01-Jul-15
10 visit Swim - Concession	C	10	42.30	43.20	01-Jul-15
10 visit Swim - Family	C	10	141.30	144.00	01-Jul-15
10 visit Swim, Sauna - Adult	C	10	75.60	75.60	01-Jul-13
10 visit Swim, Sauna - Concession	C	10	60.30	60.30	01-Jul-13
10 visit Gym - Adult	C	10	169.20	134.10	01-Jul-15
10 visit Gym - Concession	C	10	136.00	108.00	01-Jul-15
10 visit Group Fitness - Adult	C	10	117.00	120.60	01-Jul-15
10 visit Group Fitness - Concession	C	10	93.60	97.20	01-Jul-15
Other					
Creche - Non members per child per session	C	10	8.20	14.80	01-Jul-15
Creche - Gold & Aquatic members per child per session	C	10	4.90	7.40	01-Jul-15
Birthday Parties - Set Up Fee	C	10	30.90	31.90	01-Jul-15
Fitness Room Hire - Full Day	C	10		50.00	01-Jul-15
Fitness Room Hire - Half Day	C	10		25.00	01-Jul-15
Pool Hire					
Swimming Pool Hire - whole pool per hour	C	10	132.00	136.00	01-Jul-15
Swimming Pool Hire - lane per hour	C	10	40.20	41.40	01-Jul-15
Pool Inflatable Hire - per hour	C	10		90.00	01-Jul-15
Additional Lifeguard - per hour	C	10	39.30	40.50	01-Jul-15

WELLINGTON SHIRE COUNCIL
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Service	C/L	GST %	Fee 14/15 including Tax \$	Fee 15/16 including Tax \$	Effective Date
AQUA ENERGY cont					
Learn to Swim Lessons					
Swim lessons - 30mins - Member	C	10	11.70	12.10	01-Jul-15
Swim lessons - 30mins - Non-Member	C	10	15.60	16.10	01-Jul-15
Swim lessons - 45mins - Member	C	10	12.70	13.10	01-Jul-15
Swim lessons - 45mins - Non-Member	C	10	16.70	17.10	01-Jul-15
Swim lessons - 1hour - Member	C	10	13.90	14.40	01-Jul-15
Swim lessons - 1hour - Non-Member	C	10	17.90	18.40	01-Jul-15
Private 1:1 - Half Hour - Member	C	10	38.30	38.30	01-Jul-14
Private 1:1 - Half Hour - Non-Member	C	10	42.20	42.20	01-Jul-14
Holiday Swim Program - Member	C	10	58.50	60.50	01-Jul-15
Holiday Swim Program - Non-Member	C	10	78.00	80.50	01-Jul-15
Disability - Achiever Program 1:1	C	10		26.00	01-Jul-15
Swim lesson - 30mins - Member Direct Debit - per lesson	C	10	9.90	9.70	01-Jul-15
Swim lesson - 30mins - Non-Member Direct Debit - per lesson	C	10		12.90	01-Jul-15
Swim lesson - 45mins - Member Direct Debit - per lesson	C	10		10.50	01-Jul-15
Swim lesson - 45mins - Non-Member Direct Debit - per lesson	C	10		13.70	01-Jul-15
Swim lesson - 1hour - Member Direct Debit - per lesson	C	10		11.60	01-Jul-15
Swim lesson - 1hour - Non-Member Direct Debit - per lesson	C	10		14.80	01-Jul-15
Admin					
Joining Fee (Direct Debit Membership)	C	10	66.00	68.00	01-Jul-15
Membership card replacement fee	C	10	8.00	8.30	01-Jul-15
Term Memberships					
Base Adult 12mth Membership - Aquatic	C	10	334.00	344.00	01-Jul-15
Aquatic 12mth - Adult	C	10	400.00	412.00	01-Jul-15
Aquatic 12mth - Concession	C	10	334.00	344.00	01-Jul-15
Aquatic 12mth - Child	C	10	289.00	298.00	01-Jul-15
Aquatic 12mth - Family	C	10	623.00	642.00	01-Jul-15
Aquatic 6mth - Adult	C	10	239.00	240.00	01-Jul-15
Aquatic 6mth - Concession	C	10	206.00	206.00	01-Jul-13
Aquatic 6mth - Child	C	10	187.00	187.00	01-Jul-13
Aquatic 6mth - Family	C	10	345.00	355.00	01-Jul-15
Aquatic 3mth - Adult	C	10	165.00	165.00	01-Jul-13
Aquatic 3mth - Concession	C	10	145.00	145.00	01-Jul-13
Aquatic 3mth - Child	C	10	136.00	136.00	01-Jul-13
Aquatic 3mth - Family	C	10	215.00	215.00	01-Jul-13
Base Adult 12mth Membership - Gold	C	10	900.00	927.00	01-Jul-15
Gold 12mth - Adult	C	10	966.00	995.00	01-Jul-15
Gold 12mth - Concession	C	10	786.00	810.00	01-Jul-15
Gold 12mth - Family	C	10	1566.00	1613.00	01-Jul-15
Gold 6mth - Adult	C	10	525.00	532.00	01-Jul-15
Gold 6mth - Concession	C	10	433.00	439.00	01-Jul-15
Gold 6mth - Family	C	10	816.00	841.00	01-Jul-15
Gold 3mth - Adult	C	10	299.00	300.00	01-Jul-15
Gold 3mth - Concession	C	10	263.00	263.00	01-Jul-13
Gold 3mth - Family	C	10	453.00	455.00	01-Jul-15
Base LLLS	C	10	697.00	718.00	01-Jul-15
Living Longer Living Stronger - 12 month	C	10	763.00	786.00	01-Jul-15
Corporate					
Corporate 12mth - Adult 5+	C	10	876.00	903.00	01-Jul-15
Corporate 12mth - Family 5+	C	10	1416.00	1459.00	01-Jul-15
Direct Debit Memberships - Fortnightly					
Aquatic Direct Debit - Adult	C	10	14.40	14.40	01-Jul-13
Aquatic Direct Debit - Concession	C	10	10.80	10.80	01-Jul-13
Aquatic Direct Debit - Child	C	10	9.80	9.80	01-Jul-13
Aquatic Direct Debit - Family	C	10	23.70	23.70	01-Jul-13
Gold Direct Debit - Adult	C	10	34.70	35.70	01-Jul-15
Gold Direct Debit - Concession	C	10	27.70	28.60	01-Jul-15
Gold Direct Debit - Family	C	10	57.70	59.50	01-Jul-15
Living Longer Living Stronger Direct Debit	C	10	26.80	27.60	01-Jul-15
Corporate Adult 5+ Direct Debit	C	10	31.20	32.20	01-Jul-15
Corporate Family 5+ Direct Debit	C	10	52.00	53.50	01-Jul-15

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OUTDOOR POOLS					
Single Admission (All Pools)					
Adult	C	10	5.80	6.00	01-Jul-15
Concession	C	10	4.70	4.80	01-Jul-15
Child (4-15)	C	10	3.90	4.00	01-Jul-15
Family	C	10	15.70	16.00	01-Jul-15
Memberships/Season Passes (Sale, Maffra & Yarram) 18 Weeks					
Adult	C	10	115.70	119.10	01-Jul-15
Concession	C	10	92.80	95.60	01-Jul-15
Child (4-15)	C	10	77.20	79.70	01-Jul-15
Family	C	10	192.80	198.70	01-Jul-15
Memberships/Season Passes (Stratford, Heyfield, Rosedale) 15 Weeks					
Adult	C	10	96.40	99.30	01-Jul-15
Concession	C	10	77.30	79.70	01-Jul-15
Child (4-15)	C	10	64.40	66.40	01-Jul-15
Family	C	10	160.70	165.60	01-Jul-15
LOCAL LAWS					
Alfresco Dining Permit Annual Fee	C		160.00	165.00	01-Jul-15
Roadside Trading Permit (Weekly fee)	C		56.00	58.00	01-Jul-15
Local Laws permit - 1 year	C		56.00	60.00	01-Jul-15
Local Law permit - 3 years	C		140.00	152.00	01-Jul-15
Impounded Vehicle release fee	C		\$250.00 + towing fee	\$255.00 + towing fee	01-Jul-15
Shopping trolley impoundment release fee	C		125.00	130.00	01-Jul-15
Local Law Fines	L		100.00 = one penalty unit	100.00 = one penalty unit	01-Jul-15
Recovery cost for Fire Hazard Removal Contractor plus an administration fee	C	10	Admin cost \$100.00 + contractor fees	Admin Cost \$105.00 + contractor cost	01-Jul-15
VicRoads - Emergency works callout up to 3hrs	C	10	550.00	570.00	01-Jul-15
ANIMALS					
Domestic Animals					
Dog-Registrations					
Standard Fee	C		110.00	115.00	11-Apr-16
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)	C		37.00	38.00	11-Apr-16
Pension Concession on above of 50%	C		50% of appropriate fee	50% of appropriate fee	11-Apr-16
Cat-Registrations					
Standard Fee	C		110.00	115.00	11-Apr-16
Reduced Fee (Sterilised, over 10 years old, kept for breeding at a licensed premises,	C		37.00	38.00	11-Apr-16
Pension Concession on above of 50%	C		50% of appropriate fee	50% of appropriate fee	11-Apr-16
Tag Replacement Dog	C		6.00	6.00	11-Apr-16
Tag Replacement Cat	C		6.00	6.00	11-Apr-16
Animal Cage Deposits (Refundable)	C		65.00	65.00	11-Apr-16
Domestic Animal Business Licence	C		\$210.00 + Veterinarian fee if applicable.	\$250.00 + Veterinarian fee if applicable	11-Apr-16
Domestic Animal Business Licence - Breeders	C		\$210.00 + Veterinarian fee if applicable.	\$2500.00 flat fee + \$15.00 per breeding bitch + Veterinarian Fee if applicable	01-Jul-15
Impound Penalties					
Release Penalty Dogs & Cats Registered	C		115.00	150.00	01-Jul-15
Release Penalty Unregistered Dogs & Cats, or subsequent impound of Registered	C		170.00	180.00	01-Jul-15
Release Penalty Small Livestock - includes Sheep, Goats and Pigs	C		\$65 for 1st animal, \$15 per subsequent animal + invoiced transportation costs	\$70.00 for 1st animal, \$20.00 per subsequent animal + invoiced transportation costs	01-Jul-15
Release Penalty Large Livestock - includes Cattle and Horses	C		\$115 for 1st animal, \$18 per subsequent animal + invoiced	\$120.00 for 1st animal, \$20.00 per subsequent animal + invoiced	11-Jul-15
Sustenance fee, per day per animal - fee may be increased dependent on seasonal availability.					
Small Livestock - includes Sheep, Goats and Pigs	C		10.00	12.00	01-Jul-15
Large Livestock - includes Cattle and Horses	C		12.00	15.00	01-Jul-15

WELLINGTON SHIRE COUNCIL
SCHEDULE OF FEES AND CHARGES AS AT 1 JULY 2015
GST INCLUSIVE

C=COUNCIL SET L=LEGISLATION

Service	C/L	GST %	Fee 14/15 including Tax \$	Fee 15/16 including Tax \$	Effective Date
BUILDING					
Building Permits Inspections – Minimum Rate	C	10	150.00	160.00	01-Jul-16
Building Report and Consents	L		238.75	244.00	01-Jul-16
Building Plan Copy	C	10	80.00	85.00	01-Jul-16
Building Plan Search Fee	C	10	57.00	60.00	01-Jul-16
Building Levy	L		0.13	0.13	
Building Information Certificates	L		47.60	49.00	01-Jul-16
Building Information Certificates with inspections	L		382.00	393.00	01-Jul-16
Copy of Occupancy Permit or Certificate of Final Inspection	L		35.72	38.50	01-Jul-16
Heritage/Demolition Response	L		59.62	60.90	01-Jul-16
Hoarding Permits	L		238.75	244.00	01-Jul-16
Lodgement Fees –Domestic	L		35.72	36.40	01-Jul-16
Lodgement Fees – Commercial	L		35.72	36.40	01-Jul-16
Stormwater Discharge Point	L		59.60	60.90	01-Jul-16
Swimming Pool Inspections	C	10	280.00	140.00	01-Jul-16
Places of Public Entertainment (POPES)	C	10	300.00	310.00	01-Jul-16
HEALTH					
Requested premises Inspection Fee	C		260.00	260.00	01-Jul-14
Registration - Food Premises- class 1*	C		420.00	440.00	01-Jul-15
Registration - Food Premises- class 2*	C		420.00	440.00	01-Jul-15
Registration – Food Premises – class 2 (Low volume)*	C		240.00	250.00	01-Jul-15
Registration - Food Premises- class 3 *	C		240.00	250.00	01-Jul-15
Registration - Food Premises- class 3 (Low risk)*	C		100.00	105.00	01-Jul-15
Additional Registration Fee - per each additional staff over 5 EFT	C		15.00	16.00	01-Jul-15
Water Transport Vehicle	C		330.00	340.00	01-Jul-15
Registrations – Hair/Beauty/Skin Penetration	C		125.00	130.00	01-Jul-15
Registrations - Prescribed Accommodation*	C		180.00	190.00	01-Jul-15
Registrations -Prescribed Accommodation (Rooming Houses)	L		NA	480.00	01-Jul-15
Registrations – Caravan Parks per site	L		As per the Residential Tenancies (Caravan Parks and Movable Dwellings Registration and Standards) Regulations 2010 No. 49, Schedule 2.	As per the Residential Tenancies (Caravan Parks and Movable Dwellings Registration and Standards) Regulations 2010 No.49, Schedule 2.	01-Jul-10
Caravan Park - Application for Rigid Annexe	C		230.00	240.00	01-Jul-15
* Pro rata registration applies for new registrations					
Transfer of Registration	C		50% of Annual Registration Fee	50% of Annual Registration Fee	01-Jul-13
Transfer of Registration Caravan Parks	L		5 x fee units	5 x fee units	
Registration Late fee additional 50%	C		additional 50%	additional 50%	01-Jul-10
Additional Food Act Inspection Fee - used when premises does not comply with first or second inspection requirements	C		85.00	88.00	01-Jul-15
Penalties - refer to relevant legislation.	L				
Penalty amounts are determined as per the Monetary Unit Act					
Vaccines	C		Cost price + Administration Fee	cost price + Administration Fee	01-Jul-15
SEPTIC TANK FEES					
Minor alteration	C		185.00	195.00	01-Jul-15
Major alteration	C		370.00	390.00	01-Jul-15
New Septic Tank	C		450.00	470.00	01-Jul-15
Additional inspections	C		100.00	104.00	01-Jul-15
Reissue of Permits	C		55.00	60.00	01-Jul-15
Report and Consent Request - unsewered areas	C		45.00	50.00	01-Jul-15

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PLANNING					
Development Advice Request Fee	C	10	70.00	90.00	01-Jul-15
Development Advice Request Fee (Complex)	C	10		\$90.00 minimum plus \$50.00 per hour	01-Jul-15
Preparation/review of section 173 agreements	C	10		200.00	01-Jul-15
Application to amend/end a section 173 agreement	C	10		502.00	01-Jul-15
Planning Permit Search and Copy Fee	C	10	85.00	100.00	01-Jul-15
Planning Permit and Endorsed Plans Search and Copy Fee	C	10	100.00	130.00	01-Jul-15
Planning Permit Extension of Time	C	10	150.00	200.00	01-Jul-15
Planning Permit Amended after notice has been given	L		102.00	102.00	17-Oct-14
Dwelling					
To develop land or to use and develop land for a single dwelling per lot or to undertake development ancillary to the use of the land for a single dwelling per lot if the estimated cost of development included in the application is:					
>\$10,000\$100,000	L		239.00	239.00	17-Oct-14
>100,001	L		490.00	490.00	17-Oct-14
Dwelling – Amendment to Permit					
To develop land or to use and develop land for a single dwelling per lot or to undertake development ancillary to the use of the land for a single dwelling per lot if the estimated cost of development included in the application is:					
>\$10,000\$100,000	L		239.00	239.00	17-Oct-14
>100,001	L		490.00	490.00	17-Oct-14
To develop land...if the estimated cost of the development is.(including advertising signs)					
> \$0 ...\$ 10,000	L		102.00	102.00	17-Oct-14
> \$10, 000 ...\$250, 000	L		604.00	604.00	17-Oct-14
> \$250, 001 ...\$500, 000	L		707.00	707.00	17-Oct-14
> \$500, 001 ...\$1, 000, 000	L		815.00	815.00	17-Oct-14
> \$1, 000, 001 ...\$7, 000, 000	L		1153.00	1153.00	17-Oct-14
> \$7, 000, 001 ...\$10, 000,000	L		4837.00	4837.00	17-Oct-14
> \$10, 000, 001 ...\$50, 000, 000	L		8064.00	8064.00	17-Oct-14
> \$50,000, 001	L		16130.00	16130.00	17-Oct-14
To develop land (amendment to permit)...if the estimated cost of the development is.(including advertising signs)					
> \$0 ...\$ 10,000	L		102.00	102.00	17-Oct-14
> \$10, 000 ...\$250, 000	L		604.00	604.00	17-Oct-14
> \$250, 001 ...\$500, 000	L		707.00	707.00	17-Oct-14
> \$500, 001	L		815.00	815.00	17-Oct-14
Amend permit (to change the statement of what the permit allows or to change any or all of the conditions)	L		502.00	502.00	17-Oct-14
Use Only (plus development fee if applicable) Amendment to Permit	L		502.00	502.00	17-Oct-14
Subdivision					
To Subdivide an existing building.	L		386.00	386.00	17-Oct-14
To Subdivide an existing building – Amendment to Permit	L		386.00	386.00	17-Oct-14
To Subdivide land into two lots.	L		386.00	386.00	17-Oct-14
To Subdivide land into two lots – Amendment to Permit	L		386.00	386.00	17-Oct-14
To effect a realignment of a common boundary between lots or to consolidate two or more lots.	L		386.00	386.00	17-Oct-14
To effect a realignment of a common boundary between lots or to consolidate two or more lots – Amendment to Permit	L		386.00	386.00	17-Oct-14
To Subdivide land.	L		781.00	781.00	17-Oct-14
To Subdivide land – Amendment to Permit	L		502.00	502.00	17-Oct-14
To remove a restriction (within the meaning of the Subdivision Act 1988) over the land if the land has been used or developed for more than 2 years before the date of the applications in manner which would have been lawful under the Planning and Environment Act 1987 but for the existence of the restriction	L		249.00	249.00	17-Oct-14
To create, vary or remove a restriction within the meaning of the Subdivision Act 1988; or To create or remove a right of way.	L		541.00	541.00	17-Oct-14
To create, vary or remove a restriction within the meaning of the Subdivision Act 1988; or To create or remove a right of way – Application to Amend	L		502.00	502.00	17-Oct-14
To create, vary or remove an easement other than a right of way; or	L		404.00	404.00	17-Oct-14
To create, vary or remove an easement other than a right of way – Application to Amend	L		502.00	502.00	17-Oct-14
To vary or remove a condition in the nature of an easement other than a right of way in Crown grant	L		404.00	404.00	17-Oct-14
To vary or remove a condition in the nature of an easement other than a right of way in Crown grant – Application to Amend	L		502.00	502.00	17-Oct-14

WELLINGTON SHIRE COUNCIL
SCHEDULE OF FEES AND CHARGES AS AT 1 JULY 2015
GST INCLUSIVE

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Service	C/L	GST %	Fee 14/15 including Tax \$	Fee 15/16 including Tax \$	Effective Date
PLANNING cont					
Subdivision Certification Fees					
Subdivision Certification fee	L		\$100 + \$20.00 per lot	\$100 + \$20.00 per lot	17-Oct-14
Consolidation & other Certification fee	L		100.00	100.00	17-Oct-14
Re-certification of subdivision plan (except where requested by a referral authority)	L		100.00	100.00	17-Oct-14
Combined Permit Application					
The fee for an application for any combination of the classes of application outlined above is the sum arrived at by adding the highest of the fees which would have applied if separate applications had been made plus 50% of each of the other fees which would have applied if separate applications had been made	L				17-Oct-14
Satisfaction Matters					
Fee for determining a matter where a planning scheme specifies that the matter be done to the satisfaction of a responsible authority or a referral authority	L		102.00	102.00	17-Oct-14
Heritage – where a permit is required for minor works such as repainting	C		NO FEE	NO FEE	01-Jul-13
Native Vegetation Removal					
Less than 10 hectares	L		102.00	102.00	17-Oct-14
More than 10 hectares	L		604.00	604.00	17-Oct-14
Liquor License Only	L		102.00	102.00	17-Oct-14
Planning Scheme Amendments					
Consider a request	L		798.00	798.00	17-Oct-14
Consider Submissions	L		798.00	798.00	17-Oct-14
Consider Abandonment	L		798.00	798.00	17-Oct-14
Additional Fee for Council to Adopt a Planning Scheme	L		524.00	524.00	17-Oct-14
Approve an amendment	L		798.00	798.00	17-Oct-14
FACILITY HIRE					
Gwen Webb Centre- Hire Charges					
Gwen Webb Centre Hire- Full Day*	C	10	49.00	51.00	01-Jul-15
Regular Hire (6 hours or less)	C	10	29.00	30.00	01-Jul-15
Stephenson Park - Main Oval Hire Charges (Level 2)					
Part or full day hire - (community groups)	C	10	102.00	106.00	01-Jul-15
Part or full day hire - (schools casual hire)	C	10	FREE	FREE	
Regular School Use - per season/per ground	C	10	203.00	210.00	01-Jul-15
Commercial/Private- Full Day*	C	10	342.00	353.00	01-Jul-15
Stephenson Park - Rotary Oval Hire Charges (Level 4)					
Part or full day hire - (community groups)	C	10	52.00	54.00	01-Jul-15
Part or full day hire - (schools casual hire)	C	10	FREE	FREE	
Regular School Use - per season/per ground	C	10	102.00	106.00	01-Jul-15
Commercial/Private- Full Day*	C	10	114.00	118.00	01-Jul-15
Stephenson Park - Baseball Oval Hire Charges (Level 4) (Excludes Baseball Pitch)					
Part or full day hire - (Community groups)	C	10	52.00	54.00	01-Jul-15
Part or full day hire - (schools casual hire)	C	10	FREE	FREE	
Regular School Use - per season/per ground	C	10	102.00	106.00	01-Jul-15
Commercial/Private- Full Day*	C	10	114.00	118.00	01-Jul-15
Stephenson Park - Baseball Pitch Hire Charges (Level 2) (Includes Baseball Oval)					
	C	10	102.00	106.00	01-Jul-15
Stephenson Park Upstairs Function Room					
Seasonal user group subsidised rate- Full Day*	C	10	49.00	51.00	01-Jul-15
Non seasonal user Community Group - Full Day*	C	10	203.00	210.00	01-Jul-15
Commercial/Private- Full Day*	C	10	332.00	342.00	01-Jul-15
Sale Main Oval - Hire Charges (Level 2)					
Part or full day hire - (Community groups)	C	10	102.00	106.00	01-Jul-15
Part or full day hire - (schools casual hire)	C	10	FREE	FREE	
Regular School Use - per season/per ground	C	10	203.00	210.00	01-Jul-15
Commercial/Private- Full Day*	C	10	342.00	353.00	01-Jul-15
Sale Velodrome - Hire Charges (Level 2)					
Part or full day hire - (Community groups)	C	10	102.00	106.00	01-Jul-15
Part or full day hire - (schools casual hire)	C	10	FREE	FREE	
Regular School Use - per season/per ground	C	10	203.00	210.00	01-Jul-15
Commercial/Private- Full Day*	C	10	332.00	342.00	01-Jul-15
Sale Lions Park (Little Aths) - Hire Charges (Level 2)					
Part or full day hire - (Community groups)	C	10	102.00	106.00	01-Jul-15
Part or full day hire - (schools casual hire)	C	10	FREE	FREE	
Regular School Use - per season/per ground	C	10	203.00	210.00	01-Jul-15
Commercial/Private- Full Day*	C	10	332.00	342.00	01-Jul-15

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FACILITY HIRE cont					
Stead Street Oval - Hire Charges (Level 4) (available Winter only)					
Part or full day hire - (Community groups)	C	10	52.00	54.00	01-Jul-15
Part or full day hire - (schools casual hire)	C	10	FREE	FREE	
Regular School Use - per season/per ground	C	10	102.00	106.00	01-Jul-15
Commercial/Private- Full Day*	C	10	114.00	118.00	01-Jul-15
Wurruk Oval - Hire Charges (Level 3)					
Part or full day hire - (Community groups)	C	10	77.00	80.00	01-Jul-15
Part or full day hire - (schools casual hire)	C	10	FREE	FREE	
Regular School Use - per season/per ground	C	10	153.00	158.00	01-Jul-15
Commercial/Private- Full Day*	C	10	227.00	234.00	01-Jul-15
Stratford Pine Lodge Hire Charges (Level 4) (Inc Oval in Winter only, Exc Tennis Courts)					
Part or full day hire - (Community groups)	C	10	52.00	54.00	01-Jul-15
Part or full day hire - (schools casual hire)	C	10	FREE	FREE	
Regular School Use - per season/per ground	C	10	102.00	106.00	01-Jul-15
Commercial/Private- Full Day*	C	10	114.00	118.00	01-Jul-15
Light Usage Fee (rate per hour) (includes plug-in portable lighting)					
Toilet cleaning charges to be added to Casual hire if applicable	C	10	6.60	10.00	01-Jul-15
	C	10	27.50	29.00	01-Jul-15
Notes					
*Half day hire = 50% of scheduled full day fee					
*Half day = 6 hours or less					
Seasonal Hire includes use of toilets and rubbish disposal					
Yarram Meeting Rooms					
Meeting Room 1 or 2 (max 25 people) per day Community Rate	C	10	49.00	49.00	01-Oct-14
Both Meeting Rooms 1 & 2 (max 50 people) per day Community Rate	C	10	98.00	98.00	01-Oct-14
Both Meeting Rooms 1 & 2 (max 50 people) per day Commercial Rate	C	10	200.00	200.00	01-Oct-14
Consulting Room 1 & 2 per hour	C	10	3.80	4.10	01-Jul-15
Consulting Room 1 & 2 per day	C	10	30.00	33.00	01-Jul-15
Lakeside Entertainment & Arts Facility (LEAF)					
Weddings and Commercial Organisations	C	10	150.00	160.00	01-Jul-15
Not for profit/community organisations	C	10	FREE	FREE	
Use of Concertina Doors	C	10	100.00	110.00	01-Jul-15
Use of Concertina Doors Community Groups	C	10	FREE	55.00	
Circus					
Recreation Reserve Fees (Circus) Daily Fees	C	10	550.00	600.00	01-Jul-15
Swing Bridge Special Openings (minimum of 7 days notification)	C	10	440.00	455.00	01-Jul-15
Port of Sale					
Mooring Fees - Annual	C	10	825.00	910.00	01-Jul-15
Mooring - Temporary Per Week - Min 2 weeks (\$105.00). Max 12 weeks.	C	10	50.00	52.50	01-Jul-15
West Sale Airport					
West Sale Airport Service Charge – Terminal Access – Per day for charter/commercial flights	C	10	91.00	95.00	01-Jul-15
Rate capped to 100 days p.a.					
West Sale Airport Service Charge – Use of Airside Apron Areas – per m2/p.a.	C	10	33.00	33.00	01-Jul-15
Aircraft parking or equipment storage.					
User agreement to be established for periods in excess of 28 continuous days					
Minimum charge \$275.00 (based on 100m2 for 1 month).					
MAP SALES					
Hardcopy - Standard Map (Dehko, Internet, VicRoads) A3 Colour	C	10	11.50	11.75	01-Jul-15
Hardcopy - Standard Map (Dehko, Internet, VicRoads) A2 Colour	C	10	17.00	17.50	01-Jul-15
Hardcopy - Standard Map (Dehko, Internet, VicRoads) A1 Colour	C	10	28.50	29.00	01-Jul-15
Hardcopy - Aerial Photo Plot A4	C	10	11.50	11.75	01-Jul-15
Hardcopy - Aerial Photo Plot A3	C	10	17.00	17.50	01-Jul-15
Hardcopy - Aerial Photo Plot A2	C	10	28.50	29.00	01-Jul-15
Hardcopy - Aerial Photo Plot A1	C	10	39.50	40.00	01-Jul-15
TIPPING FEES					
Commercial Tonne	C	10	144.00	149.00	01-Jul-15
Compacted Commercial	C	10	156.00	161.00	01-Jul-15
Commercial m3	C	10	57.00	60.00	01-Jul-15
Domestic m3	C	10	29.00	30.00	01-Jul-15
Greenwaste m3	C	10	14.00	14.00	01-Jul-14
Clean Concrete Tonne	C	10	27.00	28.00	01-Jul-15
Clean Concrete m3	C	10	41.00	42.00	01-Jul-15
Separated Recyclables m3	C	10	FREE	FREE	01-Jul-13
Asbestos per tonne	C	10	97.00	100.00	01-Jul-15
Single Mattress	C	10	8.00	10.00	01-Jul-15
Double Mattress	C	10	13.00	15.00	01-Jul-15

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OTHER					
Rechargeable works	C	10	By Quote	By Quote	01-Jul-15
Road Opening Permit	C		80.00	82.00	01-Jul-15
Vehicle Crossing Permit	C		80.00	82.00	01-Jul-15
Dishonoured Direct Debit Fees	C		25.00	25.00	01-Jul-14
Dishonoured Cheque Fees	C		35.00	35.00	01-Jul-09
Land Information Certificates	L		20.00	20.00	29-Oct-04
Land Information Certificate – Urgent Fee	C	10	75.00	75.00	01-Jul-14
Duplicate Rate Notice	C	10	9.00	9.50	01-Jul-15
Rate Related Archive Search per hour	C	10	50.00	50.00	01-Jul-14
Freedom of Information Request	L		26.50	27.20	01-Jul-15
Freedom of Information Search Charges per hour or part of an hour (except if on a	L		19.86	19.90	01-Jul-15
Freedom of Information Supervision Charges Per Quarter hour	L		5.00	5.00	01-Jul-15
Freedom of Information Photocopies-A4	L		0.20	0.20	01-Jul-15