



**WELLINGTON**  
SHIRE COUNCIL

*The Heart of Gippsland*

## Special Council Meeting Notice and Agenda

The purpose of the meeting is:

- ***To consider advertising the 2014/15 Draft Budget and the draft revised Council Plan 2013-2017 and seek public comment/submissions.***

in accordance with the written Notice from the Mayor and Section 84 of the *Local Government Act 1989*, as attached

**Meeting to be held at**

**Port Of Sale Civic Centre,**

**Foster Street, Sale**

**Tuesday 29 April 2014, commencing at 5pm**

## SPECIAL MEETING OF COUNCIL – 29 APRIL 2014

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# ATTACHMENT

7 April 2014

To The Chief Executive Officer  
**WELLINGTON SHIRE COUNCIL**

## **CALL OF A SPECIAL MEETING OF COUNCIL**

**ON TUESDAY 29 APRIL 2014**

**By this notice, I call a special meeting of the Wellington Shire Council to be held on Tuesday 29 April 2014 at 5pm at the Port of Sale Civic Centre.**

**The business to be transacted is:**

- *To consider advertising the 2014/15 Draft Budget and the draft revised Council Plan 2013-2017 and seek public comment/submissions.*



.....  
**Councillor Scott Rossetti**  
**Mayor**  
**Wellington Shire Council**



## Council Meeting Information

*Members of the Public Gallery should note that the Council records and publishes Council meetings via Webcast to enhance the accessibility of Council meetings to the broader Wellington community. These recordings are also archived and may be published on Council's Website for viewing by the public or used for publicity or information purposes. At the appropriate times during the meeting, members of the gallery may address the Council at which time their image, comments or submissions will be recorded.*

*Members of the public who are not in attendance at the Council meeting but who wish to communicate with the Council via the webcasting chat room should lodge their questions or comments early in the meeting to ensure that their submissions can be dealt with at the end of the meeting.*

*Please could gallery visitors and Councillors ensure that mobile phones and other electronic devices are turned off or in silent mode for the duration of the meeting*



## **A - PROCEDURAL**



## **STATEMENT OF ACKNOWLEDGEMENT**

***“We acknowledge the traditional custodians  
of this land the Gunaikurnai people,  
and pay respects to their elders past and present”***



## **PRAYER**

***“Almighty God, we ask your blessing upon the Wellington  
Shire Council, its Councillors, officers, staff and their families.  
We pray for your guidance in our decisions so that the  
true good of the Wellington Shire Council may result to  
the benefit of all residents and community groups.”***

***Amen***

**ITEM B1.1****DRAFT REVISED COUNCIL PLAN 2013-17**

DIVISION: OFFICE OF THE CEO  
 ACTION OFFICER: MANAGER BUSINESS IMPROVEMENT  
 DATE: 29 APRIL 2014

IMPACTS									
Financial	Communication	Legislative	Council Policy	Council Plan	Resources & Staff	Community	Environmental	Consultation	Risk Management
✓	✓	✓	✓	✓	✓	✓		✓	

**OBJECTIVE**

The objective of this report is for Council to agree in principle to the draft revised Council Plan 2013-17 and to seek public submissions in accordance with Section 223 of the *Local Government Act 1989*.

**BACKGROUND**

In accordance with Section 125 of the *Local Government Act 1989*, every Council must prepare a Council Plan that includes:

- The strategic objectives of Council
- Strategies for achieving the objectives for at least the next four years
- Strategic indicators for monitoring the achievement of the objectives
- A Strategic Resource Plan
- Any other matters as prescribed by regulation

A copy of the draft revised Council Plan 2013-17 is attached for Council's consideration.

**OPTIONS**

Council has the following options:

1. Seek submissions on the attached draft revised Council Plan 2013-17; or
2. Request further changes to the draft revised Council Plan 2013-17 and consider releasing for public comment at a future meeting of Council.

**PROPOSAL**

It is proposed that in accordance with the requirements of Section 223 of the *Local Government Act 1989* Council publicly advertise for submissions on the attached draft revised Council Plan 2013-17, and in accordance with Section 223 of the *Local Government Act 1989* Council consider any submissions received at the Council Meeting to be held on 3 June 2014 at 3pm.

**CONFLICT OF INTEREST**

No Staff and/or contractors involved in the compilation of this report have declared a Conflict of Interest.

## **FINANCIAL IMPACT**

The draft revised Council Plan 2013-17 incorporates a summary of budget provisions in its Strategic Resource Plan section.

The strategies incorporated in the draft Council Plan 2013-17 will have varying degrees of financial impact over the short and longer term. Full understanding of the draft revised Council Plan 2013-17 will be gained by reading it in conjunction with the Council's Budget, currently being finalised for the 2014/15 financial year.

## **COMMUNICATION IMPACT**

The draft revised Council Plan 2013-7 communicates Council's strategic direction to the community. The Council Plan can also be used by Council to communicate its vision and direction to other tiers of government, organisations, government agencies and funding bodies.

## **LEGISLATIVE IMPACT**

Council may make adjustments to its Council Plan following the seeking of submissions under section 223 of the *Local Government Act 1989*.

The Council will comply with the requirements of the *Local Government Act 1989* by adopting a revised Council Plan.

## **COUNCIL POLICY IMPACT**

The draft revised Council Plan 2013-17 has been prepared generally in the context of existing Council policies, but may lead to their revision or the development of new policies as a result of implementation of the initiatives contained in it.

## **RESOURCES AND STAFF IMPACT**

The strategies contained within the draft revised Council Plan 2013-17 will generally be implemented within the existing resources of the Council.

The Strategic Resource Plan component of this draft revised Council Plan 2013-17 outlines the financial and staff resources provided for its implementation.

## **COMMUNITY IMPACT**

The attached draft revised Council Plan 2013-17 has been prepared in light of the Wellington 2030 Vision. It is intended to set out for the community the objectives, initiatives and strategies that the Council considers are needed to implement its Vision on behalf of the community over the next three years.

## **CONSULTATION IMPACT**

In accordance with Section 125(9) of the *Local Government Act 1989*, Council will place the draft revised Council Plan 2013-17 in the public domain for comment. Advertisements will be placed in local newspapers to seek community submissions on the draft revised Council Plan 2013-17 and copies will be available for inspection at all Council Customer Service Centres, libraries and on Council's website.

## **PUBLIC QUESTIONS AND COMMENTS FROM THE GALLERY**

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### **RECOMMENDATION**

***That:***

- 1. In accordance with the requirements of Section 223 of the Local Government Act 1989 Council publicly advertise for submissions on the attached draft revised Council Plan 2013-2017; and***
- 2. In accordance with Section 223 of the Local Government Act 1989 Council consider any submissions received at the Council Meeting to be held on 3 June 2014 at 3pm.***

# Council Plan

2013-17



WELLINGTON  
SHIRE COUNCIL

Agenda - Special Council Meeting of 29 April 2014  
*The Heart of Gippsland*



## Our Vision

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

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## Message from the Mayor

I am pleased to commend to you the Wellington Shire Council 2013-17 Council Plan.

This document identifies key themes and strategies which Council will pursue in conjunction with the community over the next 4 years.

Wellington Shire Council is proud of its commitment to community engagement, which guides the way in which we deliver over 100 services to, advocate on behalf of, and provide leadership for, our community.

Our shared long term community vision, Wellington 2030, underpins everything Council does. That vision, prepared with the community, provides the foundations for this, our Council Plan, which identifies how Council will work in partnership with our community over the next 4 years as we work towards our vision for the future.

**Cr. Scott Rossetti**  
Mayor

## Deputy Mayor



**Cr. Carolyn Crossley**



**Cr. Peter Cleary**



**Cr. Emilie Davine**



**Cr. John Duncan**



**Cr. Malcolm Hole**



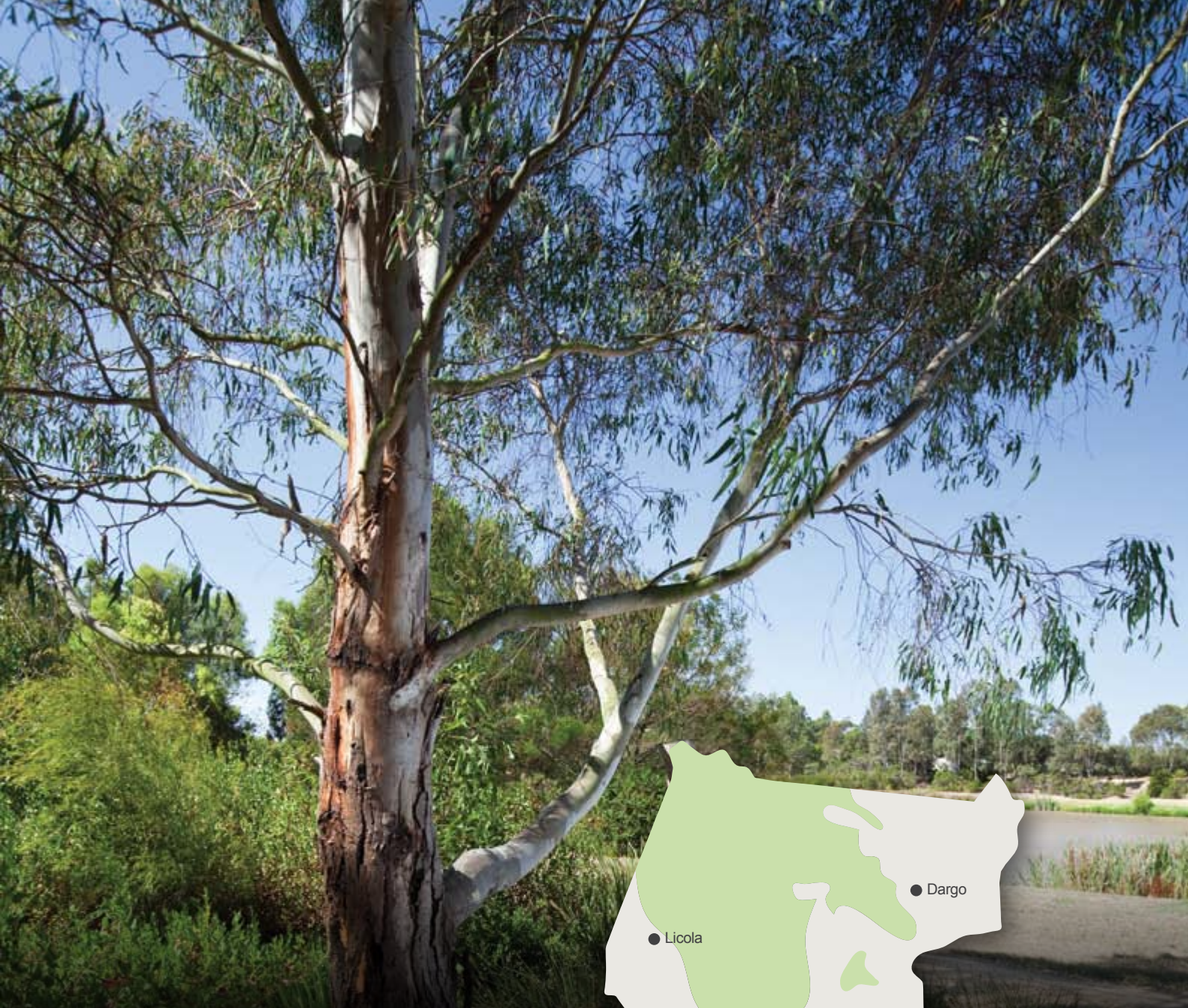
**Cr. Darren McCubbin**



**Cr. Patrick McIvor**



**Cr. Bob Wenger**



## About Wellington Shire

Wellington Shire lies at the heart of Gippsland and is Victoria's third largest municipality with a total area of approximately 11,000 square kilometres.

Wellington reaches from the rugged beauty of the high country to one of the longest beaches in the world; we have a bounty of unique wilderness, historical attractions and a wide range of recreational and leisure activities available.

More than 40,000 residents live in Wellington Shire, spread across more than thirty diverse and distinct communities, including the larger towns of Sale, Maffra, Heyfield, Rosedale, Stratford and Yarram.

Our economy is diverse, including agriculture and primary industries, oil and gas, forestry, manufacturing, government, defence, education, construction, retail, tourism and professional services.





# Delivering our Plan

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The following section identifies the 7 key themes which will enable the Council Plan to be delivered.



## Our Integrated Planning Framework

In 2008 Wellington Shire Council undertook an extensive community consultation process to identify the long term aspirations of our community.

The process resulted in the development of our long term Community Vision, Wellington 2030.

'Wellington 2030' was used to develop and guide our key themes and strategic objectives for the 2013-17 four year Strategic Plan, our Council Plan.

Each of the seven key themes is supported by a 'Vision' describing Councils aspirations for this area of the Plan as well as Strategic Objectives which identify the outcomes we aim to achieve, whether by delivering services directly, working in partnership or by advocating on behalf of our community.

Strategies, relating to each Strategic Objective, describe how we aim to achieve those Objectives and are themselves supported by Strategic Indicators to enable us to effectively report back to our community on our progress.



# Leadership and Engagement

## Our Vision

"Wellington residents feel engaged and informed by Council. Council has a reputation for leadership, taking action on the initiatives to realise Wellington 2030. "

### Strategic Objective

**Our community is informed about Council business and is involved in Council decision making. Council advocates on behalf of the community.**

#### Strategies

1.1 Ensure sound processes are in place to facilitate input into Council deliberations and decision making.

1.2 Maintain sound processes to inform the community about Council business.

1.3 Council Strategies and Plans reflect the aspirations of our diverse communities.

1.4 Relationships with key stakeholders are fostered.

1.5 Advocate on the community's behalf to State and Federal agencies, the private sector and industry on a range of issues relevant to Wellington Shire Council.



## Strategic Indicators and Performance Targets

- Increased community satisfaction rating for Council's interaction and responsiveness in dealing with the public.<sup>1</sup>
- Increased community satisfaction rating with Council's advocacy and community representation on key local issues.<sup>1</sup>
- Increased community satisfaction rating with community engagement.<sup>1</sup>
- Increased community satisfaction rating with overall performance.<sup>1</sup>

Source: <sup>1</sup> Victorian Local Government Survey (DPCD).

## Supporting Council Strategic Plans

- Community Engagement Strategy
- Wellington 2030
- Community Plans



# Organisational

## Our Vision

"Wellington is recognised as a leader in local government in Victoria and is a competently managed and led organisation which performs to the highest standards.

We strive to meet the needs of our community through clear organisational goals and objectives whilst continuing to attend to our core business in an ethical and financially responsible manner."

### Strategic Objective

**An organisation that is responsive, flexible, honest, accountable and consistent.**

#### Strategies

- 2.1 Value our staff and encourage continuous improvement across all facets of the organisation.
- 2.2 Maintain processes and systems to ensure sound management.
- 2.3 Ensure sound governance processes that result in responsive, ethical, transparent and accountable decision making.
- 2.4 Ensure effective and accountable risk management and occupational health and safety systems.



## Strategic Indicators and Performance Targets

- Long term Financial Plan produces improvements in Council's annual underlying financial result.<sup>1</sup>
- Increased community satisfaction rating with overall performance.<sup>2</sup>
- Increased staff satisfaction and engagement.<sup>3</sup>
- External financial audits of Council reflect compliance with legislation.<sup>4</sup>

Sources: <sup>1</sup> Annual Financial Statements. <sup>2</sup> Victorian Local Government Survey (DPCD). <sup>3</sup> Internal staff engagement survey. <sup>4</sup> Auditor General Victoria.

## Supporting Council Strategic Plans

- Annual Budget
- Strategic Resource Plan

# 3

## Natural Environment

### Our Vision

"Wellington has clean air and healthy rivers, streams and lakes. The native flora and fauna are plentiful and diverse.

Our public land is protected and well managed. Water supplies are secure and abundant."

### Strategic Objective

**A community focused on sustainable living and the future protection of Wellington's Natural Environment.**

#### Strategies

3.1 Strive for a sustainable balance between the use of Wellington Shire's natural resources, biodiversity and the need to protect them for future generations.

3.2 Demonstrate leadership in efficient energy use, waste and water management.

3.3 Support a coordinated and diverse approach to developing a sustainable environment through partnerships.

3.4 Ensure Wellington Shire's natural environment is responsibly managed.

3.5 Increase community resilience and ability to contribute to sustainable living through engagement and education.



## Strategic Indicators and Performance Targets

- Increased community satisfaction rating for overall performance of waste management.<sup>1</sup>
- Environmentally Sustainable Design principles are incorporated in the construction of new facilities and major upgrades.<sup>2</sup>
- Decreased percentage of Wellington's residential waste to landfill.<sup>3</sup>
- Decreased CO2 equivalent Council fleet vehicle emissions.<sup>4</sup>
- Decreased CO2 equivalent Council building and facilities emissions.<sup>5</sup>
- Conditions of the WSC landfill licence are met.<sup>6</sup>

## Supporting Council Strategic Plans

- Aerodrome Grassland Management Plan
- Built Environment Strategy
- Economic Development and Tourism Plan
- Environmental Sustainability Strategy
- Gippsland Regional Waste Management Plan
- Municipal Fire Management Plan
- Open Space Plan
- Road Management Plan
- Roadside Native Vegetation Management Plan
- Urban Forest Plan

Sources: <sup>1</sup> Victorian Local Government Survey (DPCD). <sup>2</sup> Internal design documents. <sup>3</sup> Volume reports from external contractor. <sup>4</sup> Smartfleet annual report. <sup>5</sup> Planet Footprint. <sup>6</sup> Environment Protection Authority landfill license conditions.



# Infrastructure

## Our Vision

"Wellington has roads, paths and community and recreation facilities that are sustainable, accessible and valued by our community."

### Strategic Objective

**Assets and infrastructure that meet current and future community needs.**

#### Strategies

- 4.1 Undertake service delivery planning to provide community assets in response to identified needs.
- 4.2 Ensure assets are managed, maintained and renewed to meet service needs.
- 4.3 Manage Council community facilities planning to ensure that outputs are based on identified community needs.



## Strategic Indicators and Performance Targets

- Increased community satisfaction rating for overall performance in local roads and footpaths.<sup>1</sup>
- Asset condition of Wellington Shire Council roads, buildings, footpaths, playgrounds and toilets.<sup>2</sup>
- Increased annual spend on asset renewal as a percentage of total capital expenditure.<sup>3</sup>
- Increased overall performance score - Implementation of the Road Management Plan.<sup>4</sup>
- Increased community satisfaction rating with the appearance and cleanliness of public places.<sup>1</sup>

Sources: <sup>1</sup> Victorian Local Government Survey (DPCD). <sup>2</sup> Asset Inspection Audits. <sup>3</sup> WSC Capital Works Budget. <sup>4</sup> Civic Mutual Plus.

## Supporting Council Strategic Plans

- Access and Inclusion Plan
- Arts and Culture Strategy
- Community Engagement Strategy
- Community Plans
- Municipal Health and Wellbeing Plan
- Domestic Animal Management Plan
- Healthy Lifestyles Strategy
- Municipal Emergency Management Plan
- Municipal Services Strategy
- Physical Activity Strategy
- Walking and Cycling Strategy
- Urban Forest Plan



# Land Use Planning

## *Our Vision*

"Wellington's Land Use Policies regulate the use of land in an efficient, effective and ethical way reflecting community values and sustainable development."

### Strategic Objective

**Appropriate and forward looking land use planning that incorporates sustainable growth and development.**

#### Strategies

5.1 Ensure Land Use Policies and Plans utilise an integrated approach to guide appropriate land use and development.

5.2 Provide user friendly, accessible planning information and efficient planning processes.



## Strategic Indicators and Performance Targets

- Planning applications received.<sup>1</sup>
- Total value of municipal development.<sup>2</sup>
- Increased percentage of planning applications processed within statutory timeframes.<sup>1</sup>
- Number and percentage of applications appealed to VCAT.<sup>3</sup>
- Number and percentage of VCAT appeals that support Council's decision.<sup>3</sup>

## Supporting Council Strategic Plans

- Built Environment Strategy
- Community Plans
- Municipal Health and Wellbeing Plan
- Economic Development and Tourism Strategy
- Wellington Coastal Strategy
- Wellington Shire Planning Scheme

Sources: <sup>1</sup> Internal database. <sup>2</sup> DPCD Planning Permit Applications (annual) report. <sup>3</sup> Victorian Civic Administrative Tribunal.



# Economy

## Our Vision

"Wellington has a diverse and vibrant economy. Existing industries are supported and strengthened and we actively support new business opportunities. Our economy generates wealth which remains in the region to provide employment for our people."

### Strategic Objective

**Supported business growth and employment, lifestyle opportunities and a vibrant tourism sector.**

#### Strategies

- 6.1 Support business growth to align with the competitive strengths of the region.
- 6.2 Encourage infrastructure planning and delivery to support economic growth.
- 6.3 Attract new investment, lifestyle growth and visitors by developing and supporting Wellington Shire's regional identity.



# 7

## Community Wellbeing

### Our Vision

"Wellington is a vibrant community that values partnerships and collaboration in the planning and delivery of health and wellbeing programs, services and activities."

### Strategic Objective

**Enhanced health and wellbeing for the whole Community.**

#### Strategies

- 7.1 Support access to a range of recreational opportunities for all sectors of the community.
- 7.2 Engage collaboratively with external partners to ensure a best practice approach to all aspects of emergency management.
- 7.3 Health and wellbeing initiatives are delivered through partnership agreements and through approaches that lead to health improvements for the entire Wellington population.
- 7.4 Coordinate the development, implementation and review of policies, plans and strategies that identify and implement Council's health and wellbeing priorities.
- 7.5 Support youth leadership and capacity building.
- 7.6 Strengthen relationships with the Aboriginal community through the establishment of strategic partnerships.
- 7.7 Work in partnerships to provide leadership and strategic direction on issues of risk relating to community safety.



## Strategic Indicators and Performance Targets

- Increased opportunity for people to access footpaths and bikeways, tracks and trails.<sup>1</sup>
- Increased community satisfaction rating for overall performance of recreational facilities.<sup>2</sup>
- Enhanced overall Municipal Emergency Management Planning performance.<sup>3</sup>
- Support provided to volunteers/ community groups via grants and development opportunities.<sup>4</sup>
- Rates of access and participation in a range of arts and cultural activities.<sup>5</sup>
- Local creative endeavours are supported through grant allocations and other initiatives.<sup>6</sup>

Sources: <sup>1</sup> Number of kilometres of increased footpaths and bikeways, tracks and trails. <sup>2</sup> Victorian Local Government Survey (DPCD). <sup>3</sup> Municipal Emergency Management Planning annual committee survey. <sup>4</sup> Internal Grants and Community Development database. <sup>5</sup> Community Indicators Victoria. <sup>6</sup> Internal Grants and Community Development database.

## Supporting Council Strategic Plans

- Access and Inclusion Plan
- Arts and Culture Strategy
- Community Engagement Strategy
- Community Plans
- Municipal Health and Wellbeing Plan
- Domestic Animal Management Plan
- Healthy Lifestyles Strategy
- Municipal Emergency Management Plan
- Municipal Services Strategy
- Physical Activity Strategy
- Walking and Cycling Strategy



# Resourcing our Plan

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The following section contains the financial resources required to turn the Council Plan into reality.

## Human Resources

Council recognises the crucial contribution of our workforce to Wellington Shire Council's diverse operations and is committed to recruiting, developing and retaining staff with a wide range of skills and qualifications.

There are a number of staff resource challenges that the Council face now and into the future. Issues such as an ageing workforce, highlight the importance of succession planning to ensure that Council is equipped to manage loss of quality skills, knowledge and experience through staff retirements and exits. Other challenges to Council are the attraction and recruitment of specialists such as Engineers, Town Planners and Environmental Health Officers. National research affirms that the supply of these professionals is continually unable to match the demand in both private and public sectors. Council will continue to manage these types of challenges through effective workforce planning. Overall, Council continues to attract quality applicants for advertised positions across Business units.

Council staff numbers are expected to remain static, with only minor changes as a result of externally funded positions for specific projects, coming to an end over the four year period.

The Council Plan 2013-17 reflects the focus on sustainability for Council services through creating a translation for staff from their work plans to the Council strategic objectives.

Council's workforce plan predicts minimal change in staff levels in the 2014-15 budget. Furthermore, as part of Council's responsibility to ensure the long term financial sustainability of the shire, proposed or vacant positions are subject to a thorough justification process at the executive level prior to any recruitment actions.

Council's objective is one of consolidation and strategic alignment rather than staff growth with the exception of the possibility that State or Federal Government may fund particular positions according to the need of Government policy direction. Maintaining service delivery and continued succession planning will continue to remain key considerations.

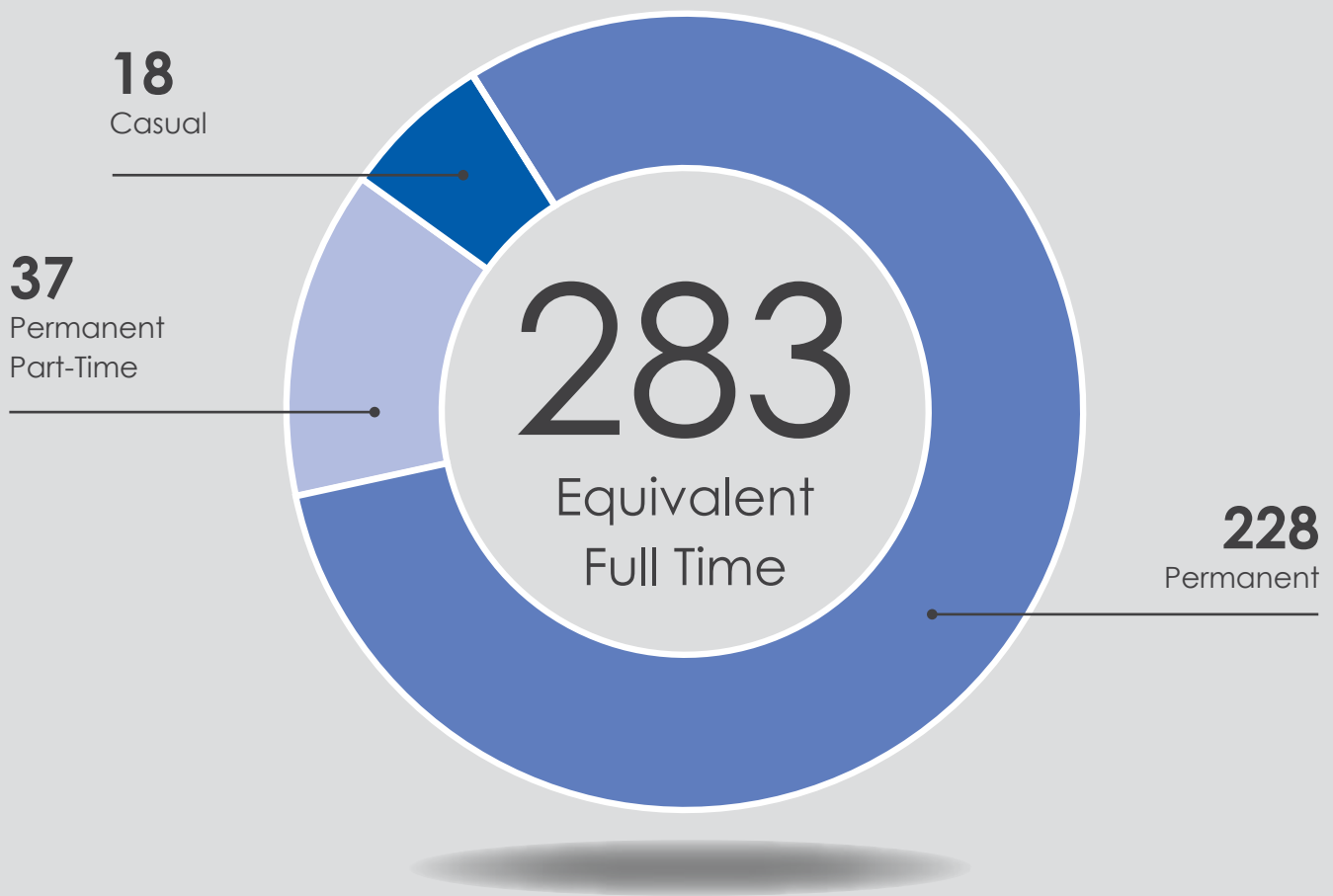
Some of the actions to address our short and longer term workforce challenges include:

- Participation in strategic alliances with other businesses, education institutions and other government organisations to explore innovative measures that promote Local Government careers and attract future employees
- Implementing and continuing to offer flexible work options for staff
- Continued development of a succession planning program
- Becoming an employer of choice through support programs such as learning and development

Budgeted staff numbers are shown on page 37.

# Staff Profile

## Staff Numbers during the 2014/15 Budget Period Equivalent Full Time Staff (EFT)



## Equivalent Full Time Employees

2014/15	2015/16	2016/17	2017/18
283	281	280	280

# Financial Resources

## Financial Plan 2014-2018

This plan provides a forecast of the Council's financial performance over the next four years to 30 June 2018, based on a number of assumptions - the key ones being set out below. Readers may find it useful to read this plan in conjunction with Council's annual budget for 2014/15.

### Key Assumptions:

**CPI** is assumed to be at 3% for each of the next four years.

**External Grants** Funding over the next four years will range from 23% to 27% of total revenue. This funding will be used to fund both capital and operating expenditure and can be non-recurrent (i.e. the grant is not expected to be received again during the 2014/15-2017/18 period) or recurrent (i.e. the funding will continue over the four year period). Non-recurrent capital grants are one off confirmed funding for capital projects, whereas recurrent capital grants are related to Roads to Recovery funding which will continue to be provided. Recurrent operating grants are forecast to increase by between 1% and 3.0%. Council has not been advised of the 2014/15 Victoria Grants Commission allocation, and has assumed a 3% increase in 2014/15 and in subsequent years.

**Fees and Charges** will contribute approximately 8.5% of the Council's total revenue in 2014/15 and will increase in line with CPI over the next 4 years, where pricing is controlled by the Council rather than set by legislation.

**Employee Costs** are projected to rise by between 5.6% and 6% in accordance with the current Enterprise Bargaining Agreement and allowing for annual movement between banding levels. Staff numbers will generally remain static over the four year period, with minor reductions occurring due to the finalisation of funding for 2.4 EFT positions.

The **number and type of services provided** by the Council is expected to remain static over the next four years.

**Contract Payments, Materials and Services** costs are driven by a number of external factors including prevailing economic conditions (such as fuel prices), industry specific issues and CPI. Excluding the impact associated with the completion in 2014/15 of a number of major operating projects, such as the Wellington Coast Subdivision Strategy voluntary assistance program and the Energy Efficient Street Lighting program, these costs are forecast to increase by between 3% and 5.0% per annum.

The requirement for biennial property revaluations, cyclical asset revaluations and condition reporting of the Council's assets will result in additional net costs during the period 2014-2018, which have been factored into the plan.

### Rating Strategies

Rates and charges currently account for approximately 62.7% of the Council's total revenue, and help to fund the services that we provide to our ratepayers and residents. This Council has limited opportunity to increase revenue

from other internal sources such as fees and charges, and this factor, coupled with the need to maintain a reasonable level of expenditure on renewing and maintaining an ageing infrastructure, will exert pressure on the level of rates required to achieve a robust capital program over the next four years and beyond.

Income from all rates and charges will increase by 3.6% in 2014/15, while increased income from general rates alone will rise by 3.8%. The Waste Infrastructure charge will remain at \$32, while the Garbage charge will increase to \$171. The EPA Levy Charge will also remain at \$14.92 for each property that receives a garbage service. An increase of 4% in general rates income has been projected in subsequent years, while charges will reflect an increase aligned to CPI. In line with statutory requirements, Council has revalued all rateable properties as at 1 January 2014, with these values to be used from 1 July 2014.

It should be noted, however, that as Council responds to the pressures of an ageing population on local economy and the delivery of appropriate infrastructure, there may be an impact on future rating estimates.

### Borrowing Strategies

The Council's Long Term Financial Plan has been reviewed and this has resulted in an update of our strategy for future borrowing. All borrowings identified in this strategic resource plan are consistent with this strategy.

New borrowings have been forecast for all years from 2014/15 to 2017/18, to fund major capital works such as the development of the Sale Livestock Exchange, Gippsland Regional Sports Complex Stage 2, future street and drainage schemes and other major capital initiatives. At the end of the four year financial period, total debt is forecast to be \$12.8 million - well within State Government prudential ratios.

### Capital Works Strategies

Council has reviewed its ten year Capital Works program and will continue to refine this to ensure alignment with Asset Management Plan objectives and strategies. All projects are evaluated on a case by case basis, taking into account public safety, community need, legislative requirements and availability of funding, both internal and external. Essential to Council achieving its Asset Management Plan objectives over the next four years is the continuation of the Roads to Recovery funding initiative of \$8.8 million, along with \$1.0 million remaining from the Country Roads & Bridges funding initiative of \$4.0 million.

# Comprehensive Income Statement

For the four years ending 30 June 2018

	2014/15 \$'000	2015/16 \$'000	2016/17 \$'000	2017/18 \$'000
<b>INCOME</b>				
Rates	48,923	50,588	52,546	54,555
User Charges & Fines	6,652	6,862	7,069	7,302
Contributions - Operating	228	129	131	132
Contributions - Capital (Cash)	773	1,090	2,600	1,948
Grants - Operating (Recurrent)	13,839	14,435	14,567	15,182
Grants - Operating (Non-recurrent)	666	-	-	-
Grants - Capital (Non-recurrent)	4,071	4,530	3,073	604
Grants - Capital (Recurrent)	1,600	2,225	2,650	2,370
Interest	1,100	1,133	1,167	1,202
Other Income	192	220	233	288
Net Gain on Disposal of Property, Infrastructure, Plant and Equipment	93	213	181	120
<b>Total Income</b>	<b>78,137</b>	<b>81,425</b>	<b>84,217</b>	<b>83,703</b>
<b>EXPENSES</b>				
Employee Costs	23,455	24,783	26,194	27,795
Contract Payments, Materials and Services	30,947	27,212	26,460	27,480
Bad and Doubtful Debts	112	115	119	122
Depreciation and Amortisation	22,749	22,694	22,389	21,808
Finance Costs	887	803	694	609
<b>Total Expenses</b>	<b>78,150</b>	<b>75,607</b>	<b>75,856</b>	<b>77,814</b>
<b>Surplus (Deficit) for the Year</b>	<b>(13)</b>	<b>5,818</b>	<b>8,361</b>	<b>5,889</b>
<b>OTHER COMPREHENSIVE INCOME</b>				
Items that will not be reclassified to surplus or deficit:				
Net Asset Revaluation Increment	-	-	-	-
<b>Comprehensive Result</b>	<b>(13)</b>	<b>5,818</b>	<b>8,361</b>	<b>5,889</b>

The above Comprehensive Income Statement should be read in conjunction with the accompanying other information.

# Balance Sheet

For the four years ending 30 June 2018

	2015 \$'000	2016 \$'000	2017 \$'000	2018 \$'000
<b>CURRENT ASSETS</b>				
Cash and Cash Equivalents	22,658	21,703	24,963	27,154
Trade and Other Receivables	4,133	4,255	4,412	4,703
Other Assets	292	292	292	292
<b>Total Current Assets</b>	<b>27,083</b>	<b>26,250</b>	<b>29,667</b>	<b>32,149</b>
<b>NON-CURRENT ASSETS</b>				
Trade and Other receivables	873	1,276	2,280	3,428
Property, Infrastructure, Plant and Equipment	866,081	871,073	875,176	878,099
Intangible Assets	612	754	489	218
<b>Total Non-Current Assets</b>	<b>867,566</b>	<b>873,103</b>	<b>877,945</b>	<b>881,745</b>
<b>Total Assets</b>	<b>894,649</b>	<b>899,353</b>	<b>907,612</b>	<b>913,894</b>
<b>CURRENT LIABILITIES</b>				
Trade and Other Payables	5,465	4,829	4,707	4,890
Trust Deposits	600	600	600	600
Provisions	5,627	5,915	6,221	6,568
Interest-Bearing Borrowings	3,491	2,111	1,629	1,314
<b>Total Current Liabilities</b>	<b>15,183</b>	<b>13,455</b>	<b>13,157</b>	<b>13,372</b>
<b>NON-CURRENT LIABILITIES</b>				
Provisions	1,910	1,935	1,961	1,991
Interest-Bearing Borrowings	10,539	11,128	11,298	11,446
<b>Total Non-Current Liabilities</b>	<b>12,449</b>	<b>13,063</b>	<b>13,259</b>	<b>13,437</b>
<b>Total Liabilities</b>	<b>27,632</b>	<b>26,518</b>	<b>26,416</b>	<b>26,809</b>
<b>Net Assets</b>	<b>867,017</b>	<b>872,835</b>	<b>881,196</b>	<b>887,085</b>
<b>EQUITY</b>				
Accumulated Surplus	269,918	276,445	284,327	290,884
Asset Revaluation Reserve	592,465	592,465	592,465	592,465
Other Reserves	4,634	3,925	4,404	3,736
<b>Total Equity</b>	<b>867,017</b>	<b>872,835</b>	<b>881,196</b>	<b>887,085</b>

The above Balance Sheet should be read in conjunction with the accompanying other information.

## Statement of Changes in Equity

For the four years ending 30 June 2018

	Total \$'000	Accumulated Surplus \$'000	Asset Revaluation Reserve \$'000	Other Reserves \$'000
<b>2014/15</b>				
Balance at Beginning of the Financial Year	867,030	268,556	592,465	6,009
Adjustment on Change in Accounting Policy	-	-	-	-
Comprehensive Result	(13)	(13)	-	-
Net Asset Revaluation Increment (Decrement)	-	-	-	-
Impairment Losses on Revalued Assets	-	-	-	-
Reversal of Impairment Losses on Revalued Assets	-	-	-	-
Transfer to Reserves	-	3,046	-	(3,046)
Transfer from Reserves	-	(1,671)	-	1,671
<b>Balance at End of the Financial Year</b>	<b>867,017</b>	<b>269,918</b>	<b>592,465</b>	<b>4,634</b>
<b>2015/16</b>				
Balance at Beginning of the Financial Year	867,017	269,918	592,465	4,634
Adjustment on Change in Accounting Policy	-	-	-	-
Comprehensive Result	5,818	5,818	-	-
Net Asset Revaluation Increment (Decrement)	-	-	-	-
Impairment Losses on Revalued Assets	-	-	-	-
Reversal of Impairment Losses on Revalued Assets	-	-	-	-
Transfer to Reserves	-	2,397	-	(2,397)
Transfer from Reserves	-	(1,688)	-	1,688
<b>Balance at End of the Financial Year</b>	<b>872,835</b>	<b>276,445</b>	<b>592,465</b>	<b>3,925</b>

The above Statement of Changes in Equity should be read in conjunction with the accompanying other information.

## Statement of Changes in Equity (Continued)

For the four years ending 30 June 2018

	Total \$'000	Accumulated Surplus \$'000	Asset Revaluation Reserve \$'000	Other Reserves \$'000
<b>2016/17</b>				
Balance at Beginning of the Financial Year	872,835	276,445	592,465	3,925
Adjustment on Change in Accounting Policy	-	-	-	-
Comprehensive Result	8,361	8,361	-	-
Net Asset Revaluation Increment (Decrement)	-	-	-	-
Impairment Losses on Revalued Assets	-	-	-	-
Reversal of Impairment Losses on Revalued Assets	-	-	-	-
Transfer to Reserves	-	1,512	-	(1,512)
Transfer from Reserves	-	(1,991)	-	1,991
<b>Balance at End of the Financial Year</b>	<b>881,196</b>	<b>284,327</b>	<b>592,465</b>	<b>4,404</b>
<b>2017/18</b>				
Balance at Beginning of the Financial Year	881,196	284,327	592,465	4,404
Adjustment on Change in Accounting Policy	-	-	-	-
Comprehensive Result	5,889	5,889	-	-
Net Asset Revaluation Increment (Decrement)	-	-	-	-
Impairment Losses on Revalued Assets	-	-	-	-
Reversal of Impairment Losses on Revalued Assets	-	-	-	-
Transfer to Reserves	-	2,455	-	(2,455)
Transfer from Reserves	-	(1,787)	-	1,787
<b>Balance at End of the Financial Year</b>	<b>887,085</b>	<b>290,884</b>	<b>592,465</b>	<b>3,736</b>

The above Statement of Changes in Equity should be read in conjunction with the accompanying other information.

# Statement of Cash Flows

For the four years ending 30 June 2018

	2014/15 \$'000 Inflows (Outflows)	2015/16 \$'000 Inflows (Outflows)	2016/17 \$'000 Inflows (Outflows)	2017/18 \$'000 Inflows (Outflows)
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>				
Rates and Charges	48,681	50,393	52,317	54,320
User Charges and Fines	6,590	6,895	7,047	7,242
Contributions - Cash	1,159	765	1,674	838
Grants - Operating	21,723	21,166	20,318	18,132
Interest	1,100	1,133	1,167	1,202
Other Receipts	192	220	233	288
Payments to Employees	(23,115)	(24,463)	(25,854)	(27,410)
Payments to Suppliers	(30,593)	(27,854)	(26,592)	(27,304)
<b>Net Cash Provided by Operating Activities</b>	<b>25,737</b>	<b>28,255</b>	<b>30,310</b>	<b>27,308</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Payments for Property, Infrastructure, Plant and Equipment and Intangibles	(30,865)	(28,652)	(26,853)	(25,099)
Proceeds from Property, Infrastructure, Plant and Equipment	621	1,036	808	759
<b>Net Cash Used in Investing Activities</b>	<b>(30,244)</b>	<b>(27,616)</b>	<b>(26,045)</b>	<b>(24,340)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>				
Finance Costs	(887)	(803)	(694)	(609)
Proceeds from Borrowings	1,300	2,700	1,800	1,461
Repayment of Borrowings	(3,177)	(3,491)	(2,111)	(1,629)
<b>Net Cash Provided by (Used in) Financing Activities</b>	<b>(2,764)</b>	<b>(1,594)</b>	<b>(1,005)</b>	<b>(777)</b>
Net Increase (Decrease) in Cash and Cash Equivalents	(7,271)	(955)	3,260	2,191
Cash and Cash Equivalents at Beginning of the Financial Year	29,929	22,658	21,703	24,963
<b>Cash and Cash Equivalents at End of the Financial Year</b>	<b>22,658</b>	<b>21,703</b>	<b>24,963</b>	<b>27,154</b>

The above Statement of Cash Flows should be read in conjunction with the accompanying other information.

# Statement of Capital Works

For the four years ending 30 June 2018

	2014/15 \$'000	2015/16 \$'000	2016/17 \$'000	2017/18 \$'000
<b>PROPERTY</b>				
Land	-	85	-	-
Landfill Improvements	30	60	-	1,500
Buildings	10,426	9,400	7,300	5,285
<b>Total Property</b>	<b>10,456</b>	<b>9,545</b>	<b>7,300</b>	<b>6,785</b>
<b>INFRASTRUCTURE</b>				
Roads	9,958	9,907	11,524	10,946
Footpaths	645	669	993	717
Bridges	1,750	952	1,059	576
Drainage	150	655	1,160	1,385
Parks, Open Space and Streetscapes	3,590	3,378	1,846	1,824
Waste Management	753	80	200	300
<b>Total Infrastructure</b>	<b>16,846</b>	<b>15,641</b>	<b>16,782</b>	<b>15,748</b>
<b>PLANT AND EQUIPMENT</b>				
Plant, Machinery and Equipment	1,785	2,609	2,267	2,135
Furniture and Fittings	257	48	51	54
Information Technology	826	-	-	-
Library Books	251	259	268	277
<b>Total Plant and Equipment</b>	<b>3,119</b>	<b>2,916</b>	<b>2,586</b>	<b>2,466</b>
<b>INTANGIBLES</b>				
<b>Total Intangibles</b>	<b>444</b>	<b>550</b>	<b>185</b>	<b>100</b>
<b>Total Capital Works Expenditure</b>	<b>30,865</b>	<b>28,652</b>	<b>26,853</b>	<b>25,099</b>
<b>Represented by:</b>				
Renewal	18,329	19,035	19,091	19,253
Upgrade	9,275	8,614	6,611	4,498
Expansion	3,261	1,003	1,151	1,348
<b>Total Capital Works</b>	<b>30,865</b>	<b>28,652</b>	<b>26,853</b>	<b>25,099</b>

The above Statement of Capital Works should be read in conjunction with the accompanying other information.

# Statement of Human Resources

For the four years ending 30 June 2018

	2014/15 \$'000	2015/16 \$'000	2016/17 \$'000	2017/18 \$'000
<b>STAFF EXPENDITURE</b>				
Employee Costs	23,455	24,783	26,194	27,795
<b>Total Staff Expenditure</b>	<b>23,455</b>	<b>24,783</b>	<b>26,194</b>	<b>27,795</b>
<b>STAFF NUMBERS</b>				
Employees	282.7	281.3	280.3	280.3
<b>Total Staff Numbers</b>	<b>282.7</b>	<b>281.3</b>	<b>280.3</b>	<b>280.3</b>

*The above Statement of Human Resources should be read in conjunction with the accompanying other notes.*

## Other Information

### 1. Summary of Planned Capital Works Expenditure and Funding Sources

For the four years ending 30 June 2018

Capital Works Description	2014/15							
	Renewal, Upgrade, Expansion			Project Cost \$'000	Grants \$'000	Contributions \$'000	Council Cash \$'000	Borrowings \$'000
	R	U	E					
<b>PROPERTY</b>								
Landfill Improvements	100%	0%	0%	30	-	-	30	-
Buildings	44%	47%	9%	10,426	2,039	154	8,233	-
<b>Total Property</b>				<b>10,456</b>	<b>2,039</b>	<b>154</b>	<b>8,263</b>	<b>-</b>
<b>INFRASTRUCTURE</b>								
Roads	60%	24%	16%	9,958	2,432	672	5,554	1,300
Footpaths	40%	4%	56%	645	-	-	645	-
Bridges	92%	8%	0%	1,750	1,350	-	400	-
Drainage	100%	0%	0%	150	-	-	150	-
Parks, Open Space and Streetscapes	73%	18%	9%	3,590	845	25	2,720	-
Waste Management	33%	67%	0%	753	-	-	753	-
<b>Total Infrastructure</b>				<b>16,846</b>	<b>4,627</b>	<b>697</b>	<b>10,222</b>	<b>1,300</b>
<b>PLANT AND EQUIPMENT</b>								
Plant, Machinery and Equipment	100%	0%	0%	1,785	15	-	1,770	-
Furniture and Fittings	48%	28%	23%	257	-	40	217	-
Information Technology	48%	28%	23%	826	-	-	826	-
Library Books	95%	5%	0%	251	-	-	251	-
<b>Total Plant and Equipment</b>				<b>3,119</b>	<b>15</b>	<b>40</b>	<b>3,064</b>	<b>-</b>
<b>INTANGIBLES</b>								
<b>Total Intangibles</b>				<b>444</b>	<b>-</b>	<b>-</b>	<b>444</b>	<b>-</b>
<b>Total Capital Works Expenditure</b>				<b>30,865</b>	<b>6,681</b>	<b>891</b>	<b>21,993</b>	<b>1,300</b>

## Other Information

### 1. Summary of Planned Capital Works Expenditure and Funding Sources

For the four years ending 30 June 2018

Capital Works Description	2015/16							
	Renewal, Upgrade, Expansion			Project Cost \$'000	Grants \$'000	Contributions \$'000	Council Cash \$'000	Borrowings \$'000
	R	U	E					
<b>PROPERTY</b>								
Land	0%	100%	0%	85	-	-	85	-
Landfill Improvements	100%	0%	0%	60	-	-	60	-
Buildings	51%	45%	4%	9,400	3,370	80	3,850	2,100
<b>Total Property</b>				<b>9,545</b>	<b>3,370</b>	<b>80</b>	<b>3,995</b>	<b>2,100</b>
<b>INFRASTRUCTURE</b>								
Roads	79%	21%	0%	9,907	2,085	980	6,842	-
Footpaths	40%	4%	56%	669	-	-	669	-
Bridges	94%	6%	0%	952	800	-	152	-
Drainage	39%	61%	0%	655	-	-	655	-
Parks, Open Space and Streetscapes	57%	35%	7%	3,378	500	30	2,848	-
Waste Management	100%	0%	0%	80	-	-	80	-
<b>Total Infrastructure</b>				<b>15,641</b>	<b>3,385</b>	<b>1,010</b>	<b>11,246</b>	<b>-</b>
<b>PLANT AND EQUIPMENT</b>								
Plant, Machinery and Equipment	100%	0%	0%	2,609	-	-	2,609	-
Furniture and Fittings	67%	0%	33%	48	-	-	48	-
Library Books	95%	5%	0%	259	-	-	259	-
<b>Total Plant and Equipment</b>				<b>2,916</b>	<b>-</b>	<b>-</b>	<b>2,916</b>	<b>-</b>
<b>INTANGIBLES</b>								
<b>Total Intangibles</b>	<b>0%</b>	<b>100%</b>	<b>0%</b>	<b>550</b>	<b>-</b>	<b>-</b>	<b>550</b>	<b>-</b>
<b>Total Capital Works Expenditure</b>				<b>28,652</b>	<b>6,755</b>	<b>1,090</b>	<b>18,707</b>	<b>2,100</b>

## Other Information

### 1. Summary of Planned Capital Works Expenditure and Funding Sources

For the four years ending 30 June 2018

Capital Works Description	2016/17							
	Renewal, Upgrade, Expansion			Project Cost \$'000	Grants \$'000	Contributions \$'000	Council Cash \$'000	Borrowings \$'000
	R	U	E					
<b>PROPERTY</b>								
Buildings	56%	38%	6%	7,300	2,550	1,000	3,150	600
<b>Total Property</b>				<b>7,300</b>	<b>2,550</b>	<b>1,000</b>	<b>3,150</b>	<b>600</b>
<b>INFRASTRUCTURE</b>								
Roads	80%	20%	0%	11,524	1,750	1,600	8,174	-
Footpaths	36%	26%	39%	993	300	-	693	-
Bridges	52%	48%	0%	1,059	900	-	159	-
Drainage	100%	0%	0%	1,160	-	-	1,160	-
Parks, Open Space and Streetscapes	57%	38%	5%	1,846	208	-	1,638	-
Waste Management	0%	0%	100%	200	-	-	200	-
<b>Total Infrastructure</b>				<b>16,782</b>	<b>3,158</b>	<b>1,600</b>	<b>12,024</b>	<b>-</b>
<b>PLANT AND EQUIPMENT</b>								
Plant, Machinery and Equipment	100%	0%	0%	2,267	15	-	2,252	-
Furniture and Fittings	67%	0%	33%	51	-	-	51	-
Library Books	95%	5%	0%	268	-	-	268	-
<b>Total Plant and Equipment</b>				<b>2,586</b>	<b>15</b>	<b>-</b>	<b>2,572</b>	<b>-</b>
<b>INTANGIBLES</b>								
<b>Total Intangibles</b>				<b>185</b>	<b>-</b>	<b>-</b>	<b>185</b>	<b>-</b>
<b>Total Capital Works Expenditure</b>				<b>26,853</b>	<b>5,723</b>	<b>2,600</b>	<b>17,930</b>	<b>600</b>

## Other Information

### 1. Summary of Planned Capital Works Expenditure and Funding Sources

For the four years ending 30 June 2018

Capital Works Description	2017/18							
	Renewal, Upgrade, Expansion			Project Cost \$'000	Grants \$'000	Contributions \$'000	Council Cash \$'000	Borrowings \$'000
	R	U	E					
<b>PROPERTY</b>								
Landfill Improvements	100%	0%	0%	1,500	-	-	1,500	-
Buildings	72%	16%	12%	5,285	604	-	4,681	-
<b>Total Property</b>				<b>6,785</b>	<b>604</b>	<b>-</b>	<b>6,181</b>	<b>-</b>
<b>INFRASTRUCTURE</b>								
Roads	79%	21%	0%	10,946	1,960	1,660	7,326	-
Footpaths	40%	4%	55%	717	-	-	717	-
Bridges	89%	11%	0%	576	410	-	166	-
Drainage	77%	23%	0%	1,385	-	288	1,097	-
Parks, Open Space and Streetscapes	53%	47%	0%	1,824	-	-	1,824	-
Waste Management	0%	0%	100%	300	-	-	300	-
<b>Total Infrastructure</b>				<b>15,748</b>	<b>2,370</b>	<b>1,948</b>	<b>11,430</b>	<b>-</b>
<b>PLANT AND EQUIPMENT</b>								
Plant, Machinery and Equipment	100%	0%	0%	2,135	-	-	2,135	-
Furniture and Fittings	67%	0%	33%	54	-	-	54	-
Library Books	95%	5%	0%	277	-	-	277	-
<b>Total Plant and Equipment</b>				<b>2,466</b>	<b>-</b>	<b>-</b>	<b>2,466</b>	<b>-</b>
<b>INTANGIBLES</b>								
<b>Total Intangibles</b>	<b>0%</b>	<b>100%</b>	<b>0%</b>	<b>100</b>	<b>-</b>	<b>-</b>	<b>100</b>	<b>-</b>
<b>Total Capital Works Expenditure</b>				<b>25,099</b>	<b>2,974</b>	<b>1,948</b>	<b>20,177</b>	<b>-</b>

## Other Information

### 2. Summary of Planned Human Resources Expenditure

For the four years ending 30 June 2018

	2014/15 \$'000	2015/16 \$'000	2016/17 \$'000	2017/18 \$'000
<b>ORGANISATIONAL STRUCTURE</b>				
Built and Natural Environment	8,862	9,392	9,973	10,590
Chief Executive Officer	650	687	728	772
Development	3,970	4,206	4,464	4,738
Governance	4,074	4,294	4,535	4,790
Liveability	5,899	6,204	6,494	6,905
<b>Total Staff Expenditure</b>	<b>23,455</b>	<b>24,783</b>	<b>26,194</b>	<b>27,795</b>
<b>EMPLOYMENT TYPE</b>				
Permanent Full Time	19,754	20,915	22,088	23,437
Permanent Part Time	2,358	2,446	2,598	2,758
Casual	1,343	1,422	1,508	1,600
<b>Total Staff Expenditure</b>	<b>23,455</b>	<b>24,783</b>	<b>26,194</b>	<b>27,795</b>
<b>EMPLOYEE TYPE</b>				
Permanent Full Time	228.0	228.0	227.0	227.0
Permanent Part Time	37.1	35.7	35.7	35.7
Casual	17.6	17.6	17.6	17.6
<b>Total Staff Numbers</b>	<b>282.7</b>	<b>281.3</b>	<b>280.3</b>	<b>280.3</b>



**WELLINGTON**  
SHIRE COUNCIL  
*The Heart of Gippsland*

**Port of Sale Civic Centre**

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**ITEM B2.1****2014/15 DRAFT BUDGET, PROPOSED RATES AND FEES AND CHARGES**

DIVISION: GOVERNANCE  
 ACTION OFFICER: MANAGER FINANCE  
 DATE: 29 APRIL 2014

IMPACTS									
Financial	Communication	Legislative	Council Policy	Council Plan	Resources & Staff	Community	Environmental	Consultation	Risk Management
✓	✓	✓		✓	✓	✓			

**OBJECTIVES**

For Council to resolve to advertise the 2014/15 Draft Budget and seek public submissions in accordance with Section 223 of the *Local Government Act 1989*.

**BACKGROUND**

Council has developed the 2014/15 Draft Budget, for the financial year commencing 1 July 2014 and ending 30 June 2015. Council undertook several workshops in early 2014 as part of the budget development, which reviewed proposed capital projects, operational costs, service levels, fees and changes as well as Council's rating strategy.

The proposed 2014/15 Budget reflects a 3.8% increase in income from general rates (excluding supplementary rates).

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 maintain the Waste Infrastructure Charge at \$32, in order to be able to fund future capital works. In addition, the Garbage Charge will increase to \$171.00, with the associated EPA Levy Charge to remain unchanged at \$14.92.

This proposed increase in rates and charges takes into account the current economic climate and its impact on ratepayers, while recognising the need to continue providing an acceptable level of service to the community.

Fees and charges set by Council have also been reviewed and increases proposed where appropriate.

The next step in the process is for Council to formally advertise the 2014/15 Draft Budget and to receive submissions regarding same so that Council is in a position to consider the adoption of the proposed budget at the 24 June 2014 Special Council Meeting.

The full range of issues considered within the budget is detailed in the attached document, which is based on the best practice guide for reporting local government budgets in Victoria. This document represents the core component of an annual budget report and recognises that there are different levels of interest in the budget by various stakeholders. This different level of interest is considered by structure within the document, beginning with an overview (sections 1-3), moving to analysis of the key issues embodied in the budget (sections 4-7) and linking the budget to the long-term strategies of Council (sections 8-11). The budget document also includes appendices setting out greater levels of detail on important matters directly related to the budget and setting out statutory disclosures required by the *Local Government Act 1989*.

## OPTIONS

Council has the following options:

1. To advertise the 2014/15 Draft Budget seeking submissions from the public; or
2. To seek further information and present the 2014/15 Draft Budget to Council for consideration at a later Council meeting.

## PROPOSAL

That:

1. Council advertise its 2014/15 Draft Budget (as attached) in accordance with Section 129 of the *Local Government Act 1989*; and
2. Council consider submissions on the 2014/15 Draft Budget at a Council Meeting on Tuesday 3 June 2014 at 3pm; and
3. Council meet on Tuesday 24 June 2014 at 6pm to consider the formal adoption of the 2014/15 Budget; and
4. Council advise its intention to make declarations regarding rates and charges for the period commencing on 1 July 2014 and concluding on 30 June 2015:

## CONFLICT OF INTEREST

No staff and/or contractors involved in the compilation of this Report have declared a Conflict of Interest.

## FINANCIAL IMPACT

The estimated amount to be raised by general rates and the proposed rate in the dollar is reflected in the table below:

Type of Property	Proposed Rate in the dollar	Total Income
General	0.005181	\$35,100,665
Farm	0.004145	\$8,972,273
Cultural and Recreational Land		\$58,292
Supplementary Rates		\$419,255
<b>Total</b>		<b>\$44,550,785</b>

The estimated amount to be raised through service charges and the proposed charge per property is as follows:

Type of Charge	Per rateable property	Total Income
Kerbside collection (Garbage)	\$171.00	\$3,129,642
Waste Infrastructure Charge	\$32.00	\$ 961,824
EPA Levy Charge	\$14.92	\$ 273,066
Boisdale Common Effluent System Charge	\$288.00	\$ 7,500
<b>Total</b>		<b>\$4,372,032</b>

All rates are levied on Capital Improved Values, which were revalued at 1 January 2014 and are effective from 1 July 2014.

## COMMUNICATION IMPACT

All individuals or organisations making submissions in response to the 2014/15 Draft Budget will have an opportunity to present to Council on Tuesday 3 June 2014, and will be advised in writing of the outcome once Council has considered their submission.

## LEGISLATIVE IMPACT

As soon as practicable after a Council has prepared a proposed budget, the Council must give public notice in accordance with Section 129 of the *Local Government Act 1989*. Section 223 of the *Local Government Act 1989* requires Council to provide a 28 day submission period.

## COUNCIL PLAN IMPACT

The revised Council Plan 2013-17 includes in our Governance (Organisational) vision that:

*“Wellington is recognised as a leader in local government in Victoria and is a competently managed and led organisation which performs to the highest standards. We strive to meet the needs of our community through clear organisational goals and objectives whilst continuing to attend to our core business in an ethical and financially responsible manner.”*

The preparation of the annual budget and releasing it to the community for public comment is in line with this vision.

## RESOURCES AND STAFF IMPACT

The outcomes of the budget process will have an impact on the level of resources available in the 2014/15 financial year and the staffing levels of Council.

## COMMUNITY IMPACT

The 2014/15 Draft Budget reflects the financial impact of the services provided by Council to the community, and as such will impact on the community through enhanced services especially in infrastructure construction, maintenance, recreation programs and facilities, and strengthening community participation.

## PUBLIC QUESTIONS AND COMMENTS FROM THE GALLERY

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### RECOMMENDATION

That:

- 1. Council advertise its 2014/15 Draft Budget (as attached) in accordance with Section 129 of the Local Government Act 1989; and**
- 2. Council consider submissions on the 2014/15 Draft Budget at a Council Meeting on Tuesday 4 June 2014 at 3pm; and**
- 3. Council meet on Tuesday 24 June 2014 at 6pm to consider the formal adoption of the 2014/15 Budget; and**
- 4. Council advise its intention to make the following declarations regarding rates and charges for the period commencing on 1 July 2014 and concluding on 30 June 2015:**

- A) **Pursuant to the provisions of Sections 158, 161 and 162 of the Local Government Act 1989, the Wellington Shire Council hereby resolves to declare that the amount it intends to raise by rates and annual service charges is \$48,922,817:**

<b>General Rate:</b>	<b>\$44,150,785</b>
<b>Garbage Charge:</b>	<b>\$ 3,129,642</b>
<b>Waste Infrastructure Charge:</b>	<b>\$ 961,824</b>
<b>EPA Levy Charge:</b>	<b>\$ 273,066</b>
<b>Cultural &amp; Recreational Land rates</b>	<b>\$ 58,592</b>
<b>Supplementary Rates</b>	<b>\$ 419,255</b>

- B) (1) **It be further declared that, subject to paragraph 4 of this Part, the general rate be raised through the application of differential rates.**
- (2) **A rate in the dollar of 0.005181 be specified as the general rate.**
- (3) **It be confirmed that the general rate for all rateable land within the municipal district be determined so that the amount payable be the Capital Improved Value multiplied by the rate in the dollar of 0.005181.**
- (4) a) **It be recorded that Council considers that a differential rate will contribute to the equitable and efficient carrying out of Council functions.**
- b) **A differential rate be declared for that rateable land having the characteristics specified below, which characteristics will form the criteria for the differential rate so declared:**
- (i) **Farm Land:**  
**Within the meaning of Section 2 of the Valuation of Land Act 1960 as amended**  
**“Farm land” means any rateable land –**  
**- that is not less than 2 hectares in area; and**  
**- that is used primarily for grazing (including agistment), dairying, pig-farming, poultry-farming, fish-farming, tree-farming, bee-keeping, viticulture, horticulture, fruit-growing or the growing of crops of any kind or for any combination of those activities; and**  
**- that is used by a business –**  
**• that has a 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.**
- c) **The differential rate be determined by multiplying the Capital Improved Value of the rateable Farm Land as described in paragraph b) by the rate in the dollar of 0.004145.**
- d) **It be further recorded that the objectives of the differential rate is to provide a farm rate that is consistent with the equitable and efficient carrying out of the Council’s functions.**

**C) Garbage Charge:**

- (1) An annual service charge of \$171.00 be declared for the collection and disposal of garbage in respect of Residential premises to which the service is available – whether or not the owner or occupier of any such premises avails themselves of the service.**
- (2) An annual service charge of \$188.10 (includes GST) be declared for the collection and disposal of garbage in respect of Commercial premises to which the service is available.**

**D) Waste Infrastructure Charge:**

- (1) An annual service charge be declared for the development of Landfills, Recycling facilities, Transfer Stations and the rehabilitation of Landfill sites, and provision of facilities for ongoing monitoring of landfills, to ensure that Council is able to continue to provide a waste disposal service.**
- (2) The charge be \$32.00 for each property in respect of which a municipal charge may be levied. This charge will not apply to properties 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.**

**E) EPA Levy Charge:**

- (1) An annual service charge of \$14.92 be declared to cover the costs levied by the Environment Protection Authority on the operation of landfills, not otherwise recouped.**
- (2) The charge be levied on each property to which a Garbage Charge is applied, at the rate of one EPA Levy Charge for each Garbage Charge.**

**F) Boisdale Common Effluent System Charge:**

- (1) An annual service charge of \$288.00 be declared for wastewater availability in respect of Residential premises in the township of Boisdale, to contribute towards the costs of operation and management of the Boisdale Common Effluent System (the System).**
- (2) An annual service charge of \$316.80 (includes GST) be declared for wastewater availability in respect of Commercial premises in the township of Boisdale, to contribute towards the costs of operation and management of the System.**
- (3) The charge be levied on each property which is connected to the System, at the rate of one charge per tenement connected.**

**G) Cultural and Recreational Land:**

- (1) *The following amounts (excluding service charges) be declared as payable in accordance with Section 4 of the Cultural and Recreational Lands Act 1963:*

<b>ORGANISATION</b>	<b>LOCATION</b>	<b>AMOUNT</b>
<i>Gippsland Woodcraft Group Inc</i>	<i>843 Maffra-Rosedale Rd, Nambrok</i>	<i>NIL</i>
<i>Glenmaggie &amp; District Boat Club</i>	<i>Licola Rd, Glenmaggie</i>	<i>NIL</i>
<i>Heyfield Bowling Club Inc</i>	<i>George St, Heyfield</i>	<i>\$1,077.65</i>
<i>Heyfield Golf Club Inc</i>	<i>91 Golf Course Rd, Heyfield</i>	<i>\$1,292.66</i>
<i>Lake Wellington Yacht Club Inc</i>	<i>725 Marlay Point Rd, Clydebank</i>	<i>NIL</i>
<i>Maffra Bowling Club Inc</i>	<i>Princess St, Maffra</i>	<i>\$862.64</i>
<i>Maffra Golf Club</i>	<i>Fulton Rd, Maffra</i>	<i>\$3,889.64</i>
<i>Maffra Sale Motorcycle Club</i>	<i>54 Tatterson Lane, Newry</i>	<i>\$505.15</i>
<i>Maffra Sale Motorcycle Club</i>	<i>Morison St, Maffra</i>	<i>\$481.83</i>
<i>Maffra Squash &amp; Racquetball Club Inc</i>	<i>Little Johnson St, Maffra</i>	<i>NIL</i>
<i>Para Park Co-operative Game Reserve</i>	<i>Sunday Island, Port Albert</i>	<i>\$5,784.59</i>
<i>Port Albert Water Sports &amp; Safety Centre</i>	<i>31-37 Bay St, Port Albert</i>	<i>NIL</i>
<i>Rockley Tennis Club</i>	<i>Dawson St, Sale</i>	<i>NIL</i>
<i>Sale &amp; District Aero Modellers Club Inc</i>	<i>Back Maffra Rd, Sale</i>	<i>\$67.35</i>
<i>Sale Agricultural Society – Showgrounds</i>	<i>Dawson St, Sale</i>	<i>\$2,533.51</i>
<i>Sale Agricultural Society – Sale Greyhound Club</i>	<i>Maffra-Sale Rd, Sale</i>	<i>\$7,512.45</i>
<i>Sale Agricultural Society – Sale Bridge Club</i>	<i>Maffra-Sale Rd, Sale</i>	<i>\$123.05</i>
<i>Sale Angling &amp; Sportsfishing Club</i>	<i>5 David St, Manns Beach</i>	<i>\$224.08</i>
<i>Sale Angling &amp; Sportsfishing Club</i>	<i>Punt Lane, Sale</i>	<i>\$164.50</i>
<i>Sale Community Bowls Club Ltd</i>	<i>Foster St, Sale</i>	<i>\$3,238.13</i>
<i>Sale City Football Netball Club Inc</i>	<i>Guthridge Pde, Sale</i>	<i>\$398.94</i>
<i>Sale United Football Club Inc</i>	<i>313-321 Raglan St, Sale</i>	<i>\$538.82</i>
<i>Sale Croquet Club</i>	<i>Guthridge Pde, Sale</i>	<i>NIL</i>
<i>Sale Field &amp; Game Association</i>	<i>Chessum Rd, Longford</i>	<i>\$217.60</i>
<i>Sale Golf Club</i>	<i>2631 Rosedale-Longford Rd, Longford</i>	<i>\$7,231.38</i>
<i>Sale-Maffra Badminton Association Inc.</i>	<i>59 Gibsons Rd, Sale</i>	<i>NIL</i>
<i>Sale Small Bore Rifle Club</i>	<i>86 Stephenson St, Sale</i>	<i>NIL</i>
<i>Sale Tennis Club</i>	<i>51 Guthridge Pde, Sale</i>	<i>\$740.88</i>
<i>Sale Turf Club</i>	<i>Maffra-Sale Rd, Sale</i>	<i>\$1,181.27</i>
<i>Sale Turf Club</i>	<i>1227 Maffra-Sale Rd, Sale</i>	<i>\$8,095.31</i>
<i>Sporting Legends Club Inc</i>	<i>316 Montgomery Rd, Bundalaguah</i>	<i>NIL</i>
<i>Stratford Angling Club Inc</i>	<i>Hollands Landing Rd, Hollands Landing</i>	<i>NIL</i>
<i>Stratford Bowls Club</i>	<i>18-22 Dawson St, Stratford</i>	<i>\$891.13</i>
<i>Wurruk Bowls Club Inc</i>	<i>Hunt Place, Wurruk</i>	<i>\$566.02</i>
<i>The Yarram Country Club Inc</i>	<i>332-338 Commercial Rd, Yarram</i>	<i>\$8,641.91</i>
<i>Yarram Golf Club</i>	<i>42 Golf Links Rd, Yarram</i>	<i>\$2,331.45</i>
<i>Yarram Motorcycle Club</i>	<i>96 Morris Rd, Yarram</i>	<i>NIL</i>
<b>TOTAL</b>		<b>\$58,591.94</b>

***These amounts have regard to the services provided by the Council in relation to such lands and the benefit to the community derived from this recreational land.***



# WELLINGTON SHIRE COUNCIL

## 2014/15 Budget

### DRAFT

**29 April 2014**

This Budget document has been prepared with reference to The Institute of Chartered Accountants "Victorian City Council Model Budget 2014/2015" a best practice guide for reporting local government budgets in Victoria.

# 2014/15 Budget - Wellington Shire Council

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# 2014/15 Budget - Wellington Shire Council

## Mayor's introduction

Following many months of considered deliberations and debate Wellington Shire Council is proud to present the 2014/15 Budget.

As with all Councils, we find that we must continually do more, with less. This year, we have continued in our efforts to deliver residents, ratepayers and others with a stake in Wellington's future, with a budget which has sound foundations in financial discipline.

Recognising that our financial and human resources are limited, the scheduling of works to meet the community's expectations is one where we aim to strike a balance between desire and necessity.

In the 2014/15 Budget we have identified a series of works to improve community liveability and access to services. These works include:

\$2.5 million on the commencement of the Port of Sale Cultural Hub & Desailly Street Corporate Headquarters projects

\$1.35 million on the redevelopment of Heyfield Gordon Street Recreation Reserve Clubroom

\$2.01 million on the completion of the Yarram Recreation Reserve Clubroom project

\$750,000 on the renewal of McLoughlins Beach Footbridge

\$645,000 on the annual footpaths and shared paths program

\$300,000 on the widening of Rosedale Flynns Creek Road

\$250,000 for the redevelopment of Heyfield George Street parking

\$40,000 for replacement of the Queen Street Kindergarten roof

\$100,000 for renewal of Stratford Memorial Park

We will deliver a broad range of services including our annual immunisation program, library loans, animal registrations, development of planning schemes, construction of walking paths and trails, inspections of food premises and septic systems.

Our natural environment will benefit through a number of open space projects which will make a significant contribution to the liveability of our local community. Included in the budget are \$3.59 million for open space projects including \$2.53 million on streetscapes, \$715,000 on parks and reserves, \$260,000 on playgrounds, \$35,000 for theme planting of major trees and \$45,000 for urban furniture renewal.

An increase in general rate income of only 3.8% is proposed in order that we achieve these objectives.

This year the Wellington Shire Council has made provision for \$1.3 million in borrowings to support the upgrade of the Princes Highway and Cobains Road Intersection which has been deferred from 2013/14.

Over the course of the year net borrowings will decrease by \$1.9 million to a total of \$15.9 million, which remains well within the State Government prudential limits.

I commend the 2014/15 Budget to you as one I believe has the capacity to make tangible improvements to our Shire through the delivery of this year's annual program.

**Cr Scott Rossetti**  
**Mayor**

# 2014/15 Budget - Wellington Shire Council

## 1. Chief Executive Officer's summary

Council has prepared a Budget for the 2014/15 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.

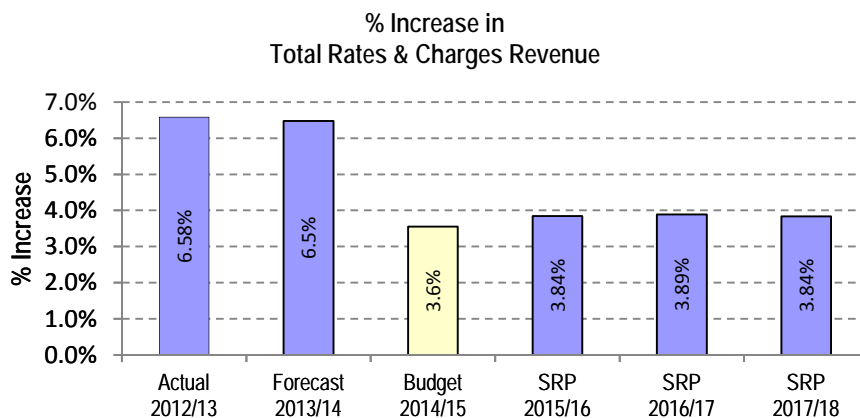
Key points in the 2014/15 Budget include:

- Income from all General Rates rising by 3.8% (excluding supplementary rates)
- Council repaying \$3.18 million of debt
- Provision for borrowings of \$1.3 million
- A \$30.87 million capital works budget

Fire Services Property Levy: From 1 July 2013 the State government introduced a property-based levy to fund the Metropolitan Fire and Emergency Services Board (MFB) and Country Fire Authority (CFA).

The cash inflow (levy collection from ratepayers) and outflow (payment to State Government) do not form part of this budget as Council only acts as the collection agency for the State Government and does not own any part of this levy.

### 1.1 Rates



Council proposes that income from general rates only will increase by 3.8% (excluding supplementary rates). Income from all rates and charges (excluding supplementary rates) will increase by 3.6% for the 2014/15 year, raising total rates of \$48.5 million (13/14 \$46.85 million). This is below the level foreshadowed in Council's Strategic Resource Plan adopted in the previous year.

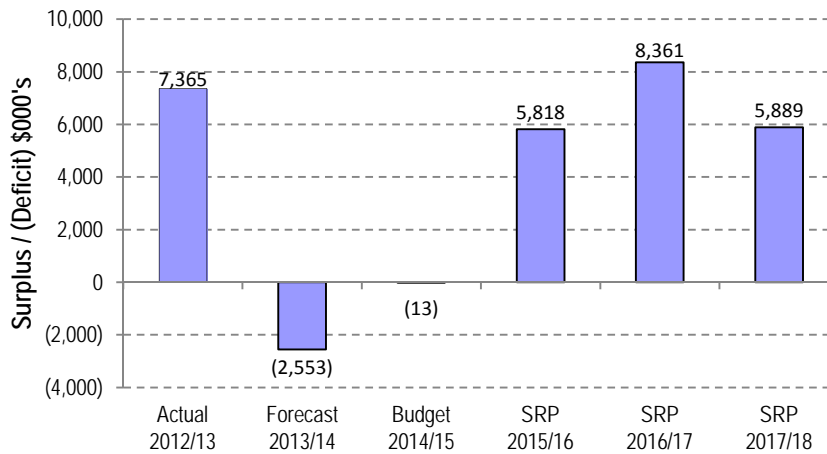
The Waste Infrastructure Charge will remain at \$32, and the Garbage Charge will increase to \$171.

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

An annual service charge, the Boisdale Common Effluent System service charge, will be implemented in 2014/15, which will recover a portion of the costs of delivering a sewerage system to the community of Boisdale at \$288 per connected property. Refer to Section 9 - Rating Information for a more detailed discussion.

# 2014/15 Budget - Wellington Shire Council

## 1.2. Operating result

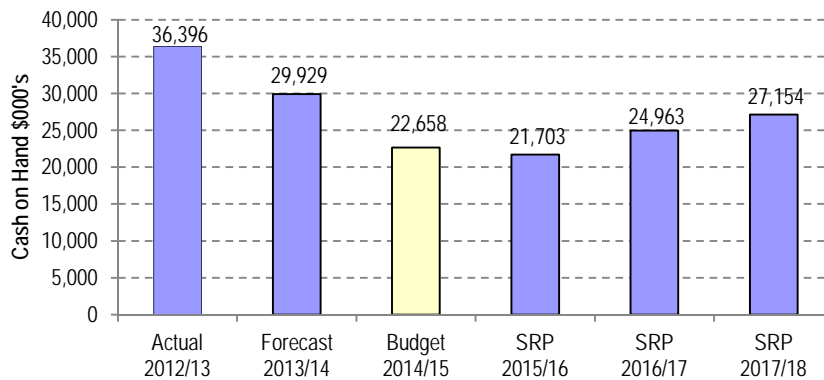


The expected operating result (before other comprehensive income) for the 2014/15 year reflects a deficit of \$13,000, representing a decrease of \$2.54 million over the projected result for 2013/14 (\$2.55 million deficit). Factors contributing to this result include;

- Expected receipt of 100% of the 2014/15 Victoria Grants Commission allocation in the 2014/15 financial year compared to 2013/14 where only 50% was received due to an advance payment in 2012/13 of \$6.1 million.
- Increased rate income of \$2.07 million.
- Increased employee costs in accordance with EBA agreement and banding progression (\$1.41 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 \$4.86 million, which is a decrease of \$832,000 over 2013/14 - refer to 1.6 of this summary for further information.

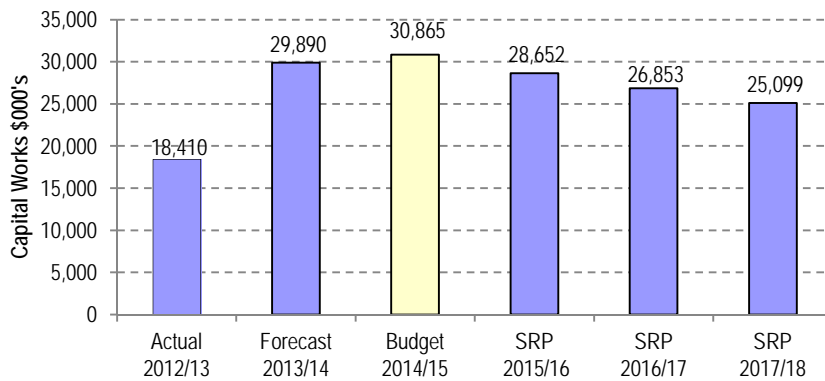
## 1.3 Cash and investments



Cash and investments are expected to decrease by \$7.27 million during the year to \$22.66 million as at 30 June 2015. The reduction in cash and investments is in line with Council's Strategic Resource Plan with cash and investments projected to be \$29.93 million as at 30 June 2014. This balance includes \$8.90 million of advance grant funding (both operating and capital) and rates for projects that will be completed in 2014/15.

# 2014/15 Budget - Wellington Shire Council

## 1.4 Capital works



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

The capital works program for the 2014/15 year is expected to be \$30.87 million of which \$4.91 million relates to projects which will be carried forward from the 2013/14 year. The carried forward component is fully funded from the 2013/14 budget. Of the \$30.87 million of capital funding required, \$15.60 million will come from Council operations, \$8.19 million from external grants, contributions and asset trade-ins, \$1.3 million from loan borrowings and the balance (including the carried forward component) of \$5.78 million from cash and investments and reserves.

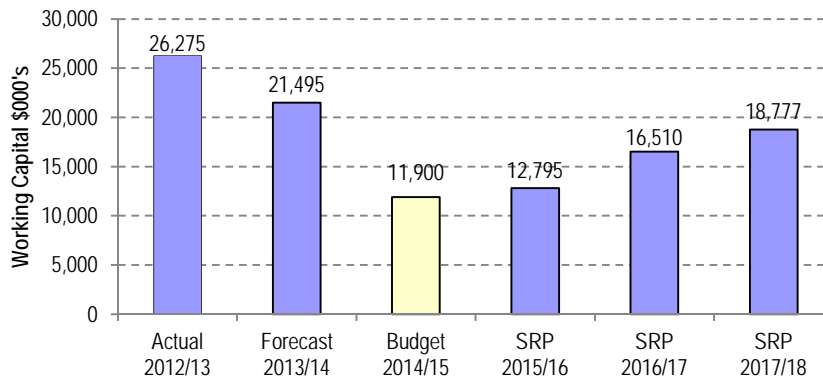
This year's program includes a number of major projects including:

- Commencement of the Port of Sale Cultural Hub & Desailly Street Corporate Headquarters projects (\$2.5 million)
- Redevelopment of Heyfield Gordon Street Recreation Reserve Clubroom (\$1.35 million)
- Continuance of Sale Streetscape - Infrastructure renewal program (\$1.0 million)
- Commencement of Yarram Streetscape - Infrastructure renewal program (\$1.0 million)
- Renewal of McLoughlins Beach Footbridge (\$750,000)

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

# 2014/15 Budget - Wellington Shire Council

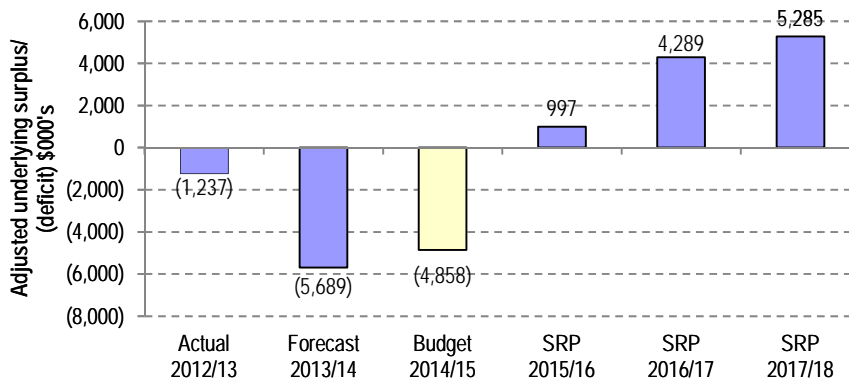
## 1.5 Financial position



Net assets (net worth) will decrease by \$13,000 to \$867.02 million and net current assets (Working Capital or Current Assets less Current Liabilities) will reduce by \$9.59 million to \$11.90 million as at 30 June 2015. This is mainly due to a higher level of cash holdings at June 2014, carried forward to fund 2013/14 operations and capital works to be completed in 2014/15. Total equity is forecast to be \$867.03 million as at 30 June 2014.

The Council's prudent debt management strategy sees debt maintained well within State Government prudential guidelines. This approach has placed Wellington in a healthy financial position to continue addressing the backlog of infrastructure renewal costs, and will see the Council investing around \$111.49 million over the next four years to tackle this area and fund major new capital initiatives.

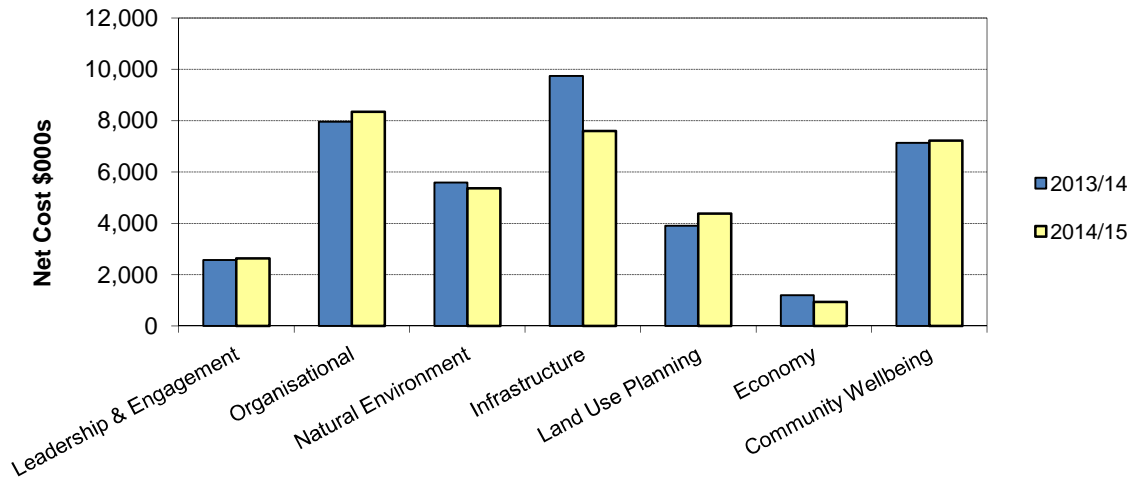
## 1.6 Financial sustainability



A high level Strategic Resource Plan (SRP) for the years 2014/15 - 2017/18 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 continual improvement over the next four years.

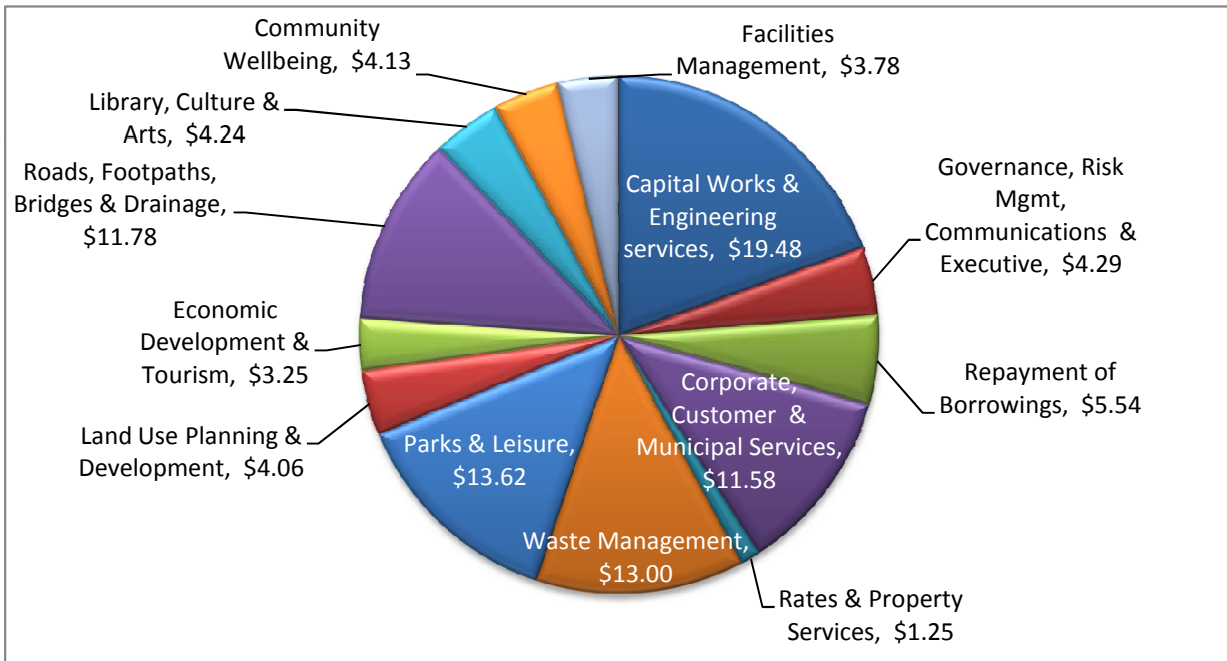
# 2014/15 Budget - Wellington Shire Council

## 1.7 Strategic objectives



The Annual Budget includes a range of services and initiatives to be funded that will contribute to achieving the strategic objectives specified in the Council Plan. The above graph shows the level of expenditure in the budget to achieve the strategic objectives as set out in the Council Plan for the 2014/15 year.

## 1.8 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**

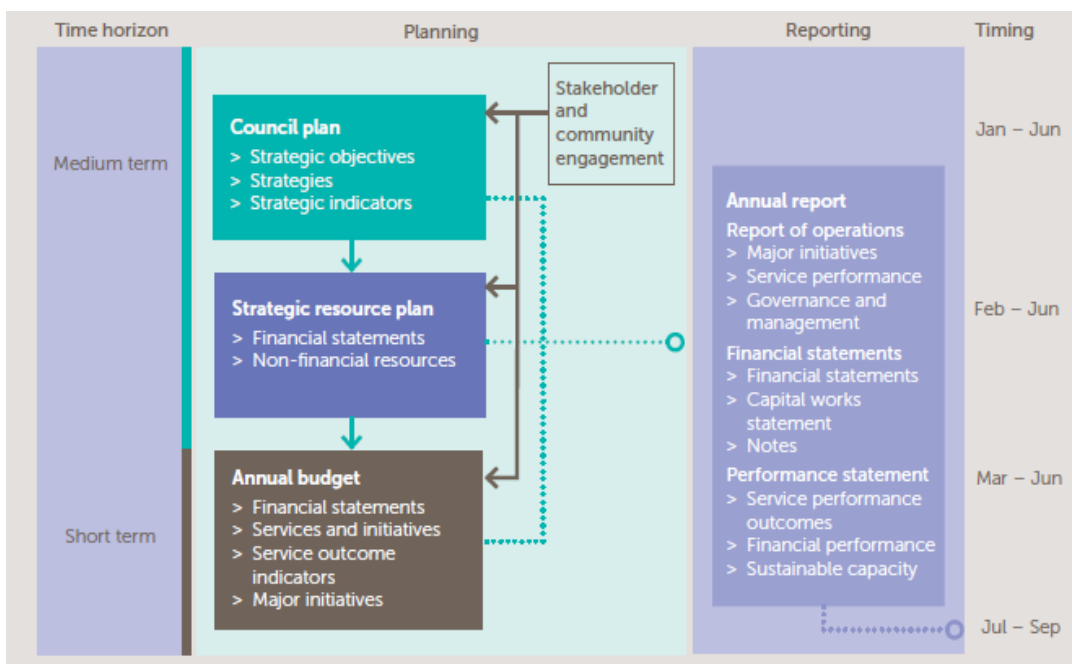
# 2014/15 Budget - Wellington Shire Council

## 2. 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 (Audited Statements).

### 2.1 Planning and accountability framework

The Strategic Resource Plan included in the Council Plan summarises the financial and non-financial impacts of the objectives and strategies and determines the sustainability of these objectives and strategies. The Annual Budget is then framed within the Strategic Resource Plan, taking into account the services and initiatives included in the Annual Budget 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 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.

# 2014/15 Budget - Wellington Shire Council

## 2.2 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 2014/15 budget, which is included in this report, is for the year 1 July 2014 to 30 June 2015 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 2015 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 and a copy submitted to the Minister by 31 August each year. The key dates for the budget process are summarised below:

	<b>Budget process</b>	<b>Timing</b>
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
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	May
9	Budget presented to Council for adoption	Jun
10	Copy of adopted budget submitted to the Minister (due by 31 August)	Jun
11	Revised budget where a material change has arisen	Sep-Jun

# 2014/15 Budget - Wellington Shire Council

## 2.3 Budget Influences

### 2.3.1 External Influences

In preparing the 2014/15 budget, a number of external influences have been taken into consideration, because they are likely to impact significantly on the services delivered by Council in the budget period. These include:

- Consumer Price Index (CPI) increases on goods and services of 2.7% per annum through the year to December quarter 2013 (ABS release 22 January 2014). Statewide CPI is forecast to be 2.5% for the 2014/15 year (Victorian Budget Papers 2013/14).
- Increases of 10% (or \$5.30 per tonne) in the levy payable per tonne to the State Government upon disposal of waste into landfill resulting in estimated additional waste tipping costs of 50,000. The levy has increased from \$9 per tonne in 2008/09 to \$51.30 per tonne in 2014/15 (570% increase in 6 years).
- The Fire Services Property Levy (FSPL) will continue to be collected by Council on behalf of the State Government with the introduction of the *Fire Services Property Levy Act 2012*. The cash inflow (levy collection from ratepayers) and outflow (payment to State government) do not form part of this budget as Council acts as the collection agency for the State government and does not own any part of this levy.
- Proposed 2014/15 borrowings of \$1.3 million to fund the construction of the Princes Highway/Cobains Rd Intersection project; these borrowings were initially proposed for 2013/14 and have been deferred in line with project construction planning.
- Anticipated receipt of capital works funding of \$5.67 million for the works associated with roads and bridges (\$2.78m), the Heyfield Gordon Street Recreation Reserve Clubroom redevelopment (\$629,000), Yarram Recreation Reserve - Clubrooms Refurbishment (\$650,000), McLoughlins Beach Footbridge Renewal (\$500,000) and other projects.

### 2.3.2 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 2014/15 Budget. These matters have arisen from events occurring in the 2013/14 year resulting in variances between the forecast actual and budgeted results for that year and matters expected to arise in the 2014/15 year. These matters are set out below:

- A major project to be completed in 2014/15 is the fit-out of the new Desailly Street Corporate Headquarters, which then makes way for the redevelopment of the current office building into the Port of Sale Cultural Hub (Art Gallery and Library). These two projects result in short-term changes to both expenditure and income, and these impacts have been factored into the 2014/15 budget.
- A desire to reduce the rate rise below that planned in the SRP adopted in the prior year drove the implementation of some operational efficiencies, resulting in significant reduction to expenditure in order to support a rate income increase of 3.8%, without impacting key service delivery, including the following:
  - A review of depot operations and discontinuance of a number of vacant positions during the year, resulting in a reduction of 6.4 EFT;
  - Reduced contractor/consultant costs, particularly in strategic planning;
  - Reduced expenditure on corporate training and OH & S activities;
  - Reduction in fleet numbers;
  - Closure of Sale Transfer Station
- Council's Enterprise Bargaining Agreement (EBA) expired in November 2013 and was successfully renegotiated for a further three years.

# 2014/15 Budget - Wellington Shire Council

## 2.4 Budget principles

In response to these significant 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;
- Grants to be based on confirmed funding levels;
- New revenue sources to be identified where possible;
- Service levels to be maintained, in general, at 2013/14 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 2013/14 to be preserved; and
- Operating revenues and expenses arising from completed 2013/14 capital projects to be included.

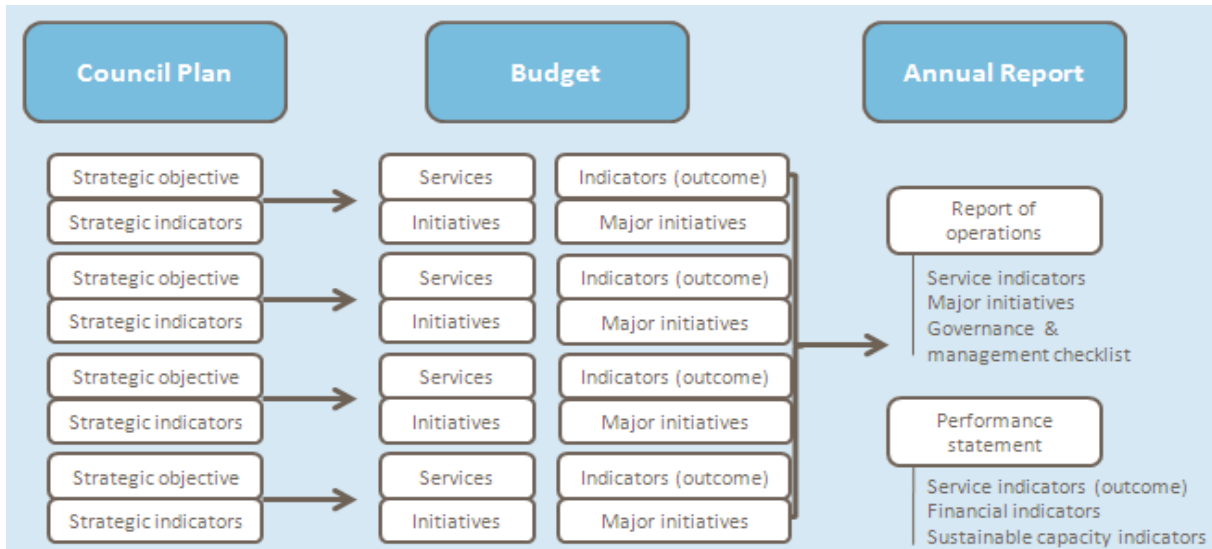
## 2.5 Long term strategies

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 2014/15 to 2017/18 (section 8.), Rating Information (section 9.) and Other Long Term Strategies (section 10 and 11) including borrowings and infrastructure.

# 2014/15 Budget - Wellington Shire Council

## 3. Services, initiatives and service performance indicators

This section provides a description of the services and initiatives to be funded in the Budget for the 2014/15 year and how these will contribute to achieving the strategic objectives specified in the Council Plan as set out in Section 3.1. It also includes a number of initiatives, major initiatives and service performance indicators. The Strategic Resource Plan (SRP) is part of and prepared in conjunction with the Council Plan. The relationship between these components of the Budget and the Council Plan, along with the link to reporting in the Annual Report, is shown below.



Source: Department of Transport, Planning and Local Infrastructure

### 3.1 Strategic Objectives

Council delivers services and initiatives under 17 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.

Strategic Objective	Vision
<b>Leadership and Engagement</b>	Wellington residents feel engaged and informed by Council. Council has a reputation for leadership, taking action on the initiatives to realise Wellington 2030.
<b>Organisational</b>	Wellington is recognised as a leader in local government in Victoria and is a competently managed and led organisation which performs to the highest standards. We strive to meet the needs of our community through clear organisational goals and objectives whilst continuing to attend to our core business in an ethical and financially responsible manner.
<b>Natural Environment</b>	Wellington has clean air and healthy rivers, streams and lakes. The native flora and fauna are plentiful and diverse. Our public land is protected and well managed. Water supplies are secure and abundant.
<b>Infrastructure</b>	Wellington has roads, paths and community and recreation facilities that are sustainable, accessible and valued by our community.
<b>Land Use Planning</b>	Wellington's land use policies regulate the use of land in an efficient, effective and ethical way reflecting community values and sustainable development.
<b>Economy</b>	Wellington has a diverse and vibrant economy. Existing industries are supported and strengthened and we actively support new business opportunities. Our economy generates wealth which remains in the region to provide employment for our people.
<b>Community Wellbeing</b>	Wellington is a vibrant community that values partnerships and collaboration in the planning and delivery of health and wellbeing programs, services and activities.

## 2014/15 Budget - Wellington Shire Council

### 3.2 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.	2,205 -
		<b>2,205</b>
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.	427 -
		<b>427</b>
<b>TOTAL LEADERSHIP AND ENGAGEMENT</b>		<b>2,632</b>

#### Initiatives

*Commence development of a Communications Strategy to enhance the flow of information to and from the Wellington Shire community.*

#### Major Initiatives

- 1) Undertake a review of Wellington Matters, both in terms of timing and content as well as its effectiveness as a communication agent.

#### Service Performance Outcome Indicators

Service	Indicator	Performance Measure	Computation
Governance	Satisfaction	Satisfaction with Council decisions (Community satisfaction rating out of 100 with how Council has performed in making decisions in the interests of the community)	Community satisfaction rating out of 100 with how Council has performed in making decisions in the interests of the community

## 2014/15 Budget - Wellington Shire Council

### 3.3 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
Business Improvement	The Business Improvement Unit works with all stakeholders by providing support and assistance to the organisation in achieving the most efficient use of resources, improving workplace processes and influencing organisational capability in alignment with strategic objectives. The unit also facilitates the development and annual review of the Council Plan.	225
		-
		<b>225</b>
<b>Initiatives</b>		
<i>Review organisational corporate planning and reporting system requirements to ensure effective corporate planning and reporting.</i>		
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.	2,450
		-
		<b>2,450</b>
<b>Initiatives</b>		
<i>Undertake a review of Council's corporate records management system and its fit for purpose.</i>		
Organisation Development	The Organisation Development Unit provides a range of diverse corporate services to staff, the Council and the community. These include Human Resources, People Development, Risk Management, Governance and Customer Service.	2,588
		(12)
		<b>2,576</b>
<p>The Human Resources service aims to provide a holistic service for the "whole of staff life"; from recruitment to cessation with the organisation.</p> <p>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.</p> <p>Our governance activities include provision of statutory services such as Council elections, meetings, agendas, minutes and provision of other public documents; and to help the Council administer and meet various legislative responsibilities - State, Federal and Local.</p>		

## 2014/15 Budget - Wellington Shire Council

Business area	Description of services provided	Expenditure (Income) Net Cost \$'000
Organisation Development cont'd	<p>The Customer Service teams within this unit provide a facility for the public to directly contact the Council. This means people can:</p> <ul style="list-style-type: none"> <li>• discuss individual issues;</li> <li>• gain information about services;</li> <li>• lodge requests for works;</li> <li>• make payments; and</li> <li>• access our website.</li> </ul> <p><b>Initiatives</b> <i>Complete and implement a Recruitment Strategy.</i></p>	
Finance	<p>The Finance Business Unit provides financial, 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><b>Initiatives</b> <i>Prepare Annual Budget in accordance with updated legislative requirements.</i></p>	1,874 (87) <hr/> 1,787
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"> <li>• Statutory building service,</li> <li>• Environmental health service,</li> <li>• Local Laws</li> </ul> <p><b>Initiatives</b> <i>Commence the development of a new Domestic Waste Water Management Plan.</i></p>	2,306 (1,003) <hr/> 1,303
<b>TOTAL ORGANISATIONAL</b>		<b>8,341</b>

Major Initiatives	
2)	Ensure input and reporting of data to meet the requirements of the Local Government Performance Reporting Framework is completed within regulatory guidelines.
3)	Manage the project planning and delivery of the Information technology requirements for the Desailly Street office relocation.
4)	Develop a Rating Strategy to guide future rating decisions for Council's consideration.

## 2014/15 Budget - Wellington Shire Council

### Service Performance Outcome Indicators

Service	Indicator	Performance Measure	Computation
Animal Management	Health and safety	Animal management prosecutions (Number of successful animal management prosecutions)	Number of successful animal management prosecutions
Food safety	Health and safety	Critical and major non-compliance notifications (Percentage of critical and major non-compliance notifications that are followed up by Council)	[Number of critical non-compliance notifications and major non-compliance notifications about a food premises followed up / Number of critical non-compliance notifications and major non-compliance notifications about food premises] x100

## 2014/15 Budget - Wellington Shire Council

### 3.4 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.	12,247 <u>(6,881)</u> <b>5,366</b>
<p>The unit is also responsible for moving the Wellington community towards a more sustainable future. Key priority areas include biodiversity, water consumption &amp; quality, waste management and energy use.</p> <p><b>Initiatives</b> <i>Develop three Town Street Tree Plans</i></p>		
<b>TOTAL NATURAL ENVIRONMENT</b>		<b>5,366</b>

#### Major Initiatives

- 5) Progress rehabilitation of the Sale Transfer Station site as required by the project plan.

#### Service Performance Outcome Indicators

Service	Indicator	Performance Measure	Computation
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)	[Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins] x100

## 2014/15 Budget - Wellington Shire Council

### 3.5 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"> <li>• <b>Project Management</b> - which includes the implementation and management of capital projects from across the organisation in the order of \$23 million - \$35 million per annum.</li> <li>• <b>Asset Management and Information Systems</b> - 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.</li> <li>• <b>Infrastructure Planning</b> - which focuses heavily on new infrastructure development opportunities that have a strong external funding emphasis.</li> </ul> <p><i><b>Initiatives</b></i>  <i>Complete installation of new energy efficient street lights in accordance with the project plan.</i></p>	2,294 (10) <hr/> <b>2,284</b>
Built Environment	<p>The Built Environment Business Unit manages Council's building and infrastructure assets including:</p> <ul style="list-style-type: none"> <li>• <b>Facilities</b> - Managing Council's building assets and infrastructure to ensure long term sustainability of effective service delivery for operational and community purposes.</li> <li>• <b>Planning</b> - effectively plan for the renewal and improvement of Council's infrastructure.</li> <li>• <b>Commercial Facilities management</b> - manage a range of commercial property portfolios including strategic projects in addition to completing the transactions for property acquisitions, disposal and transfers.</li> <li>• <b>Road Management &amp; Operations</b> - manage the maintenance of Council's road infrastructure in a coordinated way to maximise benefit to the community and road users.</li> </ul> <p><i><b>Initiatives</b></i>  <i>Implement planning and initial consultation stages of Wellington Residential Road and Street Construction Plan.</i></p>	10,658 (5,342) <hr/> <b>5,316</b>
<b>TOTAL INFRASTRUCTURE</b>		<b>7,600</b>

## 2014/15 Budget - Wellington Shire Council

### Major Initiatives

- 6) As one of the key components of the Port Albert flood protection and drainage study, assess and report on possible flood protection solutions for the northern end of Port Albert.
- 7) Progress refurbishment of Sale Livestock Exchange in accordance with the project plan.
- 8) Implement recommendations of the West Sale Airport Report on Land Tenure and Council resolution to progress development of freehold land for recreational purposes at West Sale Airport.
- 9) Finalise the development of new office accommodation at Desailly Street, Sale.

### Service Performance Outcome Indicators

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

## 2014/15 Budget - Wellington Shire Council

### 3.6 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	The Land Use Planning Business Unit is responsible for the provision of the following services: <ul style="list-style-type: none"> <li>• Statutory planning service;</li> <li>• Strategic land use planning service.</li> </ul> <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><b>Initiatives</b> <i>Prepare an updated outline development plan for North Sale and associated developer contribution regime.</i></p>	1,505 (289) <b>1,216</b>
Wellington Coast Subdivision Strategy	The Wellington Coast Subdivision Strategy Project Manager is responsible for implementing the Ninety Mile Beach Plan Voluntary Assistance Scheme. Expenditure for 2014/15 is funded through the final instalment (\$0.5 million) of the State Government grant and unspent funding carried forward.	3,669 (500) <b>3,169</b>
<b>TOTAL LAND USE PLANNING</b>		<b>4,385</b>

#### Major Initiatives

- |     |   |
|-----|---|
| 10) | Publicly exhibit/advance a Planning Scheme Amendment to implement the Port Albert Rural Lifestyle Lot Review. |
|-----|---|

#### Service Performance Outcome Indicators

Service	Indicator	Performance Measure	Computation
Statutory planning	Decision making	Council planning decisions upheld at VCAT (Percentage of planning application decisions subject to review by VCAT and that were upheld in favour of the Council)	[Number of VCAT decisions that upheld Council's decision in relation to a planning application / Number of decisions in relation to planning applications subject to review by VCAT] x100

## 2014/15 Budget - Wellington Shire Council

### 3.7 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.	1,060 (120)
		<b>940</b>

#### 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

*Implement a coordinated Wellington Shire Events Program with associated funding streams and processes.*

#### **TOTAL ECONOMY**

**940**

#### Major Initiatives

11) Continue to advocate for the delivery of Defence Project AIR 5428 at RAAF Base East Sale.

#### Service Performance Outcome Indicators

Service	Indicator	Performance Measure	Computation
Economic Development	Economic activity	Change in number of businesses (Percentage change in the number of businesses with an ABN in the municipality)	[Number of businesses with an ABN in the municipality at the end of the financial year less the number of businesses at the start of the financial year / Number of businesses with an ABN in the municipality at the start of the financial year] x100

## 2014/15 Budget - Wellington Shire Council

### 3.8 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.	2,062 <u>(325)</u> <b>1,737</b>

Services include:

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

#### **Initiatives**

- *Facilitate delivery of two key outcomes in the Community Engagement Strategy implementation plan.*
- *Ensure implementation of the 2014-15 actions identified in the Municipal Early Years Action Plan.*
- *Ensure implementation of 2014-15 actions identified in relation to the Access and Inclusion Plan.*
- *Support the implementation of Youth Council 2014 action plan and the development and implementation of the 2015 Youth Council action plan.*

Arts & Culture	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.	2,999 <u>(918)</u> <b>2,081</b>
----------------	---	---------------------------------------

Services include:

- Gippsland Art Gallery
- Libraries
- Esso BHP Billiton Wellington Entertainment Centre

#### **Initiatives**

- *Ensure the 2014-15 actions in the Arts and Culture Strategy are allocated to appropriate business units for implementation.*
- *Implement the 2014-15 actions in the Access and Inclusion Plan that are the responsibility of the Arts and Culture unit.*

## 2014/15 Budget - Wellington Shire Council

Business area	Description of services provided	Expenditure
		(Income) Net Cost \$'000
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"> <li>• Planning for and supporting recreation facilities that encourage the community to participate in physical and general wellbeing activities.</li> <li>• Managing the Shire's pools, gymnasium and fitness facilities.</li> <li>• Planning for the development of community infrastructure that addresses community service needs.</li> </ul> <p><b>Initiatives</b></p> <ul style="list-style-type: none"> <li>• <i>Complete all Level 3 Recreation Master Plans.</i></li> </ul>	<p>5,199</p> <hr/> <p>(2,157)</p> <hr/> <p><b>3,042</b></p>
Emergency Management	<p>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.</p> <p><b>Initiatives</b></p> <ul style="list-style-type: none"> <li>• <i>Ensure implementation of all municipal responsibilities identified in the Municipal Emergency Management Plan 2014-15.</i></li> </ul>	<p>739</p> <hr/> <p>(372)</p> <hr/> <p><b>367</b></p>
<b>TOTAL COMMUNITY WELLBEING</b>		<b>7,227</b>
<b>Major Initiatives</b>		
12)	Advance the development of the Port of Sale Cultural Hub in accordance with agreed timelines and budget.	
13)	Ensure the Library Service within the Yarram District Hub commences on time and on budget.	
14)	Complete the Sale Memorial Hall Master Plan.	
15)	Review and audit the Municipal Emergency Management Plan.	
16)	Ensure implementation of municipal responsibilities for 2014-15 in the Healthy Wellington Action Plan.	
17)	Ensure the early years service at the Yarram District Hub commences on time and on budget.	

## 2014/15 Budget - Wellington Shire Council

### Service Performance Outcome Indicators

Service	Indicator	Performance Measure	Computation
Home and Community Care	Participation	Participation in HACC service (Percentage of the municipal target population that receive a HACC service)	[Number of people that received a HACC service / Municipal target population for HACC services] x100
		Participation in HACC service by CALD people (Percentage of the municipal target population in relation to CALD people that receive a HACC service)	[Number of CALD people who receive a HACC service / Municipal target population in relation to CALD people for HACC services] x100
		<i>Not applicable to Wellington Shire Council</i>	
Maternal and Child Health	Participation	Participation in MCH key ages and stages visits (Percentage of children attending the MCH key ages and stages visits)	Number of actual MCH visits / Number of expected MCH visits] x100
		Participation in MCH key ages and stages visits by Aboriginal children (Percentage of Aboriginal children attending the MCH key ages and stages visits)	[Number of actual MCH visits for Aboriginal children / Number of expected MCH visits for Aboriginal children] x100
		<i>Not applicable to Wellington Shire Council</i>	
Libraries	Participation	Active library members (Percentage of the municipal population that are active library members)	[Number of active library members / municipal population] x100
Pool Facilities	Utilisation	Utilisation of pool facilities (The number of visits to pool facilities per head of municipal population)	Number of visits to pool facilities / Municipal population

## 2014/15 Budget - Wellington Shire Council

### 3.6 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 2014/15 Annual Report. The Performance Statement will also include reporting on prescribed indicators of financial performance (outlined in section 8) and sustainable capacity. The full set of prescribed performance indicators 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.

### 3.7 Reconciliation with budgeted operating result

	Net Cost (Revenue) \$'000	Expenditure \$'000	Income \$'000
Leadership and Engagement	2,632	2,632	-
Organisational	8,341	9,443	(1,102)
Natural Environment	5,366	12,247	(6,881)
Infrastructure	7,600	12,952	(5,352)
Land Use Planning	4,385	5,174	(789)
Economy	940	1,060	(120)
Community Wellbeing	7,227	10,999	(3,772)
<b>Total activities &amp; initiatives</b>	<b>36,491</b>	<b>54,507</b>	<b>(18,016)</b>
Other non-attributable	14,669		
<b>Deficit before funding sources</b>	<b>51,160</b>		
General Rates & charges	(44,701)		
Capital grants & contributions	(6,446)		
<b>Total funding sources</b>	<b>(51,147)</b>		
<b>Deficit for the year</b>	<b>13</b>		

## 2014/15 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 2014/15 year.

#### 4.1 Budgeted income statement

		Forecast Actual 2013/14 \$'000	Budget 2014/15 \$'000	Variance \$'000
Total Income	4.2	71,753	78,137	6,384
Total Expenses	4.3	(74,306)	(78,150)	(3,844)
<b>Surplus (deficit) for the year</b>		<b>(2,553)</b>	<b>(13)</b>	<b>2,540</b>
Grants – Capital non-recurrent		(2,452)	(4,071)	(1,619)
Contributions - non monetary assets		(461)	-	461
Capital Contributions - other sources		(223)	(773)	(551)
<b>Adjusted underlying surplus (deficit)</b>	4.1.1	<b>(5,689)</b>	<b>(4,858)</b>	<b>831</b>

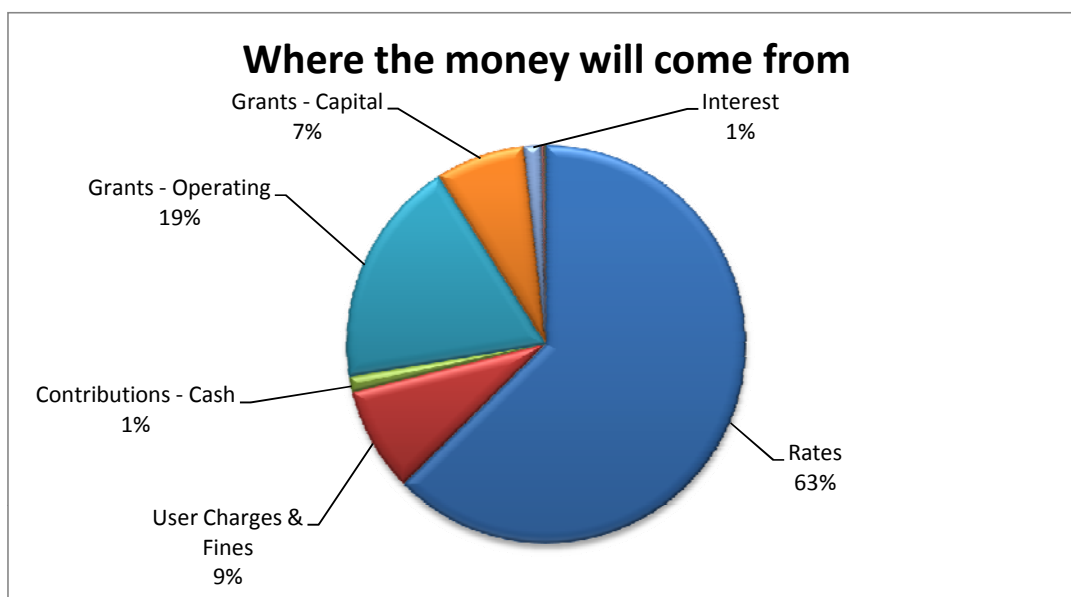
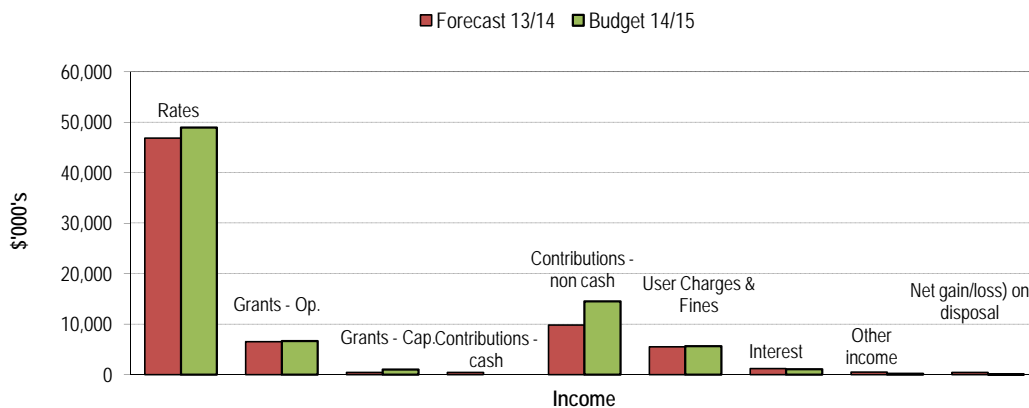
##### 4.1.1 Adjusted underlying deficit (\$4.86 million decrease)

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 2014/15 year is a deficit of \$4.86 million which is a decrease of \$831,000 from the 2013/14 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 2013/14 \$'000	Budget 2014/15 \$'000	Variance \$'000
Rates	4.2.1	46,851	48,923	2,072
User Charges & Fines	4.2.2	6,517	6,652	135
Contributions - Cash	4.2.3	419	1,001	582
Contributions - Capital (non-cash)	4.2.4	461	-	(461)
Grants - Operating	4.2.5	9,861	14,505	4,644
Grants - Capital	4.2.6	5,491	5,671	180
Interest	4.2.7	1,200	1,100	(100)
Other income	4.2.8	523	192	(331)
Net gain on disposal of assets	4.2.9	430	93	(337)
<b>Total Income</b>		<b>71,753</b>	<b>78,137</b>	<b>6,384</b>

## 2014/15 Budget - Wellington Shire Council



### 4.2.1 Rates and Charges (\$2.07 million increase)

It is proposed that general rate income be increased by \$2.07 million over 2013/14 to \$48.92 million. The Waste Infrastructure Charge will remain at \$32, Garbage Charge increased to \$171 and the separately itemised EPA Levy Charge introduced in 2011/12 will also remain unchanged at \$14.92. Section 9 "Rating Information" includes a more detailed analysis of the rates and charges to be levied for 2014/15. Information on rates and charges specifically required by the Regulations is included in Appendix B.

### 4.2.2 User Charges & Fines (\$135,000 increase)

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. User charges and fines have been reviewed and where appropriate increased by 3.0% in line with expected inflationary trends over the budget period to maintain parity of user charges with the costs of service delivery.

Statutory fees include animal registrations, Public Health and Wellbeing Act registrations, provision of property information and fines. Increases in statutory fees are made in accordance with legislative requirements. A detailed listing of user fees and charges is available on Council's web site and is included in Appendix D.

User charges are projected to increase by 2.1% or \$135,000 over 2013/14. The main areas contributing to the increase are commercial tipping fees (\$78,000) and leisure centre fees (\$63,000) due to increased activity within Council facilities. This is partly offset by a reduction in fees from the Thomson River Caravan Park (\$40,000) resulting from its closure in the budget year.

## **2014/15 Budget - Wellington Shire Council**

### **4.2.3 Contributions - Cash (\$582,000 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 238.9% or \$582,000 compared to 2013/14. The majority of this increase relates to a contribution to be received towards the Agriculture Industry Transformation Project and the Princes Highway/Cobains Road Intersection upgrade. The increase is slightly offset by a reduction in projected income for public open space which depends on completion of property developments within the Shire, and is difficult to predict.

### **4.2.4 Contributions - Capital (non-cash) (\$461,000 decrease)**

The 2013/14 forecast includes gifted and donated assets relating to land acquired under the 90 Mile Beach Voluntary Assistance Scheme, land under roads due to new subdivisions and donated Artwork. No non cash contributions have been budgeted for in 2014/15.

### **4.2.5 Grants - Operating (\$4.64 million increase)**

Operating grants include all monies received from State and Federal government for the purposes of assisting with funding the delivery of Council's services to ratepayers. Overall, the level of operating grants will increase by 47.1% or \$4.64 million compared to 2013/14. The increase primarily relates to the Victoria Grants Commission allocation; in 2013/14 only 50% was received due to an early payment in the prior year whereas in 2014/15, 100% allocation is projected to be received. This increase is partially offset by one off funding received in 2013/14 for Natural Disaster response and recovery (\$506,000), Bairnsdale Aerodrome detailed plan (\$389,000) and Energy Efficient Street Lighting project (\$118,000). Operating grants are further classified in the Financial Statements in Appendix A according to whether they are received each year (recurrent) or received on a once-off or short term basis (non-recurrent).

### **4.2.6 Grants - Capital (\$180,000 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 3.3% or \$180,000 compared to 2013/14. Grant funding for the Heyfield Gordon Street Recreation Reserve Clubroom redevelopment (\$629,000) and McLoughlins Beach Footbridge renewal (\$500,000) are expected in 2014/15. The Roads to Recovery Program's annual allocation for 2014/15 has been partially deferred to 2015/16 and 2016/17 to allow for adequate planning of future projects. Section 6 "Analysis of Capital Budget" includes a more detailed analysis of the capital grants expected to be received during 2014/15. Capital grants are further classified in the Financial Statements in Appendix A according to whether they are received each year (recurrent) or received on a once-off or short term basis (non-recurrent).

### **4.2.7 Interest (\$100,000 decrease)**

Interest on investments is expected to decrease by \$100,000 or 8.3% compared to the 2013/14 forecast. This is mainly due to the increased budgeted expenditure during 2014/15, which will result in reduced funds being available for investment during the year.

### **4.2.8 Other income (\$331,000 decrease)**

Other income relates to a range of items such as interest on outstanding rates and charges, insurance recoveries and other miscellaneous income items. Other income is forecast to decrease by 63.3% or \$331,000 compared to 2013/14. This is mainly due to a forecast reduction in interest on outstanding rates and charges (\$79,700) and insurance recoveries (\$117,000).

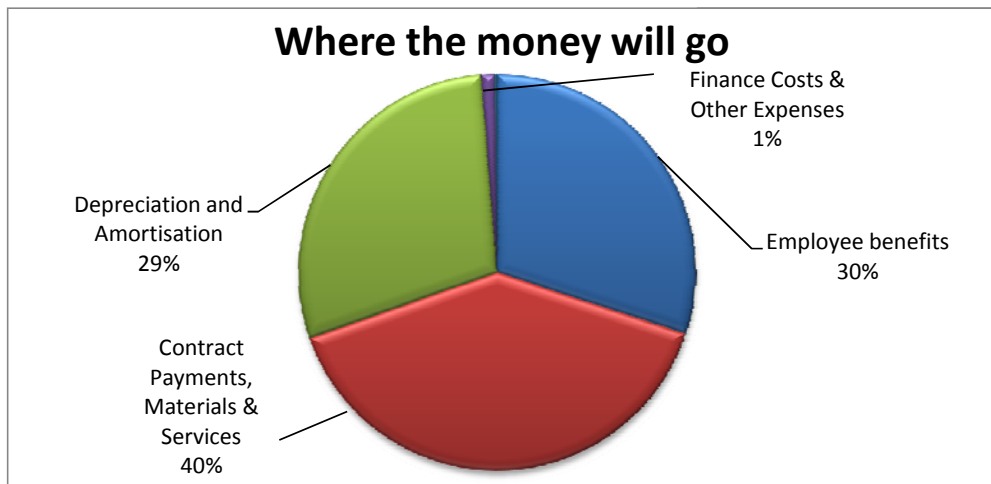
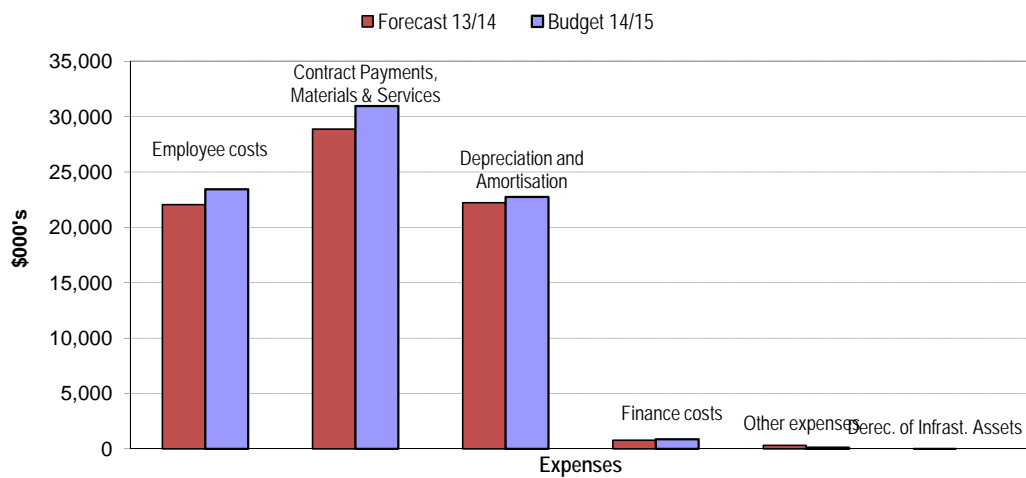
### **4.2.9 Net gain (Loss) on Disposal of Assets (\$337,000 decrease)**

Net gain from the sale of Council assets of \$93,000 for 2014/15 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.

# 2014/15 Budget - Wellington Shire Council

## 4.3 Expenses

Expenditure Types	Ref	Forecast Actual 2013/14 \$'000	Budget 2014/15 \$'000	Variance \$'000
Employee costs	4.3.1	22,041	23,455	1,414
Contract Payments, Materials & Services	4.3.2	28,884	30,947	2,063
Depreciation and Amortisation	4.3.3	22,236	22,749	513
Finance costs	4.3.4	792	887	95
Other expenses	4.3.5	316	112	(204)
Derecognition of Infrastructure Assets	4.3.6	37	-	(37)
<b>Total operating expenditure</b>		<b>74,306</b>	<b>78,150</b>	<b>3,844</b>



## 2014/15 Budget - Wellington Shire Council

### 4.3.1 Employee costs (\$1.41 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 6.4% or \$1.41 million compared to 2013/14. Other key factors in the change in budget from 2013/14 to 2014/15 include:

- Recognition of Council's Enterprise Bargaining Agreement (EBA).
- The effect of full year costing for new externally funded positions together with positions that fell vacant during 2013/14.
- Discontinuance of a number of positions where external funding ceases during the year.
- A review of both depot operations and a number of vacant positions during the year which will deliver operational savings and efficiencies in 2014/15..

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

Division	Total Budget 2014/15	Permanent Full Time	Permanent Part Time	Casuals
	\$'000	\$'000	\$'000	\$'000
Built and Natural Environment	8,862	8,746	78	38
Chief Executive Officer	650	650	-	-
Development	3,970	3,358	469	143
Governance	4,074	3,664	376	34
Liveability	5,899	3,336	1,435	1,128
<b>Total</b>	<b>23,455</b>	<b>19,754</b>	<b>2,358</b>	<b>1,343</b>

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

Division	Total Budget 2014/15	Permanent Full Time	Permanent Part Time	Casuals
	EFT	EFT	EFT	EFT
Built and Natural Environment	113.8	112.0	1.2	0.5
Chief Executive Officer	5.0	5.0	-	-
Development	42.2	33.0	7.4	1.9
Governance	44.9	39.0	5.5	0.4
Liveability	76.8	39.0	23.0	14.8
<b>Total</b>	<b>282.7</b>	<b>228.0</b>	<b>37.1</b>	<b>17.6</b>

### 4.3.2 Contractor payments, Materials & Services (\$2.06 million increase)

Materials and services include the purchase of consumables, payments to contractors for the provision of service and utility costs. Materials and contractors are forecast to increase by 7.1% or \$2.06 million compared to 2013/14. This increase in expenditure primarily relates to the Wellington Coast Subdivision Strategy voluntary assistance program, rehabilitation and final capping of the Longford landfill site and continuance of the Energy Efficient Street Lighting program, which is anticipated to generate potential long term savings on street lighting electricity costs in the future.

These increased expenses are partially offset by decreased costs associated with the completion of a number of one-off projects (including the Rosedale Recreation Reserve Change Rooms upgrade and Gippsland Rail Trail) and the biennial property revaluation Council undertook in 2013/14. The Sale transfer station and Thomson River Caravan park will no longer be operational after 30 June 2014, as a result of decisions made by the Council to close these facilities.

## **2014/15 Budget - Wellington Shire Council**

### **4.3.3 Depreciation and Amortisation (\$513,000 increase)**

Depreciation relates to the usage of Council's property, plant and equipment including infrastructure assets such as roads and drains. The increase of \$513,000 million for 2014/15 is due mainly to the completion of the 2014/15 capital works program and the full year effect of depreciation on the 2013/14 capital works program. Refer to Section 6 "Analysis of Capital Budget" for a more detailed analysis of Council's capital works program for the 2014/15 year.

### **4.3.4 Finance costs (\$95,000 increase)**

Finance costs relate to interest charged by financial institutions on funds borrowed. The increase in borrowing costs results from the planned repayment of principal in accordance with loan agreements. Loan borrowings of \$1.3 million are planned in 2014/15.

### **4.3.5 Other expenses (\$204,000 decrease)**

A decrease in other expenses relates to an assets written off adjustment and a one off compensation amount paid in 2013/14.

### **4.3.6 Derecognition of Infrastructure Assets (\$37,000 decrease)**

The completion of the Road Management Plan review in 2013/14 has resulted in the derecognition of some road assets (mainly bridges and drainage) as they are no longer council maintained.

## 2014/15 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 2014/15 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 2013/14 \$'000	Budget 2014/15 \$'000	Variance (Outflow) \$'000
<b>Cash flows from operating activities</b>	5.1.1			
<i>Receipts</i>				
Rates		46,517	48,681	2,164
Grants - operating		18,082	21,723	3,641
Grants - capital				
Contributions		678	1,159	481
User Charges and Fines		6,570	6,590	20
Interest on Short Term Deposits		1,200	1,100	(100)
Other revenue		523	192	(331)
		<b>73,570</b>	<b>79,445</b>	<b>5,875</b>
<i>Payments</i>				
Payments to Employees		(27,044)	(23,115)	3,929
Payment to Suppliers		(29,571)	(30,593)	(1,022)
Other Payments		(200)	-	200
		<b>(56,815)</b>	<b>(53,708)</b>	<b>3,107</b>
<b>Net cash provided by operating activities</b>		<b>16,755</b>	<b>25,737</b>	<b>8,982</b>
<b>Cash flows from investing activities</b>	5.1.2			
Payments for Property, Infrastructure, Plant and Equipment		(29,890)	(30,865)	(975)
Proceeds from Sale of Property, Infrastructure, Plant and Equipment		1,342	621	(721)
<b>Net cash used in investing activities</b>		<b>(28,548)</b>	<b>(30,244)</b>	<b>(1,696)</b>
<b>Cash flows from financing activities</b>	5.1.3			
Finance costs		(792)	(887)	(95)
Proceeds from borrowings		9,000	1,300	(7,700)
Repayment of borrowings		(2,882)	(3,177)	(295)
<b>Net cash provided by/(used in) financing activities</b>		<b>5,326</b>	<b>(2,764)</b>	<b>(8,090)</b>
<b>Net decrease in cash and cash equivalents</b>		<b>(6,467)</b>	<b>(7,271)</b>	<b>(804)</b>
Cash and cash equivalents at the beginning of the year		36,396	29,929	(6,467)
<b>Cash and cash equivalents at end of the year</b>	5.1.4	<b>29,929</b>	<b>22,658</b>	<b>(7,271)</b>

Source: Appendix A

## 2014/15 Budget - Wellington Shire Council

### 5.1.1 Operating activities (\$8.98 million increase)

The increase in cash flows from operating activities is mainly due to expected payment of 100% of the 2014/15 Victoria Grants Commission allocation (compared to 50% received in 2013/14) and additional rates and charges income of \$2.16 million.

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 2013/14 \$'000	Budget 2014/15 \$'000	Variance \$'000
<b>Net surplus (deficit) for the year</b>	(2,553)	(13)	2,540
Depreciation	22,236	22,749	513
Gain on sale of assets	(430)	(93)	337
Write off of assets	16	-	(16)
Finance Costs	792	887	95
Non cash contributions	(461)	-	461
Derecognition of assets	37	-	(37)
Net movement in current assets and liabilities	(2,882)	2,207	5,089
<b>Cash flows available from operating activities</b>	<b>16,755</b>	<b>25,737</b>	<b>8,982</b>

### 5.1.2 Investing activities (\$1.70 million increase)

The \$1.70 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 2014/15 capital program can be found in Appendix C.

### 5.1.3 Financing activities (\$8.09 million decrease)

The decrease in loan borrowings results from the \$6 million required in 2013/14 to fund major capital projects and \$3.0 million to fund the unfunded superannuation liability. In 2014/15 \$1.3 million is required to fund the Princes Highway/Cobains Road Intersection upgrade (borrowings deferred from 2013/14) whilst loan principal and interest repayments have also increased by \$390,000. Refer to Section 10 Borrowing Strategy for further details.

### 5.1.4 Cash and cash equivalents at end of the year (\$7.27 million decrease)

Overall, total cash and investments is forecast to decrease by \$7.27 million to \$22.66 million as at 30 June 2015, partly due to some 2013/14 projects that will be completed in 2014/15 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.

## 2014/15 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 2015, it will have cash and investments of \$22.66 million, which has been restricted as shown in the following table.

	Ref	Forecast Actual 2013/14 \$'000	Budget 2014/15 \$'000	Variance \$'000
<b>Total cash and investments</b>		<b>29,929</b>	<b>22,658</b>	<b>(7,271)</b>
Restricted cash and investments				
- Statutory and non-discretionary reserves	5.2.1	(797)	(853)	(56)
- Discretionary reserves	5.2.2	(5,212)	(3,781)	1,431
- Cash held to fund carry forward projects	5.2.3	(8,898)	-	8,898
<b>Unrestricted cash and investments</b>	<b>5.2.4</b>	<b>15,022</b>	<b>18,024</b>	<b>3,002</b>

Source: Appendix A

#### 5.2.1 Statutory and non-discretionary reserves (\$853,000)

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 2014/15 year \$185,000 is budgeted to be transferred to and \$129,000 from statutory and non-discretionary reserves.

#### 5.2.2 Discretionary reserves (\$3.78 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 2014/15 year \$1.49 million is budgeted to be transferred to and \$2.92 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.

#### 5.2.3 Cash held to fund carry forward works (NIL)

An amount of \$8.90 million is forecast to be held at 30 June 2014 to fund works (for both capital and operating projects) budgeted but not completed in the 2013/14 financial year. In addition, there is also \$1.51 million of cash forecast within discretionary reserves at 30 June 2014 that will fund carry forward capital works. Section 6.2 contains further details on capital works funding. There is no amount shown as cash held to fund carry forward works at 30 June 2015, as it is expected that that the 2014/15 budget will be fully expended.

#### 5.2.4 Unrestricted cash and investments (\$18.02 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.

## 2014/15 Budget - Wellington Shire Council

### 6. Analysis of capital budget

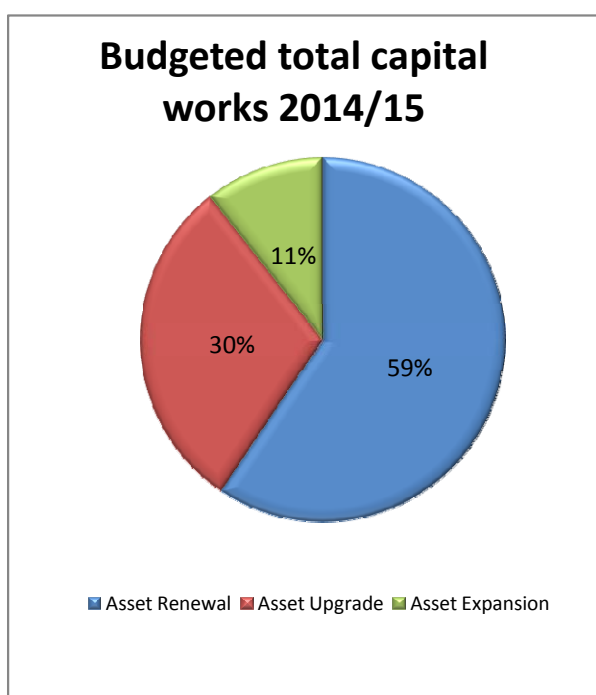
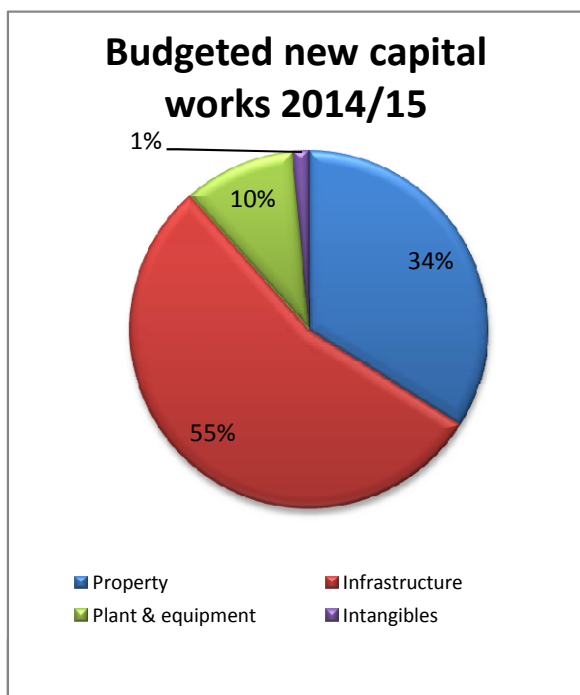
This section analyses the planned capital expenditure budget for the 2014/15 year and the sources of funding for the capital budget.

#### 6.1 Capital works

Capital Works Areas	Ref.	Forecast	Budget	Variance
		Actual 2013/14 \$'000	2014/15 \$'000	\$'000
<b>Works carried forward</b>	6.1.1			
<b>Property</b>				
Buildings		4,094	4,379	285
<b>Total Property</b>		<b>4,094</b>	<b>4,379</b>	<b>285</b>
<b>Infrastructure</b>				
Roads		1,102	154	(948)
Footpaths		380	-	(380)
Bridges		670	-	(670)
Drainage		47	-	(47)
Parks & Environmental Services		214	210	(4)
<b>Total Infrastructure</b>		<b>2,413</b>	<b>364</b>	<b>(2,049)</b>
<b>Plant &amp; Equipment</b>				
Plant, Machinery and Equipment		48	-	(48)
Furniture & Fittings		219	38	(181)
<b>Total Plant &amp; Equipment</b>		<b>267</b>	<b>38</b>	<b>(229)</b>
<b>Intangibles</b>		<b>186</b>	<b>124</b>	<b>(62)</b>
<b>Total works carried forward</b>		<b>6,960</b>	<b>4,905</b>	<b>(2,055)</b>
<b>New works for 2014/15</b>				
<b>Property</b>	6.1.2			
Landfill Improvements		-	30	30
Buildings		8,026	6,047	(1,979)
<b>Total Property</b>		<b>8,026</b>	<b>6,077</b>	<b>(1,949)</b>
<b>Infrastructure</b>	6.1.3			
Roads		7,352	9,804	2,452
Footpaths		930	645	(285)
Bridges		497	1,750	1,253
Drainage		150	150	-
Parks & Environmental Services		2,107	4,133	2,026
<b>Total Infrastructure</b>		<b>11,036</b>	<b>16,482</b>	<b>5,446</b>
<b>Plant &amp; Equipment</b>	6.1.4			
Plant, Machinery and Equipment		2,945	1,786	(1,160)
Furniture & Fittings		853	1,295	442
<b>Total Plant &amp; Equipment</b>		<b>3,798</b>	<b>3,081</b>	<b>(718)</b>
<b>Intangibles</b>	6.1.5	<b>70</b>	<b>320</b>	<b>250</b>
<b>Total new works</b>		<b>22,930</b>	<b>25,960</b>	<b>3,029</b>
<b>Total capital works</b>		<b>29,890</b>	<b>30,865</b>	<b>975</b>

## 2014/15 Budget - Wellington Shire Council

Capital Works Areas	Ref.	Forecast	Budget	Variance
		Actual 2013/14 \$'000	2014/15 \$'000	\$'000
<b>Represented by:</b>				
Asset Renewal	6.1.6	17,405	18,328	923
Asset Upgrade	6.1.6	9,819	9,275	(544)
Asset Expansion	6.1.6	2,666	3,262	596
<b>Total capital works</b>		<b>29,890</b>	<b>30,865</b>	<b>975</b>



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

### 6.1.1 Carried forward works (\$4.91million)

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 2013/14 year it is forecast that \$4.91 million of capital works will be incomplete and carried forward into the 2014/15 year. Projects to be carried forward include the Yarram Recreation Reserve - Clubrooms construction (\$1.84 million), Yarram District Hub project (\$1.73 million), Sale Livestock Exchange Upgrade (\$400,000), Yarram Streetscape Improvements (\$200,000), Aqua Energy - Pool Heating System - Stage 1 (\$200,000) and Imagery Capture for GIS (\$100,000).

### 6.1.2 Property (\$6.08 million)

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

For the 2014/15 year, \$6.08 million will be expended on building and building improvements. The most significant projects include the Port of Sale Cultural Hub & Desailly Street Corporate Headquarters (\$2.5 million), Heyfield Gordon Street Recreation Reserve clubrooms redevelopment (\$1.35 million), Sale Livestock upgrade (\$400,000), upgrades to Council's managed boating facilities(\$306,000), Aqua Energy Pool works (\$280,000) and Sale Stephenson Park lighting upgrade (\$265,000).

## 2014/15 Budget - Wellington Shire Council

### 6.1.3 Infrastructure (\$16.48 million)

Infrastructure includes roads, bridges, footpath and cycleways, drainage, waste management, parks, open space and streetscapes, off street car parks and other structures.

For the 2014/15 year, \$12.20 million will be expended on road, bridge and footpath projects. The more significant projects include the annual road reseals program (\$3.55 million), Princes Highway/Cobains Road Intersection upgrade (2.47 million), federally funded Roads to Recovery projects (\$1.60 million), Country Roads & Bridges funded projects (\$1.00 million), unsealed roads reconstruction program (\$1.00 million), McLoughlins Beach Footbridge renewal (\$750,000) and annual footpath program (\$645,000)

Drainage projects for 2014/15 include minor drainage networks renewal works (\$150,000).

\$4.13 million will be expended on parks, open space, streetscapes and waste management. The most significant include the implementation of the fourth year of the Sale Streetscapes improvements infrastructure renewal program (\$1.00 million), Yarram streetscapes improvement (\$800,000) and Heyfield George Street parking redevelopment (\$250,000), Loch Sport Skate Park (\$140,000), playground renewal program (\$120,000) and \$753,000 to be expended on waste management projects.

### 6.1.4 Plant and equipment (\$3.08 million)

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

For the 2014/15 year, \$3.08 million will be expended on plant, equipment and other projects. The most significant projects include ongoing cyclical replacement of plant and vehicle fleet (\$1.79 million), upgrade and replacement of information technology for the new Desailly Street Corporate Headquarters (\$826,000) and library material purchases (\$251,000).

### 6.1.5 Intangibles (\$320,000)

For the 2014/15 year, \$320,000 will be expended on corporate systems and applications and updates to Council's mapping system.

### 6.1.6 Asset Renewal (\$18.33 million), upgrade (\$9.28 million) and expansion (\$3.26 million)

The majority of renewal expenditure is related to infrastructure spending on roads, bridges, footpaths and drainage (\$7.99 million) and renewal of Council's plant and vehicle fleet (\$1.79 million). Other capital items to be renewed in 2014/15 include buildings (\$4.5 million) and open space projects (\$2.61 million).

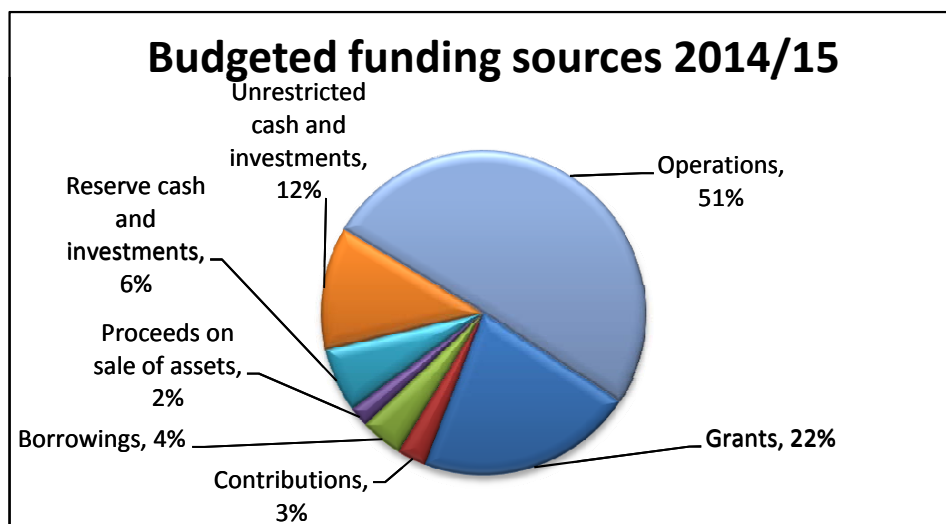
Capital items to be upgraded in 2014/15 include \$2.41 million in roads, \$1.25 million on Port of Sale Cultural Hub & Desailly Street Corporate Headquarters, Yarram District Hub (\$1.05 million), \$400,000 on the Sale Livestock Exchange upgrade, \$305,000 on upgrades to Council's managed boating facilities and \$508,000 on waste management projects.

Capital expansion projects include carried forward projects from 2013/14 - Princes Highway/Cobains Road intersection upgrade (\$1.58 million) and Yarram District Hub (\$860,000).

# 2014/15 Budget - Wellington Shire Council

## 6.2 Funding sources

Sources of Funding	Ref	Forecast	Budget	Variance
		Actual 2013/14 \$'000	2014/15 \$'000	\$'000
<b>Works carried forward</b>				
<b>Current year funding</b>				
Grants		4,288	1,010	(3,278)
Contributions		-	117	117
Borrowings		-	-	-
Council cash				
- Unrestricted cash and investments		2,672	3,778	1,106
<b>Total works carried forward</b>	6.2.1	<b>6,960</b>	<b>4,905</b>	<b>(2,055)</b>
<b>New Works</b>				
<b>Current year funding</b>				
Grants	6.2.2	5,491	5,671	180
Contributions		276	773	497
Borrowings	6.2.3	6,000	1,300	(4,700)
Council cash				-
- Operations	6.2.4	8,249	15,602	7,353
- Proceeds on sale of assets	6.2.5	1,124	621	(503)
- Reserve cash and investments	6.2.6	1,790	1,993	203
<b>Total new works</b>		<b>22,930</b>	<b>25,960</b>	<b>3,030</b>
<b>Total funding sources</b>		<b>29,890</b>	<b>30,865</b>	<b>975</b>



### 6.2.1 Carried forward works (\$4.91 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 and grants that have already been received. For the 2013/14 year it is forecast that \$4.91 million of capital works will be incomplete and carried forward into the 2014/15 year. Significant funding includes grants for the Yarram District Hub upgrade (\$425,000) and Yarram Recreation Reserve - Clubrooms construction (\$585,000 million). The balance of funding for the carried forward works comes from unrestricted cash.

## **2014/15 Budget - Wellington Shire Council**

### **6.2.2 Grants (\$5.67 million) and Contributions (\$773,000)**

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 (\$1.6 million), Country Roads & Bridges Program (\$1 million), Heyfield Gordon Street Recreation Reserve Clubroom redevelopment (629,000), Sale CBD Infrastructure Renewal Program (\$500,000), McLoughlins Beach Footbridge Renewal (\$500,000), upgrades to Council's managed boating facilities (150,000) and Sale Stephensons Park lighting upgrade (\$100,000).

Contributions are budgeted to be received for projects including Princes Highway/Cobains Road Intersection upgrade (\$671,000) and Heyfield Gordon Street Recreation Reserve Clubroom redevelopment (\$50,000).

### **6.2.3 Borrowings (\$1.3 million)**

The loan borrowing of \$1.3 million for the Princes Highway/Cobains Road intersection upgrade initially planned for 2013/14 has now been deferred to 2014/15.

### **6.2.4 Council cash - operations (\$15.6 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 \$15.6 million will be generated from within operations to fund the 2014/15 capital works program.

### **6.2.5 Council cash - proceeds from sale of assets (\$621,000)**

Proceeds from sale of assets includes trade-in of major plant (\$488,000) and motor vehicles (\$133,000) in accordance with Council's fleet and plant renewal policy.

### **6.2.6 Council cash - Reserve cash and investments (\$1.99 million)**

Council has adequate cash reserves, which it is currently using to fund its annual capital works program. For 2014/15 \$1.99 million will be used to fund part of the new capital works program including waste infrastructure projects (\$783,000), plant renewal (\$612,000), Desailly Street Corporate Headquarters (\$400,000), Yarram Recreation Reserve - Clubrooms construction (\$103,000), Wurruk Neighbourhood Park BBQ Shelter (\$50,000) and Loch Sport Skatepark (\$45,000).

# 2014/15 Budget - Wellington Shire Council

## 7. Analysis of budgeted financial position

This section analyses the movements in assets, liabilities and equity between 2013/14 and 2014/15. It also considers a number of key performance indicators.

### 7.1 Budgeted balance sheet

	Ref	Forecast Actual 2014 \$'000	Budget 2015 \$'000	Variance \$'000
<b>Current assets</b>	7.1.1			
Cash and Cash Equivalents		29,929	22,658	(7,271)
Trade and Other receivables		5,474	4,133	(1,341)
Other Assets		292	292	-
<b>Total current assets</b>		<b>35,695</b>	<b>27,083</b>	<b>(8,612)</b>
<b>Non-current assets</b>	7.1.1			
Trade and Other receivables		1,043	873	(170)
Property, Infrastructure, Plant & Equipment		858,649	866,081	7,432
Intangibles		457	612	155
<b>Total non-current assets</b>		<b>860,149</b>	<b>867,566</b>	<b>7,417</b>
<b>Total assets</b>		<b>895,844</b>	<b>894,649</b>	<b>(1,195)</b>
<b>Current liabilities</b>	7.1.2			
Trade and Other Payables		5,103	5,465	(362)
Interest-Bearing Borrowings		3,177	3,491	(314)
Provisions		5,320	5,627	(307)
Trust Deposits		600	600	-
<b>Total current liabilities</b>		<b>14,200</b>	<b>15,183</b>	<b>(983)</b>
<b>Non-current liabilities</b>	7.1.2			
Interest-Bearing Borrowings		12,729	10,539	2,190
Provisions		1,884	1,910	(26)
<b>Total non-current liabilities</b>		<b>14,613</b>	<b>12,449</b>	<b>2,164</b>
<b>Total liabilities</b>		<b>28,813</b>	<b>27,632</b>	<b>1,181</b>
<b>Net assets</b>	7.1.3	<b>867,031</b>	<b>867,017</b>	<b>(14)</b>
<b>Equity</b>	7.1.4			
Accumulated surplus		268,556	269,918	1,362
Asset revaluation reserve		592,465	592,465	-
Other reserves		6,010	4,634	(1,376)
<b>Total Equity</b>		<b>867,031</b>	<b>867,017</b>	<b>(14)</b>

Source: Appendix A

#### 7.1.1 Current Assets (\$8.61 million decrease) and Non-Current Assets (\$7.42 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 \$7.27 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.

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

## 2014/15 Budget - Wellington Shire Council

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 (\$30.86 million of new assets), depreciation of assets (\$22.75 million) and the impact of asset sales (\$93,000).

### 7.1.2 Current Liabilities (\$983,000 million increase) and Non-Current Liabilities (\$2.16 million decrease)

Trade and other payables are those to whom Council owes money as at 30 June each year. These liabilities are budgeted to increase from the 2013/14 forecast by \$362,000.

Provisions include accrued long service leave, and annual leave owing to employees. These employee entitlements are expected to increase in accordance with the Enterprise Bargaining Agreement.

Interest-bearing loans are borrowings of Council. New loan borrowings of \$1.3 million are planned for 2014/15. Council will repay loan principal of \$3.18 million over the year.

### 7.1.3 Working Capital (\$9.60 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.

Council has also committed further current assets to specific and restricted purposes, represented by reserves, which may not yet be represented as current liabilities at 30 June.

	Forecast		Variance
	Actual 2013 \$'000	Budget 2014 \$'000	
<b>Current assets</b>	35,695	27,083	(8,612)
<b>Current liabilities</b>	(14,200)	(15,183)	983
<b>Working capital</b>	21,495	11,900	(9,595)
Restricted cash and investment current assets			
- Statutory reserves	(797)	(853)	(56)
- Discretionary reserves	(5,212)	(3,781)	1,431
<b>Unrestricted working capital*</b>	15,486	7,266	(8,220)

\* Unrestricted working capital may also be committed for the completion of carry forward projects (operating and capital). Refer to table 6.2 for internal funding of capital works carried forward out of unrestricted cash and investments.

## 2014/15 Budget - Wellington Shire Council

### 7.1.4 Equity (\$14.0 million decrease)

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. The decrease in accumulated surplus of \$13,000 results directly from the deficit for the year.

During the year an amount of \$1.38 million (net) is budgeted to be transferred from other reserves to accumulated surplus. This reflects the usage of reserves to fund part of the capital works program. This is a transfer between equity balances only and does not impact on the total balance of equity.

### 7.2 Key assumptions

In preparing the Budgeted Balance Sheet for the year ended 30 June 2015 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 2014/15 year.
- There will be new loan borrowings of \$1.3 million (see Section 10 - Borrowings for more information).
- Sundry debtors and creditors to remain consistent with 2013/14 levels.
- Employee entitlements to be increased by the Enterprise Bargaining outcome.
- Total capital expenditure to be \$30.86 million.
- Repayment of loan principal to be \$3.18 million.
- Proceeds from property sales will be transferred to reserve for funding future capital projects.

# 2014/15 Budget - Wellington Shire Council

## 8. Strategic resource plan, financial performance and sustainable capacity indicators

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

### 8.1 Plan development

The Act requires a Strategic Resource Plan 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.

Council has prepared a Strategic Resource Plan (SRP) for the four years 2014/15 to 2017/18 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 three to four 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

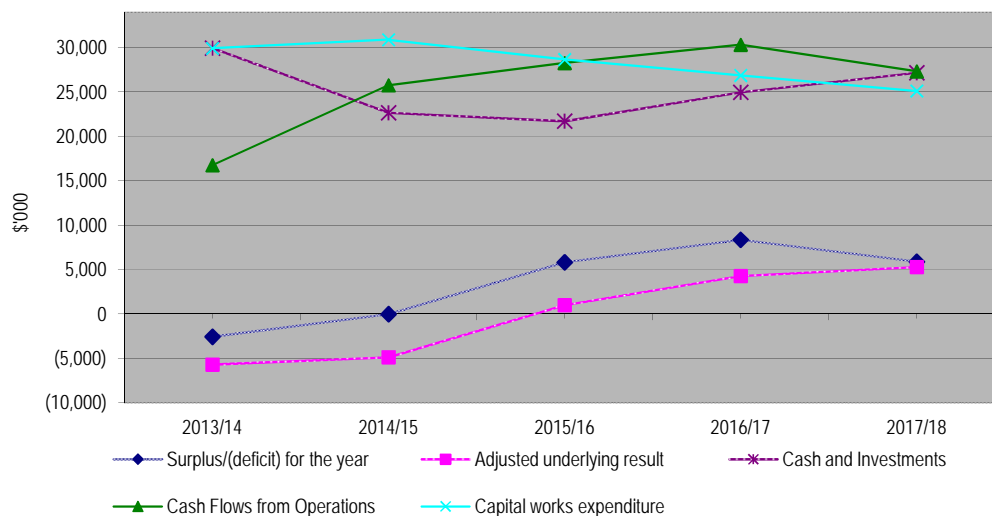
	Forecast		Strategic Resource			Trend +/-
	Actual	Budget	Projections			
	2013/14 \$'000	2014/15 \$'000	2015/16 \$'000	2016/17 \$'000	2017/18 \$'000	
Surplus/(deficit) for the year	(2,553)	(13)	5,818	8,361	5,889	+
Adjusted underlying result	(5,689)	(4,857)	997	4,289	5,285	+
Cash and investments balance	29,929	22,658	21,703	24,963	27,154	+
Cash flows from operations	16,755	25,737	28,255	30,310	27,308	o
Capital works expenditure	29,890	30,865	28,652	26,853	25,099	-

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

## 2014/15 Budget - Wellington Shire Council

The following grant 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 \$29.93 million to \$22.66 million, and then increase again by 2016/17.
- Rating information (section 9)** – Increases in income from all rates and charges (excluding supplementary rates) are forecast over the four years from 3.6% in 2014/15 to between 3.8% and 3.9% for the remaining three years.
- Borrowing strategy (section 10)** – Borrowings are forecast to decrease from a peak of \$14.03 million in 2014/15 to \$12.76 million over the four year period. This includes \$1.3 million borrowings (deferred from 2013/14) in 2014/15, \$2.7 million in 2015/16, \$1.8 million in 2016/17 and \$1.46 million in 2017/18.
- Infrastructure information (section 11)** - Capital expenditure over the four year period will total \$111.5 million at an average of \$27.87 million per annum.

## 2014/15 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	Strategic Resource Plan			Trend +/-		
		Actual 2013/14	Budget 2014/15	Projections				
			2015/16	2016/17	2017/18			
<b>Operating position</b>								
Adjusted underlying result	Adjusted underlying surplus (deficit) / Adjusted underlying revenue	1	-8.3%	-6.6%	1.3%	5.4%	6.4%	+
<b>Liquidity</b>								
Working Capital	Current assets/Current liabilities	2	251.4%	178.4%	195.1%	225.6%	240.5%	+
Unrestricted cash	Unrestricted cash / current liabilities		146.7%	147.6%	158.0%	185.1%	196.9%	+
<b>Obligations</b>								
Loans and borrowings	Interest bearing loans and borrowings / rate revenue	3	34.0%	28.7%	26.2%	24.6%	23.4%	o
Loans and borrowings	Interest and principal repayments / rate revenue		7.8%	8.3%	8.5%	5.3%	4.1%	+
Indebtedness	Non-current liabilities / own source revenue		51.6%	50.7%	47.0%	43.5%	41.7%	+
Asset renewal	Asset renewal expenditure / depreciation	4	78.3%	80.6%	83.9%	85.3%	88.3%	+
<b>Stability</b>								
Rates concentration	Rate revenue / adjusted underlying revenue	5	68.9%	64.6%	64.8%	66.5%	68.7%	-
Rates effort	Rate revenue / property values (CIV)		0.5%	0.5%	0.6%	0.6%	0.6%	+
<b>Efficiency</b>								
Expenditure level	Total expenditure / no. of assessments		2,226.37	2,350.65	2,274.19	2,281.64	2,340.55	+
Expenditure level	Specific purpose grants expended / Specific purpose grants received		82.4%	100.0%	100.0%	100.0%	100.0%	o
Revenue level	Residential rate revenue / No. of residential assessments		958.73	1,122.10	1,126.89	1,176.58	1,228.45	+
Workforce turnover	No. of resignations & terminations / average no. of staff		14.0%	14.0%	12.0%	10.0%	10.0%	+

# 2014/15 Budget - Wellington Shire Council

## Key to Forecast Trend:

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

## Notes to indicators

**1 Adjusted underlying result** - An indicator of the sustainable operating result required to enable Council to continue to provide core services and meet its objectives. 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 significantly in 2014/15 year due to a run down in cash reserves to fund the capital program. The trend in later years is to remain steady at an acceptable level.

**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 will become more reliant on rate revenue compared to all other revenue sources.

## Sustainable Capacity Indicators

Indicator	Performance Measure
<b>Own-source revenue</b>	Revenue is generated from a range of sources in order to fund the delivery of Council services to the community  $\frac{\text{Own source revenue}}{\text{Municipal population}}$
<b>Recurrent grants</b>	Revenue is generated from a range of sources in order to fund the delivery of Council services to the community  $\frac{\text{Recurrent grants}}{\text{Municipal population}}$
<b>Population</b>	Population is a key driver of a Council's ability to fund the delivery of services to the community  $\frac{\text{Total expenditure}}{\text{Municipal population}}$  $\frac{\text{Infrastructure per capita (value of infrastructure per head on municipal population)}}{\text{Municipal population}}$  $\frac{\text{Population density per length of road (municipal population per kilometre of local road)}}{\text{Kilometres of local roads}}$
<b>Disadvantage</b>	Disadvantage is a key driver of a Council's ability to fund the delivery of services to the community  $\text{Relative socio-economic disadvantage}$  Index of Relative Socio-economic disadvantage by decile

## 2014/15 Budget - Wellington Shire Council

### 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 2014/15 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 2014/15	Strategic Resource Plan Projections		
	Actual 2013/14		2015/16	2016/17	2017/18
Employee costs (\$'000)					
- Operating	22,041	23,455	24,783	26,194	27,795
- Capital					
Total	22,041	23,455	24,783	26,194	27,795
Employee numbers (EFT)	285.3	282.7	281.3	280.3	280.3

# 2014/15 Budget - Wellington Shire Council

## 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 a Long Term Financial Plan, rates and charges must be considered as an important source of revenue, accounting for 63.0% (excluding Special Charge Schemes) of the total revenue expected to be received by Council in the 2014/15 year (2013/14 – 67.4%).

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

### 9.2 Current year rate increase

Consideration over this year's rate increase presented a variety of challenges, as we reviewed services and the ten year Capital works program. A strong desire to reduce the rate rise below that planned in the SRP adopted in the prior year drove the identification and implementation of a number of operational efficiencies, resulting in reduced expenditure without impact key services. This has enabled Council to deliver a general rate rise of only 3.8%.

#### 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 maintain the Waste Infrastructure Charge at \$32, 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 in excess of 10% (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 the closure of the Sale Transfer Station, a saving of around \$200,000 per year.

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.

#### Boisdale Common Effluent System Charge

In 2014/15, an annual service charge for wastewater availability in the township of Boisdale will be implemented, for all properties that are connected to the Boisdale Common Effluent System. This charge will represent a contribution towards the costs of operation and management of the system.

The charge will be implemented gradually over a three year period, beginning with \$288 in 2014/15. This will be charged on the Annual Rates Notice, and will be paid in the same way as other Rates and Charges, over four instalments.

## 2014/15 Budget - Wellington Shire Council

### Capital program

It is important to understand that we have a significant four year capital program (\$111 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 \$30.9 million in 2014/15 and an average of \$26.9 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 4.

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 \$30.9 million, general rates will increase by an effective 3.8% in 2014/15, and garbage charges will increase from \$169 to \$171, raising a total of \$48.9 million including an estimated \$419,000 generated from supplementary rates (excluding interest on overdue rates). On current year income, this represents a modest increase of only 4.4% 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 2014.

Year	General Rate increase	Garbage Charge increase	Waste Infrastructure Charge increase	EPA Levy Charge increase	Total Rates & Charges Raised
	%	%	%	%	\$'000
2014/15	3.8	1.18	0.0	0.0	48,923
2015/16	4.0	3.0	0.0	0.0	50,588
2016/17	4.0	3.0	0.0	0.0	52,546
2017/18	4.0	3.0	0.0	0.0	54,555

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:

	2013/14	2014/15
<i>Average Valuation</i>	\$244,117	\$249,970
<i>General Rate in the dollar</i>	0.005199	0.005181
General Rate	\$1,269.16	\$1,295.09
Garbage Charge	\$169.00	\$171.00
Waste Infrastructure Charge	\$32.00	\$32.00
EPA Levy Charge	14.92	\$14.92
<b>Total Rates and Charges</b>	<b>\$1,485.08</b>	<b>\$1,513.01</b>
<b>Increase</b>		<b>\$27.93</b>
<b>Increase %</b>		<b>1.9%</b>

# 2014/15 Budget - Wellington Shire Council

## 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.

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 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 the Act. 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, and an EPA levy charge as allowed under the Act.

The following table summarises the rates to be levied for the 2014/15 year. A more detailed analysis of the rates to be raised is contained in Appendix B "Statutory Disclosures".

Rate Type	2013/14	2014/15
General rates - rate in \$ of CIV	0.005199	0.005181
Farm rates - rate in \$ of CIV	0.004159	0.004145
Recreational land rates- rate in \$ of CIV	N/A	N/A
Garbage Charge - \$ per property	\$ 169.00	\$ 171.00
EPA Levy Charge - \$ per property	\$ 14.92	\$ 14.92
Waste Infrastructure Charge \$ per property	\$ 32.00	\$ 32.00

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.

## 9.4 General revaluation of properties

During the 2013/14 year, a revaluation of all properties within the municipality was carried out and will apply from 1 January 2014 for the 2014/15 financial year. The outcome of the general revaluation has been a moderate change in property valuations throughout the municipality. Overall, property valuations across the municipal district have increased by only 4.2%. Of this increase, residential properties have increased by 2.6% and commercial properties by 7.95%, a significant variation.

While commercial valuations have increased significantly in total, this is primarily related to a small number of commercial ratepayers. This means that while some commercial ratepayers will experience a significant increase in rates, the majority, where no infrastructure upgrades have been undertaken, will experience only a moderate increase.

In addition, many residential ratepayers may experience an actual reduction in their annual rates and charges, in particular where their individual property has not increased in value, or has increased by less than the average.

## 2014/15 Budget - Wellington Shire Council

The following table summarises the valuation changes between the 2012 and 2014 general revaluations by property type, together with the rating changes between the 2013/14 and 2014/15 years based on a 3.8% average rate increase (general rate only), and the valuation movements listed. This table shows the great variation in valuation changes between commercial and other types of properties.

<b>Property Type</b>	<b>Valuation Change Increase /(Decrease)</b>	<b>Rates &amp; Charges Increase / (Decrease)</b>
Commercial / Industrial	7.95%	7.4%
Farm	5.76%	5.3%
General Residential	2.63%	2.1%

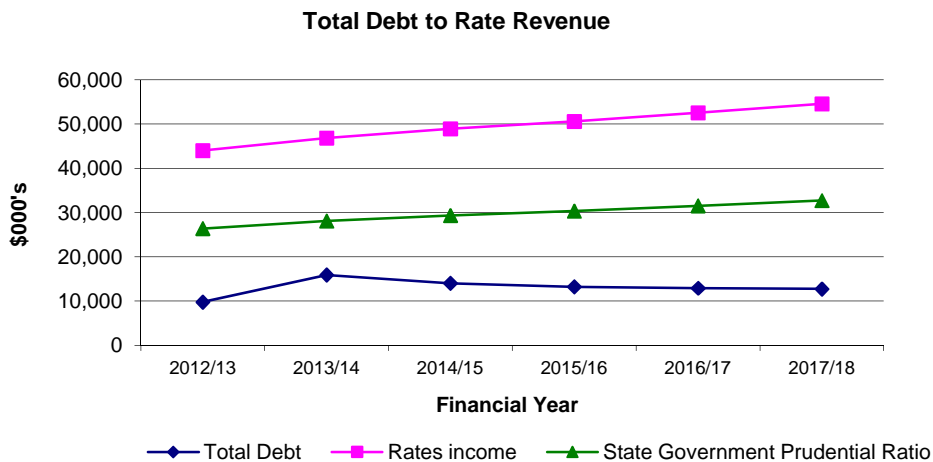
In view of the outcomes of the general revaluation of all properties within the Council's municipal district during the 2013/14 year, Council has chosen not to make any changes to the existing rate differential. Therefore, in aggregate, income from total rates and charges coming directly from current ratepayers will increase by 3.6% compared to 2013/14.

# 2014/15 Budget - Wellington Shire Council

## 10. Borrowing Strategy

### 10.1 Current Situation

Council remains well within the Victorian State Government's recommended prudential ratio limits as reflected in the graph and table following. This 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).



Prudential Guidelines					
Year	Total Borrowings 30 June	Liquidity CA/CL Ratio <sup>1</sup>	Debt Mgt Debt/Rates	Debt Mgt Serv Costs/ Revenue	Debt Exp Liabilities / Realis Assets
	\$'000	%	%	%	%
2011/12	11,553	214	28.1	0.9	11.32
2012/13	9,789	241	22.2	1.1	11.56
2013/14	15,906	251	34.0	1.1	11.10
2014/15	14,029	178	34.0	1.0	10.43
	<b>Target</b>	<b>Better than 110%</b>	<b>Less than 60%</b>	<b>Less than 5%</b>	<b>Less than 50%</b>
	<b>Threshold</b>	<b>&lt; 60%</b>	<b>&gt; 150%</b>	<b>&gt; 10%</b>	<b>&gt; 150%</b>

1 CA = Current Assets, CL = Current Liabilities

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 Victorian State Government prudential ratio limits, 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.

## 2014/15 Budget - Wellington Shire Council

### 10.2 Future Borrowings

The proposed 2014/15 borrowings are \$1.3 million to fund the construction of the Princes Highway/Cobains Rd Intersection project; these borrowings were initially proposed for 2013/14 and have been deferred, in line with project construction planning.

After making principal payments of \$3.18 million, Council's total borrowings as at 30 June 2015 will be \$14.03 million.

The following table sets out future proposed borrowings, based on the forecast financial position of Council as at 30 June 2014.

Year	New Borrowings \$'000	Principal Paid \$'000	Interest Paid \$'000	Balance 30 June \$'000
2013/14	9,000	2,882	792	15,906
<b>2014/15</b>	<b>1,300</b>	<b>3,177</b>	<b>887</b>	<b>14,029</b>
2015/16	2,700	3,491	803	13,238
2016/17	1,800	2,111	694	12,928
2017/18	1,461	1,629	609	12,760

Future borrowings have been matched to specific capital projects which meet our borrowing strategy principles as described in Section 11.1. Projects include:

- Sale Livestock Exchange
- Residential Street Construction Schemes
- New Community Facilities
- Gippsland Regional Sports Complex Stage 2
- North East Sale drainage
- Major Drainage Development Schemes

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

	2013/14 \$	2014/15 \$
Total amount borrowed as at 30 June of the prior year	9,789,000	<b>15,906,581</b>
Total amount to be borrowed	9,000,000	<b>1,300,000</b>
Total amount projected to be redeemed	(2,882,419)	<b>(3,177,141)</b>
Total amount proposed to be borrowed as at 30 June	15,906,581	<b>14,029,440</b>

# 2014/15 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

The following table summarises Council's forward outlook on capital expenditure for the next four years:

Capital Works Area	2014/15	2015/16	2016/17	2017/18
	\$'000	\$'000	\$'000	\$'000
Sealed Roads & Kerb & Channel	8,195	8,295	10,000	9,210
Unsealed Roads	1,712	1,560	1,470	1,680
Footpaths & Cycleways	645	669	993	717
Bridges	1,750	952	1,059	576
Off Street Car Parks	50	52	54	56
Aerodromes	120	320	110	300
Parks/Open Space Streetscapes	3,590	3,378	1,846	1,824
Buildings	9,121	6,785	6,870	4,915
Drainage	150	655	1,160	1,385
Waste Management	783	140	200	1,800
Other Infrastructure	1,186	2,380	320	70
Plant, Furniture & Equipment	3,563	3,466	2,771	2,566
<b>Total 4 Year program</b>	<b>30,864</b>	<b>28,652</b>	<b>26,853</b>	<b>25,099</b>
<b>Represented by:</b>				
Renewal	18,329	19,035	19,091	19,253
Upgrade	9,275	8,614	6,611	4,498
Expansion	3,261	1,003	1,151	1,348
<b>Total 4 Year program</b>	<b>30,865</b>	<b>28,652</b>	<b>26,853</b>	<b>25,099</b>

#### Funding Sources for these works are:

Grants and Contributions	7,571	7,245	7,123	3,461
Proceeds from Sale of Assets	621	1,036	808	759
Reserves Cash and Investments	1,993	962	1,099	2,419
Working Capital	3,778	-	-	-
Council Operations	15,602	16,709	16,023	16,999
Borrowings	1,300	2,700	1,800	1,461
<b>TOTAL FUNDING SOURCES</b>	<b>30,865</b>	<b>28,652</b>	<b>26,853</b>	<b>25,099</b>

## 2014/15 Budget - Wellington Shire Council

### 11.3 Key Capital Indicators

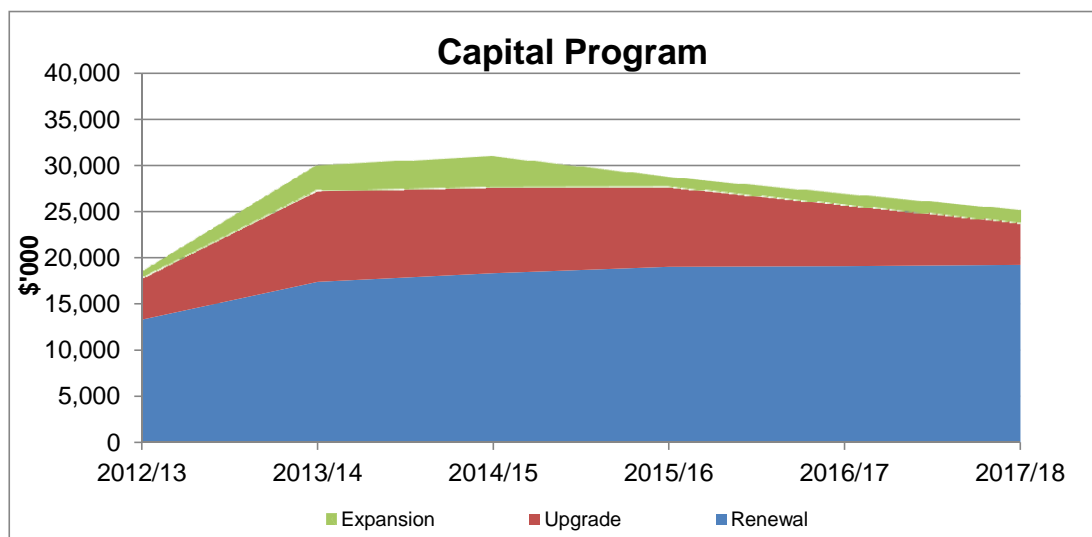
The following table summarises Council's current and projected capital works performance indicators:

	Forecast		Strategic Resource Plan			Trend +/-	
	Actual 2013/14	Budget 2014/15	Projections				
			2015/16	2016/17	2017/18		
<b>Capital expenditure</b>							
Capital expenditure/ Assessment	\$	899	928	862	808	755	-
Capital outlays/Total cash outflows	%	37.3%	35.6%	35.1%	33.8%	31.4%	o
Capital works/Rate revenue	%	63.8%	63.1%	56.6%	51.1%	46.0%	-
Asset renewals/Total depreciation *	%	78.3%	80.6%	83.9%	85.3%	88.3%	+

#### 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

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 2014/15 is due to the Yarram Recreation Reserve Clubrooms construction (carry forward works from 2013/14), Yarram Streetscapes improvements and the Desailly Street Corporate Headquarters. The increase in budgets in upgrade projects in 2014/15 relate to the Desailly Street Corporate Headquarters. The increase in budgets in expansion projects in 2014/15 is due to the Princes Highway/Cobains Road intersection upgrade (carry forward works from 2013/14) and Yarram District Hub project.

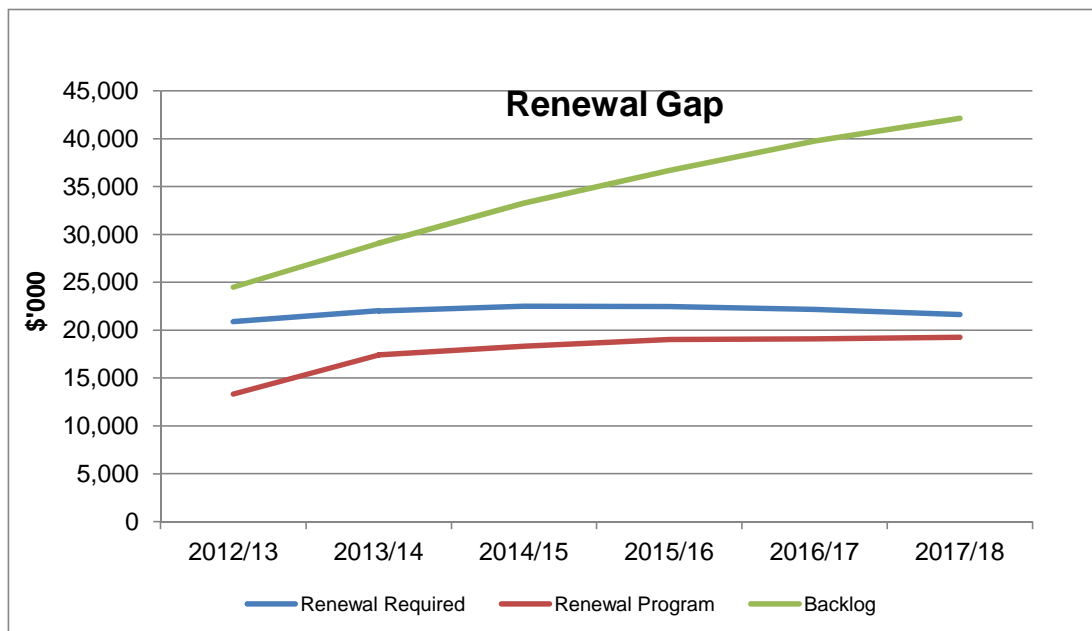


## 2014/15 Budget - Wellington Shire Council

### 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.



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 draft Residential Road and Street Construction Plan.

Roads to Recovery funding consists of an annualised grants program of approximately \$2.3million, 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.

## 2014/15 Budget - Wellington Shire Council

### 11.5 Country Roads & Bridges Funding

The Country Roads & Bridges funding is a 4 year program which commenced in 2011/12 and will provide 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 3 years and will seek to apply for full allocation in 2014/15.

### 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.

Under the 2014/15 Timber Impacted Roads program, Council has applied for \$182,000 towards a total project expenditure of \$212,000 for one project. Timber carting activities will result in Council bearing high maintenance costs due to lack of funding for timber impacted roads.

### 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)
- 8 transfer stations (Kilmany, Sale, Stratford, Dargo, Heyfield, Seaspray, Yarram and Loch Sport)

Note - The Sale Transfer Station will cease operations effective 1 July 2014.

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

In 2014/15 the Council will apply the waste infrastructure charge towards the following projects:

- Additional resource recovery area at Kilmany Transfer Station (\$210,000)
- Construction and sealing of the entrance road into Loch Sport Transfer Station (\$100,000)
- Detailed capping design for Maffra Landfill (\$35,000)
- Construction of a new cell at Rosedale (\$30,000)
- Visual Screen and wind break using native vegetation at Kilmany Landfill (\$18,000)
- 2013/14 carried forward project - Leachate treatment infrastructure at Kilmany Landfill (\$230,000)
- 2013/14 carried forward project - Closure and rehabilitation of the Sale Transfer Station site (\$195,000)

**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:

A	Budgeted statements	59
B	Rates and charges	67
C	Capital works program	70
D	Schedule of Fees and Charges	76

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## Budgeted statements

This appendix presents information in regard to the Budgeted Financial Statements and Statement of Human Resources. The budget information for the years 2014/15 to 2017/18 has been extracted from the Strategic Resource Plan.

At the end of each financial year Council is required to include in the Financial Statements in the Annual Report a comparison of actual income and expenditure compared with the income and expenditure in the financial statements in the Budget.

The appendix includes the following budgeted information:

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

**Budgeted Comprehensive Income Statement**

For the four years ending 30 June 2018

	Forecast	<b>Budget</b>	Strategic Resource Plan		
	Actual 2013/14 \$'000		<b>2014/15</b> <b>\$'000</b>	Projections	
			2015/16 \$'000	2016/17 \$'000	2017/18 \$'000
<b>Income</b>					
Rates	46,851	<b>48,923</b>	50,588	52,546	54,555
User Charges & Fines	6,517	<b>6,652</b>	6,862	7,069	7,302
Contributions - Operating	196	<b>228</b>	129	131	132
Contributions - Capital (cash)	223	<b>773</b>	1,090	2,600	1,948
Contributions - Capital (non-cash)	461	-	-	-	-
Grants - Operating (recurrent)	7,592	<b>13,839</b>	14,435	14,567	15,182
Grants - Operating (non-recurrent)	2,269	<b>666</b>	-	-	-
Grants - Capital (non-recurrent)	2,452	<b>4,071</b>	4,530	3,073	604
Grants - Capital (recurrent)	3,039	<b>1,600</b>	2,225	2,650	2,370
Interest	1,200	<b>1,100</b>	1,133	1,167	1,202
Other Income	523	<b>192</b>	220	233	288
Net gain on disposal of property, infrastructure, plant and equipment	430	<b>93</b>	213	181	120
<b>Total income</b>	<b>71,753</b>	<b>78,137</b>	<b>81,425</b>	<b>84,217</b>	<b>83,703</b>
<b>Expenses</b>					
Employee costs	22,041	<b>23,455</b>	24,783	26,194	27,795
Contract Payments, Materials and Services	28,884	<b>30,947</b>	27,212	26,460	27,480
Bad and doubtful debts	100	<b>112</b>	115	119	122
Depreciation and amortisation	22,236	<b>22,749</b>	22,694	22,389	21,808
Finance costs	792	<b>887</b>	803	694	609
Other expenses	200	-	-	-	-
Assets written off	16	-	-	-	-
Derecognition of Assets	37	-	-	-	-
<b>Total expenses</b>	<b>74,306</b>	<b>78,150</b>	<b>75,607</b>	<b>75,856</b>	<b>77,814</b>
<b>Surplus (deficit) for the year</b>	<b>(2,553)</b>	<b>(13)</b>	<b>5,818</b>	<b>8,361</b>	<b>5,889</b>
<b>Other comprehensive income</b>					
<b>Items that will not be reclassified to surplus</b>					
<b>or deficit:</b>					
Net asset revaluation increment	43,580	-	-	-	-
<b>Comprehensive result</b>	<b>41,027</b>	<b>(13)</b>	<b>5,818</b>	<b>8,361</b>	<b>5,889</b>

**Budgeted Balance Sheet**

For the four years ending 30 June 2018

	Forecast	<b>Budget</b>	Strategic Resource Plan		
	Actual		Projections		
	2013/14	<b>2014/15</b>	2015/16	2016/17	2017/18
	\$'000	<b>\$'000</b>	\$'000	\$'000	\$'000
<b>Current assets</b>					
Cash and Cash Equivalents	29,929	<b>22,658</b>	21,703	24,963	27,154
Trade and Other receivables	5,474	<b>4,133</b>	4,255	4,412	4,703
Other Assets	292	<b>292</b>	292	292	292
<b>Total Current Assets</b>	<b>35,695</b>	<b>27,083</b>	<b>26,250</b>	<b>29,667</b>	<b>32,149</b>
<b>Non-current assets</b>					
Trade and Other receivables	1,043	<b>873</b>	1,276	2,280	3,428
Property, Infrastructure, Plant & Equipment	858,649	<b>866,081</b>	871,073	875,176	878,099
Intangible Assets	457	<b>612</b>	754	489	218
<b>Total Non-Current Assets</b>	<b>860,149</b>	<b>867,566</b>	<b>873,103</b>	<b>877,945</b>	<b>881,745</b>
<b>Total Assets</b>	<b>895,844</b>	<b>894,649</b>	<b>899,353</b>	<b>907,612</b>	<b>913,894</b>
<b>Current liabilities</b>					
Trade and Other Payables	5,103	<b>5,465</b>	4,829	4,707	4,890
Trust Deposits	600	<b>600</b>	600	600	600
Provisions	5,320	<b>5,627</b>	5,915	6,221	6,568
Interest-Bearing Borrowings	3,177	<b>3,491</b>	2,111	1,629	1,314
<b>Total Current Liabilities</b>	<b>14,200</b>	<b>15,183</b>	<b>13,455</b>	<b>13,157</b>	<b>13,372</b>
<b>Non-current liabilities</b>					
Provisions	1,884	<b>1,910</b>	1,935	1,961	1,991
Interest-Bearing Borrowings	12,729	<b>10,539</b>	11,128	11,298	11,446
<b>Total Non-Current Liabilities</b>	<b>14,613</b>	<b>12,449</b>	<b>13,063</b>	<b>13,259</b>	<b>13,437</b>
<b>Total Liabilities</b>	<b>28,813</b>	<b>27,632</b>	<b>26,518</b>	<b>26,416</b>	<b>26,809</b>
<b>Net assets</b>	<b>867,031</b>	<b>867,017</b>	<b>872,835</b>	<b>881,196</b>	<b>887,085</b>
<b>Equity</b>					
Accumulated surplus	268,556	<b>269,918</b>	276,445	284,327	290,884
Asset revaluation reserve	592,465	<b>592,465</b>	592,465	592,465	592,465
Other reserves	6,010	<b>4,634</b>	3,925	4,404	3,736
<b>Total equity</b>	<b>867,031</b>	<b>867,017</b>	<b>872,835</b>	<b>881,196</b>	<b>887,085</b>

**Budgeted Statement of Changes in Equity**

For the four years ending 30 June 2018

	Total \$'000	Accumulated Surplus \$'000	Asset Revaluation Reserve \$'000	Other Reserves \$'000
<b>2015</b>				
Balance at beginning of the financial year	867,030	268,556	592,465	6,009
Adjustment on change in accounting policy	-	-	-	-
Comprehensive result	(13)	(13)	-	-
Net asset revaluation increment(decrement)	-	-	-	-
Impairment losses on revalued assets	-	-	-	-
Reversal of impairment losses on revalued assets	-	-	-	-
Transfer to reserves	-	3,046	-	(3,046)
Transfer from reserves	-	(1,671)	-	1,671
<b>Balance at end of the financial year</b>	<b>867,017</b>	<b>269,918</b>	<b>592,465</b>	<b>4,634</b>
<b>2016</b>				
Balance at beginning of the financial year	867,017	269,918	592,465	4,634
Adjustment on change in accounting policy	-	-	-	-
Comprehensive result	5,818	5,818	-	-
Net asset revaluation increment(decrement)	-	-	-	-
Impairment losses on revalued assets	-	-	-	-
Reversal of impairment losses on revalued assets	-	-	-	-
Transfer to reserves	-	2,397	-	(2,397)
Transfer from reserves	-	(1,688)	-	1,688
<b>Balance at end of the financial year</b>	<b>872,835</b>	<b>276,445</b>	<b>592,465</b>	<b>3,925</b>
<b>2017</b>				
Balance at beginning of the financial year	872,835	276,445	592,465	3,925
Adjustment on change in accounting policy	-	-	-	-
Comprehensive result	8,361	8,361	-	-
Net asset revaluation increment(decrement)	-	-	-	-
Impairment losses on revalued assets	-	-	-	-
Reversal of impairment losses on revalued assets	-	-	-	-
Transfer to reserves	-	1,512	-	(1,512)
Transfer from reserves	-	(1,991)	-	1,991
<b>Balance at end of the financial year</b>	<b>881,196</b>	<b>284,327</b>	<b>592,465</b>	<b>4,404</b>
<b>2018</b>				
Balance at beginning of the financial year	881,196	284,327	592,465	4,404
Adjustment on change in accounting policy	-	-	-	-
Comprehensive result	5,889	5,889	-	-
Net asset revaluation increment(decrement)	-	-	-	-
Impairment losses on revalued assets	-	-	-	-
Reversal of impairment losses on revalued assets	-	-	-	-
Transfer to reserves	-	2,455	-	(2,455)
Transfer from reserves	-	(1,787)	-	1,787
<b>Balance at end of the financial year</b>	<b>887,085</b>	<b>290,884</b>	<b>592,465</b>	<b>3,735</b>

**Budgeted Cash Flow Statement**

For the four years ending 30 June 2018

	Forecast	<b>Budget</b>	Strategic Resource Plan		
	Actual		Projections		
	2013/14	<b>2014/15</b>	2015/16	2016/17	2017/18
	\$'000	<b>\$'000</b>	\$'000	\$'000	\$'000
	Inflows	<b>Inflows</b>	Inflows	Inflows	Inflows
	(Outflows)	<b>(Outflows)</b>	(Outflows)	(Outflows)	(Outflows)
<b>Cash flows from operating activities</b>					
<i>Receipts</i>					
Rates and Charges	46,517	<b>48,681</b>	50,393	52,317	54,320
User Charges and Fines	6,570	<b>6,590</b>	6,895	7,047	7,242
Contributions- cash	678	<b>1,159</b>	765	1,674	838
Grants - operating	18,082	<b>21,723</b>	21,166	20,318	18,132
Grants - capital					
Interest	1,200	<b>1,100</b>	1,133	1,167	1,202
Other receipts	523	<b>192</b>	220	233	288
Payments to Employees	(27,044)	<b>(23,115)</b>	(24,463)	(25,854)	(27,410)
Payments to Suppliers	(29,571)	<b>(30,593)</b>	(27,854)	(26,592)	(27,304)
Other Payments	(200)	-	-	-	-
<b>Net cash provided by operating activities</b>	<b>16,755</b>	<b>25,737</b>	<b>28,255</b>	<b>30,310</b>	<b>27,308</b>
<b>Cash flows from investing activities</b>					
Payments for Property, Infrastructure, Plant and Equipment & Intangibles	(29,890)	<b>(30,865)</b>	(28,652)	(26,853)	(25,099)
Proceeds from Property, Infrastructure, Plant and Equipment	1,342	<b>621</b>	1,036	808	759
<b>Net cash used in investing activities</b>	<b>(28,548)</b>	<b>(30,244)</b>	<b>(27,616)</b>	<b>(26,045)</b>	<b>(24,340)</b>
<b>Cash flows from financing activities</b>					
Finance costs	(792)	<b>(887)</b>	(803)	(694)	(609)
Proceeds from borrowings	9,000	<b>1,300</b>	2,700	1,800	1,461
Repayment of borrowings	(2,882)	<b>(3,177)</b>	(3,491)	(2,111)	(1,629)
<b>Net cash provided by (used in) financing activities</b>	<b>5,326</b>	<b>(2,764)</b>	<b>(1,594)</b>	<b>(1,005)</b>	<b>(777)</b>
<b>Net increase (decrease) in cash &amp; cash Equivalents</b>	<b>(6,467)</b>	<b>(7,271)</b>	<b>(955)</b>	<b>3,260</b>	<b>2,191</b>
Cash & Cash Equivalents at beginning of the financial year	36,396	<b>29,929</b>	22,658	21,703	24,963
<b>Cash &amp; cash Equivalents at end of the financial year</b>	<b>29,929</b>	<b>22,658</b>	<b>21,703</b>	<b>24,963</b>	<b>27,154</b>

**Budgeted Capital Works Statement**

For the four years ending 30 June 2018

	Forecast	<b>Budget</b>	Strategic Resource Plan		
	Actual		Projections		
	2013/14		2015/16	2016/17	2017/18
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Property</b>					
Land	-	-	85	-	-
Landfill Improvements	-	30	60	-	1,500
Buildings	12,120	10,426	9,400	7,300	5,285
<b>Total Property</b>	<b>12,120</b>	<b>10,456</b>	<b>9,545</b>	<b>7,300</b>	<b>6,785</b>
<b>Infrastructure</b>					
Roads	8,454	9,958	9,907	11,524	10,946
Footpaths	1,310	645	669	993	717
Bridges	1,167	1,750	952	1,059	576
Drainage	197	150	655	1,160	1,385
Parks, open space and streetscapes	2,281	3,590	3,378	1,846	1,824
Waste Management	40	753	80	200	300
<b>Total Infrastructure</b>	<b>13,449</b>	<b>16,846</b>	<b>15,641</b>	<b>16,782</b>	<b>15,748</b>
<b>Plant &amp; Equipment</b>					
Plant, Machinery and Equipment	2,993	1,785	2,609	2,267	2,135
Furniture & Fittings	90	257	48	51	54
Information Technology	729	826	-	-	-
Library books	253	251	259	268	277
<b>Total Plant &amp; Equipment</b>	<b>4,065</b>	<b>3,119</b>	<b>2,916</b>	<b>2,586</b>	<b>2,466</b>
<b>Intangibles</b>	<b>256</b>	<b>444</b>	<b>550</b>	<b>185</b>	<b>100</b>
<b>Total Intangibles</b>	<b>256</b>	<b>444</b>	<b>550</b>	<b>185</b>	<b>100</b>
<b>Total capital works expenditure</b>	<b>29,890</b>	<b>30,865</b>	<b>28,652</b>	<b>26,853</b>	<b>25,099</b>
<b>Represented by:</b>					
Renewal	17,406	18,329	19,035	19,091	19,253
Upgrade	9,819	9,275	8,614	6,611	4,498
Expansion	2,665	3,261	1,003	1,151	1,348
<b>Total capital works</b>	<b>29,890</b>	<b>30,865</b>	<b>28,652</b>	<b>26,853</b>	<b>25,099</b>

**Budgeted Statement of Human Resources**

For the four years ending 30 June 2018

	Forecast	<b>Budget</b>	Strategic Resource Plan		
	Actual		Projections		
	2013/14	<b>2014/15</b>	2015/16	2016/17	2017/18
	\$'000	<b>\$'000</b>	\$'000	\$'000	\$'000
<b>Staff expenditure</b>					
Employee costs - operating	22,041	<b>23,455</b>	24,783	26,194	27,795
Employee costs - Capital	-	-	-	-	-
<b>Total staff expenditure</b>	<b>22,041</b>	<b>23,455</b>	<b>24,783</b>	<b>26,194</b>	<b>27,795</b>
	EFT	<b>EFT</b>	EFT	EFT	EFT
<b>Staff numbers</b>					
Employees	285.3	<b>282.7</b>	281.3	280.3	280.3
<b>Total Staff numbers</b>	<b>285.3</b>	<b>282.7</b>	<b>281.3</b>	<b>280.3</b>	<b>280.3</b>

## 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	2013/14 Rate in the dollar	2014/15 Rate in the dollar	Change
General	0.005199	<b>0.005181</b>	-0.35%
Farm	0.004159	<b>0.004145</b>	-0.34%
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	2013/14 \$	2014/15 \$
General	33,583,480	<b>35,100,665</b>
Farm	8,477,735	<b>8,972,273</b>
Cultural & Recreational Land	48,630	<b>58,592</b>
<b>Total amount to be raised by general rates</b>	<b>42,109,845</b>	<b>44,131,530</b>

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

Type of Property	2013/14 No.	2014/15 No.
General	29,627	<b>29,489</b>
Farm	3,725	<b>3,720</b>
Cultural & Recreational Land	38	<b>37</b>
<b>Total number of assessments</b>	<b>33,390</b>	<b>33,246</b>

**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	2013/14 \$	2014/15 \$
General	6,459,603,700	<b>6,774,882,200</b>
Farm	2,038,309,000	<b>2,164,706,000</b>
Recreational Land	23,952,000	<b>24,949,000</b>
<b>Total value of land</b>	<b>8,521,864,700</b>	<b>8,964,537,200</b>

**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 2013/14 \$	Per Rateable Property 2014/15 \$	Change
Residential Garbage collection	169.00	<b>171.00</b>	1.2%
Commercial Garbage collection (includes GST)	185.90	<b>188.10</b>	1.2%
Waste Infrastructure Charge	32.00	<b>32.00</b>	-
EPA Levy Charge	14.92	<b>14.92</b>	-
Boisdale Common Effluent System Charge (Residential)	-	<b>288.00</b>	-
Boisdale Common Effluent System Charge (Commercial - includes GST)	-	<b>316.80</b>	-

**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	2013/14 \$	2014/15 \$
Kerbside collection (Garbage)	3,046,901	<b>3,129,642</b>
Waste Infrastructure Charge	968,160	<b>961,824</b>
EPA Levy Charge	268,993	<b>273,066</b>
Boisdale Common Effluent System Charge	-	<b>7,500</b>
<b>Total amount to be raised by service rates or charges</b>	<b>4,284,054</b>	<b>4,372,032</b>

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

	2013/14 \$	2014/15 \$
Rates and charges	46,393,899	<b>48,503,562</b>
Supplementary rates	213,633	<b>419,255</b>
<b>Total</b>	<b>46,607,532</b>	<b>48,922,817</b>

**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 (\$419,225);
- 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 0.005181 for all rateable general properties; and
- A rate of 0.004145 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.

**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 showgrounds.

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

**Capital Works Program**

For the year ending 30 June 2015

This appendix presents a listing of the capital works projects that will be undertaken for the 2014/15 year. The capital works projects are grouped by class and include the following:

- New works for 2014/15
- Works carried forward from the 2013/14 year

<b>1. NEW WORKS FOR 2014/15</b>								
CAPITAL WORKS DESCRIPTION	(Renewal, Upgrade, Expansion)			PROJECT	Grants \$'000	Contributions \$'000	Cash \$'000	Borrowings \$'000
	%	%	%	COST				
	R	U	E	\$'000				
<b>PROPERTY</b>								
<b>LANDFILL IMPROVEMENTS</b>								
Rosedale Landfill - New Tipping Area Construction	100	-	-	30	-	-	30	-
<b>TOTAL LANDFILL IMPROVEMENTS</b>				<b>30</b>	<b>-</b>	<b>-</b>	<b>30</b>	<b>-</b>
<b>BUILDINGS</b>								
West Sale Airport - Land Framework Implementation	-	100	-	35	-	-	35	-
West Sale Airport - Northern Boundary Fence Replacement	100	-	-	85	-	-	85	-
Maffra - Depot Office Alterations	-	100	-	40	-	-	40	-
Desailly Street - Corporate Headquarters Fit-out	50	50	-	2,000	-	-	2,000	-
Port of Sale Cultural Hub (Art Gallery & Library)	50	50	-	500	-	-	500	-
Maffra - Queen St Kindergarten Roof Replacement	100	-	-	40	-	-	40	-
Yarram - Station Building Refurbishment	25	50	25	85	-	-	85	-
EBBWEC - Energy Efficiencies Upgrade	-	100	-	85	-	-	85	-
Yarram District Hub Construction	-	55	45	185	85	-	100	-
Annual Toilet Renewal Program	100	-	-	200	-	-	200	-
Aqua Energy - Pool heating & Air Handling Project Stage 2	25	75	-	90	-	-	90	-
Heyfield - Toddlers Pool Return Line Replacement	100	-	-	24	-	-	24	-
Aqua Energy - Cafe Equipment Renewal	100	-	-	24	-	-	24	-
Aqua Energy - 50m Pool - Starting Blocks	20	80	-	122	-	10	112	-
Aqua Energy - Gym Soft Flooring	-	-	100	25	-	-	25	-
Aqua Energy - Installation of Light Sensors	-	100	-	19	-	-	19	-
Yarram Recreation Reserve - Clubrooms Construction	100	-	-	168	65	-	103	-
Sale - Stephenson Park Lighting Upgrade	100	-	-	265	100	15	150	-
Heyfield - Gordon Street Recreation Reserve Clubroom Redevelopment	-	100	-	1,350	629	50	671	-

<b>1. NEW WORKS FOR 2014/15</b>									
<b>CAPITAL WORKS DESCRIPTION</b>	<small>(Renewal, Upgrade, Expansion)</small>			<b>PROJECT</b>	<b>Grants</b>	<b>Contributions</b>	<b>Cash</b>	<b>Borrowings</b>	
	<b>%</b>	<b>%</b>	<b>%</b>	<b>COST</b>					
	<b>R</b>	<b>U</b>	<b>E</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>
<b>BUILDINGS (Continued)</b>									
Boating Infrastructure Action Plan Works	-	100	-	306	150	-	156	-	
Sale Livestock Exchange Upgrade	50	50	-	400	-	-	400	-	
<b>TOTAL BUILDINGS</b>				<b>6,047</b>	<b>1,029</b>	<b>75</b>	<b>4,943</b>		
<b>TOTAL PROPERTY</b>				<b>6,077</b>	<b>1,029</b>	<b>75</b>	<b>4,973</b>		<b>-</b>
<b>INFRASTRUCTURE</b>									
<b>ROADS</b>									
Myrtlebank Fulham Road Rehabilitation	80	20	-	400	400	-	-	-	
Rosedale Flynns Creek Road Widening	50	50	-	300	300	-	-	-	
Boisdale Newry Road Widening	50	50	-	50	50	-	-	-	
Lower Cainbrook Road Sealing	40	60	-	300	300	-	-	-	
Crest Widening Program (Yr1 Marathon Rd)	60	40	-	100	-	-	100	-	
Project Advanced Planning	100	-	-	100	-	-	100	-	
Residential Street Construction Program	60	40	-	50	-	-	50	-	
Urban On-Street Parking Improvements (Yr1 Dawson Street Shops - Sale)	50	50	-	50	-	-	50	-	
Princes HWY/Cobains Road Intersection upgrade	10	30	60	2,472	500	672	-	1,300	
Roundabout Renewal Program (Yr1 Pearson St, Maffra)	-	100	-	100	-	-	100	-	
Heyfield - Dawson Road / Commercial Road Intersection Upgrade	-	100	-	100	100	-	-	-	
Maffra - Morison Street & Fulton Road Intersection Upgrade	-	100	-	150	150	-	-	-	
Wurruk - Settlement Road / Tylers Road Intersection Upgrade	25	75	-	150	150	-	-	-	
Intersection Upgrade - Yarram Morwell / Jack River Valley Road	-	100	-	50	-	-	50	-	
Rural Road Resealing - Annual Program	100	-	-	2,250	-	-	2,250	-	
Final Seals for Road Projects - Annual Program	50	50	-	170	-	-	170	-	
Asphalt Resealing Urban Streets - Annual Program	100	-	-	500	-	-	500	-	
Urban Streets Resealing - Annual Program	100	-	-	580	-	-	580	-	
Kerb & Channel Replacement - Annual Program	100	-	-	170	-	-	170	-	
Unsealed Roads Reconstruction - Annual Program	100	-	-	1,000	-	-	1,000	-	
Willung - Taylors Lane Reconstruction (TIRF)	50	50	-	212	182	-	30	-	
Yarram Morwell Road / Grand Ridge Road Improvements	-	100	-	300	300	-	-	-	
Unsealed Road Intersection Upgrades	50	50	-	200	-	-	200	-	
Off Street Car Park Resealing	100	-	-	50	-	-	50	-	
<b>TOTAL ROADS</b>				<b>9,804</b>	<b>2,432</b>	<b>672</b>	<b>5,400</b>		<b>1,300</b>

<b>1. NEW WORKS FOR 2014/15</b>								
<b>CAPITAL WORKS DESCRIPTION</b>	<small>(Renewal, Upgrade, Expansion)</small>			<b>PROJECT</b>	<b>Grants</b>	<b>Contributions</b>	<b>Cash</b>	<b>Borrowings</b>
	<b>%</b>	<b>%</b>	<b>%</b>	<b>COST</b>				
	<b>R</b>	<b>U</b>	<b>E</b>	<b>\$'000</b>				
<b>FOOTPATHS</b>								
Annual Footpaths Renewal Program	100	-	-	245	-	-	245	-
Annual Footpaths Network Connections Program	-	-	100	60	-	-	60	-
Annual Footpaths Disability Access Improvement Program	30	70	-	40	-	-	40	-
Annual Shared Path Program	-	-	100	300	-	-	300	-
<b>TOTAL FOOTPATHS</b>				<b>645</b>	<b>-</b>	<b>-</b>	<b>645</b>	<b>-</b>
<b>BRIDGES</b>								
Yarram - Greigs Creek Bridge	100	-	-	300	300	-	-	-
Yarram - Lyons Bridge	100	-	-	300	300	-	-	-
Flood Traffic Control Safety Upgrade	-	100	-	100	-	-	100	-
Major Culvert Renewals	100	-	-	50	-	-	50	-
Brewery Road Floodway Construction	20	80	-	50	50	-	-	-
Maxfields Foot Bridge Renewal	100	-	-	200	200	-	-	-
McLoughlins Beach Foot Bridge Renewal	100	-	-	750	500	-	250	-
<b>TOTAL BRIDGES</b>				<b>1,750</b>	<b>1,350</b>	<b>-</b>	<b>400</b>	<b>-</b>
<b>DRAINAGE</b>								
Minor Drainage Network Renewal Works	100	-	-	150	-	-	150	-
<b>TOTAL DRAINAGE</b>				<b>150</b>	<b>-</b>	<b>-</b>	<b>150</b>	<b>-</b>
<b>PARKS, OPEN SPACE AND STREETSCAPES</b>								
Playgrounds Renewal Program	100	-	-	120	-	-	120	-
Gravel Path Renewal Program	100	-	-	70	-	-	70	-
Yarram - Memorial Park - Path Edging	50	50	-	50	-	-	50	-
Stratford - Memorial Park Renewal	100	-	-	100	-	-	100	-
Rosedale - CBD Carpark Landscape Renewal	100	-	-	20	-	-	20	-
Coongulla - Tamboritha Terrace Reserve Steps Renewal	20	80	-	95	-	-	95	-
Victorian Timber Workers Memorial - Heyfield	-	-	100	120	60	15	45	-
Loch Sport - Foreshore Redevelopment	-	100	-	-	-	-	-	-
Loch Sport - Skate Park	-	-	100	140	85	10	45	-
Port Albert - Rutter Park Shelter Upgrade	-	100	-	40	-	-	40	-
Rosedale - Edward Crook Reserve - BBQ Shelter	75	25	-	60	-	-	60	-
Maffra - Macalister River Park Shelter Replacement	75	25	-	80	-	-	80	-
Wurruk - Neighbourhood Park - BBQ Shelter	-	-	100	50	-	-	50	-
Sale - Streetscape Improvements - Infrastructure Renewal	75	25	-	1,000	500	-	500	-
Sale - Town Entry Improvements	50	50	-	70	-	-	70	-
Roundabout - OH&S and Landscaping Upgrade	-	100	-	50	-	-	50	-

<b>1. NEW WORKS FOR 2014/15</b>								
<b>CAPITAL WORKS DESCRIPTION</b>	<small>(Renewal, Upgrade, Expansion)</small>			<b>PROJECT</b>	<b>Grants</b>	<b>Contributions</b>	<b>Cash</b>	<b>Borrowings</b>
	<b>%</b>	<b>%</b>	<b>%</b>	<b>COST</b>				
	<b>R</b>	<b>U</b>	<b>E</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>
<b>PARKS, OPEN SPACE AND STREETSCAPES (Continued)</b>								
Woodside - Traffic Islands OH&S and Landscaping Upgrade	100	-	-	35	-	-	35	-
Yarram - Streetscape Improvements - Infrastructure Renewal	100	-	-	800	200	-	600	-
Heyfield - George Street Parking Redevelopment	80	10	10	250	-	-	250	-
Heyfield - Town Entry Improvements	50	50	-	50	-	-	50	-
Rosedale - Streetscape Improvements - Landscaping	50	50	-	50	-	-	50	-
Town Tree Replacement Program	100	-	-	35	-	-	35	-
Urban Furniture Renewal Program	100	-	-	45	-	-	45	-
Heyfield - Gordon Street Recreation Reserve Irrigation Water	-	100	-	20	-	-	20	-
Maffra - Cameron Sporting Complex Irrigation Water	-	100	-	30	-	-	30	-
<b>TOTAL PARKS, OPEN SPACE AND STREETSCAPES</b>				<b>3,380</b>	<b>845</b>	<b>25</b>	<b>2,510</b>	<b>-</b>
<b>WASTE MANAGEMENT</b>								
Kilmany Landfill - Leachate Treatment Infrastructure	-	100	-	230	-	-	230	-
Kilmany Landfill - Revegetation Area	-	100	-	18	-	-	18	-
Kilmany - Resource Recovery Area Extension	-	100	-	210	-	-	210	-
Loch Sport - Transfer Station Entry Road Sealing	50	50	-	100	-	-	100	-
Sale - Transfer Station Works	100	-	-	195	-	-	195	-
<b>TOTAL WASTE MANAGEMENT</b>				<b>753</b>	<b>-</b>	<b>-</b>	<b>753</b>	<b>-</b>
<b>TOTAL INFRASTRUCTURE</b>				<b>16,482</b>	<b>4,627</b>	<b>697</b>	<b>9,858</b>	<b>1,300</b>
<b>PLANT &amp; EQUIPMENT</b>								
<b>PLANT, MACHINERY AND EQUIPMENT</b>								
Fleet Purchases - Renewal	100	-	-	1,041	15	-	1,026	-
Plant Purchases - Renewal	100	-	-	745	-	-	745	-
<b>TOTAL PLANT, MACHINERY AND EQUIPMENT</b>				<b>1,786</b>	<b>15</b>	<b>-</b>	<b>1,771</b>	<b>-</b>
<b>FURNITURE &amp; FITTINGS</b>								
Sam Leach Artwork Acquisition	-	-	100	22	-	2	20	-
Gippsland Art Gallery (Sale) - Lighting Equipment	100	-	-	55	-	-	55	-
EBBWEC - Lighting Equipment Replacement	100	-	-	10	-	-	10	-
EBBWEC - Projector and Screen	-	100	-	50	-	-	50	-
EBBWEC - Wireless Stage Communication Replacement	-	100	-	20	-	-	20	-
EBBWEC - Cyclorama Lights	100	-	-	26	-	-	26	-
EBBWEC - Folding Tables	50	50	-	6	-	-	6	-
Fitness Equipment Renewal	100	-	-	30	-	-	30	-
<b>TOTAL FURNITURE &amp; FITTINGS</b>				<b>219</b>	<b>-</b>	<b>2</b>	<b>217</b>	<b>-</b>

<b>1. NEW WORKS FOR 2014/15</b>								
CAPITAL WORKS DESCRIPTION	(Renewal, Upgrade, Expansion)			PROJECT COST \$'000	Grants \$'000	Contributions \$'000	Cash \$'000	Borrowings \$'000
	% R	% U	% E					
<b>INFORMATION TECHNOLOGY</b>								
Desaillly Street - Corporate Headquarters - IT Hardware	50	50	-	826	-	-	826	-
<b>TOTAL INFORMATION TECHNOLOGY</b>				<b>826</b>	<b>-</b>	<b>-</b>	<b>826</b>	<b>-</b>
<b>LIBRARY BOOKS</b>								
Library - Audio Visual Developments	95	5	-	45	-	-	45	-
Library - Book Collection Developments	95	5	-	140	-	-	140	-
Library - Cataloguing and Processing	95	5	-	66	-	-	66	-
<b>TOTAL LIBRARY BOOKS</b>				<b>251</b>	<b>-</b>	<b>-</b>	<b>251</b>	<b>-</b>
<b>TOTAL PLANT &amp; EQUIPMENT</b>				<b>3,081</b>	<b>15</b>	<b>2</b>	<b>3,064</b>	<b>-</b>
<b>INTANGIBLES</b>								
Desaillly Street - Corporate Headquarters - Intangibles	50	50	-	220	-	-	220	-
Aerial Photography Update for GIS	100	-	-	100	-	-	100	-
<b>TOTAL INTANGIBLES</b>				<b>320</b>	<b>-</b>	<b>-</b>	<b>320</b>	<b>-</b>
<b>TOTAL NEW CAPITAL WORKS 2014/15</b>				<b>25,960</b>	<b>5,671</b>	<b>774</b>	<b>18,215</b>	<b>1,300</b>
<b>2. WORKS CARRIED FORWARD FROM THE 2013/14 YEAR</b>								
CAPITAL WORKS DESCRIPTION	(Renewal, Upgrade, Expansion)			PROJECT COST \$'000	Grants \$'000	Contributions \$'000	Cash \$'000	Borrowings \$'000
	% R	% U	% E					
<b>PROPERTY</b>								
<b>BUILDINGS</b>								
Sale - Port of Sale Bank Stabilisation	100	-	-	70	-	-	70	-
Yarram District Hub	-	0	-	1,727	425	-	1,302	-
Aqua Energy - Pool heating & Air Handling Project Stage 1	25	75	-	200	-	-	200	-
Yarram Recreation Reserve - Clubrooms Construction	100	-	-	1,842	585	50	1,207	-
Sale - Stephenson Park Power Supply Upgrade	-	0	-	60	-	29	31	-
Loch Sport Holiday Park Fire Prevention Equipment Upgrade	50	50	-	80	-	-	80	-
Sale Livestock Exchange Upgrade	50	50	-	400	-	-	400	-
<b>TOTAL BUILDINGS</b>				<b>4,379</b>	<b>1,010</b>	<b>79</b>	<b>3,290</b>	<b>-</b>
<b>TOTAL PROPERTY</b>				<b>4,379</b>	<b>1,010</b>	<b>79</b>	<b>3,290</b>	<b>-</b>

## 2. WORKS CARRIED FORWARD FROM THE 2013/14 YEAR

CAPITAL WORKS DESCRIPTION	(Renewal, Upgrade, Expansion)			PROJECT COST \$'000	Grants \$'000	Contributions \$'000	Cash \$'000	Borrowings \$'000
	% R	% U	% E					
<b>INFRASTRUCTURE</b>								
<b>ROADS</b>								
Princes HWY/Cobains Road Intersection upgrade	10	30	60	154	-	-	154	-
<b>TOTAL ROADS</b>				<b>154</b>	<b>-</b>	<b>-</b>	<b>154</b>	<b>-</b>
<b>PARKS, OPEN SPACE AND STREETSCAPES</b>								
Loch Sport - Foreshore Redevelopment	-	100	-	10	-	-	10	-
Yarram - Streetscape Improvements - Infrastructure Renewal	100	-	-	200	-	-	200	-
<b>TOTAL PARKS, OPEN SPACE AND STREETSCAPES</b>				<b>210</b>	<b>-</b>	<b>-</b>	<b>210</b>	<b>-</b>
<b>TOTAL INFRASTRUCTURE</b>				<b>364</b>	<b>-</b>	<b>-</b>	<b>364</b>	<b>-</b>
<b>PLANT &amp; EQUIPMENT</b>								
<b>FURNITURE &amp; FITTINGS</b>								
Sam Leach Artwork Acquisition	-	-	100	38	-	38	-	-
<b>TOTAL FURNITURE &amp; FITTINGS</b>				<b>38</b>	<b>-</b>	<b>38</b>	<b>-</b>	<b>-</b>
<b>TOTAL PLANT, &amp; EQUIPMENT</b>				<b>38</b>	<b>-</b>	<b>38</b>	<b>-</b>	<b>-</b>
<b>INTANGIBLES</b>								
IT - Intangible Expansion	-	-	100	24	-	-	24	-
Aerial Photography Update for GIS	100	-	-	100	-	-	100	-
<b>TOTAL INTANGIBLES</b>				<b>124</b>	<b>-</b>	<b>-</b>	<b>124</b>	<b>-</b>
<b>TOTAL CARRIED FORWARD WORKS 2013/14</b>				<b>4,905</b>	<b>1,010</b>	<b>117</b>	<b>3,778</b>	<b>-</b>

## 3. Summary

	PROJECT COST \$'000	Grants \$'000	Contributions \$'000	Cash \$'000	Borrowings \$'000
Asset Renewal	18,329	3,443	163	14,593	130
Asset Upgrade	9,275	2,563	259	6,063	390
Asset Expansion	3,261	675	468	1,338	780
<b>TOTAL CAPITAL WORKS</b>	<b>30,865</b>	<b>6,681</b>	<b>890</b>	<b>21,994</b>	<b>1,300</b>

**WELLINGTON SHIRE COUNCIL**  
**PROPOSED SCHEDULE OF FEES AND CHARGES AS AT 1 JULY 2014**  
**GST INCLUSIVE**

**APPENDIX D**

C=COUNCIL SET L=LEGISLATION

Service	C/L	GST %	Fee 13/14 including Tax \$	Proposed Fee 14/15 including Tax \$	Effective Date
<b>ART GALLERY</b>					
Art Gallery Life Drawing Classes (6 week course)	C	10	165.00	170.00	01-Jul-14
<b>Art Gallery Education – subscriptions</b>					
Primary Schools under 150	C	10	91.00	94.00	01-Jan-15
Primary Schools over 150	C	10	185.00	191.00	01-Jan-15
Secondary Schools	C	10	197.00	203.00	01-Jan-15
Specialist Schools	C	10	91.00	94.00	01-Jan-15
Kindergartens	C	10	91.00	94.00	01-Jan-15
Tertiary Institutions	C	10	308.00	318.00	01-Jan-15
Gecko Junior Memberships – First Child	C	10	12.00	12.50	01-Jan-15
Gecko Junior Memberships – Each Additional Child	C	10	8.00	8.50	01-Jan-15
<b>ESSO BHP BILLITON WELLINGTON ENTERTAINMENT CENTRE</b>					
<b>Main stage Hire Rates</b>					
Commercial Rate per day (Max 16 hours)	C	10	1,210.00	1,250.00	01-Jul-14
Community Rate per day (Max 16 hours)	C	10	720.00	745.00	01-Jul-14
Commercial per Week	C	10	4,875.00	5,050.00	01-Jul-14
Community per Week	C	10	3,190.00	3,300.00	01-Jul-14
Commercial Rate - Short hire (max 4 hours)	C	10	785.00	810.00	01-Jul-14
Community Rate - Short hire (max 4 hours)	C	10	460.00	475.00	01-Jul-14
Rehearsal Room & Meeting Room & Foyer Rate per day (Max 8 hours)	C	10	195.00	265.00	01-Jul-14
Rehearsal Room & Meeting Room - Short hire (Max 4 hours)	C	10	35.00	140.00	01-Jul-14
<b>Ticket fees</b>					
Ticket fees per ticket - Commercial	C	10	3.85	3.90	01-Jul-14
Ticket fees average per ticket - Community	C	10	2.30	2.35	01-Jul-14
Complimentary Ticket Fee	C	10	0.33	0.55	01-Jul-14
Credit Card fee - 4% of transaction value charged to the hirer.	C	10	0.00	4%	01-Jul-14
<b>Tech Labour</b>					
Tech Labour Charge Out per hour - Commercial	C	10	43.00	45.00	01-Jul-14
Tech Labour Charge Out per hour - Community	C	10	43.00	43.00	01-Jul-14
<b>Labour Front of House</b>					
FOH Labour Charge out per hour - Commercial	C	10	39.00	41.00	01-Jul-14
FOH Labour Charge out per hour - Community	C	10	39.00	41.00	01-Jul-14
<b>Equipment</b>					
Use of Grand Piano	C	10	0.00	150.00	01-Jul-14
Piano Tune	C	10	0.00	Cost Price	01-Jul-14
Consumables (charged at cost +15%)	C	10	0.00	Cost price + 15%	01-Jul-14
<b>LIBRARY</b>					
Photocopies A4 per page	C	10	0.20	0.20	01-Nov-01
Photocopies A3 per page	C	10	0.50	0.50	01-Nov-01
Printing from PC's Colour A4 per page	C	10	1.00	1.00	01-Jul-10
Printing from PC's Colour A3 per page	C	10	2.00	2.00	01-Jul-10
Printing from PC's B&W A4 per page	C	10	0.20	0.20	01-Nov-01
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
Library Cloth Bags	C	10	4.00	4.00	01-Jul-13
Mini-earphones	C	10	1.00	1.00	01-Jul-14
Library Laminating A4 size	C	10	3.50	4.00	01-Jul-14
Library Book Covering	C	10	7.00	10.00	01-Jul-14
Library Binding Repairs (thin book approx 10 mins)	C	10	9.90	10.00	01-Jul-14
Library Binding Repairs (thick book approx 15 mins)	C	10	13.20	15.00	01-Jul-14
Replacement membership cards	C	10	5.80	5.80	01-Jul-12
USB Drive 4 MB	C	10	8.00	8.00	01-Jul-13
Lost Book or Audio-Visual item	C	10	RRP	RRP	01-Jul-13

**WELLINGTON SHIRE COUNCIL**  
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**APPENDIX D**

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Service	C/L	GST %	Fee 13/14 including Tax \$	Proposed Fee 14/15 including Tax \$	Effective Date
<b>GIPPSLAND REGIONAL SPORTS COMPLEX</b>					
<b>Indoor Courts</b>					
Court Hire (peak) per hour	C	10	41.90	43.80	01-Jul-14
Court Hire (off peak) per hour	C	10	30.90	32.30	01-Jul-14
Training/Casual Use - adult / entry fee	C	10	5.30	5.50	01-Jul-14
Training/Casual Use - concession / entry fee	C	10	2.70	2.80	01-Jul-14
<b>Outdoor Courts</b>					
Outdoor Court with Lights - per hour (Capped at 6 Courts)	C	10	8.70	9.20	01-Jul-14
Outdoor Court no Lights - per hour (Capped at 6 Courts)	C	10	4.20	4.40	01-Jul-14
School Use	C	10	2.80	2.90	01-Jul-14
<b>Meeting/Club Rooms</b>					
Meeting Room - per hour	C	10	3.50	3.80	01-Jul-14
Club Room (half) - per hour	C	10	10.50	11.30	01-Jul-14
Club Room (full) - per hour	C	10	21.00	22.60	01-Jul-14
<b>Club Administration Office</b>					
Office Annual Hire Fee	C	10	275.00	285.00	01-Jul-14
<b>Team Match Fees - Competition run by W.S.C.</b>					
Indoor Soccer - per team	C	10	52.00	55.00	01-Oct-14
Indoor Netball - per team	C	10	52.00	55.00	01-Oct-14
Outdoor Netball - per team	C	10	32.00	34.00	01-Oct-14
<b>Training Session Passes</b>					
Training Casual Adult 10 Session Pass	C	10	47.70	49.50	01-Jul-14
Training Casual Concession 10 Session Pass	C	10	24.30	25.20	01-Jul-14
<b>AQUA ENERGY</b>					
<i>Concession Swim - health care card holders, DVA, Centrelink Pensioner concession, student concession</i>					
<b>Aquatics Casual Entry</b>					
Swimming pool hire - whole per hour	C	10	128.00	132.00	01-Jul-14
Swimming pool lane hire - per hour	C	10	39.00	40.20	01-Jul-14
Adult Swim	C	10	5.60	5.80	01-Jul-14
Child Swim (4-15)	C	10	3.90	3.90	01-Jul-13
Concession Swim	C	10	4.30	4.70	01-Jul-14
School Group Swim (per student)	C	10	3.20	3.20	01-Jan-14
School Group Swim - cost of instructor	C	10	38.10	39.30	01-Jan-15
Family Swim (as listed on Medicare card)	C	10	15.70	15.70	01-Jul-13
Swim, Sauna	C	10	8.40	8.40	01-Jul-13
Swim, Sauna - Concession	C	10	6.70	6.70	01-Jul-13
<b>Learn to Swim Lessons</b>					
Swim lessons - per session	C		11.30	11.70	01-Jul-14
Swim lesson direct debit - per fortnight	C		19.20	19.80	01-Jul-14
Private 1:1 - Half Hour	C		37.10	38.30	01-Jul-14
Holiday swim program	C		56.60	58.30	01-Jul-14
<b>Gym and Group Fitness Casual Entry</b>					
Group Exercise Classes - land & aqua adult	C	10	12.60	13.00	01-Jul-14
Group Exercise Classes - land & aqua conc.	C	10	10.00	10.40	01-Jul-14
Group Exercise Classes - land (schools)	C	10	7.10	7.10	01-Jan-14
Teen Gym (classes or gym)	C	10	8.20	8.50	01-Jul-14
School entry (gym)	C	10	9.80	10.10	01-Jan-15
Living Longer Living Stronger sessions (gym/fitness classes)	C	10	7.00	7.00	01-Jan-14
Gym - Adult	C	10	18.20	18.80	01-Jul-14
Gym - Concession	C	10	14.60	15.10	01-Jul-14
<b>Multi Visit Passes</b>					
10 visit swim - adult	C	10	50.10	52.20	01-Jul-14
10 visit swim - child	C	10	35.00	35.10	01-Jul-14
10 visit swim - concession	C	10	38.90	42.30	01-Jul-14
10 visit swim - family	C	10	137.20	141.30	01-Jul-14
10 visit swim, sauna - adult	C	10	76.00	76.00	01-Jul-13
10 visit swim, sauna - concession	C	10	60.30	60.30	01-Jul-13
10 visit gym - adult	C	10	168.90	169.20	01-Jul-14
10 visit gym - concession	C	10	136.00	136.00	01-Jul-13
10 visit group exercise pass (land/aqua) - adult	C	10	113.10	117.00	01-Jul-14
10 visit group exercise pass (land/aqua) - concession	C	10	89.90	93.60	01-Jul-14

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Service	C/L	GST %	Fee 13/14 including Tax \$	Proposed Fee 14/15 including Tax \$	Effective Date
<b>AQUA ENERGY cont</b>					
<b>Direct Debit Memberships</b>					
Joining Fee (direct debit membership)	C	10	64.00	66.00	01-Jul-14
Membership card replacement fee	C	10	7.70	8.00	01-Jul-14
Aquatic direct debit - adult - per fortnight	C	10	14.40	14.40	01-Jul-13
Aquatic direct debit - concession - per fortnight	C	10	10.80	10.80	01-Jul-13
Aquatic direct debit - child - per fortnight	C	10	9.80	9.80	01-Jul-13
Aquatic direct debit - family - per fortnight	C	10	23.70	23.70	01-Jul-13
Gold direct debit - adult - per fortnight	C	10	33.00	34.70	01-Jul-14
Gold direct debit - concession - per fortnight	C	10	26.30	27.70	01-Jul-14
Gold direct debit - family - per fortnight	C	10	57.70	57.70	01-Jul-13
Corporate - adult	C	10	29.90	31.20	01-Jul-14
Corporate - family	C	10	49.60	52.00	01-Jul-14
Living Longer Living Stronger - direct debit - Fortnightly	C	10	24.70	26.80	01-Jul-14
<b>Term Memberships</b>					
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
Aquatic 6mth - adult	C	10	239.00	239.00	01-Jul-13
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	340.00	345.00	01-Jul-14
Aquatic 12mth - concession	C	10	322.00	334.00	01-Jul-14
Aquatic 12mth - child	C	10	286.00	289.00	01-Jul-14
Aquatic 12mth - family	C	10	587.00	623.00	01-Jul-14
Gold 3mth - adult	C	10	299.00	299.00	01-Jul-13
Gold 3mth - concession	C	10	263.00	263.00	01-Jul-13
Gold 3mth - family	C	10	453.00	453.00	01-Jul-13
Gold 6mth - adult	C	10	525.00	525.00	01-Jul-13
Gold 6mth - concession	C	10	433.00	433.00	01-Jul-13
Gold 6mth - family	C	10	805.00	816.00	01-Jul-14
Gold 12mth - adult	C	10	937.00	966.00	01-Jul-14
Gold 12mth - concession	C	10	762.00	786.00	01-Jul-14
Gold 12mth - family	C	10	1,504.00	1,566.00	01-Jul-14
Living Longer Living Stronger - 6 month	C	10	423.00	423.00	01-Jul-13
Living Longer Living Stronger - 12 month	C	10	740.00	763.00	01-Jul-14
Corporate 12mth - adult	C	10	843.00	876.00	01-Jul-14
Corporate 12mth - family	C	10	1353.00	1416.00	01-Jul-14
<b>Other</b>					
Crèche - members 1 child per session	C	10	4.00	4.90	01-Jul-14
Crèche - non members 1 child per session	C	10	7.40	8.20	01-Jul-14
Birthday Parties - Set Up Fee	C	10	30.00	30.90	01-Jul-14
<b>OUTDOOR POOLS</b>					
<b>Single Admission (All Pools)</b>					
Adult	C	10	5.60	5.80	01-Jul-14
Family	C	10	15.70	15.70	01-Jul-13
Concession	C	10	4.30	4.70	01-Jul-14
Child (4-15)	C	10	3.90	3.90	01-Jul-13
<b>Memberships/Season Passes (Sale, Maffra &amp; Yarram) - 18 Weeks</b>					
Adult	C	10	102.00	115.70	01-Jul-14
Family	C	10	180.20	192.80	01-Jul-14
Concession	C	10	81.40	92.80	01-Jul-14
Child (4-15)	C	10	70.00	77.20	01-Jul-14
<b>Memberships/Season Passes (Stratford, Heyfield, Rosedale) - 15 Weeks</b>					
Adult	C	10	84.50	96.40	01-Jul-14
Family	C	10	148.30	160.70	01-Jul-14
Concession	C	10	68.00	77.30	01-Jul-14
Child (4-15)	C	10	57.70	64.40	01-Jul-14
<b>Groups</b>					
Schools (own instructor)	C	10	3.00	3.20	01-Jul-14
Carnivals - per hour	C	10	123.10	126.80	01-Jul-14
Additional lifeguard - per hour	C	10	38.10	39.30	01-Jul-14

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Service	C/L	GST %	Fee 13/14 including Tax \$	Proposed Fee 14/15 including Tax \$	Effective Date
<b>ANIMALS</b>					
<b>Domestic Animals</b>					
<b>Dog-Registrations</b>					
Standard Fee	C		108.00	110.00	11-Apr-15
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		36.00	37.00	11-Apr-15
Pension Concession on above of 50%	C		50% of appropriate fee	50% of appropriate fee	11-Apr-15
<b>Cat-Registrations</b>					
Standard Fee	C		108.00	110.00	11-Apr-15
Reduced Fee (Sterilised, over 10 years old, kept for breeding at a licensed premises, owner a member of approved association)	C		36.00	37.00	11-Apr-15
Pension Concession on above of 50%	C		50% of appropriate fee	50% of appropriate fee	11-Apr-15
Tag Replacement Dog	C		6.00	6.00	10-Apr-12
Tag Replacement Cat	C		6.00	6.00	10-Apr-12
Animal Cage Deposits (Refundable)	C		30.00	65.00	01-Jul-14
Domestic Animal Business Licence	C		150 + Veterinarian fee if applicable.	210 + Veterinarian fee if applicable.	11-Apr-15
<b>Impound Penalties</b>					
Release Penalty Dogs & Cats Registered	C		111.00	115.00	01-Jul-14
Release Penalty Unregistered Dogs & Cats, or subsequent impound of Registered animal	C		165.00	170.00	01-Jul-14
Release Penalty Small Livestock - includes Sheep, Goats and Pigs	C		\$64 for 1 <sup>st</sup> animal, \$13 per subsequent animal + invoiced transportation costs	\$65 for 1st animal, \$15 per subsequent animal + invoiced transportation costs	01-Jul-14
Release Penalty Large Livestock - includes Cattle and Horses	C		\$111 for 1st animal, \$16 per subsequent animal	\$115 for 1st animal, \$18 per subsequent animal	01-Jul-14
Sustenance fee, per day per animal - fee may be increased dependent on seasonal availability.					
Small Livestock - includes Sheep, Goats and Pigs	C		7.00	10.00	01-Jul-14
Large Livestock - includes Cattle and Horses	C		9.00	12.00	01-Jul-14
<b>LOCAL LAWS</b>					
Alfresco Dining Permit Annual Fee	C		155.00	160.00	01-Jul-14
Roadside Trading Permit ( <b>Weekly fee</b> )	C		309.00	56.00	01-Jul-14
Local Laws permit - 1 year	C		55.00	56.00	01-Jul-14
Local Law permit - 3 years	C		137.00	140.00	01-Jul-14
Impounded Vehicle release fee	C		0.00	250.00 + towing fee	01-Jul-14
Shopping trolley impoundment release fee	C		0.00	125.00	01-Jul-14
Local Law Fines	L		\$100.00 = one penalty unit	100.00 = one penalty unit	01-Jul-14
Recovery cost for Fire Hazard Removal Contractor plus an administration fee	C	10	Admin Cost \$72.00 +	Admin cost \$100.00 +	01-Jul-14
VicRoads - Emergency works callout up to 3hrs	C	10	540.00	550.00	01-Jul-14
<b>BUILDING</b>					
Building Permits Inspections – Minimum Rate	C	10	140.00	150.00	01-Jul-14
Building Report and Consents	L		238.75	238.75	01-Jul-13
Building Plan Copy	C	10	78.00	80.00	01-Jul-14
Building Plan Search Fee	C	10	55.00	60.00	01-Jul-14
Building Levy	L		0.128	0.128	01-Jul-13
Building Information Certificates	L		47.60	47.60	01-Jul-13
Building Information Certificates with Inspections	L		382.00	382.00	01-Jul-13
Copy of Occupancy Permit or Certificate of Final Inspection	L		35.72	35.72	01-Jul-13
Heritage/Demolition Response	L		59.62	59.62	01-Jul-13
Hoarding Permits	L		238.75	238.75	01-Jul-13
Lodgement Fees –Domestic	L		35.72	35.72	01-Jul-13
Lodgement Fees – Commercial	L		35.72	35.72	01-Jul-13
Stormwater Discharge Point	L		59.60	59.60	01-Jul-13
Places of Public Entertainment (POPES)	C	10	280.00	300.00	01-Jul-14

**WELLINGTON SHIRE COUNCIL**  
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**APPENDIX D**

C=COUNCIL SET L=LEGISLATION

Service	C/L	GST %	Fee 13/14 including Tax \$	Proposed Fee 14/15 including Tax \$	Effective Date
<b>HEALTH</b>					
Requested premises Inspection Fee	C		257.00	260.00	01-Jul-14
Registration - Food Premises- class 1*	C		404.00	420.00	01-Jul-14
Registration - Food Premises- class 2*	C		404.00	420.00	01-Jul-14
Registration – Food Premises – class 2 (Low volume)*	C		233.00	240.00	01-Jul-14
Registration - Food Premises- class 3 *	C		233.00	240.00	01-Jul-14
Registration - Food Premises- class 3 (Low risk)*	C		96.00	100.00	01-Jul-14
Additional Registration Fee - per each additional staff over 5 EFT	C		15.00	15.00	01-Jul-09
Water Transport Vehicle	C		319.00	330.00	01-Jul-14
Registrations – Hair/Beauty/Skin Penetration	C		122.00	130.00	01-Jul-14
Registrations - Prescribed Accommodation*	C		175.00	190.00	01-Jul-14
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		225.00	230.00	01-Jul-14
* 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		82.00	85.00	01-Jul-14
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-13
<b>SEPTIC TANK FEES</b>					
Minor alteration	C		180.00	185.00	01-Jul-13
Major alteration	C		360.00	370.00	01-Jul-13
New Septic Tank	C		437.00	450.00	01-Jul-13
Additional inspections	C		97.00	100.00	01-Jul-13
Reissue of Permits	C		54.00	60.00	01-Jul-13
Report and Consent Request - unsewered areas	C		38.00	50.00	01-Jul-13
<b>PLANNING</b>					
Development Advice Request Fee	C	10	70.00	70.00	01-Jul-13
Planning Permit Search and Copy Fee	C	10	85.00	85.00	01-Jul-13
Planning Permit and Endorsed Plans Search and Copy Fee	C	10	N/A	100.00	01-Jul-14
Planning Permit Extension of Time	C	10	110.00	150.00	01-Jul-14
Planning Permit Amended after notice has been given	L		102.00	102.00	19-Oct-13
<b>Dwelling</b>					
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	19-Oct-13
>100,001	L		490.00	490.00	19-Oct-13
<b>Dwelling – Amendment to Permit</b>					
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	19-Oct-13
>100,001	L		490.00	490.00	19-Oct-13
To develop land...if the estimated cost of the development is.( including advertising signs )					
> \$0 ...\$ 10,000	L		102.00	102.00	19-Oct-13
> \$10, 000 ...\$250, 000	L		604.00	604.00	19-Oct-13
> \$250, 002 ...\$500, 000	L		707.00	707.00	19-Oct-13
> \$500, 001 ...\$1, 000, 000	L		815.00	815.00	19-Oct-13
> \$1, 000, 001 ...\$7, 000, 000	L		1153.00	1153.00	19-Oct-13
> \$7, 000, 001 ...\$10, 000,000	L		4837.00	4837.00	19-Oct-13
> \$10, 000, 001 ...\$50, 000, 000	L		8064.00	8064.00	19-Oct-13
> \$50,000, 001	L		16130.00	16130.00	19-Oct-13

**WELLINGTON SHIRE COUNCIL**  
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**APPENDIX D**

Service	C/L	GST %	Fee 13/14 including Tax \$	Proposed Fee 14/15 including Tax \$	Effective Date
<b>PLANNING Cont</b>					
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	19-Oct-13
> \$10, 000 ...\$250, 000	L		604.00	604.00	19-Oct-13
> \$250, 001 ...\$500, 000	L		707.00	707.00	19-Oct-13
> \$500, 001	L		815.00	815.00	19-Oct-13
Amend permit (to change the statement of what the permit allows or to change any or all of the conditions)			502.00	502.00	19-Oct-13
Use Only (plus development fee if applicable)	L		502.00	502.00	19-Oct-13
Use Only (plus development fee if applicable) Amendment to Permit	L		502.00	502.00	19-Oct-13
<b>Subdivision</b>					
To Subdivide an existing building.	L		386.00	386.00	19-Oct-13
To Subdivide an existing building – Amendment to Permit	L		386.00	386.00	19-Oct-13
To Subdivide land into two lots.	L		386.00	386.00	19-Oct-13
To Subdivide land into two lots – Amendment to Permit	L		386.00	386.00	19-Oct-13
To effect a realignment of a common boundary between lots or to consolidate two or more lots.	L		386.00	386.00	19-Oct-13
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	19-Oct-13
To Subdivide land.	L		781.00	781.00	19-Oct-13
To Subdivide land – Amendment to Permit	L		502.00	502.00	19-Oct-13
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	19-Oct-13
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	19-Oct-13
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	19-Oct-13
To create, vary or remove an easement other than a right of way; or	L		404.00	404.00	19-Oct-13
To create, vary or remove an easement other than a right of way – Application to Amend	L		502.00	502.00	19-Oct-13
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	19-Oct-13
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	19-Oct-13
<b>Subdivision Certification Fees</b>					
Subdivision Certification fee	L		\$100 + \$20.00 per lot	\$100 + \$20.00 per lot	19-Oct-13
Consolidation & other Certification fee	L		100.00	100.00	19-Oct-13
Re-certification of subdivision plan (except where requested by a referral authority)	L		100.00	100.00	19-Oct-13
<b>Combined Permit Application</b>					
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				19-Oct-13
<b>Satisfaction Matters</b>					
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	19-Oct-13
Heritage – where a permit is required for minor works such as repainting	C		NO FEE	NO FEE	01-Jul-13
<b>Native Vegetation Removal</b>					
Less than 10 hectares	L		102.00	102.00	19-Oct-13
More than 10 hectares	L		604.00	604.00	19-Oct-13
<b>Liquor License Only</b>					
<b>Planning Scheme Amendments</b>					
Consider a request	L		798.00	798.00	19-Oct-13
Consider Submissions	L		798.00	798.00	19-Oct-13
Consider Abandonment	L		798.00	798.00	19-Oct-13
Additional Fee for Council to Adopt a Planning Scheme	L		524.00	524.00	19-Oct-13
Approve an amendment	L		798.00	798.00	19-Oct-13

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Service	C/L	GST %	Fee 13/14 including Tax \$	Proposed Fee 14/15 including Tax \$	Effective Date
<b>FACILITY HIRE</b>					
<b>Gwen Webb Centre- Hire Charges</b>					
Gwen Webb Centre Hire- Full Day*	C	10	47.00	49.00	01-Jul-14
Regular Hire (6 hours or less)	C	10	28.00	29.00	01-Jul-14
<b>Stephenson Park - Main Oval Hire Charges (Level 2)</b>					
Part or full day hire - (community groups)	C	10	99.00	102.00	01-Jul-14
Part or full day hire - (schools casual hire)	C	10	FREE	FREE	01-Jul-13
Regular School Use - per season/per ground	C	10	197.00	203.00	01-Jul-14
Commercial/Private- Full Day*	C	10	332.00	342.00	01-Jul-14
<b>Stephenson Park - Rotary Oval Hire Charges (Level 4)</b>					
Part or full day hire - (community groups)	C	10	50.00	52.00	01-Jul-14
Part or full day hire - (schools casual hire)	C	10	FREE	FREE	01-Jul-13
Regular School Use - per season/per ground	C	10	99.00	102.00	01-Jul-14
Commercial/Private- Full Day*	C	10	110.00	114.00	01-Jul-14
<b>Stephenson Park - Baseball Oval Hire Charges (Level 4)(Excludes Baseball Pitch)</b>					
Part or full day hire - (Community groups)	C	10	50.00	52.00	01-Jul-14
Part or full day hire - (schools casual hire)	C	10	FREE	FREE	01-Jul-13
Regular School Use - per season/per ground	C	10	99.00	102.00	01-Jul-14
Commercial/Private- Full Day*	C	10	110.00	114.00	01-Jul-14
<b>Stephenson Park - Baseball Pitch Hire Charges (Level 2)(Includes Baseball Oval)</b>					
	C	10	99.00	102.00	01-Jul-14
<b>Stephenson Park Upstairs Function Room</b>					
Seasonal user group subsidised rate- Full Day*	C	10	47.00	49.00	01-Jul-14
Non seasonal user Community Group - Full Day*	C	10	197.00	203.00	01-Jul-14
Commercial/Private- Full Day*	C	10	322.00	332.00	01-Jul-14
<b>Sale Main Oval - Hire Charges (Level 2)</b>					
Part or full day hire - (Community groups)	C	10	99.00	102.00	01-Jul-14
Part or full day hire - (schools casual hire)	C	10	FREE	FREE	01-Jul-13
Regular School Use - per season/per ground	C	10	197.00	203.00	01-Jul-14
Commercial/Private- Full Day*	C	10	332.00	342.00	01-Jul-14
<b>Sale Velodrome - Hire Charges (Level 2)</b>					
Part or full day hire - (Community groups)	C	10	99.00	102.00	01-Jul-14
Part or full day hire - (schools casual hire)	C	10	FREE	FREE	01-Jul-13
Regular School Use - per season/per ground	C	10	197.00	203.00	01-Jul-14
Commercial/Private- Full Day*	C	10	322.00	332.00	01-Jul-14
<b>Sale Lions Park (Little Aths) - Hire Charges (Level 2)</b>					
Part or full day hire - (Community groups)	C	10	99.00	102.00	01-Jul-14
Part or full day hire - (schools casual hire)	C	10	FREE	FREE	01-Jul-13
Regular School Use - per season/per ground	C	10	197.00	203.00	01-Jul-14
Commercial/Private- Full Day*	C	10	322.00	332.00	01-Jul-14
<b>Stead Street Oval - Hire Charges (Level 4)(available Winter only)</b>					
Part or full day hire - (Community groups)	C	10	50.00	52.00	01-Jul-14
Part or full day hire - (schools casual hire)	C	10	FREE	FREE	01-Jul-13
Regular School Use - per season/per ground	C	10	99.00	102.00	01-Jul-14
Commercial/Private- Full Day*	C	10	110.00	114.00	01-Jul-14
<b>Wurruk Oval - Hire Charges (Level 3)</b>					
Part or full day hire - (Community groups)	C	10	74.00	77.00	01-Jul-14
Part or full day hire - (schools casual hire)	C	10	FREE	FREE	01-Jul-13
Regular School Use - per season/per ground	C	10	148.00	153.00	01-Jul-14
Commercial/Private- Full Day*	C	10	220.00	227.00	01-Jul-14
<b>Stratford Pine Lodge Hire Charges (Level 4)(Inc Oval in Winter only, Exc Tennis Courts)</b>					
Part or full day hire - (Community groups)	C	10	50.00	52.00	01-Jul-14
Part or full day hire - (schools casual hire)	C	10	FREE	FREE	01-Jul-13
Regular School Use - per season/per ground	C	10	99.00	102.00	01-Jul-14
Commercial/Private- Full Day*	C	10	110.00	114.00	01-Jul-14
<b>Pelican Room Yarram</b>					
Community Group - Full Day*	€	40	47.00	Out of service	01-Jul-13
Commercial/Private - Full Day*	€	40	200.00	Out of service	01-Jul-13
<b>Yarram Swimming Club Rooms</b>					
Community Group - Full Day*	€	40	47.00	Out of service	01-Jul-13
Commercial/Private - Full Day*	€	40	200.00	Out of service	01-Jul-13
<b>Light Usage Fee (rate per hour) (includes plug-in portable lighting)</b>					
	C	10	6.40	6.60	01-Jul-14
<b>Notes</b>					
*Half day hire = 50% of scheduled full day fee					
*Half day = 6 hours or less					
Seasonal Hire includes use of toilets and rubbish disposal					
Toilet cleaning charges to be added to casual hire if applicable					
Agenda Special Council Meeting of 29 April 2014					
	C	10	26.50	27.50	01-Jul-14

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<b>FACILITY HIRE cont</b>					
<b>Lakeside Entertainment &amp; Arts Facility (LEAF)</b>					
Weddings and Commercial Organisations	C	10	150.00	150.00	01-Jul-13
Not for profit/community organisations	C	10	FREE	FREE	01-Jul-13
Use of Concertina Doors	C	10	100.00	100.00	01-Jul-13
Use of Concertina Doors Community Groups	C	10	FREE	FREE	01-Jul-13
<b>Circus</b>					
Recreation Reserve Fees (Circus) Daily Fees	C	10	500.00	550.00	01-Jul-14
Swing Bridge Special Openings (minimum of 7days notification)	C	10	386.40	440.00	01-Jul-14
<b>Port of Sale (per annum)</b>					
Mooring Fees - Annual	C	10	750.00	825.00	01-Jul-14
Mooring - Temporary Per Week (Min 4 weeks, Max 12 weeks)	C	10	35.00	50.00	01-Jul-14
<b>West Sale Airport</b>					
West Sale Airport Service Charge – Terminal Access Per day for charter/commercial flights Rate capped to 100 days p.a.	C	10	88.00	91.00	01-Jul-14
West Sale Airport Service Charge – Use of Apron / Airside Areas User agreement to be established for periods in excess of 7 continuous days. Minimum charge \$140.	C	10	% of service charge (Min Fee \$85)	\$33/m2/p.a.	01-Jul-14
<b>MAP SALES</b>					
Hardcopy - Standard Map (Latitude, Internet, VicRoads) A3 Colour	C	10	11.00	11.50	01-Jul-14
Hardcopy - Standard Map (Latitude, Internet, VicRoads) A2 Colour	C	10	16.50	17.00	01-Jul-14
Hardcopy - Standard Map (Latitude, Internet, VicRoads) A1 Colour	C	10	27.60	28.50	01-Jul-14
Hardcopy - Aerial Photo Plot A4	C	10	11.10	11.50	01-Jul-14
Hardcopy - Aerial Photo Plot A3	C	10	16.50	17.00	01-Jul-14
Hardcopy - Aerial Photo Plot A2	C	10	27.60	28.50	01-Jul-14
Hardcopy - Aerial Photo Plot A1	C	10	38.10	39.50	01-Jul-14
<b>TIPPING FEES</b>					
Commercial Tonne	C	10	135.00	144.00	01-Jul-14
Compacted Commercial	C	10	147.00	156.00	01-Jul-14
Commercial m3	C	10	53.00	57.00	01-Jul-14
Domestic m3	C	10	26.00	29.00	01-Jul-14
Greenwaste m3	C	10	13.00	14.00	01-Jul-14
Clean Concrete Tonne	C	10	26.00	27.00	01-Jul-14
Clean Concrete m3	C	10	39.00	41.00	01-Jul-14
Separated Recyclables m3	C	10	FREE	FREE	01-Jul-13
Asbestos per tonne	C	10	90.00	97.00	01-Jul-14
Single Mattress	C	10	8.00	8.00	01-Jul-14
Double Mattress	C	10	13.00	13.00	01-Jul-14
<b>OTHER FEES</b>					
Rechargeable works	C	10	By Quote	By Quote	
Road Opening Permit	C		75.00	80.00	01-Jul-14
Vehicle Crossing Permit	C		75.00	80.00	01-Jul-14
Dishonoured Direct Debit Fees	C		20.00	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	0.00	75.00	01-Jul-14
Duplicate Rate Notice	C	10	9.00	9.00	01-Jul-13
Rate Related Archive Search per hour	C	10	48.50	50.00	01-Jul-14
Freedom of Information Request	L		25.70	26.20	Section 17 FOI Act
Freedom of Information Search Charges per hour or part of an hour (except if on a computer)	L		20.00	20.00	Section 22 FOI Act
Freedom of Information Supervision Charges Per Quarter hour	L		5.00	5.00	Section 22 FOI Act
Freedom of Information Photocopies-A4	L		0.20	0.20	Section 22 FOI Act