



WELLINGTON  
SHIRE COUNCIL

# 2026/27 Budget

16 June 2026

## 2026/27 Budget - Wellington Shire Council

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### **Disclaimer**

The information contained in this document is for general guidance only. It is not professional advice and should not be used, relied upon, or treated as a substitute for specific professional advice. Given the changing nature of laws, rules and regulations, and the inherent hazards of electronic communication, there may be delays, omissions or inaccuracies in information contained in this document.

The budget, including financial statements, has been prepared in accordance with the requirements of the *Local Government Act 2020* and the *Local Government (Planning and Reporting) Regulations 2020*. While every effort has been made to ensure that the information contained in this document has been accurate and complies with relevant Victorian legislation, each Council remains responsible to ensure that the budget they prepare is compliant with all statutory requirements.

## **Mayor's Introduction to Budget 2026/27- Draft**

I am pleased to present Council's Budget for 2026/27; a conscientious budget that balances restraint with responsible spending across Wellington Shire.

This Budget reflects a disciplined approach to financial management. Rising construction and operational costs, continued reductions in state government funding and the continued shifting of responsibilities to councils all place significant strain on local governments around Victoria.

While our expenses continue to increase each year, the Budget works within the rate increase of 2.75 per cent (set by the Victorian Government's Fair Go Rates System). While this cap helps protect households from sudden increases, it also requires Council to make difficult decisions as our costs continue to rise faster than revenue.

Despite these challenges, Council remains committed to delivering the services our community relies on every day, from waste and roads to community facilities, libraries and emergency response support.

For 2026/27, Council has allocated \$54.2 million to its Capital Works Program, with \$40.25 million funded through Council operations and \$13.95 million supported by grants and external contributions. Securing external funding remains critical as councils receive less while being asked to do more.

Investment across the entire municipality remains a key focus. Roads and drainage continue to be our largest area of capital investment, with \$22.1 million invested in resealing and re-sheeting, with a further \$6.5 million allocated to bridges and drainage. In addition to the Capital Works Program, a further \$6.5 million will be spent on rural road maintenance, supporting gravel road re-sheeting, drainage improvements, major culvert and bridge works, as well as roadside vegetation management.

Importantly, the Program delivers significant infrastructure investment to our smaller towns, rural districts and coastal communities, ensuring they continue to receive targeted improvements. Projects include drainage renewal in George Street Maffra (allocated \$3.65 million), Briagolong-Stockdale Road's reconstruction and widening (\$1.7 million), finalising Maffra's Cameron Sporting Complex changeroom upgrades (\$350,000), renewal works for Seagull Drive Boat Ramp Renewal at Loch Sport (\$200,000) and rehabilitation for Port Albert's seawall (\$300,000).

Council is also investing in community and environmental infrastructure across the municipality, including building an additional landfill cell at Kilmany Landfill to address capacity needs and preliminary works at Maffra's planned Resource Recovery Facility to ensure environmentally responsible waste management into the future.

An exciting addition to this year's budget is the introduction of a Food Organics and Garden Organics (FOGO) kerbside bin collection service. While introducing FOGO comes with operational and education costs, it reflects Council's commitment to reducing landfill and responding to long term sustainability challenges.

Council is also progressing a Renewable Energy Land and Infrastructure project, a \$4.9 million initiative largely supported through grant funding. Council's contribution forms part of a long term investment in lowering emissions, strengthening energy resilience and reducing future operating costs, which is a critical consideration as energy prices continue to climb.

At the heart of this Budget is a strong focus on keeping essential services running, renewing ageing assets and planning sensibly for the future, while being realistic about the financial pressures facing local government. Council will continue advocating for fairer funding and less cost shifting, while making sure every dollar we spend delivers real value for our community.

On behalf of all Councillors, thank you to our community for staying involved, and to Council's staff for their thoughtful and professional work on this Budget. Together, we'll keep delivering essential services, investing carefully across our municipality and responding to future challenges with care.

Cindy Madeley  
Mayor  
Wellington Shire Council

## Financial Snapshot

Key Statistics	2025/26 Forecast	2026/27 Budget
	\$000's	\$000's
Total Income	146,123	134,942
Total Expenditure	125,767	131,347
<b>Surplus for the year</b>	<b>20,356</b>	<b>3,595</b>

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

<b>Underlying operating surplus / (deficit)</b>	<b>7,706</b>	<b>(7,033)</b>
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Note: The Underlying operating result is an important measure of financial sustainability as it excludes non-recurrent grants used to fund capital expenditure, non-monetary contributions, and contributions to fund capital expenditure from sources other than those referred to above. In 2026/27, there is projected to be non-recurrent grant funding of \$6.4M, contributions, and donations (including ratepayer contributions to special street charge schemes). All have been excluded to determine the underlying result. The projected deficit is due to the timing of the receipt of 80% the 2026/27 Victoria Grants Commission annual allocation which is expected to be received in advance in June 2026.

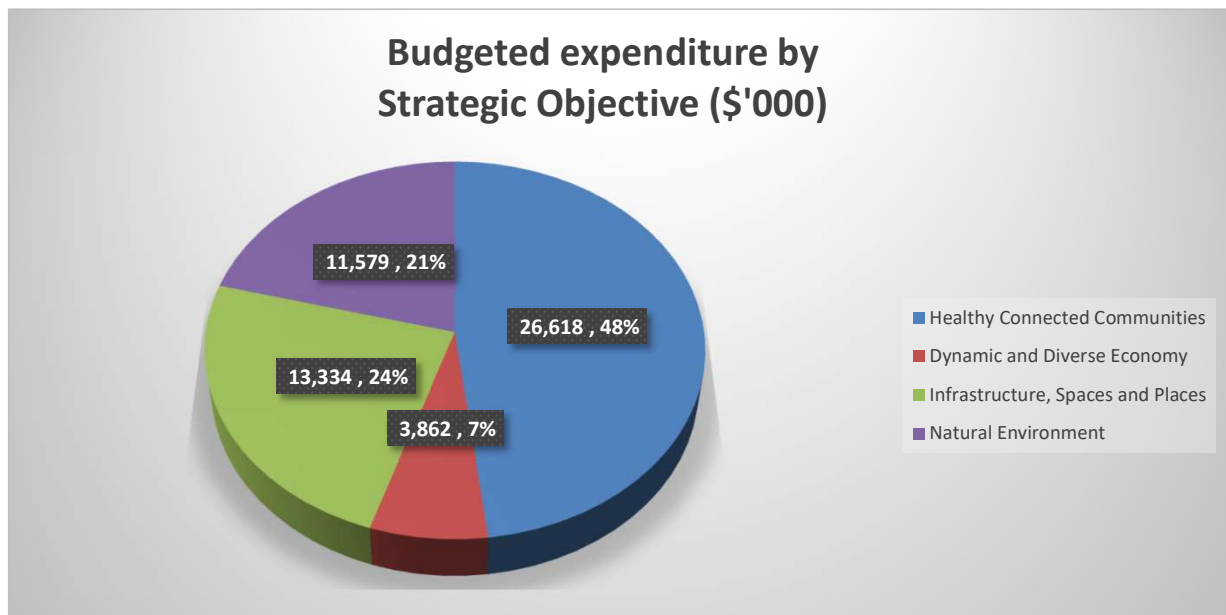
<b>Net Cash result</b>	<b>5,753</b>	<b>(8,158)</b>
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This is the net funding result after operations, capital works and financing activities. Refer Statement of Cash Flow in Section 3.

<b>Capital works program</b>	<b>49,977</b>	<b>54,237</b>
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### Funding the capital works program

Cash and Reserves	37,739	40,291
Borrowings	-	-
External grants and contributions (recurrent and non-recurrent)	12,239	13,946
	<b>49,977</b>	<b>54,237</b>



## 2026/27 Budget - Wellington Shire Council

### Economic Assumptions

Assumption	Notes	Actual	Forecast	Budget	Projections			Trend
		2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	+/-
Rate Cap Increase	1	3.50%	2.75%	2.75%	2.50%	2.50%	2.50%	-
Population Growth	2	1.20%	1.20%	1.20%	1.20%	1.20%	1.20%	+
Investment Interest Rate	3	4.50%	4.10%	3.85%	3.85%	3.85%	3.85%	-
Borrowing Interest Rate	4	4.00%	5.00%	5.10%	5.20%	5.30%	5.40%	+
Expense Growth	5	4.10%	2.40%	3.20%	2.70%	2.70%	2.70%	+
User Fees	6	2.75%	2.75%	3.00%	3.00%	3.00%	3.00%	+
Grants - Recurrent	7	2.75%	2.75%	3.00%	3.00%	3.00%	3.00%	+
Employee Costs	8	2.50%	2.50%	3.00%	3.00%	3.00%	3.00%	+
Contractors, consultants and materials		3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	+
Utilities	9	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	+

#### Notes to Assumptions

##### 1. Rate Cap

Base rate revenue will increase by 2.75% for the 2026/27 year, based on the state government rate cap, with estimated future annual increases. Rating increases are prepared in line with the Revenue and Rating Plan.

##### 2. Population Growth

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

##### 3. Investment Interest Rate

The average rate of investment has been decreasing, it is assumed the rate will further drop in 2026/27 taking the cash rate to 3.85%-4.35%. This has a significant impact on the revenue raising ability of Council.

##### 4. Borrowing Interest Rate

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

##### 5. Expense Growth

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

##### 6. User Fees

User Fees are determined to be based on a cost recovery status no higher than market rate as determined in the Revenue and Rating Plan. Budgeted user fees in 2026/27 have been increased in line with the Rate Cap percentage.

##### 7. Grants - Recurrent

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

##### 8. Employee Costs

Employee costs have increased with an estimated 3.0% rise in compliance with the current Enterprise Agreement (EA) schedule. Superannuation expenses are forecast to continue to increase in line with government requirements.

##### 9. Utilities

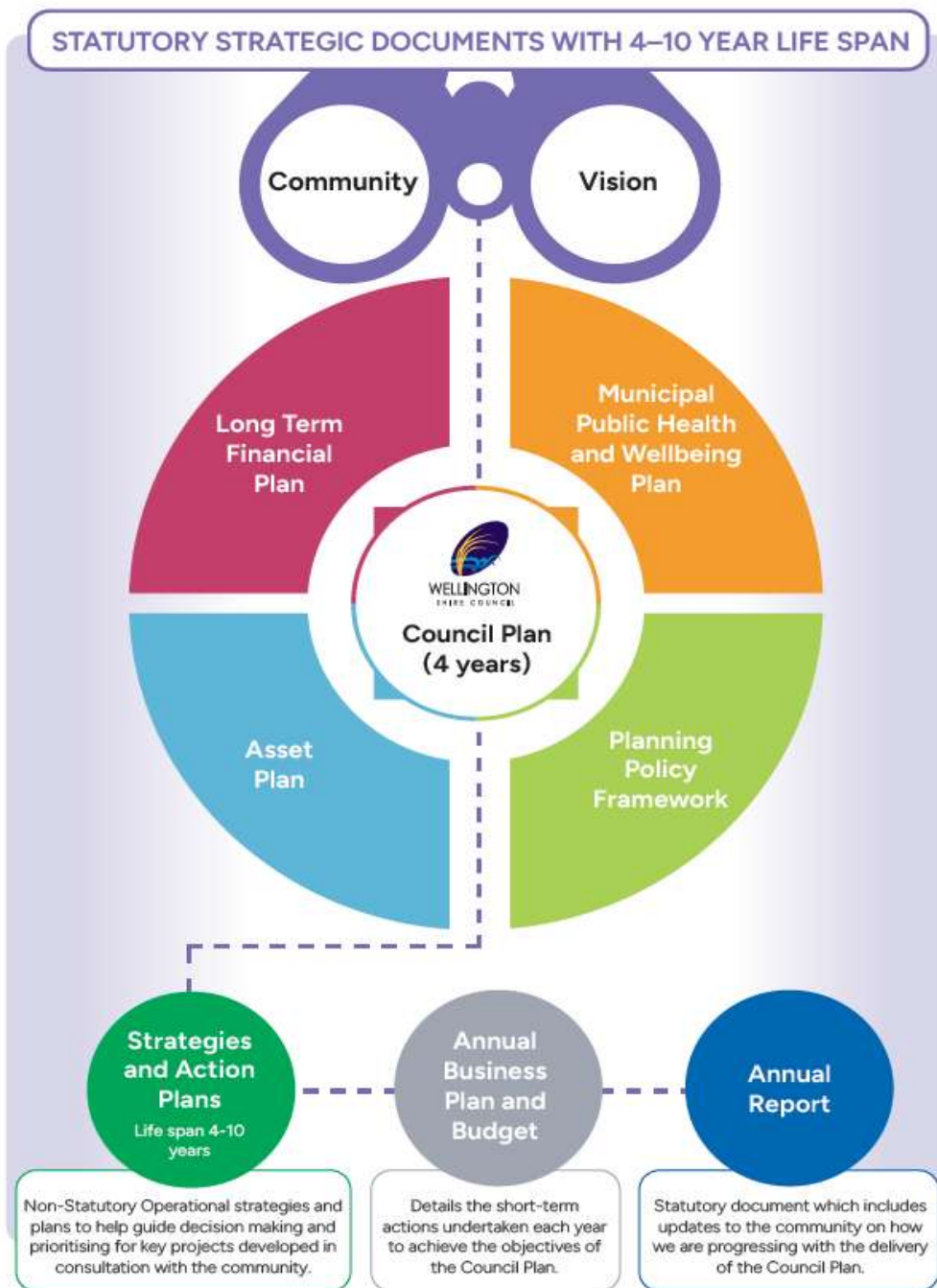
Price increases are expected to consistently and steadily increase for the next four years at a rate of 3%, which takes into account any expected rise less efficiencies from LED lighting which are reducing our consumption and overall electricity costs.

## 1. Link to the Integrated Strategic Planning and Reporting Framework

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

### 1.1 Legislative Planning and Accountability Framework

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



## 2026/27 Budget - Wellington Shire Council

### 1.1.2 Key Planning considerations

#### Service level planning

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

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

### 1.2 Our purpose

#### Our vision

*Connected, inclusive communities, a thriving economy, a resilient environment, and a sustainable future.*

#### Our mission

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

#### Our values

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

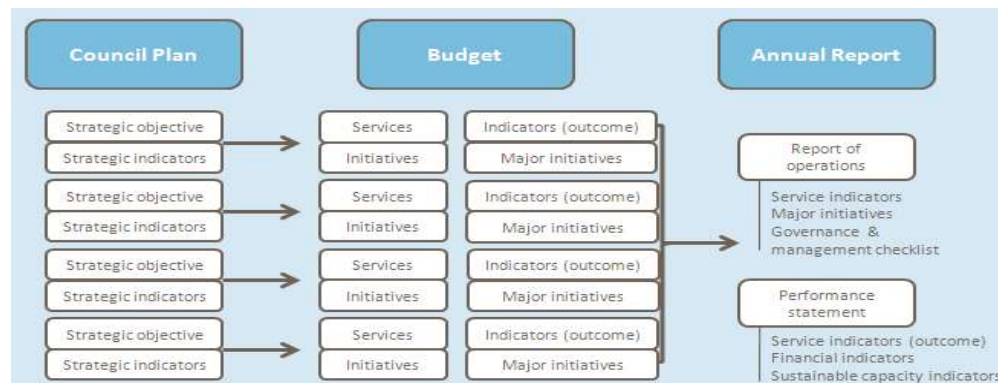
### 1.3 Strategic Objectives

Council delivers services and initiatives in over 100 service categories. Each contributes to the achievement of one of the strategic objectives under each of four themes as set out in the Council Plan for the years 2025-29, and listed in the following table. The four strategic directions define the actions Council will take to achieve these and other community priorities. These priorities and strategic directions will keep us focused on our regional advantages and community aspirations.

Strategic Objective	Description
<b>1 Healthy Connected Communities</b>	<p>Vibrant, healthy, connected and inclusive community. Quality services accessible to everyone.</p> <p>1.1 Enabling utilisation, access and movement across places and spaces.</p> <p>1.2 Celebrating, respecting and embracing the Gunaikurai people, and Aboriginal and Torres Strait Islander heritage.</p> <p>1.3 Enriching community experiences through creativity, culture and history for all ages and abilities.</p> <p>1.4 Aligning services through a community-centred organisation.</p>
<b>2 Dynamic and Diverse Economy</b>	<p>An economy that enables growth, enhancing the social environment, lifestyle and unique characteristics of our community.</p> <p>2.1 Supporting job growth and diversification of our economy.</p> <p>2.2 Leveraging our natural environment and community assets to promote tourism, events and activation.</p> <p>2.3 Planning to support future growth and changing needs of our community.</p> <p>2.4 Guiding responsible, sustainable development that protects, values and celebrates our unique heritage.</p>
<b>3 Infrastructure, Spaces and Places</b>	<p>Strategically planned, designed and well-maintained infrastructure, spaces and places.</p> <p>3.1 Providing high quality places and spaces to enhance our townships and community.</p> <p>3.2 Developing and promoting safe and suitable transport infrastructure.</p> <p>3.3 Coordinating facilities and infrastructure to meet growth and evolving needs.</p> <p>3.4 Fostering inclusive and accessible connection, creativity and activities.</p>
<b>4 Natural Environment</b>	<p>A healthy natural environment, protected and nurtured for generations to come.</p> <p>4.1 Contributing to the protection and revitalisation of natural landscapes, biodiversity and waterways.</p> <p>4.2 Encouraging and supporting sustainable practices.</p> <p>4.3 Strengthening natural disaster resilience and emergency response preparedness.</p> <p>4.4 Empowering the community and business to drive positive environmental outcomes.</p>

## 2. Services and service performance indicators

This section provides a description of the services and initiatives to be funded in the Budget for the 2026/27 year and how these will contribute to achieving the strategic objectives outlined in the Council Plan. It also describes several initiatives and service performance outcome indicators for key areas of Council's operations. Council is required by legislation to identify major initiatives, initiatives, and service performance outcome indicators in the Budget and report against them in the Annual Report to support transparency and accountability. The relationship between these accountability requirements in the Council Plan, the Budget and the Annual Report is shown below.



Source: Department of Jobs, Precincts and Regions

### 2.1 Strategic Objective One: 'Healthy Connected Communities'

*Vibrant, healthy, connected and inclusive communities.*

*Quality services are accessible to everyone.*

- Enabling utilisation, access and movement across places and spaces.
- Celebrating, respecting and embracing the Gunaukurnai people, and Aboriginal and Torres Straight Islander heritage.
- Enriching community experiences through creativity, culture and history for all ages and abilities.
- Aligning services through a community-centred organisation.

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

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Services						
Service area	Initiatives or Actions	Description of services provided	Net Cost	2024/25	2025/26	2026/27
				Actual	Forecast	Budget
				\$'000	\$'000	\$'000
Facilities & Emergencies	Action 1.8	The Facilities and Emergencies unit is responsible for the long-term planning, provision, and maintenance of Council's community building and property portfolio. This portfolio includes community assets such as town halls, early learning centres, and multipurpose community hubs as well as sport and recreation reserves. The unit is also responsible for supporting the community during times of emergency and ensuring Council fulfils its legislated emergency management roles and functions.	Exp	593	636	563
			Rev	(101)	(218)	(101)
			<b>Net Cost/(Revenue)</b>	<b>492</b>	<b>418</b>	<b>462</b>
Built Environment	Major Initiative 1.1	The Built Environment unit manages the maintenance, renewal and improvement of Council's road and boating infrastructure, in addition to various civic facilities and buildings, including roadways, paths, drainage, boat ramps and jetties etc. This includes planning for new infrastructure development opportunities and managing Council's road maintenance teams and ensures that maintenance of Council's road and other infrastructure is performed in a coordinated way to maximise benefits to the community and other users.	Exp	5,488	5,587	5,792
			Rev	(2,252)	(3,188)	(1,632)
			<b>Net Cost</b>	<b>3,236</b>	<b>2,399</b>	<b>4,160</b>
Community Development	Major Initiative 1.2	The Community Development unit is responsible for strategic planning and policy across community, social and library services. This includes delivering community development initiatives, leading the Municipal Public Health and Wellbeing Plan, coordinating key community events, and overseeing the delivery of Library Services to the Wellington community.	Exp	1,707	1,884	1,707
			Rev	(473)	(694)	(473)
			<b>Net Cost</b>	<b>1,234</b>	<b>1,190</b>	<b>1,234</b>
Customer and Communications	Major Initiative 1.3	The Customer & Communications unit offers comprehensive support across communications, media, community engagement, and advocacy. With a focus on keeping the Wellington Shire community well-informed about Council projects, initiatives, and events, the team utilises a range of digital and traditional media channels. Additionally, the Communications and Media team plays a crucial role in supporting the organisation's brand and reputation, ensuring transparency, consistency, and clarity across all messaging and engagement opportunities.	Exp	2,785	2,817	2,934
			Rev	0	0	0
			<b>Net Cost</b>	<b>2,785</b>	<b>2,817</b>	<b>2,934</b>
Culture & Leisure	Major Initiative 1.4	Culture & Leisure delivers a broad range of recreation, fitness, arts, and cultural services that enhance community wellbeing, connection, and creativity. The unit offers and facilitates programs, as well as manages Council's recreation, cultural and creative facilities, including pools, gyms, theatres, galleries, and community venues, ensuring they are sustainable, well utilised, and accessible to all. Through diverse activities and inclusive opportunities, Culture & Leisure supports a healthy, active, and culturally vibrant community.	Exp	2,626	2,754	2,626
	Action 1.7		Rev	(1,569)	(1,403)	(1,569)
	Action 1.10		<b>Net Cost</b>	<b>1,057</b>	<b>1,351</b>	<b>1,057</b>

2026/27 Budget - Wellington Shire Council

Service area	Initiatives or Actions	Description of services provided	Net Cost	2024/25	2025/26	2026/27
				Actual	Forecast	Budget
				\$'000	\$'000	\$'000
Information Services	Major Initiative 1.5	The Information Services Unit provides a range of cost-effective, centralised and integrated services relating to technology, data management, cybersecurity, ICT infrastructure and telecommunications, information management, business systems and application management, and new and emerging technologies. The unit also supports the management, protection and responsible use of Council data that underpins community service delivery across the organisation and ensures legislative requirements are met to support Council staff to deliver services in a smart, productive, and efficient way.	Exp	6,103	6,869	7,153
			Rev	(1,532)	(1,658)	(1,571)
			<b>Net Cost</b>	<b>4,571</b>	<b>5,211</b>	<b>5,582</b>
People and Capability	Action 1.6	The People & Capability unit provides expert, responsive, and strategically aligned support across all aspects of end-to-end Human Resources Management. The unit partners closely with leaders and employees to build a positive and high-performing workplace culture, offering guidance and services across recruitment, workforce planning, organisational development, employee relations, performance management, and workplace wellbeing. Through this work, People & Capability ensures Council has the right people, capabilities, and systems in place to deliver high-quality services to the community and to support a safe, inclusive, and engaged workforce.	Exp	1,404	1,832	1,907
			Rev	0	0	0
			<b>Net Cost</b>	<b>1,404</b>	<b>1,832</b>	<b>1,907</b>
Governance	Action 1.9	Governance is responsible for delivering a range of strategic and regulatory services, including corporate performance and reporting, governance, fraud prevention, risk management, insurance, council business, local laws, and environmental health. These functions are fundamental to ensuring statutory compliance, transparency and the integrity of Council's operations.	Exp	9,981	9,665	10,738
			Rev	(1,534)	(1,503)	(1,456)
			<b>Net Cost</b>	<b>8,447</b>	<b>8,162</b>	<b>9,282</b>
<b>TOTAL HEALTHY CONNECTED COMMUNITIES OBJECTIVE</b>				<b>23,226</b>	<b>23,380</b>	<b>26,618</b>

Major Initiatives and Actions	
Major Initiative 1.1	Support initiatives that improve access, encourage movement, and increase community use of local places and spaces through education, infrastructure activation, and promotion of active and safe travel.
Major Initiative 1.2	Partner with the Gunaikurnai community to strengthen relationships and deliver positive outcomes.
Major Initiative 1.3	Deliver transparent and consistent community engagement, providing opportunities for input and how community feedback is considered.
Major Initiative 1.4	Advance inclusion and engagement of Wellington's socially and culturally diverse communities through a range of arts and culture programs.
Major Initiative 1.5	Implement key initiatives of the Information and Communication Technology Strategic Plan, including regional shared services initiatives, that support community facing services and emergency management responsiveness.
Action 1.6	Provide ongoing internal training in inclusive practices, cultural safety, and accessibility.
Action 1.7	Lead a collaborative procurement initiative to acquire upgraded leisure management software that provides a user-friendly customer experience.
Action 1.8	Provide resources, training, and recognition opportunities that strengthen volunteering and community groups.
Action 1.9	Strengthen public transparency through enhancing accessibility to reporting and decision-making information.
Action 1.10	Continue to grow Wellington Shire's reputation as a cultural centre for Gippsland through major arts, culture events and festivals.

Services Performance Outcome Indicators					
Service	Indicator	Baseline		Target	
		30-Jun-25		30-Jun-29	
Community satisfaction with Council's customer service.	Community Satisfaction Survey	Wellington Shire Council result 68/100 Large Rural Council result 65/100		Equal to or greater than Large Rural Council result	
Community satisfaction with Council community and culture activities.	Community Satisfaction Survey	Wellington Shire Council result 66/100 Large Rural Council result 63/100		Equal to or greater than Large Rural Council result	
Community satisfaction with Council's local street and footpath network.	Community Satisfaction Survey	Wellington Shire Council result 56/100 Large Rural Council result 48/100		Equal to or greater than Large Rural Council result	
Community satisfaction with Council's community consultation and engagement.	Community Satisfaction Survey	Wellington Shire Council result 52/100 Large Rural Council result 48/100		Equal to or greater than Large Rural Council result	
Participation at Council-run performing arts events	Internal data	18,615 visits (2024/25)		Maintain	
Participation in Gippsland Art Gallery programs and events	Internal data	35,508 visits (2024/25)		Maintain	
Domain	Indicator	2024/25		2025/26	2026/27
		Actual	Forecast	Forecast	Budget
Governance	Community engagement		52	52	52
Responsiveness	Food Safety		100%	100%	100%

## 2026/27 Budget - Wellington Shire Council

### 2.2 Strategic Objectives for 'Dynamic and Diverse Economy'

*Vibrant, healthy, connected and inclusive communities.*

*Quality services are accessible to everyone.*

- Supporting job growth and diversification of our economy.
- Leveraging our natural environment and community assets to promote tourism, events and activation.
- Planning to support future growth and changing needs of our community.
- Guiding responsible, sustainable development that protects, values and celebrates our unique heritage

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

Services						
Business area	Major Initiatives or Actions	Description of services provided	Net Cost	2024/25	2025/26	2026/27
				Actual	Forecast	Budget
				\$'000	\$'000	\$'000
Economic Development	Major Initiative 2.1	Council's Economic Development service plays an important role in supporting a strong and resilient local economy. The service works closely with businesses to encourage growth, investment, and job creation, and manages Council's commercial properties to ensure they are used sustainably and deliver value to the community. It also promotes Wellington's lifestyle advantages and vibrant tourism sector, helping attract visitors, new residents, and new industries. Together, these efforts contribute to a thriving economy and an enhanced quality of life across the Shire.	Exp	4,037	4,475	3,932
	Major Initiative 2.3		Rev	(1,909)	(2,389)	(1,909)
	Major Initiative 2.4 & Action 2.7		Net Cost	2,128	2,086	2,023
Planning and Building	Major Initiative 2.2	Through building, statutory planning and strategic land use planning services, the Planning and Building unit prepare forward looking land use planning policies and plans that guide and support future sustainable growth and facilitate appropriate land use and development outcomes. Many of these services are required and driven by statutory legislation. The unit aims to provide services that satisfy community needs by encouraging and supporting safe, well-designed development that satisfies the required statutory standards.	Exp	4,819	3,333	3,897
	Major Initiative 2.5		Rev	(2,765)	(2,079)	(2,058)
	Major Initiative 2.6 & Action 2.8		Net Cost	2,054	1,254	1,839
<b>TOTAL DYNAMIC AND DIVERSE ECONOMY OBJECTIVE</b>				<b>4,182</b>	<b>3,340</b>	<b>3,862</b>

Major Initiatives and Actions	
Major Initiative 2.1	<i>Provide support to existing, new and emerging businesses and industries to contribute to their sustainability and growth.</i>
Major Initiative 2.2	<i>Deliver integrated, place-based planning for community infrastructure and services with a focus on housing diversity, equitable access, and long-term social and physical infrastructure requirements.</i>
Major Initiative 2.3	<i>Collaborate with industry and government partners in attracting new investment to advance renewable energy solutions.</i>
Major Initiative 2.4	<i>Maximise Council's current and future investment in The Middle of Everywhere branding and supporting materials.</i>
Major Initiative 2.5	<i>Facilitate the delivery of zoned land for residential, industrial and commercial growth and land supply.</i>
Major Initiative 2.6	<i>Progress the West Sale industrial precinct to facilitate economic development.</i>
Action 2.7	<i>Progress initiatives and projects to maximise returns to Council by leveraging its assets.</i>
Action 2.8	<i>Review the Wellington Planning Scheme.</i>
Action 2.9	<i>Partner with and advocate for our local agricultural industry, to support and add value to horticulture, dairy, timber, animal husbandry and other key agri-business sectors.</i>

Services Performance Outcome Indicators					
Service	Performance Measure	Baseline		Target	
		30-Jun-25		30-Jun-29	
Community satisfaction with the support given by Council to business, community development and tourism.	Community Satisfaction Survey	Wellington Shire Council result 61/100 Large Rural Council result 55/100		Equal to or greater than Large Rural Council result	
Community satisfaction with Council's planning and building permits.	Community Satisfaction Survey	Wellington Shire Council result 53/100 Large Rural Council result 41/100		Equal to or greater than Large Rural Council result	
Annual growth rate of real Gross Regional Product (GRP)	REMPAN economy	Wellington Shire Council \$5.134B - 20.78% growth Gippsland \$24.933B - 15.40% growth		Equal to or greater than the growth rate of Gippsland	
Unemployment rate.	ID economic profile	Wellington 4.8% Gippsland 4.9%		Equal to or less than the unemployment rate of Gippsland	
Domestic travel visitors to Wellington Shire.	ID profile	1,168,000 visitors		Increase	
Population growth of Wellington Shire.	ID economic profile	46,553 people		Increase	
Domain	Indicator	2024/25		2025/26	2026/27
		Actual	Forecast	Budget	
Responsiveness	Statutory Planning		92%	91%	75%
Governance	Financial Decisions		11%	11%	11%

**2.3 Strategic Objectives for theme 'Infrastructure, Spaces and Places'**  
*Strategically planned, designed and well-maintained infrastructure, spaces and places*

- Providing high quality places and spaces to enhance our townships and community.
- Developing and promoting safe and suitable transport infrastructure.
- Coordinating facilities and infrastructure to meet growth and evolving needs.
- Fostering inclusive and accessible spaces for community connection, creativity and activities.

Services Performance Outcome Indicators						
Business Area		Description of services provided	Net Cost	Actual	Forecast	Budget
				\$'000	\$'000	\$'000
Assets and Projects	Action 3.10	The Assets and Projects unit manages a diverse range of services for Council including the implementation and management of capital projects across the organisation in the order of \$41M to \$50M per annum and providing asset management and information systems and support.	Exp	2,809	2,412	3,264
			Rev	(20)	(163)	(20)
			<b>Net Cost</b>	<b>2,789</b>	<b>2,249</b>	<b>3,244</b>
Natural Environment & Parks	Major Initiative 3.1	The Natural Environment & Parks (NEP) business 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.	Exp	11,274	10,823	11,347
	Major Initiative 3.4	The NEP business unit also proactively manages around 70,000 urban trees and is responsible for the management, design and development of parks and streetscapes in urban areas.	Rev	(7,963)	(7,367)	(8,169)
	Major Initiative 3.8	NEP are also responsible for moving the Wellington community towards a more sustainable future by managing waste and resource recovery services including kerbside collection, recycling, transfer station/landfill operations, community education and the coordination of sustainability projects. Key priority areas include biodiversity, water consumption and quality, waste management and energy use.	<b>Net Cost</b>	<b>3,311</b>	<b>3,456</b>	<b>3,178</b>
Culture & Leisure	Major Initiative 3.2	Culture & Leisure delivers a broad range of recreation, fitness, arts, and cultural services that enhance community wellbeing, connection, and creativity. The unit offers and facilitates programs, as well as manages Council's recreation, cultural and creative facilities, including pools, gyms, theatres, galleries, and community venues, ensuring they are sustainable, well utilised, and accessible to all. Through diverse activities and inclusive opportunities, Culture & Leisure supports a healthy, active, and culturally vibrant community.	Exp	2,626	2,754	2,626
	Major Initiative 3.5		Rev	(1,569)	(1,403)	(1,569)
	Major Initiative 3.6 & Action 3.11		<b>Net Cost</b>	<b>1,057</b>	<b>1,351</b>	<b>1,057</b>
Facilities & Emergencies	Major Initiative 3.3	The Facilities and Emergencies unit is responsible for the long-term planning, provision, and maintenance of Council's community building and property portfolio. This portfolio includes community assets such as town halls, early learning centres, and multipurpose community hubs as well as sport and recreation reserves.	Exp	593	636	563
	Major Initiative 3.9		Rev	(101)	(218)	(101)
	Action 3.13	The unit is also responsible for supporting the community during times of emergency and ensuring Council fulfils its legislated emergency management roles and functions.	<b>Net Cost</b>	<b>492</b>	<b>418</b>	<b>462</b>

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Business Area		Description of services provided	Net Cost	Actual	Forecast	Budget
				\$'000	\$'000	\$'000
Community Development	Major Initiative 3.7	The Community Development unit is responsible for strategic planning and policy across community, social and library services. This includes delivering community development initiatives, leading the Municipal Public Health and Wellbeing Plan, coordinating key community events, and overseeing the delivery of Library Services to the Wellington community.	Exp	1,707	1,884	1,707
			Rev	(473)	(694)	(473)
			<b>Net Cost</b>	<b>1,234</b>	<b>1,190</b>	<b>1,234</b>
Built Environment	Action 3.12	The Built Environment unit manages the maintenance, renewal and improvement of Council's road and boating infrastructure, in addition to various civic facilities and buildings, including roadways, paths, drainage, boat ramps and jetties etc. This includes planning for new infrastructure development opportunities and managing Council's road maintenance teams and ensures that maintenance of Council's road and other infrastructure is performed in a coordinated way to maximise benefits to the community and other users.	Exp	5,488	5,587	5,792
			Rev	(2,252)	(3,188)	(1,632)
			<b>Net Cost</b>	<b>3,236</b>	<b>2,399</b>	<b>4,160</b>
<b>TOTAL INFRASTRUCTURE, SPACES AND PLACES OBJECTIVE</b>				<b>12,119</b>	<b>11,063</b>	<b>13,335</b>

Major Initiatives and Actions	
Major Initiative 3.1	<i>Maintain a network of local parks, open spaces and urban forest to support community activity, wellbeing and connection to the natural environment.</i>
Major Initiative 3.2	<i>Explore alternative, cost-effective models for delivering cultural, leisure, and recreation facilities and programs.</i>
Major Initiative 3.3	<i>Advocate and plan for early years infrastructure provision and developments that support inclusive access to appropriate facilities.</i>
Major Initiative 3.4	<i>Improve physical accessibility, enhance safety and ease of use for all ages and abilities, and embed inclusive design features.</i>
Major Initiative 3.5	<i>Deliver a targeted activation plan for the newly redeveloped Aqua Energy leisure facility.</i>
Major Initiative 3.6	<i>Develop and deliver a renewed Aquatic and Leisure Strategy.</i>
Major Initiative 3.7	<i>Undertake review of libraries to ensure improved effectiveness of service delivery without compromising community satisfaction.</i>
Major Initiative 3.8	<i>Work to ensure that our town centres are activated, safe, well presented, have appropriate facilities and are well-maintained.</i>
Major Initiative 3.9	<i>Undertake a review of the Community Managed Facilities Strategy to ensure continued community access to well-managed, well-maintained spaces that prioritise high-use and multi-purpose venues.</i>
Action 3.10	<i>Ensure the proactive maintenance, renewal, and management of Council infrastructure assets.</i>
Action 3.11	<i>Deliver The Wedge Performing Arts Centre refresh project and operating model.</i>
Action 3.12	<i>Revise the Residential Road and Street Construction and Urban Paths Plans.</i>
Action 3.13	<i>Revise the Recreational Boating Facilities Plan.</i>

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Service Performance Outcome Indicators			
Service	Performance Measure	Baseline	Target
		30-Jun-25	30-Jun-29
Community satisfaction with the appearance of Council's public areas.	Community Satisfaction Survey	Wellington Shire Council result 71/100 Large Rural Council result 66/100	Equal to or greater than Large Rural Council result
Community satisfaction with the appearance of Council's public areas.	Community Satisfaction Survey	Wellington Shire Council result 71/100 Large Rural Council result 66/100	Equal to or greater than Large Rural Council result
Community satisfaction with Council's recreational facilities.	Community Satisfaction Survey	Wellington Shire Council result 70/100 Large Rural Council result 65/100	Equal to or greater than Large Rural Council result
Community satisfaction with Council's Art centres and libraries	Community Satisfaction Survey	Wellington Shire Council result 77/100 Large Rural Council result 71/100	Equal to or greater than Large Rural Council result
Community satisfaction with Council's recreational facilities.	Community Satisfaction Survey	Wellington Shire Council result 70/100 Large Rural Council result 65/100	Equal to or greater than Large Rural Council result
Community satisfaction with Council's Art centres and libraries.	Community Satisfaction Survey	Wellington Shire Council result 77/100 Large Rural Council result 71/100	Equal to or greater than Large Rural Council result
Community satisfaction with Council's overall performance	Community Satisfaction Survey	Wellington Shire Council result 58/100 Large Rural Council result 50/100	Equal to or greater than Large Rural Council result
Utilisation of aquatic facilities.	Internal data	160,943 visits or 3.46 visits per head of population	Maintain
Library visits per head of population.	Internal data	226,587 visits or 4.87 visits per head of population	Maintain

2026/27 Budget - Wellington Shire Council

Domain	Indicator	2024/25 Actual	2025/26 Forecast	2026/27 Budget
Environment	Roads	99.4%	99.5%	99.5%
Community	Library Services	22%	4%	4%
Cost	Library Services	N/A	\$40.48 per person	\$41.66 per person

**2.4 Strategic Objectives for 'Natural Environment'**  
*A healthy natural environment, protected and nurtured for generations to come .*

- Contributing to the protection and revitalisation of natural landscapes, biodiversity and waterways.
- Encouraging and supporting sustainable practices.
- Strengthening natural disaster resilience and emergency response preparedness.
- Empowering the community and businesses to drive positive environmental outcomes.

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

Services Performance Outcome Indicators						
Business area		Description of services provided	Net Cost	2024/25	2025/26	2026/27
				Actual	Forecast	Budget
				\$'000	\$'000	\$'000
Natural Environment & Parks	Major Initiative 4.1	The Natural Environment & Parks (NEP) business 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.	Exp	11,274	10,823	11,347
	Major Initiative 4.2	The NEP business unit also proactively manages around 70,000 urban trees and is responsible for the management, design and development of parks and streetscapes in urban areas.	Rev	(7,963)	(8,916)	(7,463)
	Major Initiative 4.7 & Action 4.8 & Action 4.9	NEP are also responsible for moving the Wellington community towards a more sustainable future by managing waste and resource recovery services including kerbside collection, recycling, transfer station/landfill operations, community education and the coordination of sustainability projects. Key priority areas include biodiversity, water consumption and quality, waste management and energy use.	Net Cost	3,311	1,907	3,884

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Business area		Description of services provided	Net Cost	2024/25	2025/26	2026/27
				Actual	Forecast	Budget
				\$'000	\$'000	\$'000
Planning and Building	Major Initiative 4.6	Through building, statutory planning and strategic land use planning services, the Planning and Building unit prepare forward looking land use planning policies and plans that guide and support future sustainable growth and facilitate appropriate land use and development outcomes. Many of these services are required and driven by statutory legislation. The unit aims to provide services that satisfy community needs by encouraging and supporting safe, well-designed development that satisfies the required statutory standards.	Exp	4,819	3,333	3,897
			Rev	(2,765)	(2,079)	(2,058)
			<b>Net Cost</b>	<b>2,054</b>	<b>1,254</b>	<b>1,839</b>
Facilities & Emergencies	Major Initiative 4.5	The Facilities and Emergencies unit is responsible for the long-term planning, provision, and maintenance of Council's community building and property portfolio. This portfolio includes community assets such as town halls, early learning centres, and multipurpose community hubs as well as sport and recreation reserves. The unit is also responsible for supporting the community during times of emergency and ensuring Council fulfills its legislated emergency management roles and functions.	Exp	593	636	563
			Rev	(101)	(218)	(101)
			<b>Net Cost</b>	<b>492</b>	<b>418</b>	<b>462</b>
Community Development	Major Initiative 4.4	The Community Development unit is responsible for strategic planning and policy across community, social and library services. This includes delivering community development initiatives, leading the Municipal Public Health and Wellbeing Plan, coordinating key community events, and overseeing the delivery of Library Services to the Wellington community.	Exp	1,707	1,884	1,707
			Rev	(473)	(694)	(473)
			<b>Net Cost</b>	<b>1,234</b>	<b>1,190</b>	<b>1,234</b>
Built Environment	Major Initiative 4.3	The Built Environment unit manages the maintenance, renewal and improvement of Council's road and boating infrastructure, in addition to various civic facilities and buildings, including roadways, paths, drainage, boat ramps and jetties etc. This includes planning for new infrastructure development opportunities and managing Council's road maintenance teams and ensures that maintenance of Council's road and other infrastructure is performed in a coordinated way to maximise benefits to the community and other users.	Exp	5,488	5,587	5,792
			Rev	(2,252)	(3,188)	(1,632)
			<b>Net Cost</b>	<b>3,236</b>	<b>2,399</b>	<b>4,160</b>
		<b>TOTAL NATURAL ENVIRONMENT OBJECTIVE</b>		<b>10,327</b>	<b>7,168</b>	<b>11,579</b>
<b>Major Initiatives and Actions</b>						
Major Initiative 4.1	<i>In partnership with community and business, encourage sustainability initiatives and take actions to reduce Council's impact on climate.</i>					
Major Initiative 4.2	<i>Enhance the extent and quality of the urban forest across our townships.</i>					
Major Initiative 4.3	<i>Continue involvement in regional Integrated Water Management forum and consider funding opportunities where aligned with Integrated Water Management Plan.</i>					
Major Initiative 4.4	<i>Encourage the reuse of items through the provision of a quality library service.</i>					
Major Initiative 4.5	<i>Ensure emergency management plans are developed collaboratively with lead agencies and communities to improve community preparedness.</i>					
Major Initiative 4.6	<i>Progress updates to the flooding provisions within the Wellington Planning Scheme.</i>					
Major Initiative 4.7	<i>Manage waste production and resource recovery, supporting both waste reduction and diversion from landfill.</i>					
Action 4.8	<i>Enhance the reuse and recycling of resources, minimise waste and support the development of circular economy initiatives.</i>					
Action 4.9	<i>Educate the community on the importance of environmental stewardship, sustainable living, and climate resilience.</i>					

2026/27 Budget - Wellington Shire Council

Service Performance Outcome Indicators					
Service	Performance Measure	Baseline		Target	
		30-Jun-25		30-Jun-29	
Community satisfaction with emergency and disaster management by Council.	Community Satisfaction Survey	Wellington Shire Council result 67/100 Large Rural Council result 65/100		Equal to or greater than Large Rural Council result	
Community satisfaction with the management of waste by Council.	Community Satisfaction Survey	Wellington Shire Council result 63/100 Large Rural Council result 62/100		Equal to or greater than Large Rural Council result	
Community satisfaction with Council's approach to environmental sustainability.	Community Satisfaction Survey	Wellington Shire Council result 59/100 Large Rural Council result 58/100		Equal to or greater than Large Rural Council result	
Kerbside collection waste diverted from landfill.	Local Government Performance Reporting Framework	26.35% waste diversion		Maintain	
Achieve an annual nett gain of street and park trees through the Urban Forest Renewal Program.	WSC Carbon Accounts	Approximately 100,000 trees		Increase	
Domain	Indicator	2024/25		2025/26	2026/27
			Actual	Forecast	Budget
Cost	Waste Management		N/A	0.390 tonnes/ property	0.242 tonnes/ property
Environment	Waste Management		N/A	30.0%	28.0%

## 2026/27 Budget - Wellington Shire Council

### 2.5 Performance statement

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

#### Service Performance Outcome Indicators

Domain	Indicator	Performance Measure	Computation
Governance	Consultation and engagement	Satisfaction with the opportunities offered by Council to be consulted on or engaged in Council decisions (community satisfaction rating out of 100 with the consultation and engagement efforts of Council)	Community satisfaction rating out of 100 with how Council has performed on community consultation and engagement
	Financial decisions	Total unpaid rates and charges (total unpaid rates and charges and unpaid interest on rates and charges for all financial years as a percentage of	[Sum of unpaid rates and charges and unpaid interest on rates and charges for all financial years / Sum of all rates and charges for the financial year] x100
Community	Library services	Library membership (Percentage of the population that are registered library members)	[Number of registered library members/Population] x 100.
Environment	Roads	Sealed local roads below the intervention level (percentage of sealed local roads that are below the renewal intervention level set by Council and not requiring renewal)	[Number of kilometres of sealed local roads below the renewal intervention level set by Council / Kilometres of sealed local roads] x100
	Waste management	Kerbside collection waste diverted from landfill. (Percentage of garbage, recyclable and green organics collected from kerbside bins that is diverted from landfill)	[Weight of recyclables and green organics collected from kerbside bins/ Weight of garbage, recyclables and green organics collected from kerbside bins] x 100
Responsiveness	Food safety	Critical and major non-compliance notifications. (Percentage of critical and major non-compliance outcome notifications that are followed up by Council).	[Number of critical non-compliance outcome notifications and major non-compliance outcome notifications about a food premises followed up/ Number of critical non-compliance outcome notifications and major non-compliance outcome notifications about food premises] x 100.
	Statutory Planning	Planning applications decided within required timeframes (percentage of regular and Vic Smart planning application decisions made within legislated timeframes)	[Number of planning application decisions made within 60 days for regular permits and 10 days for Vic Smart permits / Number of planning application decisions made] x100
Cost	Library services	Cost of library services (direct cost of library services per head of population)	Direct cost of library services / Population
	Waste management	Cost of kerbside waste collection services (direct cost of kerbside waste collection services per serviced property)	Direct cost of kerbside waste collection services / Number of serviced properties

## 2026/27 Budget - Wellington Shire Council

### 2.6 Reconciliation with budgeted comprehensive result

	Revenue \$'000	Expenditure \$'000	Net Cost \$'000	
Healthy Connected Communities	6,802	33,420	26,618	
Dynamic and Diverse Economy	3,967	7,829	3,862	
Infrastructure, Spaces and Places	11,965	25,299	13,334	
Natural Environment	11,727	23,306	11,579	
<b>Total</b>	<b>34,461</b>	<b>89,854</b>	<b>55,393</b>	
<b>Expenses added in:</b>				
Depreciation and amortisation			40,093	
Finance costs			446	
Net (gain)/loss on disposal of property, plant & equipment			861	
Others			204	
<b>Deficit before funding sources</b>			<b>96,998</b>	
<b>Funding sources added in:</b>				
General Rates			(67,753)	
Waste charge revenue			(2,855)	
Victoria Grants Commission (general purpose)			(9,071)	
Capital income			(13,946)	
Others			(6,968)	
<b>Total funding sources</b>			<b>(100,593)</b>	
<b>Combined (surplus) for the year</b>			<b>(3,595)</b>	(Surplus)

## 2026/27 Budget - Wellington Shire Council

### 3. Financial Statements

This section presents information in regard to the Financial Statements and Statement of Human Resources. The budget information for the year 2026/27 has been supplemented with projections to 2029/30.

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

Comprehensive Income Statement

Balance Sheet

Statement of Changes in Equity

Statement of Cash Flows

Statement of Capital Works

Statement of Human Resources

## 2026/27 Budget - Wellington Shire Council

### Comprehensive Income Statement

For the four years ending 30 June 2030

	NOTES	Forecast	Budget	Projections		
		Actual 2025/26 \$'000	2026/27 \$'000	2027/28 \$'000	2028/29 \$'000	2029/30 \$'000
<b>Income/Revenue</b>						
Rates and Charges	4.1.1	76,120	78,730	81,542	84,275	87,088
Statutory fees & fines	4.1.2	1,084	1,043	1,074	1,112	1,150
User fees & charges	4.1.3	12,496	12,807	13,187	13,655	14,125
Grants - Operating	4.1.4	28,954	17,922	23,900	22,793	23,585
Grants - Capital	4.1.4	11,979	12,710	12,950	8,963	10,300
Contributions - monetary - Operating	4.1.5	2,111	924	1,101	973	1,155
Contributions - monetary - Capital	4.1.5	50	1,236	702	590	1,490
Contributions - non monetary - Capital	4.1.5	5,006	1,670	1,703	1,737	1,772
Other income - Operating	4.1.6	7,523	6,880	6,524	6,723	7,030
Other income - Capital	4.1.6	800	1,020	612	612	612
<b>Total income/Revenue</b>		146,123	134,942	143,295	141,433	148,307
<b>Expenses</b>						
Employee costs	4.1.7	37,606	39,909	40,353	41,710	43,165
Materials and Services	4.1.8	48,072	49,753	49,769	48,084	49,881
Bad and doubtful debts - allowance for impairment losses	4.1.9	69	12	13	13	14
Depreciation	4.1.10	37,643	39,366	41,311	42,268	43,459
Amortisation - intangible assets	4.1.11	868	715	775	817	846
Depreciation - right of use assets	4.1.12	404	446	559	1,124	1,350
Borrowing Costs	4.1.13	228	229	254	276	293
Finance Cost - leases	4.1.14	73	51	54	106	109
Other expenses	4.1.15	1,173	861	887	918	951
Net loss / (gain) on disposal of property, infrastructure, plant and equipment	4.1.16	(369)	5	(264)	(88)	(67)
<b>Total expenses</b>		125,767	131,347	133,711	135,228	140,001
<b>Surplus for the year</b>		20,356	3,595	9,584	6,205	8,306
<b>Other comprehensive income</b>						
<b>Items that will not be reclassified to surplus or deficit:</b>						
Net asset revaluation gain/(loss)		10,989	13,730	40,902	4,477	11,170
<b>Total other comprehensive income</b>		10,989	13,730	40,902	4,477	11,170
<b>Total comprehensive result</b>		31,345	17,325	50,486	10,682	19,476

## 2026/27 Budget - Wellington Shire Council

### Balance Sheet

For the four years ending 30 June 2030

	NOTES	Forecast	Budget	Projections		
		Actual 2025/26 \$'000	2026/27 \$'000	2027/28 \$'000	2028/29 \$'000	2029/30 \$'000
<b>Assets</b>						
<b>Current assets</b>						
Cash and cash equivalents		64,582	56,424	53,416	52,885	53,331
Trade and other receivables		11,881	6,736	6,980	6,911	7,235
Other financial assets		82,275	82,275	82,275	82,275	82,275
Prepayments		1,595	1,627	1,659	1,693	1,726
Other assets		213	219	226	233	240
<b>Total current assets</b>	4.2.1	160,546	147,281	144,556	143,997	144,807
<b>Non-current assets</b>						
Trade and other receivables		3,556	3,627	3,700	3,773	3,849
Property, infrastructure, plant & equipment		1,480,875	1,510,226	1,561,363	1,570,846	1,588,126
Right-of-use assets		1,212	2,122	2,240	4,506	4,511
Intangible assets		352	3,719	3,743	3,356	6,400
<b>Total non-current assets</b>	4.2.1	1,485,995	1,519,694	1,571,046	1,582,481	1,602,886
<b>Total assets</b>		1,646,541	1,666,975	1,715,602	1,726,478	1,747,693
<b>Liabilities</b>						
<b>Current liabilities</b>						
Trade and other payables		7,543	7,857	7,875	7,861	8,147
Trust funds and deposits		4,862	5,008	5,158	5,313	5,472
Contract and other liabilities		3,768	3,881	3,997	4,117	4,241
Provisions		8,077	10,316	10,394	10,475	10,559
Interest-bearing loans and borrowings	4.2.3	1,946	1,035	1,143	1,255	1,374
Lease liabilities	4.2.4	399	434	553	1,112	1,354
<b>Total current liabilities</b>	4.2.2	26,595	28,531	29,120	30,133	31,147
<b>Non-current liabilities</b>						
Provisions		15,349	14,654	12,337	10,039	11,358
Interest Bearing loans and borrowings	4.2.3	6,810	7,783	7,634	7,373	6,992
Lease liabilities	4.2.4	860	1,755	1,773	3,513	3,300
<b>Total non-current liabilities</b>	4.2.2	23,019	24,192	21,744	20,925	21,650
<b>Total liabilities</b>		49,614	52,723	50,864	51,058	52,797
<b>Net assets</b>		1,596,927	1,614,252	1,664,738	1,675,420	1,694,896
<b>Equity</b>						
Accumulated surplus		521,271	529,732	536,847	541,803	551,131
Other Reserves	4.3.1	15,240	10,374	12,843	14,092	13,070
Asset Revaluation Reserve		1,060,416	1,074,146	1,115,048	1,119,525	1,130,695
<b>Total equity</b>		1,596,927	1,614,252	1,664,738	1,675,420	1,694,896

## 2026/27 Budget - Wellington Shire Council

### Statement of Changes in Equity

For the four years ending 30 June 2030

	NOTES	Total \$'000	Accumulated Surplus \$'000	Asset Revaluation Reserve \$'000	Other Reserves \$'000
<b>2026 Forecast</b>					
Balance at beginning of the financial year		1,565,582	501,942	1,049,427	14,213
Impact of adoption of new accounting standards		-	-	-	-
Adjusted opening balance		1,565,582	501,942	1,049,427	14,213
Surplus for the year		20,356	20,356	-	-
Net asset revaluation gain/(loss)		10,989	-	10,989	-
Transfer to other reserves		-	(5,860)	-	5,860
Transfer from other reserves		-	4,833	-	(4,833)
<b>Balance at end of the financial year</b>		<b>1,596,927</b>	<b>521,271</b>	<b>1,060,416</b>	<b>15,240</b>
<b>2027 Budget</b>					
Balance at beginning of the financial year		1,596,927	521,271	1,060,416	15,240
Surplus/(deficit) for the year		3,595	3,595	-	-
Net asset revaluation gain/(loss)		13,730	-	13,730	-
Transfer to other reserves	4.3.1	-	(5,100)	-	5,100
Transfer from other reserves	4.3.1	-	9,966	-	(9,966)
<b>Balance at end of the financial year</b>	4.3.2	<b>1,614,252</b>	<b>529,732</b>	<b>1,074,146</b>	<b>10,374</b>
<b>2028</b>					
Balance at beginning of the financial year		1,614,252	529,732	1,074,146	10,374
Surplus for the year		9,584	9,584	-	-
Net asset revaluation gain/(loss)		40,902	-	40,902	-
Transfer to reserves		-	(6,349)	-	6,349
Transfer from reserves		-	3,880	-	(3,880)
<b>Balance at end of the financial year</b>		<b>1,664,738</b>	<b>536,847</b>	<b>1,115,048</b>	<b>12,843</b>
<b>2029</b>					
Balance at beginning of the financial year		1,664,738	536,847	1,115,048	12,843
Surplus for the year		6,205	6,205	-	-
Net asset revaluation gain/(loss)		4,477	-	4,477	-
Transfer to reserves		-	(5,924)	-	5,924
Transfer from reserves		-	4,675	-	(4,675)
<b>Balance at end of the financial year</b>		<b>1,675,420</b>	<b>541,803</b>	<b>1,119,525</b>	<b>14,092</b>
<b>2030</b>					
Balance at beginning of the financial year		1,675,420	541,803	1,119,525	14,092
Surplus for the year		8,306	8,306	-	-
Net asset revaluation gain/(loss)		11,170	-	11,170	-
Transfer to reserves		-	(5,849)	-	5,849
Transfer from reserves		-	6,871	-	(6,871)
<b>Balance at end of the financial year</b>		<b>1,694,896</b>	<b>551,131</b>	<b>1,130,695</b>	<b>13,070</b>

## 2026/27 Budget - Wellington Shire Council

### Statement of Cash Flows

For the four years ending 30 June 2030

	NOTES	Forecast	Budget	Projections		
		Actual 2025/26 \$'000	2026/27 \$'000	2027/28 \$'000	2028/29 \$'000	2029/30 \$'000
		Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)
<b>Cash flows from operating activities</b>						
Rates and charges		77,011	81,505	81,424	84,141	86,959
Statutory fees and fines		1,205	1,221	1,171	1,212	1,254
User fees		13,895	15,076	14,465	14,965	15,485
Grants - Operating		29,269	18,541	23,641	22,819	23,535
Grants - Capital		12,109	13,144	12,926	9,109	10,229
Contributions- monetary		2,161	2,160	1,803	1,563	2,645
Interest received		5,619	5,774	5,947	6,156	6,371
Trust funds and deposits taken		-	146	150	155	159
Other receipts		3,249	2,903	1,691	1,569	1,713
Net GST refund/payment		8,650	8,476	8,044	7,742	7,919
Employee costs		(37,837)	(39,792)	(40,339)	(41,604)	(43,060)
Materials and services		(53,205)	(54,574)	(54,779)	(53,056)	(54,732)
Other payments		(1,298)	(3,107)	(3,213)	(3,324)	(3,441)
<b>Net cash provided by operating activities</b>	<b>4.4.1</b>	<b>60,828</b>	<b>51,473</b>	<b>52,931</b>	<b>51,447</b>	<b>55,036</b>
<b>Cash flows from investing activities</b>						
Payments for property, infrastructure, plant and equipment		(54,975)	(59,995)	(56,370)	(51,505)	(53,749)
Proceeds from sale of property, infrastructure, plant and equipment		1,407	1,007	1,322	1,148	1,149
Payments for investments		(124,000)	(125,240)	(126,492)	(127,757)	(129,035)
Proceeds from investments		124,000	125,240	126,492	127,757	129,035
<b>Net cash used in investing activities</b>	<b>4.4.2</b>	<b>(53,568)</b>	<b>(58,988)</b>	<b>(55,048)</b>	<b>(50,357)</b>	<b>(52,599)</b>
<b>Cash flows from financing activities</b>						
Finance costs		(228)	(229)	(254)	(276)	(293)
Proceeds from borrowings		1,000	1,000	1,000	1,000	1,000
Repayment of borrowings		(1,826)	(938)	(1,041)	(1,149)	(1,262)
Interest paid - lease liability		(73)	(51)	(54)	(106)	(109)
Repayment of lease liabilities		(380)	(425)	(542)	(1,090)	(1,327)
<b>Net cash provided by financing activities</b>	<b>4.4.3</b>	<b>(1,507)</b>	<b>(643)</b>	<b>(891)</b>	<b>(1,621)</b>	<b>(1,991)</b>
<b>Net increase (decrease) in cash &amp; cash equivalents</b>						
		5,753	(8,158)	(3,008)	(531)	446
Cash & cash equivalents at beginning of the financial year		58,829	64,582	56,424	53,416	52,885
<b>Cash &amp; cash equivalents at end of the financial year</b>		<b>64,582</b>	<b>56,424</b>	<b>53,416</b>	<b>52,885</b>	<b>53,331</b>

## 2026/27 Budget - Wellington Shire Council

### Statement of Capital Works

For the four years ending 30 June 2030

	NOTES	Forecast	Budget	Projections		
		Actual 2025/26 \$'000	2026/27 \$'000	2027/28 \$'000	2028/29 \$'000	2029/30 \$'000
<b>Property</b>						
Land		-	785	3,700	-	-
Land Improvements		500	3,707	-	100	3,800
<b>Total land</b>		<b>500</b>	<b>4,492</b>	<b>3,700</b>	<b>100</b>	<b>3,800</b>
Buildings		6,747	6,317	8,375	8,762	2,010
<b>Total property</b>		<b>7,247</b>	<b>10,809</b>	<b>12,075</b>	<b>8,862</b>	<b>5,810</b>
<b>Plant &amp; Equipment</b>						
Plant, machinery and equipment		3,281	4,908	3,912	4,445	4,386
Fixtures, fittings and furniture		-	65	395	205	120
Computers and telecommunications		1,066	655	1,100	450	1,050
Library books		243	238	233	228	228
<b>Total plant &amp; equipment</b>		<b>4,590</b>	<b>5,866</b>	<b>5,640</b>	<b>5,328</b>	<b>5,784</b>
<b>Infrastructure</b>						
Roads		22,685	22,116	19,550	15,700	14,700
Bridges		1,279	1,500	750	2,450	5,300
Footpaths and cycleways		1,865	1,930	1,995	2,010	2,025
Drainage		5,987	4,970	3,350	2,900	4,400
Recreational, leisure and community facilities		2,462	1,856	1,802	2,263	2,459
Waste management		2,226	1,690	1,160	2,140	610
Parks, open spaces and streetscapes		890	1,795	2,760	3,940	5,035
Aerodromes		41	80	1,200	-	-
Off street car parks		-	470	250	250	1,750
Other infrastructure		705	1,156	250	650	900
<b>Total Infrastructure</b>		<b>38,140</b>	<b>37,563</b>	<b>33,067</b>	<b>32,303</b>	<b>37,179</b>
<b>Total capital works expenditure</b>	4.5.1	<b>49,977</b>	<b>54,237</b>	<b>50,782</b>	<b>46,493</b>	<b>48,773</b>
<b>Represented by:</b>						
New asset expenditure		-	-	-	-	-
Asset renewal expenditure		35,213	34,334	34,775	34,078	34,873
Asset upgrade expenditure		9,609	11,015	7,594	5,400	4,598
Asset expansion expenditure		5,155	8,889	8,412	7,015	9,302
<b>Total capital works expenditure</b>	4.5.1	<b>49,977</b>	<b>54,237</b>	<b>50,782</b>	<b>46,493</b>	<b>48,773</b>
<b>Funding sources represented by:</b>						
Grants		12,148	12,710	12,950	8,963	10,300
Contributions		90	1,236	702	590	1,490
Council cash		37,739	40,291	37,130	36,940	36,983
Borrowings		-	-	-	-	-
<b>Total capital works expenditure</b>	4.5.1	<b>49,977</b>	<b>54,237</b>	<b>50,782</b>	<b>46,493</b>	<b>48,773</b>

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

## 2026/27 Budget - Wellington Shire Council

### Statement of Human Resources

For the four years ending 30 June 2030

	Forecast	Budget	Projections		
	Actual 2025/26 \$'000	2026/27 \$'000	2027/28 \$'000	2028/29 \$'000	2029/30 \$'000
<b>Staff expenditure</b>					
Employee costs - operating	38,756	41,059	41,593	42,975	44,455
Employee costs - capital	(1,150)	(1,150)	(1,240)	(1,265)	(1,290)
<b>Total staff expenditure</b>	<b>37,606</b>	<b>39,909</b>	<b>40,353</b>	<b>41,710</b>	<b>43,165</b>
	FTE	FTE	FTE	FTE	FTE
<b>Staff numbers</b>					
Employees	356.8	353.9	348.9	344.7	344.7
<b>Total Staff numbers</b>	<b>356.8</b>	<b>353.9</b>	<b>348.9</b>	<b>344.7</b>	<b>344.7</b>

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

Division	Budget 2026/27 \$'000	Comprises			
		Permanent		Casual	Temporary
		Full Time \$'000	Part Time \$'000	\$'000	\$'000
Chief Executive Officer	2,242	1,753	489	-	-
Built & Natural Environment	16,305	15,679	626	-	213
Development	9,229	6,648	2,581	2,815	132
Corporate Services	8,887	7,728	1,159	117	121
<b>Total permanent staff expenditure</b>	<b>36,663</b>	<b>31,808</b>	<b>4,855</b>		
Casuals, temporary and other expenditure	3,398			2,932	466
Other employee related expenditure	998				
Capitalised Labour costs	(1,150)				
<b>Total operating expenditure</b>	<b>39,909</b>				

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

Division	Budget 2026/27 FTE	Comprises			
		Permanent		Casual	Temporary
		Full Time	Part Time		
Chief Executive Officer	14.6	11	3.6	-	-
Built & Natural Environment	150.4	144	6.1	-	2.0
Development	85.8	55	30.4	23.4	2.8
Corporate Services	72.8	61	11.4	1.1	1.0
<b>Total permanent staff</b>	<b>323.6</b>	<b>272</b>	<b>51.5</b>		
Total casuals and temporary staff	30.3			24.5	5.8
Less: Capitalised Labour costs	-				
<b>Total Staff</b>	<b>353.9</b>				

## 2026/27 Budget - Wellington Shire Council

### Summary of Planned Human Resources Expenditure For the four years ended 30 June 2030

	2026/27 \$'000	2027/28 \$'000	2028/29 \$'000	2029/30 \$'000
<b>Chief Executive Officer</b>				
Permanent - Full time	1,753	1,797	1,842	1,888
Women	1,134	1,162	1,191	1,221
Men	619	634	650	667
Persons of self-described gender	-	-	-	-
Permanent - Part time	489	501	514	527
Women	489.0	501.2	513.8	526.6
Men	-	-	-	-
Persons of self-described gender	-	-	-	-
<b>Total Chief Executive Officer</b>	<b>2,242</b>	<b>2,298</b>	<b>2,356</b>	<b>2,414</b>
<b>Built &amp; Natural Environment</b>				
Permanent - Full time	15,679	16,071	16,474	16,885
Women	3,126	3,204	3,284	3,366
Men	12,553	12,867	13,188	13,518
Persons of self-described gender	-	-	-	-
Permanent - Part time	626	642	659	675
Women	339	347	356	365
Men	287	294	302	309
Persons of self-described gender	-	-	-	-
<b>Total Built &amp; Natural Environment</b>	<b>16,305</b>	<b>16,714</b>	<b>17,131</b>	<b>17,560</b>
<b>Development</b>				
Permanent - Full time	6,648	6,815	6,985	7,159
Women	3,741	3,835	3,930	4,029
Men	2,907	2,980	3,054	3,131
Persons of self-described gender	-	-	-	-
Permanent - Part time	2,581	2,646	2,712	2,780
Women	2,101	2,154	2,207	2,263
Men	480	492	504	517
Persons of self-described gender	-	-	-	-
<b>Total Development</b>	<b>9,229</b>	<b>9,461</b>	<b>9,695</b>	<b>9,939</b>
<b>Corporate Services</b>				
Permanent - Full time	7,728	7,921	8,119	8,322
Women	4,361	4,470	4,582	4,696
Men	3,367	3,451	3,537	3,626
Persons of self-described gender	-	-	-	-
Permanent - Part time	1,159	1,188	1,218	1,248
Women	932	955	979	1,004
Men	214	219	225	230
Persons of self-described gender	13	13	14	14
<b>Total Corporate Services</b>	<b>8,887</b>	<b>9,109</b>	<b>9,337</b>	<b>9,570</b>
<b>Casuals, temporary and other expenditure</b>	<b>4,396</b>	<b>4,011</b>	<b>4,455</b>	<b>4,972</b>
<b>Capitalised labour costs</b>	<b>(1,150)</b>	<b>(1,240)</b>	<b>(1,265)</b>	<b>(1,290)</b>
<b>Total staff expenditure</b>	<b>39,909</b>	<b>40,353</b>	<b>41,710</b>	<b>43,165</b>

## 2026/27 Budget - Wellington Shire Council

### Summary of Planned Human Resources FTE For the four years ended 30 June 2029

	2026/27 FTE	2027/28 FTE	2028/29 FTE	2029/30 FTE
<b>Chief Executive Officer</b>				
Permanent - Full time	11.0	11.0	11.0	11.0
Women	8.0	8.0	8.0	8.0
Men	3.0	3.0	3.0	3.0
Persons of self-described gender	-	-	-	-
Permanent - Part time	3.6	3.6	3.6	3.6
Women	3.6	3.6	3.6	3.6
Men	-	-	-	-
Persons of self-described gender	-	-	-	-
<b>Total Chief Executive Officer</b>	<b>14.6</b>	<b>14.6</b>	<b>14.6</b>	<b>14.6</b>
<b>Built &amp; Natural Environment</b>				
Permanent - Full time	144.3	144.3	144.3	144.3
Women	28.3	28.3	28.3	28.3
Men	116.0	116.0	116.0	116.0
Persons of self-described gender	-	-	-	-
Permanent - Part time	6.1	6.1	6.1	6.1
Women	3.5	3.5	3.5	3.5
Men	2.6	2.6	2.6	2.6
Persons of self-described gender	-	-	-	-
<b>Total Built &amp; Natural Environment</b>	<b>150.4</b>	<b>150.4</b>	<b>150.4</b>	<b>150.4</b>
<b>Development</b>				
Permanent - Full time	55.4	55.4	55.4	55.4
Women	30.4	30.4	30.4	30.4
Men	25.0	25.0	25.0	25.0
Persons of self-described gender	-	-	-	-
Permanent - Part time	30.4	30.4	30.4	30.4
Women	26.0	26.0	26.0	26.0
Men	4.4	4.4	4.4	4.4
Persons of self-described gender	-	-	-	-
<b>Total Development</b>	<b>85.8</b>	<b>85.8</b>	<b>85.8</b>	<b>85.8</b>
<b>Corporate Services</b>				
Permanent - Full time	61.4	61.4	61.4	61.4
Women	36.4	36.4	36.4	36.4
Men	25.0	25.0	25.0	25.0
Persons of self-described gender	-	-	-	-
Permanent - Part time	11.4	11.4	11.4	11.4
Women	8.7	8.7	8.7	8.7
Men	2.5	2.5	2.5	2.5
Persons of self-described gender	0.2	0.2	0.2	0.2
<b>Total Corporate Services</b>	<b>72.8</b>	<b>72.8</b>	<b>72.8</b>	<b>72.8</b>
<b>Casuals and temporary staff</b>	<b>30.3</b>	<b>25.3</b>	<b>21.1</b>	<b>21.1</b>
<b>Total staff numbers</b>	<b>353.9</b>	<b>348.9</b>	<b>344.7</b>	<b>344.7</b>

#### 4. Notes to financial statements

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

#### 4.1 Comprehensive Income Statement

##### 4.1.1 Rates and Charges

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

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

In developing the Budget, rates and charges were identified as an important source of revenue. Planning for future rate increases has therefore been an important component of the financial planning process. The Fair Go Rates System (FGRS) sets out the maximum amount councils may increase rates in a year. For 2026/27 the FGRS cap has been set at 2.75%. The cap applies to both general rates and municipal charges and is calculated on the basis of council's average rates and charges.

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

To achieve these objectives while maintaining service levels and a strong capital expenditure program, the average general rate and the municipal charge will increase by 2.75% in line with the rate cap.

This will raise total rates and charges for 2026/27 to \$78.8M.

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

		Forecast Actual	Budget	Change	
		2025/26 \$'000	2026/27 \$'000	\$'000	%
General rates*	1	66,377	67,848	1,471	2.2
Garbage Charge		6,400	7,456	1,056	16.5
Waste Infrastructure Charge		2,170	2,855	685	31.6
State Government EPA Levy		575	580	5	0.9
Special charge	2	598	86	(512)	(85.6)
<b>Total rates and charges</b>		<b>76,120</b>	<b>78,730</b>	<b>2,705</b>	<b>3.4</b>

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

#### Comments

(1) This item includes \$84,000 Cultural and Recreational Land rates income which is not included in the FGRS calculations (refer 4.1.1(j)).

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

## 2026/27 Budget - Wellington Shire Council

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

Type or class of land	2025/26 cents/\$CIV	2026/27 cents/\$CIV	Change
General residential	0.003610	0.003610	0.0%
Commercial/Industrial	0.003610	0.003610	0.0%
Farm	0.002889	0.002889	0.0%
Cultural & Recreational Land Act (rate concession)	N/A	N/A	N/A

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

Type or class of land	2025/26 Forecast \$'000	2026/27 \$'000	Change \$'000	%
Residential	43,468	44,408	940	2.2
Commercial/Industrial	8,235	8,518	283	3.4
Farm	14,591	14,838	247	1.7
Cultural & Recreational Land	83	84	1	1.2
<b>Total amount to be raised by general rates</b>	<b>66,377</b>	<b>67,848</b>	<b>1,471</b>	<b>2.2</b>

- Additional supplementary property valuations and new assessments occurring after the 2026/27 budget will be struck in June 2026, are fully annualised and are included in the budget for 2026/27.

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

Type or class of land	2025/26 Forecast No.	2026/27 No.	Change No.	%
General residential	27,978	28,068	90	0.3
Commercial/Industrial	1,703	1,692	(11)	(0.6)
Farm	3,152	2,955	(197)	(6.3)
Cultural & Recreational Land	36	35	(1)	(2.8)
<b>Total number of assessments</b>	<b>32,869</b>	<b>32,750</b>	<b>(119)</b>	<b>(0.4)</b>

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

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

Type or class of land	2025/26 Forecast \$'000	2026/27 \$'000	Change \$'000	%
General residential	12,045,107	12,301,563	256,456	2.1
Commercial/Industrial	2,191,726	2,359,381	167,655	7.6
Farm	4,924,556	5,136,275	211,719	4.3
Recreational Land	47,055	48,975	1,920	4.1
<b>Total value of land</b>	<b>19,208,444</b>	<b>19,846,194</b>	<b>637,750</b>	<b>3.3</b>

Movements in individual valuations have been determined by the State Valuer General and represent significant adjustment to the valuation of properties across the shire. This valuation increase will be effective from 1 January 2026, rated from 1 July 2026.

## 2026/27 Budget - Wellington Shire Council

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

Type of Charge	Per Rateable Property	Per Rateable Property	Change	
	2025/26 \$	2026/27 \$	\$	%
Residential Garbage collection	295.0	366.0	71.0	24.1
Waste Infrastructure Charge (Landfill operations)	70.0	90.0	20.0	28.6
EPA Levy Charge	26.4	23.0	(3.4)	(12.9)
Optional Additional Bins (New in 2026/27)				
120L Landfil Bin		169.0		
Additional EPA Levy Charge		23.0		
240L Landfil Bin		336.0		
Additional EPA Levy Charge		46.0		
240L Recycling Bin		61.0		
240L FOGO Bin		83.0		

Service rates and charges are not covered by FGRS

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

Type of Charge	2025/26 Forecast \$'000	2026/27 \$'000	Change \$'000 %	
Kerbside collection (Garbage) *	6,400	7,456	1,056	17.0
Waste Infrastructure Charge	2,170	2,855	685	31.6
EPA Levy Charge	575	580	5	0.9
<b>Total amount to be raised by service rates or charges</b>	<b>9,145</b>	<b>10,891</b>	<b>1,746</b>	<b>19.1</b>

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

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

	2025/26 Forecast \$'000	2026/27 \$'000	Change \$'000
Rates and charges	76,120	78,730	2,610
<b>Total</b>	<b>76,120</b>	<b>78,730</b>	<b>2,610</b>

4.1.1(j) Fair Go Rates System Compliance

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

	2025/26	2026/27
Total Rates	\$ 63,904,005	\$ 66,294,219
Number of rateable properties	32,833	32,715
Base Average Rates	\$ 1,946.33	\$ 2,026.42
Maximum Rate Increase (set by the State Government)	3.00%	2.75%
Capped Average Rate	\$ 2,004.72	\$ 2,082.14
Maximum General Rates and Municipal Charges Revenue Allowable*	\$ 66,294,219	\$ 68,312,669
Budgeted General Rates and Municipal Charges Revenue*	\$ 65,622,008	\$ 67,752,692
Budgeted Total Rates and Municipal Charges Revenue*	\$ 65,622,008	\$ 67,752,692

\* Excludes Cultural and Recreational Land rates income

## 2026/27 Budget - Wellington Shire Council

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

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

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

4.1.1(l) Differential rates

### **Rates to be levied**

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

- A general rate of 0.003610 for all rateable general properties; and

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

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

### **Farm Land**

**80% of general rate in the dollar**

Definition:

Any land which is "Farm Land" within the meaning of Section 2(1) of the Valuation of Land Act 1960 (paras a) and b)) and other criteria as defined by Council in c) hereunder:

- a. Farm Land means any rateable land that is 2 or more hectares in area;
- b. used primarily for primary producing purposes from its activities on the land; used primarily for grazing (including agistment), dairying, pig-farming, poultry farming, fish farming, tree farming, bee keeping, viticulture, horticulture, fruit growing or the growing of crops of any kind or for any combination of those activities;
- c. where the ratepayer is a Primary Producer with any evidence/ruling confirmed by the Australian Taxation Office, registered ABN and business plan, and commercial intent as outlined below;

That is used by a business –

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

Objectives:

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

### **Recreational land**

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

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

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

## 2026/27 Budget - Wellington Shire Council

### 4.1.2 Statutory fees and fines

	Forecast Actual 2025/26 \$'000	Budget 2026/27 \$'000	Change \$'000	Change %
Infringements and costs	174	117	(57)	(32.8)
Planning Fees	574	592	18	3.1
Permits	162	166	4	2.5
Land & Building Information Certificates	174	168	(6)	(3.4)
<b>Total statutory fees and fines</b>	<b>1,084</b>	<b>1,043</b>	<b>(41)</b>	<b>(3.8)</b>

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

#### Comments:

The 2026/27 budget for statutory fees and fines is expected to remain relatively consistent with 2025/26 budgets.

### 4.1.3 User fees

		Forecast Actual 2025/26 \$'000	Budget 2026/27 \$'000	Change \$'000	Change %
Leisure centres	1	2,287	2,542	255	11.1
The Wedge	2	348	492	144	41.4
Saleyards	3	937	1,002	65	6.9
Waste management services	4	5,180	5,241	61	1.2
Registration and other permits		1,025	1,036	11	1.1
Animal Services		46	48	2	4.3
Wellington Centre		449	487	38	8.5
Other fees and charges	5	436	383	(53)	(12.2)
Reimbursements	6	1,788	1,576	(212)	(11.9)
<b>Total user fees</b>		<b>12,496</b>	<b>12,807</b>	<b>311</b>	<b>2.5</b>

User fees relate mainly to the recovery of service delivery costs through the charging of fees to users of Council's services. These include use of leisure, entertainment and other community facilities. In setting the budget, the key principles for determining the level of user charges are CPI and market levels, with some consideration towards cost recovery.

#### Comments:

Budgeted user fees are expected to increase by \$0.31M over 2026/27.

(1) Closure of Aqua Energy for three months in 2025/26 resulted in decreased revenue. However, an increase to income is expected with a full financial year of operations.

(2) Wedge programming income expected to increase mainly due to intended increase in fees for services provided.

(3) Increase in GRLE user fees for the financial year 2026/27, result in increase in revenue for the respective financial year.

(4) Expected increase in landfill waste for the financial year 2026/27, to result in increased gate fees.

(5) External developer contributions received in 2025/26 as part of future infrastructure development projects, and the Royal Australian Air Force to commence paying the landing fees for West Sale Aerodrome in 2026/27.

(6) Unspent developer contribution received in 2025/26 from Sale Friends of the Wetland upon completion of the project. Additionally, income received in 2025/26 from other councils for the recycling processing services provided.

## 2026/27 Budget - Wellington Shire Council

### 4.1.4 Grants

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

		Forecast Actual 2025/26 \$'000	Budget 2026/27 \$'000	Change \$'000	%
<b>Grants were received in respect of the following:</b>					
Summary of grants					
State funded grants		8,812	10,054	1,242	14.1
Commonwealth funded grants		32,121	20,578	(11,543)	(35.9)
<b>Total grants received</b>		<b>40,933</b>	<b>30,632</b>	<b>(10,301)</b>	<b>(25.2)</b>
<b>(a) Operating Grants</b>					
<b>Recurrent - Commonwealth Government</b>					
Victoria Grants Commission	1	24,894	13,936	(10,958)	(44.0)
<b>Total Recurrent Commonwealth Grant</b>		<b>24,894</b>	<b>13,936</b>	<b>(10,958)</b>	<b>(44.0)</b>
<b>Recurrent - State Government</b>					
Parks & Environmental services		127	155	28	22.0
School crossing supervisors		178	180	2	1.1
Environmental health		59	61	2	3.4
Libraries		363	363	-	-
Cultural Services		239	238	(1)	(0.4)
Community support programs	2	136	81	(55)	(40.4)
Municipal emergency	3	325	247	(78)	(24.0)
<b>Total Recurrent State Grants</b>		<b>1,427</b>	<b>1,325</b>	<b>(102)</b>	<b>(7.1)</b>
<b>Non-Recurrent - State Government</b>					
Planning	4	1,138	2,230	1,092	96.0
Municipal Emergency	5	63	-	(63)	(100.0)
Other	6	100	-	(100)	(100.0)
Parks & Environmental Services	7	104	-	(104)	(100.0)
Community Support programs	8	391	231	(160)	(40.9)
Community & Recreation Facilities upgrade	9	-	200	200	-
Natural Disaster Funding	10	787	-	(787)	(100.0)
<b>Total Non-Recurrent grants</b>		<b>2,633</b>	<b>2,661</b>	<b>28</b>	<b>1.1</b>
<b>Total Operating Grants</b>		<b>28,954</b>	<b>17,922</b>	<b>(11,032)</b>	<b>(61.6)</b>

#### Comments:

Budgeted operating grants are expected to decrease by \$11.0M, primarily due to the early Victoria Grants Commission allocation.

(1) It has been advised that approximately 80% of the 2026/27 Victoria Grants Commission annual allocation is expected to be received in advance, before 30 June 2026.

(2) Community Roads Safety grants of (\$96k) and Amplify funding of (\$40k) expected to be recognised by the end of 2025/26, with \$41k of Community Roads Safety funds and \$40k of Amplify funds to be received during 2026/27.

(3) The 2025/26 forecast of (\$209k) for the Municipal Emergency Resourcing Program includes remaining prior year funding that has been put towards additional resourcing. The 2026/27 budget is set based on the normal \$120k annual allocation.

(4) A one-off grant has been awarded to fund development of a Renewable Energy Land and Infrastructure Plan with (\$900k) of grant expenditure anticipated during 2025/26 and the remaining \$3.8M to be completed during 2026/27.

(5) The Vaccine Helpers Program and Preparing Australian Communities grants totalling (\$40k) related to prior year activities and were finalised in 2025/26 with acquittals completed and funds recognised.

(6) Forecast to spend (\$104k) in 2025/26 on the Green Links Program - Flooding Creek Linear Reserve.

(7) Funding received towards the 2026-2030 Gippsland Regional Plan to be completed by June 2026.

(8) Grants forecast for 2025/26 include the VLGP Victorian Local Government Partnership program (\$155k) comprised of programs for mental wellness and healthy eating, the Centralised Registration Enrolments Scheme (\$83k), the Free From Violence program (\$80k), plus art workshops and programs for Seniors (\$48k). Grants expected to be earned during 2026/27 include the remaining funding towards the Centralised Registration Enrolments Scheme \$85k and the Free From Violence program \$82k, plus a new \$50k grant for the Kindergarten Infrastructure & Services Plan.

(9) The Woodside Recreation Reserve LED Lighting project has been delayed from 2025/26 to 2026/27.

(10) Natural Disaster Funding claims received during 2025/26 were for the 25 August 2024 storm event \$720k and the 2019 South East Victorian Bushfires \$67k. No further claims are expected during 2026/27.

2026/27 Budget - Wellington Shire Council

		Forecast Actual 2025/26 \$'000	Budget 2026/27 \$'000	Change	
				\$'000	%
<b>(b) Capital Grants</b>					
<b><u>Recurrent - Commonwealth Government</u></b>					
Roads to Recovery	1	6,498	6,004	(494)	(7.6)
<b>Total Recurrent Commonwealth Government grants</b>		<b>6,498</b>	<b>6,004</b>	<b>(494)</b>	<b>(7.6)</b>
<b><u>Non-Recurrent - Commonwealth Government</u></b>					
Buildings	2	98	-	(98)	(100.0)
Roads		-	158	158	-
Bridges	3	631	480	(151)	(23.9)
<b>Total Non-Recurrent - Commonwealth grants</b>		<b>729</b>	<b>638</b>	<b>(91)</b>	<b>(12.5)</b>
<b>Total - Commonwealth Government grants</b>		<b>7,227</b>	<b>6,642</b>	<b>(585)</b>	<b>(8.1)</b>
<b><u>Non- Recurrent - State Government</u></b>					
Buildings	2	812	600	(212)	(26.1)
Roads	4	2,921	4,398	1,477	50.6
Drainage		124	20	(104)	(83.9)
Recreational, Leisure & community facilities	5	614	-	(614)	(100.0)
Other Infrastructure		81	400	319	393.8
Waste Management		-	300	300	-
Parks & Open Space and Streetscapes	6	-	350	350	-
Computers and telecommunications		200	-	(200)	(100.0)
<b>Total Non- Recurrent State Government grants</b>		<b>4,752</b>	<b>6,068</b>	<b>1,316</b>	<b>27.7</b>
<b>Total Capital Grants</b>		<b>11,979</b>	<b>12,710</b>	<b>731</b>	<b>6.1</b>
<b>Total Grants</b>		<b>40,933</b>	<b>30,632</b>	<b>(10,301)</b>	<b>(25.2)</b>

**Comments:**

Capital grants include all monies received from State and Federal government for the purposes of funding specific capital works projects and are expected to increase by \$731k .

(1) Current 2025/26 Roads to Recovery program works are progressing for Seaton - Glenmaggie Road, Heyfield Road Rehabilitation - Skeels Street and River Road, Evelyn/Donald Street and Deans Road. The 2026/27 year Roads to Recovery works include Lower Dargo Road Rehabilitation, Somerton Park Road, Grimmes Road Denison, Lees Road Briagolong and Heyfield Road Rehabilitation. The total five year allocation is \$27.7M.

(2) Cameron Sporting Complex works commenced in 2025/26 and will be completed in the 2026/27 financial year. Aqua Energy redevelopment works were completed in the 2025/26 financial year with the remainder government funding being allocated.

(3) Delta Bridge Briagolong strengthening works commenced in 2025/26 and will continue into the 2026/27 financial year.

(4) The initial round of the Safer Local Road rehabilitation projects and Briagolong Stockdale Road reconstruction.

(5) Sale Tennis Club Hard Court redevelopment

(6) Lions Park - Inclusive Open Space Development works.

## 2026/27 Budget - Wellington Shire Council

### 4.1.5 Contributions

		Forecast Actual 2025/26 \$'000	Budget 2026/27 \$'000	Change	
				\$'000	%
Monetary	1	2,161	2,160	(1)	(0.0)
Non-monetary	2	5,006	1,670	(3,336)	(66.6)
<b>Total contributions</b>		7,167	3,830	(3,337)	(46.6)

#### **Comments:**

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

(1) Monetary contributions for 2025/26 included developer contributions towards the Princes Highway Signalisation project (\$900k) and Cobains Road (\$400k), public open space (\$350k), the ANZAC Day Air Show (\$154k), and Integrated Emergency Power Enhancement project (\$126k), and the East Gippsland Shire Council Datacentre works (\$128k). Monetary contributions for 2026/27 include developer contributions towards North Sale Princes Highway Signalisation \$2M and Cobains Road \$400k, public open space contributions \$361k, East Gippsland Shire Council Datacentre works \$130k, Mustons Lane Special Charge Scheme \$86k, and Boisdale Recreation Reserve Hardcourt Renewal \$60k.

(2) Non monetary contributions are gifted and donated assets relating to infrastructure assets from new subdivisions, and land acquired under the Wellington Coastal Strategy Voluntary Assistance Scheme. Gifted art works (\$3.03M) were recognised during 2025/26, with non-monetary developer contributions for Roads (\$800k), Footpaths (\$500k), and Drainage (\$500k) expected during 2025/26. Non-monetary developer contributions for Roads \$600k, Drainage \$500k, Footpaths \$400k, and Land \$70k, plus \$100k in donated assets for Recreation and Leisure Facilities are expected in 2026/27.

### 4.1.6 Other income

		Forecast Actual 2025/26 \$'000	Budget 2026/27 \$'000	Change	
				\$'000	%
Interest on Investments	1	5,200	5,356	156	3.0
Miscellaneous income (Volunteer Income)		250	257	7	2.8
Sponsorship		18	20	2	11.1
Interest on debtors		443	437	(6)	(1.4)
Insurance recovery	2	146	-	(146)	(100.0)
Other rent	3	832	661	(171)	(20.6)
Donations	4	1,434	1,169	(265)	(18.5)
<b>Total other income</b>		8,323	7,900	(423)	(5.1)

#### **Comments:**

Budgeted other income is expected to decrease by (\$0.4M) over 2025/26.

(1) Improvements in the interest rate arena expected to result in higher interest earned on investments in 2026/27.

(2) Insurance recoveries are typically not budgeted for, and were received in 2025/26 for storm damage and vandalism.

(3) Vacancies anticipated at the Mechanical Trades Precinct, OA Ruff, and other commercial properties.

(4) The forecast for 2025/26 includes \$677k towards the Aqua Energy redevelopment, a \$400k donation which is anticipated to be donated to the Gippsland Art Gallery Foundation, \$175k of donations to the Art Gallery towards exhibitions, art purchases, and the John Leslie Art Prize, and \$87k for the Live4Life program. The 2026/27 budget includes a \$1M donation towards The Wedge redevelopment, \$93k towards the Live4Life program, and \$56k in donations towards Art Gallery exhibitions.

## 2026/27 Budget - Wellington Shire Council

### 4.1.7 Employee costs

		Forecast Actual 2025/26 \$'000	Budget 2026/27 \$'000	Change \$'000	%
Salaries & Wages	1	28,568	31,441	2,873	10.1
Superannuation		3,847	4,006	159	4.1
Other On-Costs		1,074	1,126	52	4.8
Workcover		692	714	22	3.2
FBT		286	274	(12)	(4.2)
Casual Staff	2	3,139	2,348	(791)	(25.2)
<b>Total employee costs</b>		<b>37,606</b>	<b>39,909</b>	<b>2,303</b>	<b>6.1</b>

#### Comments:

Budgeted employee costs are expected to increase by \$2.3M over 2025/26.

(1) The 2025/26 forecast is lower than the 2026/27 budget by \$2.7M, partly due to leave arrangements and vacancies, with casuals being heavily utilised instead. It is anticipated that permanent staffing levels will be at full capacity in 2026/27, with a total of (3.0 FTE) removed. In addition there are the annual Enterprise Agreement increases and movement within bands. A 3.0% salary increase has been included in the 2026/27 budget.

(2) The Casual staff 2025/26 forecast is \$791k lower than the 2026/27 adopted budget due to casual staff being used to cover the shortfall in permanent staff in 2025/26. It is anticipated that permanent staffing levels will be at full capacity in 2026/27 thus reducing the need for casual staff.

### 4.1.8 Materials and services

		Forecast Actual 2025/26 \$'000	Budget 2026/27 \$'000	Change \$'000	%
Waste Management Services	1	4,454	5,744	1,290	29.0
Contractors		7,938	8,818	880	11.1
Materials		10,679	11,455	776	7.3
Consultants	2	2,471	3,070	599	24.2
Insurances	3	2,492	2,857	365	14.6
Utility payments		2,912	2,930	18	0.6
Building Maintenance		1,752	1,669	(83)	(4.7)
Authority fees	4	2,315	1,846	(469)	(20.3)
Contributions	5	2,876	2,370	(506)	(17.6)
Infrastructure & Parks Maintenance	6	10,183	8,994	(1,189)	(11.7)
<b>Total Materials and services</b>		<b>48,072</b>	<b>49,753</b>	<b>1,681</b>	<b>3.5</b>

#### Comments:

Budgeted materials and services are expected to increase by \$1.7M over 2025/26.

(1) Increase in Waste Management Services costs due to changes in operations at Kilmany landfill to accommodate the construction of cell 4.

(2) Consultant's expenses expected to rise due to the grant funded Renewable Energy Land and Infrastructure project.

(3) Insurance premiums have increased, particularly on assets (\$162k) and public liability (\$139k).

(4) Environmental Protection Authority (EPA) fees expected to drop with a reduction in waste going to landfill due to the introduction of a Food Organics Garden Organics (FOGO) bin.

(5) Variance primarily relates to a \$400k contribution of donated funds to the Gippsland Art Gallery Foundation.

(6) Reduced expenses for infrastructure and parks maintenance due to conclusion of projects (Flooding Creek restoration project \$254k, Drayton Park Estate \$110k) and contractor expenses (\$683k) being re-allocated from the Parks and Reserves area.

## 2026/27 Budget - Wellington Shire Council

### 4.1.9 Bad and doubtful debts

	Forecast	Budget	Change	
	Actual	2026/27		
	2025/26	2026/27	\$'000	%
	\$'000	\$'000	\$'000	%
Rate debtors	69	12	(57)	(82.6)
<b>Total bad and doubtful debts</b>	69	12	(57)	(82.6)

### 4.1.10 Depreciation

	Forecast	Budget	Change	
	Actual	2026/27		
	2025/26	2026/27	\$'000	%
	\$'000	\$'000	\$'000	%
Infrastructure	24,865	26,874	2,009	8.1
Property	10,113	10,193	80	0.8
Plant and equipment	2,665	2,299	(366)	(13.7)
<b>Total depreciation</b>	37,643	39,366	1,723	4.6

#### Comments:

Budgeted depreciation is expected to increase by \$1.7M, due to the increase in the asset value of building and roads and as a result of the completion of the 2025/26 capital works program as well as the full year effect of depreciation on the 2024/25 capital works program.

### 4.1.11 Amortisation - Intangible assets

	Forecast	Budget	Change	
	Actual	2026/27		
	2025/26	2026/27	\$'000	%
	\$'000	\$'000	\$'000	%
Intangible assets	868	715	(153)	(17.6)
<b>Total amortisation - intangible assets</b>	868	715	(153)	(17.6)

#### Comments:

Budgeted amortisation is expected to decrease by (\$153k) due to the new landfill airspace asset being created in 2025/26 offset by the available space in the landfills reducing as they are filled.

### 4.1.12 Depreciation - Right of Use assets

	Forecast	Budget	Change	
	Actual	2026/27		
	2025/26	2026/27	\$'000	%
	\$'000	\$'000	\$'000	%
Right of use assets	404	446	42	10.4
<b>Total depreciation - right of use assets</b>	404	446	42	10.4

#### Comments:

Budgeted depreciation is expected to increase by \$42k.

## 2026/27 Budget - Wellington Shire Council

### 4.1.13 Borrowing costs

	Forecast Actual 2025/26 \$'000	Budget 2026/27 \$'000	Change	
			\$'000	%
Interest - Borrowings	228	229	1	0.4
<b>Total borrowing costs</b>	<b>228</b>	<b>229</b>	<b>1</b>	<b>0.4</b>

**Comments:**

Borrowings and interest on borrowings will remain consistent as borrowing levels are stable.

### 4.1.14 Finance Cost - Leases

	Forecast Actual 2025/26 \$'000	Budget 2026/27 \$'000	Change	
			\$'000	%
Interest - Leases	73	51	(22)	(30.1)
<b>Total borrowing costs</b>	<b>73</b>	<b>51</b>	<b>(22)</b>	<b>(30.1)</b>

**Comments:**

Interest associated with leases are expected to reduce slightly in 2026/27.

### 4.1.15 Other expenses

	Forecast Actual 2025/26 \$'000	Budget 2026/27 \$'000	Change	
			\$'000	%
Councillors allowances	1	435	14	3.3
Volunteer Cost of Service	250	257	7	2.8
Auditor's remuneration - VAGO	66	69	3	4.5
Operating Leases	60	60	-	-
Auditor's remuneration - Internal	40	40	-	-
Assets Written Off	336	-	(336)	(100.0)
<b>Total other expenses</b>	<b>1,173</b>	<b>861</b>	<b>(312)</b>	<b>(26.6)</b>

**Comments:**

Budgeted other expenses are expected to decrease by (\$0.3M) in 2026/27.

(1) Allowances are determined by the Victorian Independent Remuneration Tribunal, increases take effect from 1 July annually.

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

	Forecast Actual 2025/26 \$'000	Budget 2026/27 \$'000	Change	
			\$'000	%
WDV Assets Replaced	760	770	10	1.3
Proceeds from sale of assets	(1,279)	(915)	364	(28.5)
Written Down Value of assets sold	150	150	-	-
<b>Total Net loss (gain) on disposal of property, infrastructure, plant and equipment</b>	<b>(369)</b>	<b>5</b>	<b>374</b>	<b>(101.4)</b>

**Comments:**

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

## 2026/27 Budget - Wellington Shire Council

### 4.2 Balance Sheet

#### 4.2.1 Assets

Budgeted "Total assets" are expected to increase by \$20.4M, with an increase of \$33.7M in non-current assets.

The decrease of (\$13.3M) in current assets is the result of reduced cash and cash equivalents as well as decrease in trade and other receivables.

The increase of \$33.7M in non-current assets is attributable to the net result of the capital works program; \$47.2M and depreciation and amortisation of assets (\$40.5M).

#### 4.2.2 Liabilities

Budgeted "Total liabilities" are expected to increase by \$3.1M, being an increase of \$2.0M in current liabilities and a net increase of \$1.1M in non-current liabilities.

The increase of \$1.9M in current liabilities is primarily due to an increase in interest bearing borrowings, lease liabilities, trust and other deposits.

The net increase of \$1.2M in non-current liabilities relates to a increase in lease liabilities \$0.9M and interest bearing loans and borrowings \$0.9M; with a decrease in provisions (\$0.7M).

#### 4.2.3 Borrowings

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

	Forecast Actual 2025/26 \$'000	Budget 2026/27 \$'000
Amount borrowed as at 30 June of the prior year	7,160	9,416
Amount proposed to be borrowed	3,000	2,000
Amount projected to be redeemed	(744)	(928)
<b>Amount of borrowings as at 30 June</b>	<b>9,416</b>	<b>10,488</b>

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

#### 4.2.4 Leases by category

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

	Forecast Actual 2025/26 \$'000	Budget 2026/27 \$'000
<b>Right-of-use assets</b>		
Plant and equipment	1,206	2,106
Photocopiers	6	16
<b>Total right-of-use assets</b>	<b>1,212</b>	<b>2,122</b>
<b>Lease liabilities</b>		
<b>Current lease Liabilities</b>		
Plant and equipment	393	427
Photocopiers	6	7
<b>Total current lease liabilities</b>	<b>399</b>	<b>434</b>
<b>Non-current lease liabilities</b>		
Plant and equipment	851	1,746
Photocopiers	9	9
<b>Total non-current lease liabilities</b>	<b>860</b>	<b>1,755</b>
<b>Total lease liabilities</b>	<b>1,259</b>	<b>2,189</b>

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

## 2026/27 Budget - Wellington Shire Council

### 4.3 Statement of changes in Equity

#### 4.3.1 Reserves

		2026/27 \$'000
Forecast at 30 June 2026		15,240
<b>Proposed Transfer to Reserves 2026/27</b>		
Discretionary Reserves		
-Asset Improvement	1	-
-Plant Replacement	2	1,100
-Waste Infrastructure	3	3,008
Non- Discretionary Reserves		
-Recreational Land	4	361
-Infrastructure Contributions	5	400
-Art Gallery Acquisition/Contribution Reserves	5	11
-Leased Property Improvements	6	220
<b>Total transfers to reserves</b>		<b>5,100</b>
<b>Proposed Transfer from Reserves 2026/27</b>		
Discretionary Reserves		
-Asset Improvement	1	643
-Plant Replacement	2	1,868
-Waste Infrastructure	3	6,047
Non-Discretionary Reserves		
-Recreational Land	4	643
-Infrastructure Contributions		718
-Art Gallery Acquisition/Contribution Reserves	5	47
-Leased Property Improvements	6	-
<b>Total transfers from reserves</b>		<b>9,966</b>
<b>Budget at 30 June 2027</b>		<b>10,374</b>

#### Comments

Total other reserves are expected to decrease by \$4.9M over 2025/26.

(1) Asset Improvement Reserve is to fund specific future capital improvements and will decrease compared to 2025/26 by \$0.6M, this will fund a major infrastructure project on Cobains Road.

(2) Plant Replacement Reserve is to fund future purchases of major plant and equipment.

(3) Waste Infrastructure Reserve is to fund the establishment of recycling and transfer stations, remediation of existing and closed landfills and an increase in landfill capacity in the future. This will decrease by \$3.0M compared to 2025/26.

(4) Recreational Land Reserve is to fund future open space facilities as per Section 18 of Subdivision Act. During 2026/27 it is anticipated to transfer funds from this reserve to fund new playgrounds.

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

(6) Leased Property Improvements Reserve is to fund future works on leased properties (caravan parks and Port of Sale Moorings) in accordance with Crown Land Act. Funds transferred to reserve in 2026/27 include lease related payments received from Caravan Park lessees and mooring fees.

#### 4.3.2 Equity

Total Equity is anticipated to increase by \$17.7M, being for the expected 2026/27 other reserves of (\$4.9M) and Asset Revaluations of \$13.7M.

**4.4 Statement of Cash Flows**

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

The decrease of (\$4.2M) in cash inflows from operating activities is represented by a decrease in operating grants (\$10.7M), which is partially offset by increased capital grants of \$1.0M and user fees of \$1.2M. Operating cash outflows are projected to decrease by (\$5.1M) due to cash outflows from employee costs (\$1.9M) and materials and services costs (\$1.4M).

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

Cash out flows from investing activities is budgeted to decrease in 2026/27 by (\$5.4M). This is composed of a increase of \$5.0M in payments for property, infrastructure, plant and equipment (PIPE).

**4.4.3 Net cash flows provided by financing activities**

Net cash flow provided by financing activities has increased by \$0.6M, predominantly the result of a decrease of (\$0.9M) in payments for borrowings, with minor movements in lease repayments, finance costs, and repayment of borrowings.

## 2026/27 Budget - Wellington Shire Council

### 4.5. Capital Works Program

This section presents a listing of the capital works projects that will be undertaken for the 2026/27 year, classified by expenditure type and funding source. Works are also disclosed as current budget or carried forward from prior year. Note some multi year projects span up to three years on an ongoing basis, and include Aqua Energy Redevelopment, and Maffra Resource Recovery Facility (Transfer Station) construction.

#### 4.5.1 Summary

		Forecast Actual	Budget	Change	
		2025/26	2026/27		%
		\$'000	\$'000	\$'000	
Property	1	7,247	<b>10,809</b>	3,562	49.1%
Plant and equipment	2	4,590	<b>5,866</b>	1,276	27.8%
Infrastructure	3	38,140	<b>37,563</b>	(576)	(1.5%)
<b>Total</b>		49,977	<b>54,237</b>	4,261	8.5%

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

1 Multi year Aqua Energy Redevelopment completion in 2025/26, commencement of Wedge Renewal/Upgrade works and Kilmany Landfill Cell 4 Construction.

2 Wedge Stage Line Upgrade and Network Infrastructure Renewal.

3 Investment in large infrastructure projects such as George Street Drainage Renewal Maffra, Gibsons and Cobains Road Intersection upgrade, and Urban Path plan.

	Project Cost	Asset expenditure types				Summary of Funding Sources			
		New	Renewal	Upgrade	Expansion	Grants	Contributions	Council cash	Borrowings
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Property	<b>10,809</b>	-	4,245	4,099	2,465	600	1,030	9,179	-
Plant and equipment	<b>5,865</b>	-	5,579	245	41	2	20	5,847	-
Infrastructure	<b>37,563</b>	-	23,618	10,388	3,557	12,110	186	25,267	-
Intangibles	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>54,237</b>	-	33,442	14,732	6,063	12,708	1,236	40,293	-

## 2026/27 Budget - Wellington Shire Council

### 4.5.2 Current Budget

Capital Works Area	Project	Asset Expenditure Type				Summary of Funding Sources			
	Cost \$'000	New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contributions \$'000	Cash \$'000	Borrowings \$'000
<b>PROPERTY</b>									
<b>LAND</b>									
Maffra Drainage Strategy Land Purchases	200	-	-	100	100	-	-	200	-
Education Dept Land Raymond St	300	-	-	-	300	-	-	300	-
<b>TOTAL LAND</b>	<b>500</b>	-	-	100	400	-	-	500	-
<b>LANDFILL IMPROVEMENTS</b>									
Kilmany Landfill Cell 4 Construction	1,000	-	-	-	1,000	-	-	1,000	-
<b>TOTAL LANDFILL IMPROVEMENTS</b>	<b>1,000</b>	-	-	-	1,000	-	-	1,000	-
<b>BUILDINGS</b>									
CCTV Installation - Libraries	30	-	30	-	-	-	-	30	-
Art Gallery Lighting Replacement - Sale	65	-	65	-	-	-	-	65	-
The Wedge - Theatre Airconditioning Unit(s) Replacement - Sale	580	-	580	-	-	-	-	580	-
Direct Managed Facilities - Heating, Ventilation and Air Conditioning Renewal	70	-	70	-	-	-	-	70	-
Direct Managed Facilities - Annual Small Site Air Conditioning Program	30	-	30	-	-	-	-	30	-
Direct Managed Facilities - Annual Floor Renewal Program	110	-	110	-	-	-	-	110	-
Direct Managed Facilities - Minor Works Program	200	-	200	-	-	-	-	200	-
Early Years Infrastructure Program - Market Street Hub Preplanning - Sale	50	-	50	-	-	-	-	50	-
Community Facility Renewal Program - Major Refurbishment fwd program	240	-	240	-	-	-	30	210	-
Community Facility Renewal Program - Major Maintenance fwd program	280	-	280	-	-	-	-	280	-
Community Facility Roof Renewal Program	100	-	100	-	-	-	-	100	-
Cameron Sporting Complex - Football Changeroom Redevelopment - Maffra	350	-	280	70	-	178	-	172	-
Early Years - Forward Maintenance Program	150	-	150	-	-	-	-	150	-
Community Facilities Safety and Compliance Program	75	-	75	-	-	-	-	75	-
Sustainability Building Improvement Program	150	-	-	-	150	-	-	150	-
Toilet Renewal Program	550	-	440	110	-	-	-	550	-
Reconfiguration of Pound and Animal Shelter / Mosquito Control Program	485	-	388	97	-	-	-	485	-
GRLE Factory Development - Feasibility - Sale	200	-	-	-	200	-	-	200	-
Port Albert Fish & Chip Co Building - Renewal Works	35	-	35	-	-	-	-	35	-
AQUA Energy Outdoor Amenities Refurbishment	600	-	180	180	240	-	-	600	-
Community Facility Heating & Cooling	75	-	75	-	-	-	-	75	-
Wellington Centre Waste Management - Bin Compound	30	-	-	30	-	-	-	30	-
<b>TOTAL BUILDINGS</b>	<b>4,455</b>	-	3,378	487	590	178	30	4,247	-
<b>TOTAL PROPERTY</b>	<b>5,955</b>	-	3,378	587	1,990	178	30	5,747	-

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Capital Works Area	Project	Asset Expenditure Type				Summary of Funding Sources			
	Cost	New	Renewal	Upgrade	Expansion	Grants	Contributions	Cash	Borrowings
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>PLANT &amp; EQUIPMENT</b>									
<b>PLANT, MACHINERY &amp; EQUIPMENT</b>									
Plant Replacement Program Built Environment	1,580	-	1,580	-	-	-	-	1,580	-
Landfill Plant & Machinery Replacement - Fleet Replacement - Reserve	550	-	550	-	-	-	-	550	-
NE&P Plant Replacement Program - Funded from Reserve	760	-	760	-	-	-	-	760	-
Fleet Replacement	1,518	-	1,518	-	-	-	-	1,518	-
Replacement of Leisure Services Trailer	10	-	10	-	-	-	-	10	-
<b>TOTAL PLANT, MACHINERY &amp; EQUIPMENT</b>	<b>4,418</b>	-	<b>4,418</b>	-	-	-	-	<b>4,418</b>	-
<b>FURNITURE &amp; FITTINGS</b>									
Wellington Centre - Ground Floor tables and chairs - Sale	10	-	10	-	-	-	-	10	-
Lane Rope Replacement	15	-	15	-	-	-	-	15	-
<b>TOTAL FURNITURE &amp; FITTINGS</b>	<b>25</b>	-	<b>25</b>	-	-	-	-	<b>25</b>	-
<b>COMPUTERS &amp; TELECOMMUNICATIONS</b>									
ICT Equipment Renewal & Corporate/Public WiFi Microwave Upgrades & Telecommunications Renewal	250	-	250	-	-	-	-	250	-
Renewal/Refresh of Laptops, ICT Devices and Desktop Fleet Program	250	-	250	-	-	-	-	250	-
Renewal/Refresh of ICT Print Digital Equipment Monitor and Printer Refresh	100	-	100	-	-	-	-	100	-
Library Public Computer Replacement	55	-	55	-	-	-	-	55	-
<b>TOTAL COMPUTERS &amp; TELECOMMUNICATIONS</b>	<b>655</b>	-	<b>655</b>	-	-	-	-	<b>655</b>	-
<b>LIBRARY BOOKS</b>									
Library Acquisitions (Purchase of collection items, Cataloguing)	238	-	238	-	-	-	-	238	-
<b>TOTAL LIBRARY BOOKS</b>	<b>238</b>	-	<b>238</b>	-	-	-	-	<b>238</b>	-
<b>ART WORKS</b>									
Art Gallery Acquisitions	40	-	-	-	40	-	20	20	-
<b>TOTAL ART WORKS</b>	<b>40</b>	-	-	-	<b>40</b>	-	<b>20</b>	<b>20</b>	-
<b>TOTAL PLANT &amp; EQUIPMENT</b>	<b>5,376</b>	-	<b>5,336</b>	-	<b>41</b>	-	<b>20</b>	<b>5,357</b>	-

2026/27 Budget - Wellington Shire Council

Capital Works Area	Project	Asset Expenditure Type				Summary of Funding Sources			
	Cost	New	Renewal	Upgrade	Expansion	Grants	Contributions	Cash	Borrowings
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>INFRASTRUCTURE</b>									
<b>ROADS</b>									
Kerb and Channel Replacement Program	900	-	900	-	-	400	-	500	-
Reconstruct Unsealed Roads - Annual Program	2,000	-	2,000	-	-	-	-	2,000	-
Urban Street Resealing - Annual Program	240	-	240	-	-	-	-	240	-
Resealing Rural Roads - Annual Program	3,600	-	3,600	-	-	-	-	3,600	-
Final Seals - Annual Program	400	-	400	-	-	-	-	400	-
Urban Streets Asphalt Resheeting - Annual Program	650	-	650	-	-	-	-	650	-
Unsealed Road Intersection Upgrades - Annual Program	100	-	60	40	-	-	-	100	-
Killeens Road Nambrok Reconstruction Project	1,100	-	1,100	-	-	-	-	1,100	-
Rural Road Rehabilitation Program -	150	-	150	-	-	150	-	-	-
Crest Widening Program - Lees Road Briagolong	500	-	400	100	-	500	-	-	-
Project Development	400	-	300	48	52	-	-	400	-
River Road and Cairnbrook Road Intersection Upgrade - Glengarry	50	-	40	10	-	-	-	50	-
Thomson Street, Maffra - Reconstruction (Johnson Street to Queen Street)	100	-	100	-	-	100	-	-	-
Residential Road and Street Construction - Special Charge Schemes	1,000	-	500	500	-	914	86	-	-
Briagolong - Stockdale Road Reconstruction and Widening -	1,700	-	1,190	510	-	1,700	-	-	-
Gibsons and Cobains Road Roundabout Construction - Sale	1,980	-	-	1,980	-	-	-	1,980	-
Rural Road Verge and Clearzone Renewal Program (Drainage)	300	-	300	-	-	-	-	300	-
Grimmes Road Reconstruction - Stage 2 - Denison	550	-	550	-	-	550	-	-	-
Court Bowl Upgrade Program - Improved Turning Provision	150	-	105	45	-	-	-	150	-
Woorarra Road Landslip Rectification	400	-	400	-	-	400	-	-	-
Jack River Valley and Yarram-Morwell Roads Landslip Rectification	100	-	100	-	-	100	-	-	-
Lower Dargo Road Rehabilitation Project	1,000	-	1,000	-	-	1,000	-	-	-
Road Rehabilitation Program - Heyfield	300	-	300	-	-	300	-	-	-
Safer Local Roads and Streets Program - Initial Round	3,196	-	-	3,196	-	3,196	-	-	-
Somerton Park Road Reconstruction and Improvements	800	-	800	-	-	800	-	-	-
Rodgers Street Renewal - Stage 2	450	-	315	135	-	450	-	-	-
<b>TOTAL ROADS</b>	<b>22,116</b>	-	15,500	6,564	52	10,560	86	11,470	-
<b>BRIDGES</b>									
Bridge Works and Rehabilitation Program	300	-	300	-	-	-	-	300	-
Major Culvert Renewal - Annual Program	250	-	200	50	-	-	-	250	-
Bridge and Culvert Safety Barrier Renewal - Annual Program	150	-	90	60	-	-	-	150	-
<b>TOTAL BRIDGES</b>	<b>700</b>	-	590	110	-	-	-	700	-

2026/27 Budget - Wellington Shire Council

Capital Works Area	Project	Asset Expenditure Type				Summary of Funding Sources			
	Cost	New	Renewal	Upgrade	Expansion	Grants	Contributions	Cash	Borrowings
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>FOOTPATHS</b>									
Annual Footpaths Renewal Program	550	-	550	-	-	-	-	550	-
Urban Paths Plan Program	1,000	-	-	-	1,000	-	-	1,000	-
Gravel Path Renewal Program	295	-	295	-	-	-	-	295	-
Boardwalk Renewal Program	85	-	85	-	-	-	-	85	-
<b>TOTAL FOOTPATHS</b>	<b>1,930</b>	-	930	-	1,000	-	-	1,930	-
<b>DRAINAGE</b>									
Drainage Renewal Works Program	1,100	-	1,100	-	-	-	-	1,100	-
George Street Drainage Renewal - Maffra	3,650	-	1,145	2,505	-	-	-	3,650	-
Stratford Structure Plan - Transport and Drainage Studies	145	-	-	-	145	20	-	125	-
Wetland/Retention Basin Assessment and Works Program	75	-	75	-	-	-	-	75	-
<b>TOTAL DRAINAGE</b>	<b>4,970</b>	-	2,320	2,505	145	20	-	4,950	-
<b>RECREATIONAL LEISURE &amp; COMMUNITY FACILITIES</b>									
Outdoor Pool Shell Rehabilitation Program- Stratford, Rosedale, Maffra,	150	-	150	-	-	-	-	150	-
Community Facilities LED Lighting Program	350	-	150	200	-	-	10	340	-
Hardcourt Renewal Program	660	-	660	-	-	400	60	200	-
Lions Park Athletics Renewal - Sale	550	-	550	-	-	-	-	550	-
Indoor and Outdoor Pools - Major Equipment Renewal Program	35	-	35	-	-	-	-	35	-
Emergency Management Bore Program	25	-	25	-	-	-	-	25	-
Outdoor Pool Signage Replacement	35	-	35	-	-	-	-	35	-
GRSC Scoreboard Replacement	26	-	26	-	-	-	-	26	-
Resanding of Pool Plant Filters	25	-	25	-	-	-	-	25	-
<b>TOTAL RECREATIONAL LEISURE &amp; COMMUNITY FACILITIES</b>	<b>1,856</b>	-	1,656	200	-	400	70	1,386	-
<b>WASTE MANAGEMENT</b>									
Transfer Stations - Asset Renewals - Reserve Funded	230	-	230	-	-	-	-	230	-
Kilmany Landfill Fixed Assets Upgrades (Monitoring Bores, Fencing, etc)	10	-	10	-	-	-	-	10	-
Kerbside Bins - Glass	1,000	-	-	-	1,000	300	-	700	-
<b>TOTAL WASTE MANAGEMENT</b>	<b>1,240</b>	-	240	-	1,000	300	-	940	-

2026/27 Budget - Wellington Shire Council

Capital Works Area	Project	Asset Expenditure Type				Summary of Funding Sources			
	Cost	New	Renewal	Upgrade	Expansion	Grants	Contributions	Cash	Borrowings
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>PARKS, OPEN SPACE &amp; STREETSAPES</b>									
Pump Track Asphalt Program	60	-	60	-	-	-	-	60	-
Prince Street Reserve Open Space Planning - Rosedale	40	-	40	-	-	-	-	40	-
Playground Renewal Program	310	-	310	-	-	-	-	310	-
Accessibility & Inclusivity Audit Improvement Program	55	-	55	-	-	-	-	55	-
Project Development	50	-	50	-	-	-	-	50	-
Shelter & BBQ Replacement Program	120	-	120	-	-	-	-	120	-
Sale CBD Open Space Renewal	75	-	75	-	-	-	-	75	-
Yarram CBD Open Space Renewal	75	-	56	19	-	-	-	75	-
Sale Depot Safety & Minor Renewal Works	70	-	70	-	-	-	-	70	-
Flooding Creek Linear Reserve Planning	50	-	-	-	50	-	-	50	-
Cansick Street Open Space Rejuvenation - Rosedale	70	-	-	-	70	-	-	70	-
Irrigation Replacement Program	50	-	50	-	-	-	-	50	-
Park Light Renewal Program	80	-	80	-	-	-	-	80	-
Playspace Expansion - Heyfield	150	-	-	-	150	-	30	120	-
Open Space Lighting Program	190	-	-	-	190	-	-	190	-
Lions Park - Inclusive Open Space Development	350	-	-	350	-	350	-	-	-
<b>TOTAL PARKS, OPEN SPACE &amp; STREETSAPES</b>	<b>1,795</b>	-	966	369	460	350	30	1,415	-
<b>AERODROMES</b>									
West Sale Airport - Underwater training facility decommissioning/repurposing	50	-	50	-	-	-	-	50	-
West Sale Airport - Western Apron resurfacing/rehabilitation	30	-	30	-	-	-	-	30	-
<b>TOTAL AERODROMES</b>	<b>80</b>	-	80	-	-	-	-	80	-
<b>OFF STREET CAR PARKS</b>									
Off Street Carpark Reconstruction	300	-	300	-	-	-	-	300	-
IGA Carpark - Sale	20	-	20	-	-	-	-	20	-
Sale CBD Parking Investigation	150	-	150	-	-	-	-	150	-
<b>TOTAL OFF STREET CAR PARKS</b>	<b>470</b>	-	470	-	-	-	-	470	-

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Capital Works Area	Project	Asset Expenditure Type				Summary of Funding Sources			
	Cost \$'000	New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contributions \$'000	Cash \$'000	Borrowings \$'000
<b>OTHER INFRASTRUCTURE</b>									
Seagull Drive Boat Ramp Renewal - Loch Sport	200	-	200	-	-	-	-	200	-
Port Albert Seawall Rehabilitation	300	-	300	-	-	-	-	300	-
Boisdale Effluent System Improvement Works	100	-	100	-	-	-	-	100	-
Port of Sale Fishing Platform Renewal	50	-	50	-	-	-	-	50	-
McLoughlins Beach Jetty Resurfacing	55	-	55	-	-	-	-	55	-
<b>TOTAL OTHER INFRASTRUCTURE</b>	<b>705</b>	-	705	-	-	-	-	705	-
<b>TOTAL INFRASTRUCTURE</b>	<b>35,862</b>	-	23,457	9,748	2,657	11,630	186	24,046	-
<b>TOTAL NEW CAPITAL WORKS 2027/28</b>	<b>47,193</b>	-	32,171	10,335	4,687	11,808	236	35,149	-

2026/27 Budget - Wellington Shire Council

Capital Works Area	Project	Asset Expenditure Type				Summary of Funding Sources			
	Cost	New	Renewal	Upgrade	Expansion	Grants	Contributions	Cash	Borrowings
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Works carried forward from the 2025/26 year (Work funded in 2025/26 and carried forward)</b>									
<b>PROPERTY</b>									
<b>LAND</b>									
Maffra Drainage Strategy Land Purchases	285	-	-	285	-	-	-	285	-
<b>TOTAL LAND</b>	<b>285</b>	-	-	<b>285</b>	-	-	-	<b>285</b>	-
<b>LANDFILL IMPROVEMENTS</b>									
Kilmany Landfill Cell 4	2,707	-	-	2,707	-	-	-	2,707	-
<b>TOTAL LANDFILL IMPROVEMENTS</b>	<b>2,707</b>	-	-	<b>2,707</b>	-	-	-	<b>2,707</b>	-
<b>BUILDINGS</b>									
The Wedge Redevelopment	1,300	-	390	520	390	-	1,000	300	-
Direct Managed Facilities HVAC - Wedge	137	-	137	-	-	-	-	137	-
Cameron Sporting Complex - Football Changeroom Redevelopment - Maffra	425	-	340	-	85	422	-	3	-
<b>TOTAL BUILDINGS</b>	<b>1,862</b>	-	<b>867</b>	<b>520</b>	<b>475</b>	<b>422</b>	<b>1,000</b>	<b>440</b>	-
<b>TOTAL PROPERTY</b>	<b>4,854</b>	-	<b>867</b>	<b>3,512</b>	<b>475</b>	<b>422</b>	<b>1,000</b>	<b>3,432</b>	-
<b>PLANT &amp; EQUIPMENT</b>									
The Wedge - Stage Line Upgrade	490	-	245	245	-	-	-	490	-
<b>TOTAL PLANT &amp; EQUIPMENT</b>	<b>490</b>	-	<b>245</b>	<b>245</b>	-	-	-	<b>490</b>	-
<b>TOTAL COMPUTERS &amp; TELECOMMUNICATIONS</b>	-	-	-	-	-	-	-	-	-
<b>TOTAL PLANT &amp; EQUIPMENT</b>	<b>490</b>	-	<b>245</b>	<b>245</b>	-	-	-	<b>490</b>	-
<b>BRIDGES</b>									
Delta Bridge Strengthening	800	-	-	640	160	480	-	320	-
<b>TOTAL BRIDGES</b>	<b>800</b>	-	-	<b>640</b>	<b>160</b>	<b>480</b>	-	<b>320</b>	-

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Capital Works Area	Project	Asset Expenditure Type				Summary of Funding Sources			
	Cost \$'000	New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contributions \$'000	Cash \$'000	Borrowings \$'000
<b>WASTE MANAGEMENT</b>									
Maffra Resource Recovery Facility (Transfer Station) Construction	450	-	-	-	450	-	-	450	-
<b>TOTAL WASTE MANAGEMENT</b>	<b>450</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>450</b>	<b>-</b>	<b>-</b>	<b>450</b>	<b>-</b>
<b>OTHER INFRASTRUCTURE</b>									
Boisdale Common Effluent System	201	-	161	-	40	-	-	201	-
Seagull Boat Ramp	250	-	-	-	250	-	-	250	-
<b>TOTAL OTHER INFRASTRUCTURE</b>	<b>201</b>	<b>-</b>	<b>161</b>	<b>-</b>	<b>40</b>	<b>-</b>	<b>-</b>	<b>201</b>	<b>-</b>
<b>TOTAL INFRASTRUCTURE</b>	<b>1,701</b>	<b>-</b>	<b>161</b>	<b>640</b>	<b>900</b>	<b>480</b>	<b>-</b>	<b>1,221</b>	<b>-</b>
<b>TOTAL CARRIED FORWARD CAPITAL WORKS 2025/26</b>	<b>7,045</b>	<b>-</b>	<b>1,273</b>	<b>4,397</b>	<b>1,375</b>	<b>902</b>	<b>1,000</b>	<b>5,143</b>	<b>-</b>
<b>MULTI - YEAR PROJECTS</b>									
2026-27 The WEDGE Renewal/Upgrade Works - Sale	1,300	-	390	520	390	-	1,000	300	-
2027-28 The WEDGE Renewal/Upgrade Works - Sale	1,500	-	450	600	450	-	592	908	-
2028-29 The WEDGE Renewal/Upgrade Works - Sale	500	-	150	200	150	-	-	500	-
2025 - 26 Cameron Sporting Complex - Football Changeroom Redevelopment	340	-	272	68	-	290	50	-	-
2026 - 27 Cameron Sporting Complex - Football Changeroom Redevelopment	775	-	620	155	-	600	-	175	-
2026-27 Briagolong - Stockdale Road Reconstruction and Widening - Briagolong/Stockdale	1,700	-	1,190	510	-	1,700	-	-	-
2027-28 Briagolong - Stockdale Road Reconstruction and Widening - Briagolong/Stockdale	1,700	-	1,190	510	-	1,700	-	-	-
2025-26 George Street Drainage	3,650	-	1,145	2,505	-	-	-	3,150	-
2026-27 George Street Drainage	1,050	-	195	855	-	-	-	1,500	-
2026-27 West Sale Airport - Western Apron resurfacing/rehabilitation	30	-	30	-	-	-	-	30	-
2027-28 West Sale Airport - Western Apron resurfacing/rehabilitation	400	-	400	-	-	-	-	400	-
2026-27 Maffra Resource Recovery Facility (Transfer Station) construction	450	-	-	-	450	-	-	450	-
2027-28 Maffra Resource Recovery Facility (Transfer Station) construction	1,000	-	-	-	1,000	-	-	1,000	-
2028-29 Maffra Resource Recovery Facility (Transfer Station) construction	2,000	-	-	-	2,000	-	-	2,000	-

## 2026/27 Budget - Wellington Shire Council

### Summary of Planned Capital Works Expenditure For the years ending 30 June 2028, 2029 & 2030

2027/28	Asset Expenditure Types					Funding Sources				
	Total \$'000	New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Total \$'000	Grants \$'000	Contributions \$'000	Council Cash \$'000	Borrowings \$'000
<b>Property</b>										
Land	3,700	-	-	100	3,600	3,700	-	-	3,700	-
Land improvements	-	-	-	-	-	-	-	-	-	-
<b>Total Land</b>	<b>3,700</b>	<b>-</b>	<b>-</b>	<b>100</b>	<b>3,600</b>	<b>3,700</b>	<b>-</b>	<b>-</b>	<b>3,700</b>	<b>-</b>
Buildings	8,375	-	4,125	2,690	1,560	8,375	2,200	617	5,558	-
<b>Total Buildings</b>	<b>8,375</b>	<b>-</b>	<b>4,125</b>	<b>2,690</b>	<b>1,560</b>	<b>8,375</b>	<b>2,200</b>	<b>617</b>	<b>5,558</b>	<b>-</b>
<b>Total Property</b>	<b>12,075</b>	<b>-</b>	<b>4,125</b>	<b>2,790</b>	<b>5,160</b>	<b>12,075</b>	<b>2,200</b>	<b>617</b>	<b>9,258</b>	<b>-</b>
<b>Plant and Equipment</b>										
Plant, machinery and equipment	3,912	-	3,912	-	-	3,912	-	-	3,912	-
Fixtures, fittings and furniture	395	-	65	-	330	395	-	20	375	-
Computers and telecommunications	1,100	-	1,100	-	-	1,100	-	-	1,100	-
Library books	233	-	233	-	-	233	-	-	233	-
<b>Total Plant and Equipment</b>	<b>5,640</b>	<b>-</b>	<b>5,310</b>	<b>-</b>	<b>330</b>	<b>5,640</b>	<b>-</b>	<b>20</b>	<b>5,620</b>	<b>-</b>
<b>Infrastructure</b>										
Roads	19,550	-	16,425	3,073	52	19,550	9,250	-	10,300	-
Bridges	750	-	640	110	-	750	-	-	750	-
Footpaths and cycleways	1,995	-	995	-	1,000	1,995	-	-	1,995	-
Drainage	3,350	-	2,370	855	125	3,350	-	-	3,350	-
Recreational, leisure and community facilities	1,802	-	1,592	210	-	1,802	1,000	65	737	-
Waste management	1,160	-	160	-	1,000	1,160	-	-	1,160	-
Parks, open space and streetscapes	2,760	-	1,459	556	745	2,760	500	-	2,260	-
Aerodromes	1,200	-	1,200	-	-	1,200	-	-	1,200	-
Off street car parks	250	-	250	-	-	250	-	-	250	-
Other infrastructure	250	-	250	-	-	250	-	-	250	-
<b>Total Infrastructure</b>	<b>33,067</b>	<b>-</b>	<b>25,341</b>	<b>4,804</b>	<b>2,922</b>	<b>33,067</b>	<b>10,750</b>	<b>65</b>	<b>22,252</b>	<b>-</b>
<b>Intangibles</b>										
<b>Total Intangibles</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Capital Works Expenditure</b>	<b>50,782</b>	<b>-</b>	<b>34,775</b>	<b>7,594</b>	<b>8,412</b>	<b>50,782</b>	<b>12,950</b>	<b>702</b>	<b>37,130</b>	<b>-</b>

## 2026/27 Budget - Wellington Shire Council

2028/29	Asset Expenditure Types					Funding Sources				
	Total \$'000	New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Total \$'000	Grants \$'000	Contributions \$'000	Council Cash \$'000	Borrowings \$'000
<b>Property</b>										
Land	-	-	-	-	-	-	-	-	-	-
Land improvements	100	-	-	-	100	100	-	-	100	-
<b>Total Land</b>	<b>100</b>	-	-	-	<b>100</b>	<b>100</b>	-	-	<b>100</b>	-
Buildings	8,762	-	5,772	1,627	1,363	8,762	1,113	-	7,650	-
<b>Total Buildings</b>	<b>8,762</b>	-	<b>5,772</b>	<b>1,627</b>	<b>1,363</b>	<b>8,762</b>	<b>1,113</b>	-	<b>7,650</b>	-
<b>Total Property</b>	<b>8,862</b>	-	<b>5,772</b>	<b>1,627</b>	<b>1,463</b>	<b>8,862</b>	<b>1,113</b>	-	<b>7,750</b>	-
<b>Plant and Equipment</b>										
Plant, machinery and equipment	4,445	-	3,995	100	350	4,445	-	-	4,445	-
Fixtures, fittings and furniture	205	-	165	-	40	185	-	-	185	-
Computers and telecommunications	450	-	450	-	-	450	-	-	450	-
Library books	228	-	228	-	-	228	-	-	228	-
<b>Total Plant and Equipment</b>	<b>5,328</b>	-	<b>4,838</b>	<b>100</b>	<b>390</b>	<b>5,308</b>	-	-	<b>5,308</b>	-
<b>Infrastructure</b>										
Roads	15,700	-	13,690	1,958	52	15,700	4,350	-	11,350	-
Bridges	2,450	-	1,715	735	-	2,450	1,650	-	800	-
Footpaths and cycleways	2,010	-	1,010	-	1,000	2,010	-	-	2,010	-
Drainage	2,900	-	2,400	-	500	2,900	-	500	2,400	-
Recreational, leisure and community facilities	2,263	-	2,133	130	-	2,263	700	70	1,493	-
Waste management	2,140	-	140	-	2,000	2,140	-	-	2,140	-
Parks, open space and streetscapes	3,940	-	1,480	850	1,610	3,940	750	-	3,190	-
Aerodromes	-	-	-	-	-	-	-	-	-	-
Off street car parks	250	-	250	-	-	250	-	-	250	-
Other infrastructure	650	-	650	-	-	650	400	-	250	-
<b>Total Infrastructure</b>	<b>32,303</b>	-	<b>23,468</b>	<b>3,673</b>	<b>5,162</b>	<b>32,303</b>	<b>7,850</b>	<b>570</b>	<b>23,883</b>	-
<b>Intangibles</b>										
<b>Total Intangibles</b>	-	-	-	-	-	-	-	-	-	-
<b>Total Capital Works Expenditure</b>	<b>46,493</b>	-	<b>34,078</b>	<b>5,400</b>	<b>7,015</b>	<b>46,473</b>	<b>8,963</b>	<b>570</b>	<b>36,940</b>	-

## 2026/27 Budget - Wellington Shire Council

2029/30	Asset Expenditure Types					Funding Sources				
	Total \$'000	New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Total \$'000	Grants \$'000	Contributions \$'000	Council Cash \$'000	Borrowings \$'000
<b>Property</b>										
Land	-	-	-	-	-	-	-	-	-	-
Land improvements	3,800	-	-	-	3,800	3,800	-	-	3,800	-
<b>Total Land</b>	<b>3,800</b>	-	-	-	<b>3,800</b>	<b>3,800</b>	-	-	<b>3,800</b>	-
Buildings	2,010	-	1,790	70	150	2,010	-	-	2,010	-
<b>Total Buildings</b>	<b>2,010</b>	-	<b>1,790</b>	<b>70</b>	<b>150</b>	<b>2,010</b>	-	-	<b>2,010</b>	-
<b>Total Property</b>	<b>5,810</b>	-	<b>1,790</b>	<b>70</b>	<b>3,950</b>	<b>5,810</b>	-	-	<b>5,810</b>	-
<b>Plant and Equipment</b>										
Plant, machinery and equipment	4,386	-	3,786	-	600	4,386	-	-	4,386	-
Fixtures, fittings and furniture	120	-	80	-	40	100	-	-	100	-
Computers and telecommunications	1,050	-	1,050	-	-	1,050	-	-	1,050	-
Library books	228	-	228	-	-	228	-	-	228	-
<b>Total Plant and Equipment</b>	<b>5,784</b>	-	<b>5,144</b>	-	<b>640</b>	<b>5,764</b>	-	-	<b>5,764</b>	-
<b>Infrastructure</b>										
Roads	14,700	-	13,460	1,188	52	14,700	1,650	-	13,050	-
Bridges	5,300	-	3,565	1,735	-	5,300	4,500	-	800	-
Footpaths and cycleways	2,025	-	1,025	-	1,000	2,025	1,000	-	1,025	-
Drainage	4,400	-	2,600	-	1,800	4,400	400	1,400	2,600	-
Recreational, leisure and community facilities	2,459	-	2,329	130	-	2,459	1,100	70	1,289	-
Waste management	610	-	610	-	-	610	-	-	610	-
Parks, open space and streetscapes	5,035	-	1,700	1,475	1,860	5,035	1,250	-	3,785	-
Aerodromes	-	-	-	-	-	-	-	-	-	-
Off street car parks	1,750	-	1,750	-	-	1,750	-	-	1,750	-
Other infrastructure	900	-	900	-	-	900	400	-	500	-
<b>Total Infrastructure</b>	<b>37,179</b>	-	<b>27,939</b>	<b>4,528</b>	<b>4,712</b>	<b>37,179</b>	<b>10,300</b>	<b>1,470</b>	<b>25,409</b>	-
<b>Intangibles</b>										
Total Intangibles	-	-	-	-	-	-	-	-	-	-
<b>Total Capital Works Expenditure</b>	<b>48,773</b>	-	<b>34,873</b>	<b>4,598</b>	<b>9,302</b>	<b>48,753</b>	<b>10,300</b>	<b>1,470</b>	<b>36,983</b>	-

## 2026/27 Budget - Wellington Shire Council

### 5. Targeted Performance Indicators (Council selected)

The following table highlights Council's current and projected performance across eight targeted performance indicators selected by Council from the range of prescribed performance measures contained in the Local Government (Planning and Reporting) Regulations 2020. These indicators provide a useful analysis of Council's intentions and performance and should be interpreted in the context of the organisation's objectives. Results against these indicators and targets will be reported in Council's Performance Statement included in the Annual Report.

Indicator	Measure	Notes	Actual 2024/25	Forecast 2025/26	Budget 2026/27	Projections			Trend +/-
						2027/28	2028/29	2029/30	
<b>Community</b>	<b>Utilisation of aquatic facilities</b>								
Aquatic facilities	Number of visits to aquatic facilities/Population	1	3.46	4.50	5.10	5.30	5.30	5.30	o
<b>Governance</b>	<b>Satisfaction with Council decisions</b>								
Service planning	Community satisfaction rating out of 100 with the performance of Council in making decisions in the best interests of the community	2	55	53	53	53	53	53	o
<b>Financial forecasting</b>	<b>Loans and borrowings repayments compared to own source revenue</b>								
Loans and borrowings	Interest and principal repayments on interest-bearing loans and borrowings/Own-source revenue	3	10.2%	10.3%	10.1%	10.1%	10.1%	10.1%	o
<b>Responsiveness</b>	<b>Time taken to decide planning applications</b>								
Statutory planning	Median number of days between receipt of a planning application and a decision on the application	4	47	51	53	53	53	53	o
<b>Governance</b>	<b>Staff Turnover</b>								
Strategic planning	Permanent staff resignations and terminations for the financial year/Average number of permanent staff for the financial year	5	10.2	12.0	12.5	12.6	12.6	12.6	o
<b>Community</b>	<b>Library visits per head of population</b>								
Library services	Number of library visits/Population	6	4.9	4.8	4.8	4.8	4.8	4.8	o
<b>Responsiveness</b>	<b>Kerbside collection bins missed</b>								
Waste management	Number of kerbside collection bins missed/Number of scheduled kerbside collection bin lifts	7	2.8	3.0	5.0	5.5	5.5	4.5	o
<b>Financial forecasting</b>	<b>Non-current liabilities compared to own source revenue</b>								
Indebtedness	Non-current liabilities/Own-source revenue	8	23%	23%	23%	23%	23%	23%	o

#### 5a. Targeted performance indicators (Mandatory)

The following tables highlight Council's current and projected performance across a selection of targeted service and financial performance indicators. These indicators provide a useful analysis of Council's intentions and performance and should be interpreted in the context of the organisation's objectives.

The targeted performance indicators below are the prescribed performance indicators contained in Schedule 4 of the Local Government (Planning and Reporting) Regulations 2020. Results against these indicators and targets will be reported in Council's Performance Statement included in the Annual Report.

#### Targeted performance indicators - Mandatory



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Indicator	Measure	Notes	Actual	Forecast	Budget	Projections			Trend
			2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	+/-
<b>Governance</b>									
<b>Community engagement</b> (Council decisions made and implemented with community input)	<b>Satisfaction with the opportunities offered by Council to be consulted on or engaged in Council decisions</b> Community satisfaction rating out of 100 with the consultation and engagement efforts of Council	9	52	52	52	52	52	52	0
<b>Environment</b>									
<b>Roads</b> (sealed local roads are maintained and renewed to ensure a safe network)	<b>Sealed local roads below the intervention level</b> Number of kms of sealed local roads below the renewal intervention level set by Council / Kms of sealed local roads	10	99.40%	99.50%	99.50%	99.50%	99.50%	99.50%	0
<b>Responsiveness</b>									
<b>Statutory planning</b> (Councils decide on planning applications and fulfill their legislative duties in a timely manner)	<b>Planning applications decided within the relevant required time</b> Number of planning application decisions made within the relevant required time / Number of planning application decisions made	11	92.16%	91.00%	75.0%	75.00%	75.00%	75.00%	0
<b>Environment</b>									
<b>Waste management</b> (waste is minimised and sustainability is promoted)	<b>Kerbside collection waste to landfill per serviced property</b> Waste in tonnage collected from kerbside waste collection services sent to landfill / Number of serviced properties	12	N/A	N/A	30.0%	28.10%	27.30%	26.00%	0

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### Targeted performance indicators -Mandatory

Indicator	Measure	Notes	Actual	Forecast	Budget	Projections			Trend +/-
			2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	
<b>Financial Management</b>									
<b>Liquidity</b> (sufficient working capital and cash is available to cover expenses)	<b>Current assets compared to current liabilities</b> Current assets / current liabilities	13	553%	604%	<b>516%</b>	516%	496%	478%	-
<b>Financial forecasting</b>									
<b>Asset renewal and upgrade</b> (renewal and upgrade of assets is planned and delivered)	<b>Asset renewal and upgrade compared to depreciation</b> Asset renewal and upgrade expenses / Asset depreciation	14	105%	119.1%	<b>115.2%</b>	102.6%	93.4%	90.8%	-
<b>Financial Management</b>									
<b>Rates concentration</b> (revenue is generated from a range of sources)	<b>Rates compared to adjusted underlying revenue</b> Rate revenue / adjusted underlying revenue	15	56.78%	55.54%	<b>62.8%</b>	59.85%	62.49%	63.13%	-
<b>Financial Management</b>									
<b>Expenditure and revenue level</b> (resources are used efficiently in the delivery of services)	<b>Expenses per property assessment</b> Total expenses / no. of property assessments	16	\$3,610	\$3,842	<b>\$4,015</b>	\$4,070	\$4,085	\$4,203	+

### 5b. Financial Performance Indicators

The following table highlights Council's current and projected performance across a range of key financial performance indicators. These indicators provide a useful analysis of Council's financial position and performance and should be interpreted in the context of the organisation's objectives. The financial performance indicators below are the prescribed financial performance indicators contained in Part 2 of Schedule 3 of the Local Government (Planning and Reporting) Regulations 2020. Results against these indicators will be reported in Council's Performance Statement included in the Annual Report.

Indicator	Measure	Notes	Actual	Forecast	Budget	Projections			Trend +/-
			2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	
<b>Operating position</b>									
<b>Adjusted underlying result</b> (an adjusted underlying surplus is generated in the ordinary course of business)	<b>Adjusted underlying surplus (or deficit)</b> Adjusted underlying surplus (deficit) / Adjusted underlying revenue	17	9.6%	5.8%	<b>-5.7%</b>	0.9%	-1.0%	-2.1%	+
<b>Liquidity</b>									
<b>Unrestricted cash</b> (sufficient cash that is free of restrictions is available to pay bills as and when they fall due)	<b>Unrestricted cash compared to current liabilities</b> Unrestricted cash / current liabilities	18	139.9%	167.2%	<b>143.9%</b>	121.6%	111.1%	111.7%	-
<b>Obligations</b>									
<b>Loans and borrowings</b> (level of interest bearing loans and borrowings is appropriate to the size and nature of Council's activities)	<b>Loans and borrowings compared to rates</b> Interest bearing loans and borrowings / rate revenue	19	13.2%	11.6%	<b>11.2%</b>	10.8%	10.2%	9.6%	-
<b>Loans and borrowings</b> (level of interest bearing loans and borrowings is appropriate to the size and nature of Council's activities)	<b>Loans and borrowings repayments compared to rates</b> Interest and principal repayments on interest bearing loans and borrowings / rate revenue	20	1.0%	2.7%	<b>1.5%</b>	1.6%	1.7%	1.8%	+
<b>Indebtedness</b> (level of long term liabilities is appropriate to the size and nature of a Council's activities)	<b>Non-current liabilities compared to own-source revenue</b> Non-current liabilities / own source revenue	21	23.2%	22.9%	<b>23.9%</b>	20.8%	19.5%	19.5%	-

## 2026/27 Budget - Wellington Shire Council

Indicator	Measure	Notes	Actual 2024/25	Forecast 2025/26	Budget 2026/27	Strategic Resource Plan Projections			Trend +/-
						2027/28	2028/29	2029/30	
<b>Stability</b>									
<b>Rates effort</b> (rating level is set based on the community's capacity to pay)	<b>Rates compared to property values</b> Rate revenue / CIV of rateable properties in the municipal district	22	0.4%	0.3%	0.3%	0.4%	0.4%	0.4%	+
<b>Efficiency</b>									
<b>Revenue level</b> (resources are used efficiently in the delivery of services)	<b>Average rate per property assessment</b> General rates and municipal charges / no. of property assessments	23	1,792.55	2,019.44	2,071.69	2,470.67	2,528.28	2,586.88	+

Key to Forecast Trend:

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

### Notes to indicators

#### 5a

#### 9. Satisfaction with community consultation and engagement

The 2025-26 result for satisfaction with community consultation and engagement was a score of 52. The target set for 2026-27 and beyond is to maintain the score on this indicator.

#### 10. Sealed local roads below the intervention level

Wellington Shire Council is continuing to invest in its road network through major reconstruction projects and maintenance. Council's target is to maintain our condition standard through 2026/27.

#### 11. Planning applications decided within the relevant required time

A combination of both a fully staffed Statutory Planning Team and levels of development are contributing factors resulting in gradually increasing trends in the number of planning applications decided within required timeframes.

#### 12. Kerbside collection waste diverted from landfill

The target figure has been reduced on previous years as a result of the uptake of the new Container Deposit Scheme by residents, which has diverted recyclables to a higher recovery stream and improved recycling outcomes overall.

#### 13. Working Capital

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

#### 14. Asset renewal

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

#### 15. Rates concentration

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

#### 16. Expenditure level

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

#### 17. Adjusted underlying result

An indicator of the sustainable operating result required to enable Council to continue to provide core services and meet its objectives. The adjusted underlying result calculation includes recurrent capital funding (i.e. Roads to Recovery funding), loss from sale/disposal of property, plant and equipment and other capital income but excludes non-recurrent capital grant and contributions.

#### 18. Unrestricted cash

Council's liquidity is in a strong financial position due to a high cash balance. As Council borrows funds in future years, the loan repayments which are included in current liabilities increases which results in reducing unrestricted cash.

## **2026/27 Budget - Wellington Shire Council**

### **19. Debt compared to rates**

Trend indicates Council's reliance on debt against its annual rate revenue through management of long term debt. The 2025/26 forecast demonstrates a minimal current debt balance. Additional borrowings are required to fund development infrastructure projects and major capital works from 2026/27 onwards.

### **22. Rates effort**

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

### **23. Revenue level**

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

**6. Schedule of Proposed Fees and Charges at 1 July 2026 (GST inclusive)**

This appendix presents the fees and charges which will be charged in respect to various goods and services during the financial year 2026/27.

Note that this schedule is not exhaustive. There may be other fees that are set by statute and charged by Council in addition to this listing. These are statutory fees, and are made in accordance with legislative requirements. These fees are updated as of 1 July 2026 and will be reflected on Council's website.

SERVICE	C/L	GST	2025/26 Fee (Incl GST \$)	Proposed 2026/27 Fee (Incl GST \$)	Effective Date of Increase
<b>ART GALLERY</b>					
Art Gallery Life Drawing Classes (Each)	C	Yes	31.00	32.00	1-Jan-27
Art Gallery Life Drawing Classes (6 week course)	C	Yes	180.00	186.00	1-Jan-27
Adult Art Workshop - Full Price	C	Yes	57.00	59.00	1-Jan-27
Adult Art Workshop - Friends Discount	C	Yes	34.00	35.00	1-Jan-27
<b>Art Gallery Education – Subscriptions</b>					
Primary Schools under 150	C	Yes	124.00	128.00	1-Jan-27
Primary Schools over 150	C	Yes	252.00	260.00	1-Jan-27
Secondary Schools	C	Yes	270.00	278.00	1-Jan-27
Specialist Schools	C	Yes	124.00	128.00	1-Jan-27
Kindergartens	C	Yes	124.00	128.00	1-Jan-27
Tertiary Institutions	C	Yes	417.00	430.00	1-Jan-27
Children's Workshops - First Child	C	Yes	17.00	17.50	1-Jan-27
Children's Workshops - Each Additional Child	C	Yes	12.00	12.50	1-Jan-27
Image Reproduction Fees	C	Yes	138.00	142.00	1-Jan-27
<b>THE WEDGE</b>					
<b>Main Stage Hire Rates</b>					
Commercial Rate per day (Max 14 hours)	C	Yes	1,746.00	1,800.00	1-Jul-26
Commercial Rate - Extra time per half hour	C	Yes	192.00	198.00	1-Jul-26
Commercial - Second performance on the same day	C	Yes	847.00	872.00	1-Jul-26
Commercial - Pre-Rig	C	Yes	900.00	927.00	1-Jul-26
Community Rate per day (Max 14 hours)	C	Yes	964.00	993.00	1-Jul-26
Community Rate - Half Day (max 6 hours)	C	Yes	783.00	806.50	1-Jul-26
Community Rate - Extra time per half hour	C	Yes	106.00	109.50	1-Jul-26
Community - second performance on the same day	C	Yes	355.00	366.00	1-Jul-26
Community - Pre-Rig	C	Yes	450.00	463.50	1-Jul-26
Commercial per Week	C	Yes	8,730.00	8,992.00	1-Jul-26
Community per Week	C	Yes	4,285.00	4,414.00	1-Jul-26
Commercial Rate - Short hire (max 3 hours)	C	Yes	1,108.00	1,141.00	1-Jul-26
Community Rate - Short hire (max 3 hours)	C	Yes	608.00	626.00	1-Jul-26
Studio per day (Max 8 hours)	C	Yes	345.00	355.00	1-Jul-26
Studio - Short hire (Max 4 hours)	C	Yes	180.00	186.00	1-Jul-26
Studio - Extra time per half hour	C	Yes	29.00	30.00	1-Jul-26
Café Closure Fee	C	Yes	1,849.00	1,904.50	1-Jul-26
Admin Fee - Recurring date change	C	Yes	328.00	338.00	1-Jul-26
<b>Outdoor Stage</b>					
Outdoor Stage Hirer Commercial PLUS Travel and Labour	C	Yes	2,117.00	2,180.50	1-Jul-26
Outdoor Stage Hirer Community PLUS Travel and Labour	C	Yes	847.00	872.40	1-Jul-26
<b>Cancellation Fees</b>					
Cancellation fee 30 days or less	C	Yes	50% of Fee + Full Marketing Cost		1-Jul-23
Cancellation 5 days or less	C	Yes	100% of Fee + Full Marketing cost		1-Jul-23
<b>Ticket Fees</b>					
Ticket fees per ticket - Commercial	C	Yes	4.95	5.00	1-Jul-26
Ticket fees average per ticket - Community	C	Yes	3.25	3.35	1-Jul-26
Complimentary Ticket Fee	C	Yes	1.10	1.15	1-Jul-26
Credit Card Surcharge on Tickets	C	Yes	A maximum of 1.08% for credit cards only.		1-Jul-23
<b>Labour Production Crew - Commercial Rates</b>					
<b>Monday to Friday</b>					
Tech Labour Commercial Charge Out per hour	C	Yes	80.00	82.50	1-Jul-26
Tech Labour Commercial Charge Out per hour After 8 hours	C	Yes	100.00	103.00	1-Jul-26
<b>Weekends</b>					
Tech Labour Commercial Charge Out per hour	C	Yes	100.00	103.00	1-Jul-26
<b>Labour Production Crew - Community Rates</b>					
<b>Monday to Friday</b>					
Tech Labour Community Charge Out per hour	C	Yes	60.00	62.00	1-Jul-26
Tech Labour Community Charge Out per hour After 8 hours	C	Yes	80.00	82.50	1-Jul-26
Tech Labour Community Charge Out per hour After 10 hours	C	Yes	100.00	103.00	1-Jul-26
<b>Weekends</b>					
Tech Labour Community Charge Out per hour	C	Yes	80.00	82.50	1-Jul-26

2026/27 Budget - Wellington Shire Council

SERVICE	C/L	GST	2025/26 Fee (Incl GST \$)	Proposed 2026/27 Fee (Incl GST \$)	Effective Date of Increase
<b>THE WEDGE Cont'd</b>					
<b>Labour Front of House - Commercial Rates</b>					
FOH Labour Commercial Charge out per hour	C	Yes	75.00	77.00	1-Jul-26
FOH Labour Commercial Charge out per hour After 8 hours	C	Yes	95.00	98.00	1-Jul-26
<b>Labour Front of House - Community Rates</b>					
FOH Labour Community Charge out per hour	C	Yes	60.00	62.00	1-Jul-26
FOH Labour Community Charge out per hour After 8 hours	C	Yes	80.00	82.50	1-Jul-26
<b>Marketing Fees</b>					
Poster Distribution	C	Yes	318.00	328.00	1-Jul-26
Direct Marketing	C	Yes	212.00	218.50	1-Jul-26
Media Release	C	Yes	212.00	218.50	1-Jul-26
Social Media	C	Yes	159.00	164.00	1-Jul-26
Website Homepage Feature	C	Yes	159.00	164.00	1-Jul-26
Selected Show Flyering	C	Yes	159.00	164.00	1-Jul-26
Foyer Monitors	C	Yes	106.00	109.00	1-Jul-26
Season Brochure	C	Yes	794.00	818.00	1-Jul-26
Content Creation Fee	C	Yes	265.00	273.00	1-Jul-26
<b>Equipment</b>					
Use of Grand Piano - Commercial	C	Yes	304.00	313.00	1-Jul-26
Use of Grand Piano - Community	C	Yes	181.00	186.00	1-Jul-26
Piano Tune	C	Yes		Cost price + 15%	1-Jul-21
Consumables (charged at cost +15%)	C	Yes		Min \$50 per show	1-Jul-21
Hired in Equipment	C	Yes		Cost price + 15%	1-Jul-25
Rider	C	Yes		Cost price + 20%	1-Jul-25
Damage Charge	C	Yes		Cost price + 15%	1-Jul-25
Merchandise	C	Yes		Cost price + 15%	1-Jul-25
<b>LIBRARY</b>					
Printing/Photocopies B&W A4 per page	C	Yes	0.20	0.20	1-Jul-22
Printing/Photocopies B&W A3 per page	C	Yes	0.40	0.40	1-Jul-22
Printing/Photocopies Colour A4 per page	C	Yes	0.80	0.80	1-Jul-22
Printing/Photocopies Colour A3 per page	C	Yes	1.50	1.50	1-Jul-22
Microfilm Printing A4 per page	C	Yes	0.20	0.20	1-Jul-22
Interlibrary loans - Victorian municipal libraries fee	C	Yes	4.50	4.50	1-Jul-25
Interlibrary Loans - Books per transfer	C	Yes	31.00	33.00	1-Jul-26
Mini-earphones	C	Yes	5.50	5.00	1-Jul-26
Library Laminating A4 size	C	Yes	2.10	2.10	1-Jul-24
Library Laminating A3 size	C	Yes	3.60	3.60	1-Jul-24
Library Book Covering	C	Yes	11.50	11.50	1-Jul-24
Library Binding Repairs (thin book approx. 10 mins)	C	Yes	11.50	11.50	1-Jul-24
Library Binding Repairs (thick book approx. 15 mins)	C	Yes	16.50	16.50	1-Jul-24
Replacement membership cards	C	Yes	3.70	3.70	1-Jul-24
Replacement CD for Talking Book set	C	Yes	RRP	RRP	1-Jul-17
Lost Book, Magazine or Audio-Visual item	C	Yes	RRP	RRP	1-Jul-13
<b>Maffra Exhibition Space</b>					
Community rate	C	Yes		Free usage for community groups	1-Jul-25
Hourly rate	C	Yes	10.00	10.00	1-Jul-25
Half day rate	C	Yes	40.00	40.00	1-Jul-25
Full day rate	C	Yes	80.00	80.00	1-Jul-25
<b>Stratford Meeting Room</b>					
Community rate	C	Yes		Free usage for community groups	1-Jul-26
Hourly rate	C	Yes		10.00	1-Jul-26
Half day rate	C	Yes		40.00	1-Jul-26
Full day rate	C	Yes		80.00	1-Jul-26
<b>MEETING ROOMS</b>					
<b>Wellington Centre Meeting Rooms</b>					
Wayput Room per half day Standard Rate	C	Yes	150.00	150.00	1-Jul-25
Wayput Room per day Standard Rate	C	Yes	240.00	240.00	1-Jul-25
Carang Carang Room per half day Standard Rate	C	Yes	182.00	182.00	1-Jul-25
Carang Carang Room per day Standard Rate	C	Yes	340.00	340.00	1-Jul-25
Wellington Room per half day Standard Rate	C	Yes	235.00	235.00	1-Jul-25
Wellington Room per day Standard Rate	C	Yes	460.00	460.00	1-Jul-25
Meeting Room (Wellington Centre), Community	C	Yes		Free usage for community groups/ individuals	1-Jul-19
Function Gathering area per half day Standard Rate	C	Yes	182.00	182.00	1-Jul-25
Function Gathering area per day Standard Rate	C	Yes	340.00	340.00	1-Jul-25
Setup fee for room configuration (optional)	C	Yes	57.00	57.00	1-Jul-25

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SERVICE	C/L	GST	2025/26 Fee (Incl GST \$)	Proposed 2026/27 Fee (Incl GST \$)	Effective Date of Increase
<b>MEETING ROOMS Cont'd</b>					
<b>Yarram Hub Meeting Rooms</b>					
Meeting Room 1 or 2 (max 25 people) per day, Community or Not For Profit	C	Yes		Free usage for community groups	1-Jul-19
Both Meeting Rooms 1 and 2 (max 50 people) per day, Community or Not For Profit	C	Yes		Free usage for community groups	1-Jul-19
Meeting Rooms 1 or 2 (max 25 people) per day	C	Yes	131.00	131.00	1-Jul-25
Meeting Rooms 1 or 2 (max 25 people) half day	C	Yes	65.50	65.50	1-Jul-25
Both Meeting Rooms 1 and 2 (max 50 people) per day	C	Yes	256.00	256.00	1-Jul-25
Both Meeting Rooms (max 50 people) half day	C	Yes	131.00	131.00	1-Jul-25
Consulting Room 1 or 2 per hour	C	Yes	12.50	12.50	1-Jul-25
Consulting Room 1 or 2 per day	C	Yes	49.00	49.00	1-Jul-25
<b>GIPPSLAND REGIONAL SPORTS COMPLEX</b>					
<b>Indoor Courts</b>					
Court Hire (peak) per hour	C	Yes	59.00	61.10	1-Jul-26
Court Hire (off peak) per hour	C	Yes	43.00	44.50	1-Jul-26
Training Casual Use (adult and concession - One Fee from now on)	C	Yes	5.20	5.40	1-Jul-26
<b>Outdoor Courts</b>					
Outdoor Court with Lights - per hour (Capped at 6 Courts)	C	Yes	13.50	14.00	1-Jul-26
Outdoor Court no Lights - per hour (Capped at 6 Courts)	C	Yes	6.80	7.00	1-Jul-26
<b>Associations</b>					
Association Court Hire Fee (Season based)(peak) per hour	C	Yes	51.75	53.60	1-Jul-26
Association Court Hire Fee (Season based) (off peak) per hour*	C	Yes	41.90	43.40	1-Jul-26
<b>Synthetic Pitch Hire</b>					
Full Field per hour	C	Yes	71.40	73.90	1-Jul-26
Full Field Lights per hour	C	Yes	46.60	48.20	1-Jul-26
Half Field per hour	C	Yes	43.00	44.50	1-Jul-26
Half Field Lights per hour	C	Yes	28.50	29.50	1-Jul-26
Off Peak (Weekday rate - Full field) per hour	C	Yes	57.50	59.50	1-Jul-26
Off Peak (Weekday rate - Half field) per hour	C	Yes	34.20	35.40	1-Jul-26
<b>Facility Hire</b>					
Office Annual Hire Fee	C	Yes	385.00	398.50	1-Jul-26
Meeting Room 1 or Meeting Room 2 per hour	C	Yes	21.70	22.50	1-Jul-26
Conference Room Commercial Hire or Single Use Hire. Two hour minimum booking, includes kitchen	C	Yes	43.00	44.50	1-Jul-26
Kiosk Annual Hire	C	Yes	2,271.00	2,350.50	1-Jul-26
Commercial Facility Hire (Minimum hourly charge for Non-GRSC User Groups)	C	Yes	43.00	44.50	1-Jul-26
<b>Other</b>					
Social Sports Participation (Term Fee, Individual)	C	Yes	\$40.00 to \$110.00	\$40.00 to \$110.00	1-Jul-25
Birthday Party Host half hour	C	Yes	25.00	25.90	1-Jul-26
Birthday Party Host per hour	C	Yes	48.00	49.70	1-Jul-26
Birthday Party Catering - per head	C	Yes	-	7.00	1-Jul-26
Program Facilitator per hour	C	Yes	43.00	44.50	1-Jul-26
Inflatable Party Fee	C	Yes	225.00	232.90	1-Jul-26
Inflatable Hire Fee (Small)	C	Yes	124.00	128.30	1-Jul-26
Inflatable Hire Fee (Medium)	C	Yes	186.00	192.50	1-Jul-26
Inflatable Hire Fee (Large)	C	Yes	248.00	256.70	1-Jul-26
Inflatable Zone	C	Yes	15.00	15.50	1-Jul-26
Hockey Pavilion Hire	C	Yes	21.70	22.50	1-Jul-26
Hot Food Platter	C	Yes	35.00	36.20	1-Jul-26
<b>Administrative Fees</b>					
Booking Cancellation Fee	C	Yes	28.00	29.00	1-Jul-26

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SERVICE	C/L	GST	2025/26 Fee (Incl GST \$)	Proposed 2026/27 Fee (Incl GST \$)	Effective Date of Increase
<b>AQUA ENERGY</b>					
<b>Aquatics Casual Entry</b>					
Aquatic Adult	C	Yes	7.90	8.20	1-Jul-26
Aquatic Concession	C	Yes	6.30	6.60	1-Jul-26
Aquatic Child (0-15)	C	Yes	5.30	5.50	1-Jul-26
Aquatic Family (Medicare card)	C	Yes	21.10	21.90	1-Jul-26
Aquatic School Group - per Student	C	Yes	4.20	4.40	1-Jan-27
Aquatic School Group - Cost of Instructor	C	Yes	52.70	54.50	1-Jan-27
<b>Group Fitness &amp; Gym Casual Entry</b>					
Group Fitness Adult	C	Yes	17.50	18.10	1-Jul-26
Group Fitness Concession	C	Yes	14.00	14.50	1-Jul-26
Group Fitness Schools - per student	C	Yes	9.30	9.70	1-Jan-27
Gym Adult	C	Yes	19.30	20.00	1-Jul-26
Gym Concession	C	Yes	15.40	16.00	1-Jul-26
Gym Teen (classes or gym)	C	Yes	8.70	9.00	1-Jul-26
Gym School Group - per student	C	Yes	10.30	10.70	1-Jan-27
Gym User Group - per participant	C	Yes	10.30	10.70	1-Jul-26
Allied Health Gym User	C	Yes	10.70	11.10	1-Jul-26
Living Longer Living Stronger (gym/fitness classes)	C	Yes	7.80	8.10	1-Jul-26
<b>Multi Visit Passes</b>					
10 visit Swim - Adult	C	Yes	71.10	73.80	1-Jul-26
10 visit Swim - Child	C	Yes	47.70	49.50	1-Jul-26
10 visit Swim - Concession	C	Yes	56.70	59.40	1-Jul-26
10 visit Swim - Family	C	Yes	189.90	197.10	1-Jul-26
10 visit Gym - Adult	C	Yes	173.70	180.00	1-Jul-26
10 visit Gym - Concession	C	Yes	138.60	144.00	1-Jul-26
10 visit Group Fitness - Adult	C	Yes	157.50	162.90	1-Jul-26
10 visit Group Fitness - Concession	C	Yes	126.00	130.50	1-Jul-26
Living Longer Living Stronger 4 week	C	Yes	56.50	58.50	1-Jul-26
Living Longer Living Stronger 6 week	C	Yes	84.70	87.70	1-Jul-26
Living Longer Living Stronger 8 week	C	Yes	113.20	117.20	1-Jul-26
Living Longer Living Stronger 10 Session Pass	C	Yes	78.00	81.00	1-Jul-26
<b>Other</b>					
Fitness Room Hire - Full Day	C	Yes	65.00	67.30	1-Jul-26
Fitness Room Hire - Half Day	C	Yes	32.50	33.60	1-Jul-26
Meeting Room Hire - per hour	C	Yes	21.90	22.70	1-Jul-26
Pink Ribbon	C	Yes	6.00	6.20	1-Jul-26
Shower	C	Yes	5.00	5.00	1-Jul-25
<b>Learn to Swim Lessons</b>					
Swim lessons - 30mins	C	No	21.20	21.90	1-Jul-26
Swim lessons - 45mins	C	No	22.60	23.40	1-Jul-26
Swim lessons - 1hour	C	No	24.20	25.00	1-Jul-26
Private 1:1 - Half Hour	C	No	54.20	56.10	1-Jul-26
Private 1:1 Concession - Half Hour	C	No	43.40	44.90	1-Jul-26
Holiday Swim Program	C	No	74.80	77.40	1-Jul-26
Disability - Achiever Program 1:1	C	No	35.10	36.30	1-Jul-26
Swim lesson - 30mins - Direct Debit - fortnight	C	No	35.10	36.30	1-Jul-26
Swim lesson - 45mins - Direct Debit - fortnight	C	No	37.60	38.90	1-Jul-26
Swim lesson - 1hour - Direct Debit - fortnight	C	No	40.30	41.70	1-Jul-26
Group Adult Swimming Lessons	C	Yes	10.70	11.10	1-Jul-26
<b>Pool Hire</b>					
Swimming Pool Hire - whole pool per hour	C	Yes	178.50	184.70	1-Jul-26
Swimming Pool Hire - lane per hour	C	Yes	55.40	57.30	1-Jul-26
Pool Inflatable Hire - per hour	C	Yes	119.20	123.40	1-Jul-26
Additional Lifeguard - per hour	C	Yes	53.30	55.20	1-Jul-26
<b>Admin</b>					
Membership card replacement fee	C	Yes	10.70	10.00	1-Jul-26
<b>Term Memberships</b>					
<b>Base Aquatic Adult Fee (12 Month Fee)</b>	C	Yes	461.00	471.00	1-Jul-26
Aquatic 12mth - Concession	C	Yes	369.00	377.00	1-Jul-26
Aquatic 12mth - Child	C	Yes	308.00	314.00	1-Jul-26
Aquatic 12mth - Family	C	Yes	769.00	783.00	1-Jul-26
Aquatic 3mth - Adult	C	Yes	201.00	118.00	1-Jul-26
Aquatic 3mth - Concession	C	Yes	178.00	95.00	1-Jul-26
Aquatic 3mth - Child	C	Yes	162.00	79.00	1-Jul-26
Aquatic 3mth - Family	C	Yes	278.00	197.00	1-Jul-26

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SERVICE	C/L	GST	2025/26 Fee (Incl GST \$)	Proposed 2026/27 Fee (Incl GST \$)	Effective Date of Increase
<b>AQUA ENERGY Cont'd</b>					
<b>Base Gold Adult Fee (12 Month Fee)</b>	C	Yes	1,212.00	1,255.00	1-Jul-26
Gold 12mth - Concession	C	Yes	970.00	1,004.00	1-Jul-26
Gold 12mth - Family	C	Yes	2,020.00	2,092.00	1-Jul-26
Gold 3mth - Adult	C	Yes	388.00	314.00	1-Jul-26
Gold 3mth - Concession	C	Yes	328.00	251.00	1-Jul-26
Gold 3mth - Family	C	Yes	590.00	523.00	1-Jul-26
<b>Direct Debit Memberships - Fortnightly</b>					
Aquatic Direct Debit - Adult	C	Yes	17.80	18.20	1-Jul-26
Aquatic Direct Debit - Concession	C	Yes	14.20	14.50	1-Jul-26
Aquatic Direct Debit - Child	C	Yes	11.90	12.10	1-Jul-26
Aquatic Direct Debit - Family	C	Yes	29.60	30.20	1-Jul-26
Gold Direct Debit - Adult	C	Yes	46.70	48.30	1-Jul-26
Gold Direct Debit - Concession	C	Yes	37.40	38.70	1-Jul-26
Gold Direct Debit - Family	C	Yes	77.70	80.50	1-Jul-26
<b>Base Gym/Group Fitness Fee</b>	C	Yes	909.00	942.00	1-Jul-26
Gym/GF 12mth - Adult	C	Yes	909.00	942.00	1-Jul-26
Gym/GF 12mth - Concession	C	Yes	728.00	754.00	1-Jul-26
Gym/GF 12mth - Family	C	Yes	1,515.00	1,570.00	1-Jul-26
Gym/GF 3mth - Adult	C	Yes	228.00	236.00	1-Jul-26
Gym/GF 3mth - Concession	C	Yes	182.00	189.00	1-Jul-26
Gym/GF 3mth - Family	C	Yes	379.00	393.00	1-Jul-26
Gym/GF Direct Debit - Adult	C	Yes	35.00	36.30	1-Jul-26
Gym/GF Direct Debit - Concession	C	Yes	28.00	29.00	1-Jul-26
Gym/GF Direct Debit - Family	C	Yes	58.30	60.40	1-Jul-26
<b>Wellness Fees</b>					
Wellness 12mth - Adult	C	Yes	390.00	404.00	1-Jul-26
Wellness 3mth - Adult	C	Yes	97.50	101.00	1-Jul-26
Wellness Direct Debit - Adult	C	Yes	15.00	15.60	1-Jul-26
Wellness Casual - Adult	C	Yes	10.00	10.30	1-Jul-26
Living Longer Living Stronger Direct Debit	C	Yes	36.50	37.80	1-Jul-26
Corporate Adult 5+ Direct Debit	C	Yes	42.10	43.50	1-Jul-26
Corporate Family 5+ Direct Debit	C	Yes	70.00	72.50	1-Jul-26
Direct Debit - Teen Gym - Fortnightly	C	Yes	36.50	37.80	1-Jul-26
Direct Debit - Boot Camp - Fortnightly (6 sessions per f/night)	C	Yes	73.20	75.80	1-Jul-26
<b>Personal Training</b>					
Personal Training 1 Hour Session	C	Yes	59.50	61.60	1-Jul-26
Personal Training 1/2 Hour Session	C	Yes	29.80	30.80	1-Jul-26
Personal Training 1 Hour Session 1:2	C	Yes	71.40	73.90	1-Jul-26
Personal Training 1 Hour Session 1:3	C	Yes	107.10	110.80	1-Jul-26
Personal Training 1 Hour Session 1:4	C	Yes	142.80	147.80	1-Jul-26
Personal Training 3 Pack - 3 x 30 min	C	Yes	89.30	92.40	1-Jul-26
Personal Training 3 Pack - 3 x 60 min	C	Yes	178.50	184.70	1-Jul-26
Personal Training 5 Pack - 5 x 30 min	C	Yes	149.00	154.20	1-Jul-26
Personal Training 5 Pack - 5 x 60 min	C	Yes	297.80	308.20	1-Jul-26
Personal Training 10 Pack - 10 x 30 min	C	Yes	297.80	308.20	1-Jul-26
Personal Training 10 Pack - 10 x 60 min	C	Yes	595.50	616.30	1-Jul-26
Boot Camp (per session, casual rate)	C	Yes	18.30	18.90	1-Jul-26
<b>Summer Season Passes - 15 Weeks</b>					
Adult	C	Yes	133.00	135.90	1-Jul-26
Concession	C	Yes	106.40	108.80	1-Jul-26
Child (5-15)	C	Yes	88.80	90.60	1-Jul-26
Family	C	Yes	221.80	226.40	1-Jul-26
<b>OUTDOOR POOLS</b>					
<b>Single Admission (Aqua Energy Pools)</b>					
Adult	C	Yes	7.90	8.20	1-Jul-26
Concession	C	Yes	6.30	6.60	1-Jul-26
Child (4-15)	C	Yes	5.30	5.50	1-Jul-26
Family	C	Yes	21.10	21.90	1-Jul-26
<b>Summer Season Passes - 15 Weeks</b>					
Adult	C	Yes	133.00	135.90	1-Jul-26
Concession	C	Yes	106.40	108.80	1-Jul-26
Child (4-15)	C	Yes	88.80	90.60	1-Jul-26
Family	C	Yes	221.80	226.40	1-Jul-26

2026/27 Budget - Wellington Shire Council

SERVICE	C/L	GST	2025/26 Fee (Incl GST \$)	Proposed 2026/27 Fee (Incl GST \$)	Effective Date of Increase
<b>AQUA ENERGY Cont'd</b>					
<b>Single Admission (Rural Pools)</b>					
Adult	C	Yes	6.70	7.00	1-Jul-26
Concession	C	Yes	5.40	5.60	1-Jul-26
Child (4-15)	C	Yes	4.50	4.70	1-Jul-26
Family	C	Yes	17.90	18.70	1-Jul-26
Teen Gym 8 week	C	Yes		110.20	1-Jul-26
School Aquatic Education	C	Yes	-	9.90	1-Jan-27
<b>ANIMALS</b>					
<b>Standard Fee - Domestic Animals - Dog Registrations</b>					
Dangerous, Menacing or Restricted Breed	C	No	174.00	180.00	1-Jan-27
Guard Dog	C	No	243.00	250.00	1-Jan-27
Reduced Fee (Sterilised, over 10 years old, kept for breeding at a licensed premises, owner a member of approved association, kept for working stock, obedience trained with an approved organisation) not applicable to dangerous, menacing, guard dog or restricted breeds	C	No	174.00	179.00	1-Jan-27
<i>Pension Concession on above of 50%</i>	L	No	54.50	56.00	1-Jan-27
<b>Standard Fee - Domestic Animals - Cat Registrations</b>					
Reduced Fee (Sterilised, over 10 years old, kept for breeding at a licensed premises, owner a member of approved association)	C	No	174.00	180.00	1-Jan-27
<i>Pension Concession on above of 50%</i>	L	No	54.50	50.00	1-Jan-27
Animal Cage Deposits (Refundable)	C	No	65.00	65.00	1-Jul-26
Domestic Animal Business Registration	C	No	303.00	311.00	1-Jan-27
DAB Information Access Fee (Request for information specific to the business)	C	No	86.00	90.00	1-Jan-27
Domestic Animal Business Registration - Breeders 3-10 Fertile Dogs	C	No	3,060.00	3,150.00	1-Jan-27
Domestic Animal Business Registration - Breeders requiring Ministerial Approval	C	No	3,230.00	3,325.00	1-Jan-27
<b>Impound Penalties</b>					
Release Penalty Dogs Registered	C	No	160.00	165.00	1-Jul-26
Release Penalty Unregistered Dogs, or subsequent impound of Registered animal	C	No	190.00	195.00	1-Jul-26
Release Penalty Cats Registered	C	No		80.00	1-Jan-27
Release Penalty Cats Unregistered, or subsequent impound of registered animal	C	No		100.00	1-Jan-27
Registration fee for cats as part of desexing promotions	C	No		Free - no registration fee	
Release Penalty Small Livestock - includes Sheep, Goats and Pigs	C	No	\$90.00 for 1st animal \$47.00 per subsequent animal + invoiced transport costs	\$93.00 for 1st animal \$50.00 per subsequent animal + invoiced transport costs	1-Jul-26
Release Penalty Large Livestock - includes Cattle and Horses	C	No	\$144.00 for 1st animal \$47.00 for subsequent animal + invoiced transport costs	\$148.00 for 1st animal \$50.00 for subsequent animal + invoiced transport costs	1-Jul-26
<b>Sustenance fee, per day per animal - fee may be increased dependent on seasonal availability.</b>					
Small Livestock - includes Sheep, Goats and Pigs	C	No	20.00	20.50	1-Jul-26
Large Livestock - includes Cattle and Horses	C	No	28.00	29.00	1-Jul-26
<b>ONSITE WASTEWATER MANAGEMENT SYSTEM</b>					
Minor Alteration of an OWMS	L	No	627.00	644.00	1-Jul-26
Construct, Install or Alter an OWMS	L	No	822.00	845.00	1-Jul-26
Additional inspections	L	No	Additional 103.00 per hour up to a maximum of 2277.00	Additional 106.00 per hour up to a maximum of 2339.00	1-Jul-26
Renew a permit	L	No	140.00	144.00	1-Jul-26
Transfer a permit	L	No	167.00	172.00	1-Jul-26
Amend a permit	L	No	175.00	180.00	1-Jul-26
OWMS Permit serach and plan copy	C	Yes	180.00	180.00	1-Jul-25
Exemption	L	No	247.00 for assessments not exceeding 2.6 hours	254.00	1-Jul-26
Exemption (additional hours)	L	No	Additional 100.00 per hour up to a maximum of 1033.00	Additional 103.00 per hour up to a maximum of 1061.00	1-Jul-26
Report and Consent Request - unsewered areas	L	No	330.00	339.00	1-Jul-26

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<b>HEALTH</b>					
Premises Inspection Fee	C	No	325.00	350.00	1-Jul-26
Registration - Food Act - Class 1*	C	No	565.00	585.00	1-Jan-27
Registrations - Food Act: Class 2. Less than 5 EFT (Full Time Employees). 50% discount applies for a once off event*	C	No	565.00	585.00	1-Jan-27
Registrations: Food Act - Class 2 (Low volume). 50% discount applies for a once off event	C	No	328.00	340.00	1-Jan-27
Registrations: Food Act - Class 2. 6-10 EFT	C	No	635.00	655.00	1-Jan-27
Registrations: Food Act - Class 2. 11-25 EFT	C	No	715.00	735.00	1-Jan-27
Registrations: Food Act - Class 2. 26-50 EFT	C	No	980.00	1,000.00	1-Jan-27
Registrations: Food Act - Class 2. Over 50 EFT	C	No	1,510.00	1,555.00	1-Jan-27
Registration - Food Act: Class 3. 50% discount applies for a once off event*	C	No	328.00	340.00	1-Jan-27
Registrations: Food Act - Class 3 (Low volume). 50% discount applies for a once off event*	C	No	135.00	140.00	1-Jan-27
Registrations - Hairdressers or Temporary Makeup Lifetime one off fee*	C	No	295.00	300.00	1-Jan-27
Registrations – Hair/Beauty/Skin Penetration*	C	No	165.00	250.00	1-Jan-27
Registrations - Prescribed Accommodation*	C	No	242.00	250.00	1-Jan-27
Aquatic Facilities - Category 1	C	No	200.00	250.00	1-Jan-27
Registrations – Caravan Parks per site	L	No	As per Residential Tenancies (Caravan Parks and Moveable Dwellings Registration and Standards Regulations 2024		1-Jul-25
Caravan Park - Application for a Rigid Annexe	C	No	310.80	310.80	1-Jul-25
<b>* A 50% discount applies to new registrations from 1 July to 30 November</b>					
<b>* A 50% discount applies to registration of each additional temporary or mobile component(s) against a premises</b>					
Transfer of Registration	L	No	50% of annual registration fee		1-Jan-25
Transfer of Registration Caravan Parks	L	No	As per Residential Tenancies (Caravan Parks and Moveable Dwellings Registration and Standards Regulations 2024		1-Jul-26
Registration Late fee additional 50%	C	No	Additional 50%		1-Jul-25
Additional Inspection Fee - used when a premises does not comply with first or second inspection requirements - includes non compliant food samples	C	No	190.00	200.00	1-Jul-26
Penalties - refer to relevant legislation. Penalty amounts are determined as per the Monetary Unit Act	L	No	Penalty units are determined by Monetary Units Act 2004		1-Jul-25
Vaccines	C	No	Cost + admin fee		1-Jul-25
Site Visit Fee for Corporate Vaccinations	C	Yes	400.00	400.00	1-Jul-23
New premises application fee	C	No		200.00	1-Jul-26
<b>LOCAL LAWS</b>					
Alfresco Dining Permit Annual Fee	C	No	211.00	217.00	1-Jul-26
Roadside Trading Permit (12 Weeks fee)	C	No	868.00	895.00	1-Jul-26
Roadside Trading Permit (26 Weeks fee)	C	No	1,515.00	1,560.00	1-Jul-26
Roadside Trading Permit (52 Weeks fee)	C	No	2,678.00	2,758.00	1-Jul-26
Local Laws permit - 1 year	C	No	81.00	83.50	1-Jul-26
Local Law permit - 3 years	C	No	190.00	195.00	1-Jul-26
Impounded Vehicle release fee	C	No	370.00	381.00	1-Jul-26
Local Law Fines	L	No	203.00	209.00	1-Jul-26
General Local Laws Impound Release Fee	C	No	138.00	142.00	1-Jul-26
<b>BUILDING</b>					
Building Report and Consents	L	No	447.41	474.06	1-Jul-26
Building Report and Consents - Hoarding Permits	L	No	325.00	343.67	1-Jul-26
Building Search & Plan Copy	C	Yes	180.00	180.00	1-Jul-25
Building Information Certificates	L	No	53.40	55.09	1-Jul-26
Copy of Building Permit, Occupancy Permit or Certificate of Final Inspection	C	Yes	180.00	180.00	1-Jul-25
Heritage/Demolition Response	L	No	96.25	99.30	1-Jul-26
Lodgement Fees – Domestic & Commercial	L	No	137.76	142.13	1-Jul-26
Stormwater Discharge Point	L	No	230.88	244.72	1-Jul-26
Places of Public Entertainment (POPES)	C	Yes	495.00	600.00	1-Jul-26
<b>Aquatic Facilities (Incl. Pools &amp; Spas)</b>					
Inspection Fee (incl. Certificate Lodgement Fee)	C/L	No	394.63	395.00	1-Jul-25
Pool Registration Fee	L	No	36.10	37.13	1-Jul-26
Search Fee (with no Final Cert or Occupancy Permit)	L	No	53.60	55.09	1-Jul-26
Certificate Lodgement Fee	L	No	23.20	23.83	1-Jul-26
Non-Compliance Fee	L	No	437.27	449.02	1-Jul-26

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SERVICE	C/L	GST	2025/26 Fee (Incl GST \$)	Proposed 2026/27 Fee (Incl GST \$)	Effective Date of Increase
<b>PLANNING</b>					
Development Advice (Simple) - Per Request	C	Yes	150.00	150.00	1-Jul-25
Development Advice (Complex) - Per Request	C	Yes	250.00	250.00	1-Jul-25
Planning Permit & Endorsed Plans Search and Copy	C	Yes	160.00	160.00	1-Jul-22
Planning Permit - Extension of Time	C	Yes	300.00	300.00	1-Jul-20
Planning Permit - Extension of Time: 3rd or 4th	C	Yes	450.00	450.00	1-Jul-25
Planning Permit - Extension of Time: 5th	C	Yes	600.00	600.00	1-Jul-25
Preparation/Review Section 173 Agreement	C	Yes	680.40	680.40	1-Jul-23
Strategic Planning Written Advice - Per Request	C	Yes	150.00	250.00	1-Jul-26
Valuation (Public Open Space Contribution)	C	Yes	As charged by Council Valuers		1-Jul-17
<b>Fees for Applications for Permits under Section 47 (Regulation 9) of the Planning &amp; Environment Act 1987</b>	L	No	<a href="#">The full schedule of fees can be accessed from the DELWP Legislation and Regulation page.</a>		1-Jul-18
<b>Fees for Applications to Amend Permits Under Section 72 (Regulation 11) of the Planning &amp; Environment Act 1987</b>	L	No	<a href="#">The full schedule of fees can be accessed from the DELWP Legislation and Regulation page.</a>		1-Jul-18
<b>Council Variations</b>					
Amend an endorsed plan where the cost of the change is \$10,000 or less or for a minor amendment to the conditions where there is no requirement for new referrals or for public notice.	C	No	206.40	206.40	1-Jul-23
Sub-division trees	C	Yes	700.00	700.00	1-Jul-24
Heritage	C	No	NO FEE		1-Jul-18
<b>Native Vegetation Removal</b>					
>0.5 Hectares	C	No	400.00	400.00	1-Jul-25
<b>FACILITY HIRE</b>					
<b>Gwen Webb Arts Activity Centre</b>					
Casual or Regular Hire - Full Day	C	Yes	65.00	65.00	1-Jul-25
Casual or Regular Hire - Part Day (6 hours or less)	C	Yes	40.00	40.00	1-Jul-25
<b>Stephenson Park - Main Oval</b>					
Casual Hire - Community Groups	C	Yes	137.00	140.00	1-Jul-26
Casual Hire - Commercial	C	Yes	443.00	450.00	1-Jul-26
Casual Hire - Schools	C	Yes	Free	Free	1-Jul-20
Regular School Use - per season/per ground	C	Yes	270.00	275.00	1-Jul-26
<b>Stephenson Park - Baseball Diamond (includes George Wilson Oval)</b>					
Casual Hire - Community Groups	C	Yes	137.00	140.00	1-Jul-26
Casual Hire - Commercial	C	Yes	443.00	450.00	1-Jul-26
Casual Hire - Schools	C	Yes	Free	Free	1-Jul-20
Regular School Use - per season/per ground	C	Yes	270.00	275.00	1-Jul-26
<b>Stephenson Park - Rotary Reserve</b>					
Casual Hire - Community Groups	C	Yes	71.00	75.00	1-Jul-26
Casual Hire - Commercial	C	Yes	150.00	155.00	1-Jul-26
Casual Hire - Schools	C	Yes	Free	Free	1-Jul-18
Regular School Use - per season/per ground	C	Yes	134.00	140.00	1-Jul-26
<b>Stephenson Park - George Wilson Oval (excludes baseball diamond)</b>					
Casual Hire - Community Groups	C	Yes	71.00	75.00	1-Jul-26
Casual Hire - Commercial	C	Yes	150.00	155.00	1-Jul-26
Casual Hire - Schools	C	Yes	Free	Free	1-Jul-18
Regular School Use - per season/per ground	C	Yes	134.00	140.00	1-Jul-26
<b>Stephenson Park Multipurpose Room</b>					
Casual or Regular Hire - Full Day	C	Yes	67.00	70.00	1-Jul-26
Casual or Regular Hire - Part Day (6 hours or less)	C	Yes		45.00	1-Jul-26
<b>Stephenson Park Miscellaneous</b>					
Main Oval Lights Per Hour - charged from 5.30pm	C	Yes	39.00	40.00	1-Jul-26
Casual or Regular Hire - toilet cleaning per use	C	Yes	39.00	47.50	1-Jul-26
<b>Sale Main Oval</b>					
Casual Hire - Community Groups	C	Yes	137.00	140.00	1-Jul-26
Casual Hire - Commercial	C	Yes	443.00	450.00	1-Jul-26
Casual Hire - Schools	C	Yes	Free	Free	1-Jul-20
Regular School Use - per season/per ground	C	Yes	270.00	275.00	1-Jul-26
<b>Sale Main Oval Upstairs Social Room</b>					
Seasonal hire	C	Yes	1,150.00	1,200.00	1-Jul-26
<b>Sale Main Oval Miscellaneous</b>					
Lights Per Hour - charged from 5.30pm	C	Yes		40.00	1-Jul-26
Casual or Regular Hire - toilet cleaning per use	C	Yes		47.50	1-Jul-26

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SERVICE	C/L	GST	2025/26 Fee (Incl GST \$)	Proposed 2026/27 Fee (Incl GST \$)	Effective Date of Increase
<b>FACILITY HIRE Cont'd</b>					
<b>Sale Velodrome</b>					
Casual Hire - Community Groups	C	Yes	137.00	140.00	1-Jul-26
Casual Hire - Commercial	C	Yes	443.00	450.00	1-Jul-26
Casual Hire - Schools	C	Yes	Free	Free	1-Jul-20
Regular School Use - per season/per ground	C	Yes	270.00	275.00	1-Jul-26
<b>Lions Park - Sale</b>					
Casual Hire - Community Groups	C	Yes	137.00	140.00	1-Jul-26
Casual Hire - Commercial	C	Yes	443.00	450.00	1-Jul-26
Casual Hire - Schools	C	Yes	Free	Free	1-Jul-20
Regular School Use - per season/per ground	C	Yes	270.00	275.00	1-Jul-26
<b>Wurruk Oval</b>					
Casual Hire - Community Groups	C	Yes	103.00	105.00	1-Jul-26
Casual Hire - Commercial	C	Yes	300.00	310.00	1-Jul-26
Casual Hire - Schools	C	Yes	Free	Free	1-Jul-18
Regular School Use - per season/per ground	C	Yes	200.00	205.00	1-Jul-26
<b>Stead Street Oval</b>					
Casual Hire - Community Groups	C	Yes	71.00	75.00	1-Jul-26
Casual Hire - Commercial	C	Yes	150.00	155.00	1-Jul-26
Casual Hire - Schools	C	Yes	Free	Free	1-Jul-18
Regular School Use - per season/per ground	C	Yes	134.00	140.00	1-Jul-26
<i>*Seasonal hire is calculated at a 90% discount of the casual hire fee</i>					
<i>*Seasonal hire includes use of agreed amenities</i>					
<i>*Seasonal hire is defined as a minimum of 1 use per week during either Summer Period 1 October - 31 March or Winter Period 1 April - 30 September</i>					
<b>SALEYARDS</b>					
<b>Prime Sales</b>					
Weighted Cattle	C	Yes	26.80	27.70	1-Jul-26
Weighted Bulls	C	Yes	35.60	36.70	1-Jul-26
Unweighted Cattle	C	Yes	19.00	19.60	1-Jul-26
Unweighted Bulls	C	Yes	26.80	27.70	1-Jul-26
Calves	C	Yes	4.60	4.80	1-Jul-26
Goats	C	Yes	2.40	2.50	1-Jul-26
Pigs	C	Yes	3.80	4.00	1-Jul-26
Droving Fee	C	Yes	4.80	5.00	1-Jul-26
<b>Store Sales</b>					
Unweighted Cattle	C	Yes	19.00	19.60	1-Jul-26
Unweighted Bulls	C	Yes	26.80	27.70	1-Jul-26
Unit (Cow and Calf)	C	Yes	23.30	24.00	1-Jul-26
Calves	C	Yes	4.60	4.80	1-Jul-26
<b>Buyer / NLIS Fee</b>					
Store Sales, Wednesday Calf Sales	C	Yes	3.60	3.80	1-Jul-26
Clearing Sales	C	Yes	3.60	3.80	1-Jul-26
<b>Sheep Sales</b>					
Sheep Sales	C	Yes	2.50	2.60	1-Jul-26
Sheep Tag Fee	C	Yes	6.20	6.40	1-Jul-26
<b>Other</b>					
Weigh Only	C	Yes	14.30	14.80	1-Jul-26
Scan Only	C	Yes	7.80	8.10	1-Jul-26
On Delivery Fee - Cattle	C	Yes	7.80	8.10	1-Jul-26
Post Breeder Tags - No Tag, Saleyard tag applied by GRLE	C	Yes	46.30	47.70	1-Jul-26
Agent Fee - Special Sales	C	Yes	193.50	199.40	1-Jul-26
Auctioneers Fees	C	Yes	164.20	169.20	1-Jul-26
Buyers Reports	C	Yes	0.50	0.60	1-Jul-26
Truck Wash (20% reduction for WSC transporters)	C	Yes	2.60	2.70	1-Jul-26
Unprocessed Compost	C	Yes	26.60	27.40	1-Jul-26
Transit Stock Fee - Per Head (50% reduction for WSC transporters)	C	Yes	5.50	5.70	1-Jul-26
Stock Feed Fee	C	Yes	28.90	29.80	1-Jul-26
Sheep Scanning Fee	C	Yes	0.60	0.70	1-Jul-26
Call Outs (After Hours) - Feed Fee First Hour	C	Yes	n/a	133.00	1-Jul-26
Call Outs (After Hours) - Cost Recovery - per hour (or part thereof)	C	Yes	129.10	133.00	1-Jul-26
Shower Facilities	C	Yes		Incl in truckwash fee	1-Jul-22

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SERVICE	C/L	GST	2025/26 Fee (Incl GST \$)	Proposed 2026/27 Fee (Incl GST \$)	Effective Date of Increase
<b>MOORINGS</b>					
Mooring Fees - Annual Licence - pre June 2025 licences	C	Yes	1,135.00	1,170.00	1-Jul-26
Mooring Fees - Annual Licence - Tier 1 (C1 to C4)	C	Yes	2,250.00	2,318.00	1-Jul-26
Mooring Fees - Annual Licence - Tier 2 (N12 to N16)	C	Yes	1,970.00	2,030.00	1-Jul-26
Mooring Fees - Annual Licence - Tier 3 (N1 to N11, S1 to S16)	C	Yes	1,135.00	1,170.00	1-Jul-26
Mooring Temporary, Weekly, Min 2 weeks, Max 12 weeks	C	Yes	70.00	73.00	1-Jul-26
Transfer of Mooring Fee	C	Yes	60.00	62.00	1-Jul-26
<b>AERODROMES</b>					
Establishment fee for setting up user agreements - for new user agreements on Council Owned or Controlled Land	C	Yes	137.00	141.11	1-Jul-26
West Sale Airport Service Charge – Terminal Access – Per day for charter/commercial flights Rate capped to 100 days p.a.	C	Yes	138.20	142.35	1-Jul-26
West Sale Airport Service Charge – Use of Airside Apron Areas – per m2/p.a. Aircraft parking or equipment storage. User agreement to be established for periods in excess of 28 continuous days Minimum charge \$300.00 (based on 100m2 for 1 month).	C	Yes	42.60	43.88	1-Jul-26
West Sale Airport - User Access Charges / Landing Fees Fee applied per aircraft movement.	C	Yes	\$10.60 /tonne, pro-rata	\$13.25/tonne, pro-rata	1-Jul-26
Yarram Aerodrome - User Access Charges / Landing Fees Fee applied per aircraft movement.	C	Yes	\$5.30 /tonne, pro-rata	\$6.00/tonne, pro-rata	1-Jul-26
<b>TIPPING FEES</b>					
Commercial Tonne	C	Yes	336.00	365.00	1-Jul-26
Commercial m3	C	Yes	134.00	146.00	1-Jul-26
Domestic m3	C	Yes	58.00	64.00	1-Jul-26
Greenwaste m3	C	Yes	17.00	18.00	1-Jul-26
Clean Concrete Tonne	C	Yes	38.00	39.00	1-Jul-26
Clean Concrete m3	C	Yes	54.00	56.00	1-Jul-26
Separated Recyclables m3	C	Yes	Free	Free	1-Jul-19
Asbestos (domestic only - minimum charge)	C	Yes	100.00	100.00	1-Jul-16
Single Mattress	C	Yes	30.00	30.00	1-Jul-22
Double/queen Mattress	C	Yes	50.00	50.00	1-Jul-22
E-Waste Fees	C	Yes	Free	Free	1-Jul-20
Batteries	C	Yes	-	-	1-Jul-26
Recyclable Plastic Drums (Non Drummuster) <5lt	C	Yes	2.00	2.00	1-Jul-24
Recyclable Plastic Drums (Non Drummuster) 20lts	C	Yes	4.00	4.00	1-Jul-24
Clean Fill m3	C	Yes	280.00	290.00	1-Jul-26
Clean Fill Tonne	C	Yes	200.00	210.00	1-Jul-26
Gas bottles <10kg	C	Yes	15.00	16.00	1-Jul-26
Gas Bottles 10kg - 45kg	C	Yes	15.00	16.00	1-Jul-26
Cat/dog (Kilmany Only)	C	Yes	18.00	20.00	1-Jul-26
Cow/horse (Kilmany Only)	C	Yes	79.00	84.00	1-Jul-26
Sheep/calf (Kilmany Only)	C	Yes	39.00	42.00	1-Jul-26
Passenger/Motorcycle Tyres	C	Yes	15.00	16.00	1-Jul-26
Passenger/Motorcycle Tyres on Rim	C	Yes	30.00	32.00	1-Jul-26
4WD/Light Truck Tyre (off Rim accepted only)	C	Yes	30.00	32.00	1-Jul-26
Food Organics (domestic) m3	C	Yes	-	-	1-Jul-26
<b>LAKESIDE ENTERTAINMENT &amp; ARTS FACILITY (LEAF)</b>					
Weddings and Commercial Organisations	C	Yes	215.00	220.00	1-Jul-26
Not for profit/community organisations	C	Yes	Free	Free	1-Jul-20
Use of Concertina Doors	C	Yes	200.00	205.00	1-Jul-26
Use of Concertina Doors Community Groups	C	Yes	105.00	110.00	1-Jul-26
<b>CIRCUS</b>					
Recreation Reserve Fees (Circus) Daily Fees	C	Yes	280.00	290.00	1-Jul-26
<b>SUSTAINABILITY</b>					
EV charger fees	C	Yes	\$0.57 / kwh	\$0.57 / kwh	1-Jul-22
Enviro Ed Centre (Nakunbalook) - Room hire (Full Day)	C	Yes	300.00	300.00	1-Jul-22
Enviro Ed Centre (Nakunbalook) - Room hire (Half Day)	C	Yes	160.00	160.00	1-Jul-22
<b>ROADS</b>					
Rechargeable works	C	Yes	By Quote	By Quote	1-Jul-18
Consent for Works Within Road Reserve	L	No	\$98.00 - \$703.80	\$100.90 - \$724.50	1-Jul-26
Swing Bridge Special Openings (minimum of 7 days notification)	C	Yes	490.00	490.00	1-Jul-25

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<b>MAP SALES</b>					
Hardcopy - Standard Map (Dekho, Internet, VicRoads) A3 Colour	C	Yes	13.50	13.50	1-Jul-24
Hardcopy - Standard Map (Dekho, Internet, VicRoads) A2 Colour	C	Yes	19.50	19.50	1-Jul-24
Hardcopy - Standard Map (Dekho, Internet, VicRoads) A1 Colour	C	Yes	33.00	33.00	1-Jul-24
Hardcopy - Aerial Photo Plot A4	C	Yes	13.50	13.50	1-Jul-24
Hardcopy - Aerial Photo Plot A3	C	Yes	19.50	19.50	1-Jul-24
Hardcopy - Aerial Photo Plot A2	C	Yes	33.00	33.00	1-Jul-24
Hardcopy - Aerial Photo Plot A1	C	Yes	45.00	45.00	1-Jul-24
Softcopy - Aerial Photo - sent to email address	C	Yes	11.00	11.00	1-Jul-24
<b>FINANCE</b>					
Dishonoured Direct Debit Fees	C	No	30.00	30.00	1-Jul-16
Dishonoured Cheque Fees	C	No	30.00	30.00	1-Jul-22
Land Information Certificates	L	No	30.60	31.40	1-Jul-26
Land Information Certificate – Urgent Fee	C	Yes	80.00	80.00	1-Jul-18
Duplicate Rate Notice	C	Yes	10.00	10.00	1-Jul-16
Rate Related Archive Search per hour	C	Yes	51.00	51.00	1-Jul-18
<b>FIRE HAZARD RECOVERY</b>					
Recovery cost for Fire Hazard Removal Contractor plus admin fee	C	Yes	\$120.00 + contractor cost	\$125.00 + contractor cost	1-Jul-26
Recovery cost for Contractor "call out" plus an administration fee	C	Yes	\$120.00 + contractor cost	\$125.00 + contractor cost	1-Jul-26
<b>FREEDOM OF INFORMATION</b>					
Freedom of Information Request	L	No	33.60	34.50	1-Jul-26
Freedom of Information Search Charges per hour or part of an hour (except if on a computer)	L	No	25.22	25.90	1-Jul-26
Freedom of Information Supervision Charges Per Quarter hour	L	No	6.30	6.50	1-Jul-26
Freedom of Information Photocopies-A4 (per page)	L	No	0.20	0.20	1-Jul-25