



WELLINGTON SHIRE COUNCIL

Draft Budget 2025/26

6 May 2025

2025/26 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 be completed with final budget release

Financial Snapshot

Key Statistics	2024/25 Forecast \$000's	2025/26 Budget \$000's
Total Income	126,428	131,143
Total Expenditure	112,119	115,873
Surplus for the year	14,309	15,270

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

Underlying operating surplus / (deficit)	227	(282)
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Note: The Underlying operating result is an important measure of financial sustainability as it excludes all funds which are used for capital from being allocated to cover operating expenses. In 2025/26 capital funds are defined as recurrent capital grants (Road to Recovery funding) of \$7.3M, non-recurrent grant funding of \$6.5M, contributions, and donations (including ratepayer contributions to special street charge schemes) all have been excluded to determine the underlying result.

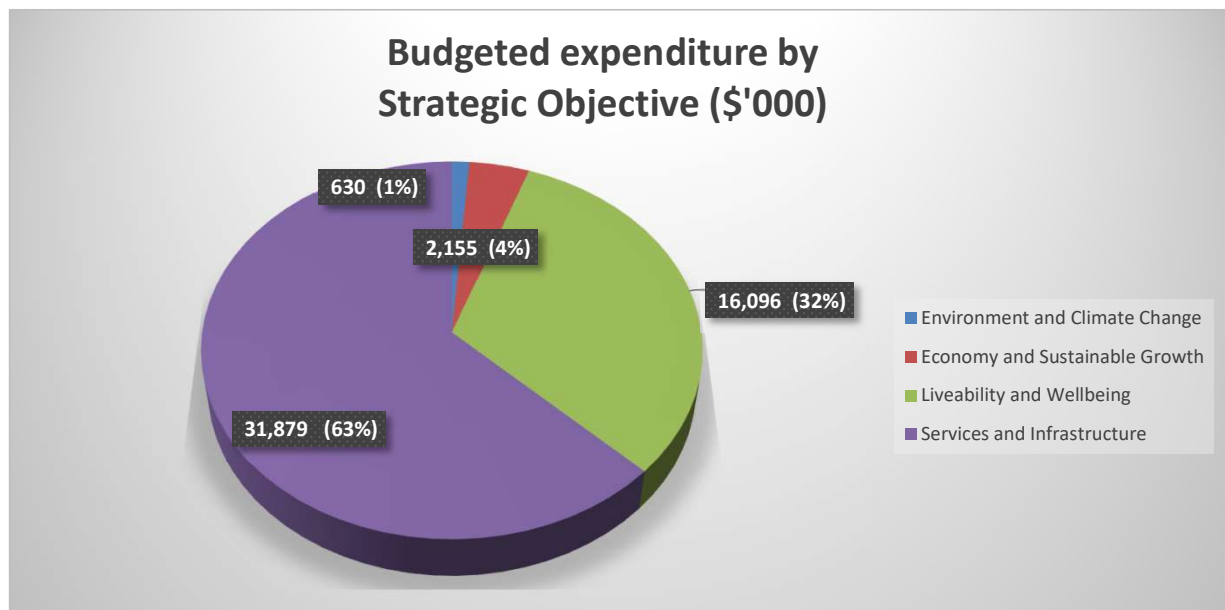
Net Cash result	(1,015)	(10,443)
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This is the net funding result after operations, capital works and financing activities. Refer Statement of Cash Flow in Section 3.

Capital works program	50,465	58,891
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Funding the capital works program

Cash and Reserves	36,577	43,311
Borrowings	3,000	-
External grants and contributions (recurrent and non-recurrent)	10,888	15,580
	50,465	58,891



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Economic Assumptions

Assumption	Notes	Actual	Forecast	Budget	Projections			Trend +/-
		2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	
Rate Cap Increase	1	3.50%	2.75%	3.00%	3.00%	3.00%	3.00%	+
Population Growth	2	1.20%	1.20%	1.20%	1.20%	1.20%	1.20%	+
Investment Interest Rate	3	4.50%	4.35%	3.95%	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 3.0% for the 2025/26 year, based on the state government rate cap, with estimated future annual increases in line with the Victoria Government Budgeted CPI increases. Rating increases are prepared in line with the Revenue and Rating Plan.

2. Population Growth

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

3. Investment Interest Rate

The average rate of investment has been decreasing, it is assumed the rate will further drop in 2025/26 taking the cash rate to 3.35%-3.85%. 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. Budget fees in 2025/26, have been increased inline with the Rate Cap percentage.

7. Grants - Recurrent

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

8. Employee Costs

Employee costs have increased with an estimated 3.0% 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

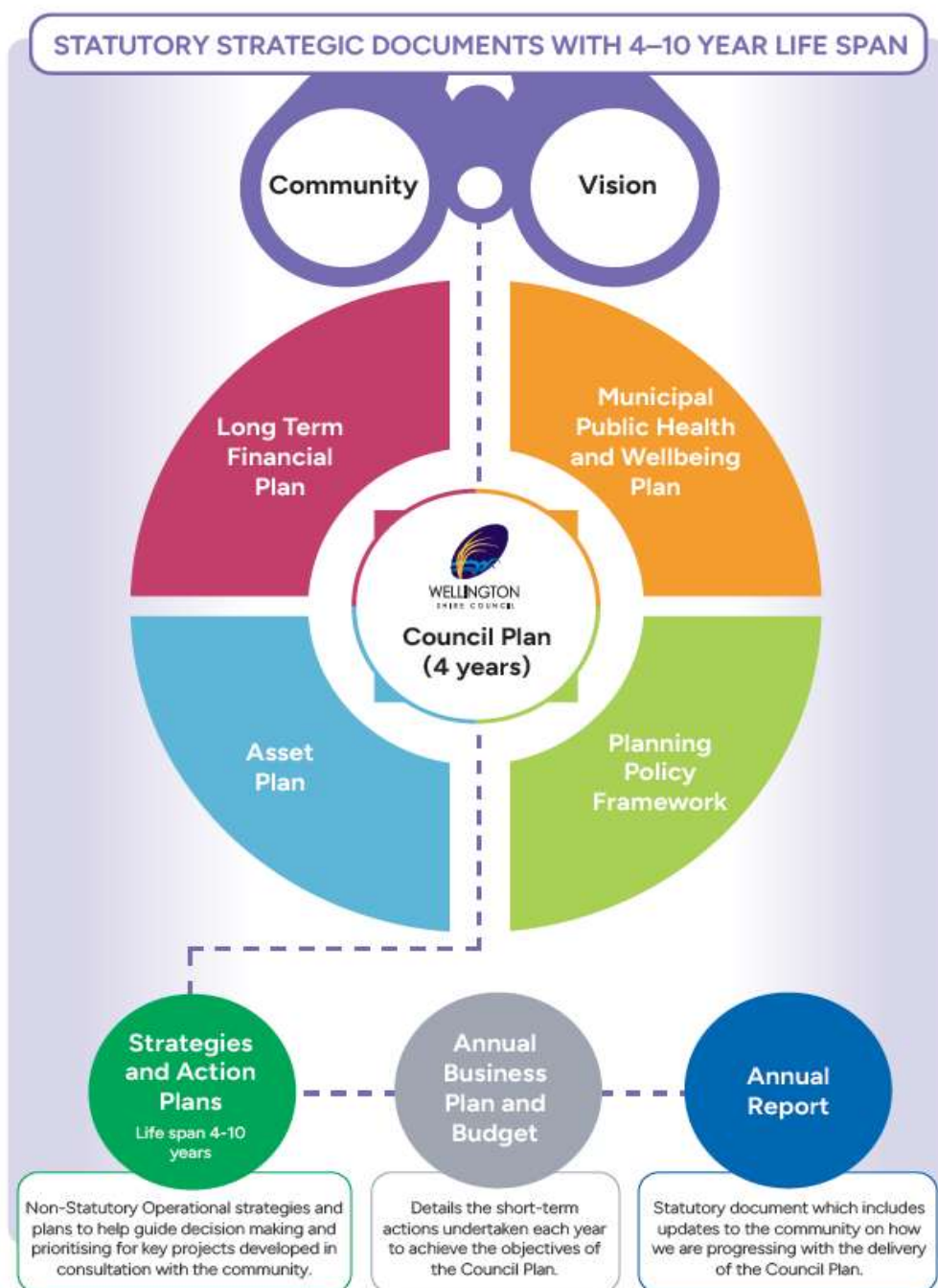
Price increases are expected to consistently and steadily increase for the next four years at a rate of 3%, which takes into account any expected rise less efficiencies from LED lighting which are reducing our consumption and overall electricity costs.

1. Link to the Council Plan

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

1.1 Legislative Planning and Accountability Framework

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



1.1.2 Key Planning considerations

Service level planning

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

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

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

2. Services and service performance indicators

This section provides a description of the services and initiatives to be funded in the Budget for the 2025/26 year and how these will contribute to achieving the strategic objectives outlined in the Council Plan. It also describes several initiatives and service performance outcome indicators for key areas of Council's operations. Council is required by legislation to identify major initiatives, initiatives, and service performance outcome indicators in the Budget and report against them in their Annual Report to support transparency and accountability. The relationship between these accountability requirements in the Council Plan, the Budget and the Annual Report is shown below.



Source: Department of Jobs, Precincts and Regions

2.1 Strategic Objectives for 'Environment and Climate Change'

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

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

Service Performance Outcome Indicators

Business area	Description of services provided		2023/24 Actual \$'000	2024/25 Forecast \$'000	2025/26 Budget \$'000
Land Use Planning	The Land Use Planning unit, through statutory planning and strategic land use planning services, aims to develop and improve forward looking land use planning policies and plans that guide and support future sustainable growth and facilitate appropriate land use and development outcomes. Many of these services are provided through and driven by statutory legislation. The unit aims to provide services that satisfy community needs by encouraging and supporting well-designed development that meets required standards.	Exp	632	458	744
		Rev	(84)	(118)	(230)
		NET COST	548	340	514

Major Initiatives

Council Plan *In line with revised State Government policy documents, establish and implement a policy position around the impacts of sea level rise, flooding and bushfire on land use planning.*
Major Initiative no 1.1.1

Councillors, Chief Executive and Executive Team	This area of governance includes the Mayor, Councillors, Chief Executive Officer and Executive Management Team and associated support which covers service provision across the entire organisation.	Exp	464	488	549
		Rev	-	-	-
		NET COST	464	488	549

Major Initiatives

Council Plan *Deliver organisation-wide integrated implementation of the climate change aspects of the Council's Sustainability Strategy 2020-2025.*
Major Initiative 24, *Healthy Wellington 2021-25 and Planning Policy Framework including our zero net carbon emissions target by 2040.*
no 1.1.2

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Natural Environment & Parks (Sustainability, Special Projects, Waste Management)	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. 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. Also being 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.	Exp	11,326	11,187	12,464
		Rev	(11,991)	(12,898)	(14,125)
		NET COST	-665	(1,711)	(1,661)

Major Initiatives

Council Plan Major Initiative no 1.1.3 *Educate the community to increase understanding of the risks and impacts of climate change and the need for adaptation and sustainable living.*

Council Plan Major Initiative no 1.4.1 *Progress towards our 2040 net zero emissions target by reviewing our roadmap, strengthening our governance and exploring carbon offset opportunities.*

Other Initiatives

Council Plan Initiative no 1.1.6 *Increase the extent of our urban forests and trees (also considering urban agriculture) to help our townships cope better with future temperatures increases.*

Council Plan Initiative no 1.2.2 *Advocate for uptake of electric and hybrid vehicles across our broader community and support this through delivery of charging stations.*

Council Plan Initiative no 1.2.4 *Help build a diverse and resilient energy economy by supporting the uptake of community-owned renewable energy capture and storage through education, capacity building and targeted investment.*

Council Plan Initiative no 1.4.3 *Advocate for alternate waste technologies to increase diversion of valuable resources and contaminated waste from landfill. Encourage and facilitate investment into resource recovery by private industries or partnerships.*

Council Plan Initiative no 1.4.5 *Accelerate Council's delivery of renewable energy and energy saving projects through delivering Environmentally Sustainable Design (ESD) and investigating tools like an internal capital fund and process to rank and prioritise return on investment for projects.*

Communities, Facilities & Emergencies	The Communities, Facilities and Emergencies teams provide opportunities for communities to work in partnership with local government to achieve identified priorities. These teams work to ensure all members of the community have equal opportunity to participate in community activities. Special focus is given to those who have traditionally remained marginalised such as the young, elderly, disabled and transport disadvantaged.	Exp	1,402	1,110	749
		Rev	(703)	(632)	(167)
		NET COST	699	478	582

Major Initiatives

Council Plan Major Initiative no 1.1.4 *Build disaster resilience and improve adaptation and recovery in high-risk and vulnerable communities by facilitating community-led emergency management planning and preparedness.*

Economic Development	Council's Economic Development service aims to support business growth and employment, the sustainable management of Council's commercial properties, and the active promotion of both lifestyle opportunities and our vibrant tourism sector.
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Major Initiatives

Council Plan Major Initiative no 1.2.1 *Advocate for, educate, and facilitate the adoption of regenerative agriculture and investment to improve water security and assist farmers to increase resilience and profitability in a warmer, drier climate.*

Other Initiatives

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Municipal Services	The Municipal Services unit works with people to ensure the life, health and safety of the community is maintained through educating and enforcing Environmental Health (including food safety support programs), Building and Local Laws regulations and animal management services.	Exp	806	796	961
		Rev	(427)	(416)	(406)
		NET COST	379	379	555

Major Initiatives

Finance	The Finance unit provides financial, payroll, rating and property valuation services to the organisation, community and external stakeholders. These services underpin the drive to be a financially sustainable Council, comply with the necessary legislative requirements and meet community needs. The unit also aims to provide a safe, reliable and sustainable fleet of vehicles to support the organisation in achieving its goals. The significant procurement goal is that of gaining good value from our purchasing.	Exp	84	72	91
		Rev	-	-	-
		NET COST	84	72	91

Other Initiatives

Council Plan Initiative no 1.4.2	Commence the green fleet transition to corporate electric and hybrid vehicles.
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TOTAL ENVIRONMENT AND CLIMATE CHANGE OBJECTIVE	1,509	47	630
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Service Performance Outcome Indicators

Service	Performance Measure	2023/24 Actual	Target 2026
Community satisfaction with Council performance in environmental sustainability	Community Satisfaction Survey	61/100 (2023)	Higher than large rural Councils (60/100 in 2020)
Percentage of tree canopy cover within town boundaries	iTree analysis	20% (2020)	1.5% improvement
Solar penetration rate – the percentage of electricity generation from solar facilities	Australian PV Institute	31.6% (2022/23)	+ 5%
Wellington Shire community greenhouse gas emissions intensity (emissions per person)	Co2 Emissions Community Snapshot	42.75 tonnes per person (2021/22)	Equal to or better than Gippsland average
Percentage of households located within 400m of quality open space	Geocortex	73% (2014)	85%
Corporate Greenhouse Gas emissions (aiming for net zero emissions by 2040)	WSC Carbon Accounts	4294.4 tonnes of carbon equivalent emissions (18.10% decrease from 2018)	23% reduction
Percentage waste diversion rate from kerbside collection	Local Government Performance Reporting Framework	32.17% (2022/23)	65%

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

2.2 Strategic Objectives for 'Economy and Sustainable Growth'

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

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

Service Performance Outcome Indicators

Business area	Description of services provided		2023/24 Actual \$'000	2024/25 Forecast \$'000	2025/26 Budget \$'000
Economic Development	Council's Economic Development service aims to support business growth and employment, the sustainable management of Council's commercial properties, and the active promotion of both lifestyle opportunities and our vibrant tourism sector.	Exp	968	811	917
		Rev	(239)	(88)	(193)
		NET COST	730	723	724

Major Initiatives

Council Plan *Encourage and facilitate investment in the local mainstay industries with the potential to generate significant economic growth:*
Major Initiative *Defence, Health, Agriculture, Tourism, Education, Timber, Renewables and the Oil and Gas transition. This includes encouraging*
no 2.1.1 *modernisation and identifying supporting industries, encouraging their establishment in Wellington Shire.*

Other Initiatives

Council Plan *Attract diversified and large-scale agriculture and food manufacturing and processing, including poultry, to meet Food and Fibre*
Initiative no *Gippsland objectives: Gippsland the Food Bowl of Victoria. Leverage off the significance of the Macalister Irrigation District while*
2.1.2 *ensuring development does not contradict the principles of the WSC Sustainability Strategy.*

Council Plan *Support our training facilities to develop a range of vocational, tertiary and higher education courses suited to our changing*
Initiative no *economy and industry needs.*
2.2.1

Council Plan *Adopt a 'buy local' approach for Council procurement processes aligned with best value (the most advantageous combination of*
Initiative no *cost, quality and sustainability to meet requirements).*
2.4.3

Council Plan *Increase access to and usage of internet and digital technologies throughout Gippsland, continuing the shift to online delivery of*
Initiative no *services and advocating for reduction of identified 'black spots'. Use access to networks to shape population attraction strategies*
2.4.4 *and target industry development.*

Land Use Planning	The Land Use Planning unit, through statutory planning and strategic land use planning services, aims to develop and improve forward looking land use planning policies and plans that guide and support future sustainable growth and facilitate appropriate land use and development outcomes. Many of these services are provided through and driven by statutory legislation. The unit aims to provide services that satisfy community needs by encouraging and supporting well-designed development that meets required standards.	Exp	1,447	1,573	2,017
		Rev	(786)	(796)	(948)
		NET COST	661	777	1,069

Major Initiatives

Council Plan *Satisfy housing demand by facilitating the development of a range of living settings and lifestyle choices including response to an*
Major Initiative *ageing demographic and facilitating affordable and social housing models.*
no 2.3.1

Council Plan *Promote and facilitate appropriate land release/ incentives and subsequent housing development in growth areas, being guided*
Major Initiative *by sustainable development principles.*
no 2.3.2

Council Plan *Prioritise investment projects in the main growth areas, including exploring all options for upgrades to trunk stormwater drainage,*
Major Initiative *sewer, water reticulation, internet, and gas that will stimulate growth and housing.*
no 2.4.2

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Arts & Culture	The Art Gallery and Libraries, as part of the Arts & Culture unit, seek to assist in the development of a vibrant, culturally active community that: promotes expression and participation through visual, literary and performing arts; informs and educates the community on various aspects of the arts; enhances the lifestyle of Wellington residents; and encourages visitors to explore the heritage and culture of the region.	Exp	524	360	398
		Rev	(168)	(35)	(36)
		NET COST	356	325	362

Other Initiatives

Council Plan Initiative no 2.1.3	Attract and facilitate development and growth in creative industry (arts) organisations to assist with COVID-19 recovery of the sector and grow local arts businesses, and Wellington's reputation as a cultural centre for Gippsland.
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TOTAL ECONOMY AND SUTAINABLE GROWTH OBJECTIVE	1,747	1,825	2,155
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Service Performance Outcome Indicators

Service	Performance Measure	2023/24 Actual	Target 2026
Annual growth rate of real Gross Regional Product REMPLAN economy		Wellington - \$3.898B (.87% decrease) Gippsland \$20.039B (3.68% growth)	Equal to or better than Gippsland average
Unemployment rate by sex, age and education level	ID economic profile	Wellington - 3.6% (June 2023 quarter) Gippsland - 3.7% (April 2023 quarter)	Equal to or better than Gippsland average
Destinations of Wellington year 12 or equivalent completers six months after leaving school	Department of Education and Training 'On track' data	9.3% unemployed 44% further study 10.7% apprentices / trainees (2022/23)	5% unemployed 56% further study
Number of dwellings across the Shire	ID forecast	23,544 dwellings (2022/23)	24,790 dwellings (2026 projection)
Number of new housing units built in the municipality	Department of Families, Fairness and Housing	679 houses/units (2022/23)	+26 beds
Wellington Shire total % population increase	ID profile	44,754 1.46% increase (2023 estimate)	Approximately 1% increase per annum

2.3 Strategic Objectives for 'Liveability and Wellbeing'

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

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

Services

Service area	Description of services provided		2023/24	2024/25	2025/26
			Actual	Forecast	Budget
			\$'000	\$'000	\$'000
Communities, Facilities & Emergencies	The Communities, Facilities and Emergencies teams provide opportunities for communities to work in partnership with local government to achieve identified priorities. These teams work to ensure all members of the community have equal opportunity to participate in community activities. Special focus is given to those who have traditionally remained marginalised such as the young, elderly, disabled and transport disadvantaged.	Exp	1,843	1,942	2,069
		Rev	(2,110)	(499)	(421)
		NET	(267)	1,442	1,648
		COST/(REVENUE)			

Major Initiatives

Council Plan Major Initiative no 3.4.1 *Investigate gaps in service provision for vulnerable community members, review options and determine Council's future role.*

Council Plan Major Initiative no 3.4.2 *In response to the Federal Government reforms for Home and Community Care determine the most appropriate supports to be facilitated by Council for people to age positively in community.*

Council Plan Major Initiative no 3.4.6 *Use Healthy Wellington 2021-25 to focus on the health and wellbeing needs of the senior population. Prevent and address barriers to accessing community, social, health and lifelong learning services.*

Council Plan Major Initiative no 3.4.4 *Support employers with the attraction, recruitment and long term retention of health specialists and allied health workers into hospitals and schools and to service NDIS and My Aged Care packages.*

Other Initiatives

Council Plan Initiative no 3.1.3 *Sensitively consider and support people to participate, contribute and be represented in our community without barriers due to disability, gender, age, sexuality or culture via the development and implementation of a Diversity and Inclusion Action Plan.*

Council Plan Initiative no 3.3.1 *To assist in recovery from COVID-19, facilitate support for and capacity building of community volunteers in Committees of Management and other groups that deliver community outcomes.*

Council Plan Initiative no 3.4.3 *Advocate for increased access to appropriate health services to meet the modern health challenges of the community including increased mental health and wellbeing services and education to reduce the stigma of accessing services in a post-COVID environment.*

Council Plan Initiative no 3.4.7 *Achieve Rainbow Tick accreditation of Council services to reduce stigma and discrimination against LGBTIQ+ people.*

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Service area	Description of services provided		2023/24	2024/25	2025/26
			Actual	Forecast	Budget
			\$'000	\$'000	\$'000
Economic Development	Council's Economic Development service aims to support business growth and employment, the sustainable management of Council's commercial properties, and the active promotion of both lifestyle opportunities and our vibrant tourism sector.	Exp	1,297	927	910
		Rev	(496)	(32)	(1)
		NET COST	802	895	909
Other Initiatives					
Council Plan Initiative no 3.3.2	Support formal and informal education providers to offer transitions to different learning environments based on people's life circumstances. Aim to improve educational attainment and aspiration within Wellington Shire recognising that the delivery of secondary school VCE will commence a transition process in the coming years to ensure it remains appropriate and relevant.				
Councillors, Chief Executive and Executive Team	This area of governance includes the Mayor, Councillors, Chief Executive Officer and Executive Management Team and associated support which covers service provision across the entire organisation.				
Other Initiatives					
Council Plan Initiative no 3.4.7	Advocate for local and regional priorities and issues that matter to our community in partnership with key stakeholders.				
Natural Environment & Parks	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. 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. Also being 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.	Exp	7,348	8,327	8,067
		Rev	(183)	(135)	(128)
		NET COST	7,166	8,193	7,940
Other Initiatives					
Council Plan Initiative no 4.3.3	Ensure green infrastructure (trees and vegetation) provision is a key component of the built environment and design of the public realm facilitates sustainability, liveability, and social connectivity.				
Leisure Services	The Leisure Services unit provides services and functions directed at fostering a healthier and more active community through the facilitation and provision of a range of recreation, fitness and community activities and programs at Council's recreation facilities. They ensure Council owned recreation facilities are managed sustainably, are fully utilised and accessible to people of all abilities.	Exp	3,418	3,609	3,734
		Rev	(2,016)	(2,010)	(2,239)
		NET COST	1,402	1,598	1,495
Municipal Services	The Municipal Services unit works with people to ensure the life, health and safety of the community is maintained through educating and enforcing Environmental Health (including food safety support programs), Building and Local Laws regulations and animal management services.	Exp	2,416	2,643	2,664
		Rev	(1,242)	(1,413)	(1,368)
		NET COST	1,174	1,229	1,296
Arts & Culture	The Art Gallery and Libraries, as part of the Arts & Culture unit, seek to assist in the development of a vibrant, culturally active community that: promotes expression and participation through visual, literary and performing arts; informs and educates the community on various aspects of the arts; enhances the lifestyle of Wellington residents; and encourages visitors to explore the heritage and culture of the region.	Exp	5,043	4,831	4,489
		Rev	(2,519)	(1,741)	(1,680)
		NET COST	2,525	3,090	2,809
Other Initiatives					
Council Plan Initiative no 3.1.2	Facilitate activities and events that celebrate and promote inclusion and engagement of our culturally and socially diverse communities. Deliver via defining and resourcing Council and the community's role in place activation and event delivery.				
Council Plan Initiative no 3.3.4	Work with the community to understand which arts and cultural services and opportunities are important to them and facilitate development in these areas.				
TOTAL LIVEABILITY & WELLBEING OBJECTIVE			12,801	16,447	16,096

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Service Performance Outcome Indicators

Service	Indicator	2023/24 Actual	Target 2026
Community satisfaction with perception of diversity and accessibility in the community	Community Satisfaction Survey	Indicator review completed. Additional question included in the 2024 Community Satisfaction Survey.	Identify baseline. Continual improvement on WSC score
Community satisfaction with Council decisions	Community Satisfaction Survey	54/100 (2023 large rural was 48/100)	Continual improvement on WSC score
Community satisfaction with Council engagement	Community Satisfaction Survey	53/100 (2023 large rural was 49/100)	Continual improvement on WSC score
Community satisfaction with level of Council lobbying	Community Satisfaction Survey	55/100 (2023 large rural was 49/100)	Continual improvement on WSC score
Participation rates in kindergarten for 4-year-olds	Department of Education and Training	Participation rate 93% Enrolment rate 99.1% (2022/23)	Better than Gippsland average
Active library members in municipality	Know Your Council	10% (2022/23)	15%
Participation at Council-run performing arts events	Internal data	20,652 visits (2022/23)	Increase by 2%
Participation in Gippsland Art Gallery programs and events	Internal data	39,611 visits (2022/23)	Increase by 2%
Availability of NDIS services within Wellington Shire to meet service demand	NDIS Demand Map	70% of NDIS funding used by participants (Q4 2022/23)	80%
Proportion of children attending Maternal and Child Health 3.5 years ages and stages visit	Department of Education and Training	71.3% (2017)	90%

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

2.4 Strategic Objectives for theme 'Services and Infrastructure'

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

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

Services

Service area	Description of services provided		2023/24 Actual \$'000	2024/25 Forecast \$'000	2025/26 Budget \$'000
Assets and Projects	The Assets and Projects unit manages a diverse range of services for Council including the implementation and management of capital projects across the organisation in the order of \$41M to \$50M per annum and providing asset management and information systems and support.	Exp	5,152	2,087	2,694
		Rev	(3,058)	(26)	(20)
		NET COST	2,094	2,060	2,674
Built Environment	The Built Environment unit manages the maintenance, renewal and improvement of Council's road and boating infrastructure, in addition to various civic facilities and buildings, including roadways, paths, drainage, boat ramps and jetties etc. This includes planning for new infrastructure development opportunities and managing Council's road maintenance teams and ensures that maintenance of Council's road and other infrastructure is performed in a coordinated way to maximise benefits to the community and other users.	Exp	17,259	15,673	15,080
		Rev	(1,599)	(8,630)	(7,222)
		NET COST	15,660	7,043	7,858

Service area	Description of services provided		2023/24 Actual \$'000	2024/25 Forecast \$'000	2025/26 Budget \$'000
Communities, Facilities & Emergencies (Community Facility Planning)	The Communities, Facilities & Emergencies team provides services and functions directed at fostering a healthy, well serviced community with a primary focus on community infrastructure planning, priorities and projects; project funding attraction; management and governance of community facilities and administration of Council's community assistance grants scheme. The team plans for and supports recreation facilities that encourage the community to participate in physical and general wellbeing activities and the development of community infrastructure that addresses community service needs.	Exp	4,687	2,698	2,682
		Rev	(269)	(206)	(88)
		NET COST	4,417	2,492	2,594

Major Initiatives

Council Plan Major Initiative no 4.4.2 *Advocate strongly to State Government and local stakeholders for improvements to the inter-town transport network connecting major towns to key regional centres in Gippsland.*

Other Initiatives

Council Plan Initiative no 4.3.5 *Support volunteer facility managers whose work contributes to improved community mental and physical health by activating, upgrading, and repurposing existing multi-use sporting, cultural and social facilities in preference to establishing new.*

Council Plan Initiative no 4.4.3 *Address community road safety and connection issues via active travel projects (education) and road and footpath improvements which will build a physically active, safe, and connected community.*

Finance	The Finance unit provides financial, payroll, rating and property valuation services to the organisation, community and external stakeholders. These services underpin the drive to be a financially sustainable Council, comply with the necessary legislative requirements and meet community needs. The unit also aims to provide a safe, reliable and sustainable fleet of vehicles to support the organisation in achieving its goals. The significant procurement goal is that of gaining good value from our purchasing.	Exp	2,670	3,203	3,356
		Rev	(515)	(75)	(65)
		NET COST	2,155	3,128	3,290

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Information Services	The Information Services unit provides a range of cost effective, centralised, and integrated services related to technology, data management, cybersecurity, ICT infrastructure and telecommunications, Information Management, Business Systems and Application Management and new and emerging technologies; to assist Council to meet its business and legislative requirements and to support Council staff to deliver services in a smart, productive, and efficient way.	Exp Rev NET COST	4,879 (1,221) 3,658	6,893 (2,118) 4,775	6,195 (973) 5,221
Organisational Performance and Governance	The Organisational Performance & Governance business unit is responsible for delivering legislated and strategic services and expert advice to the organisation in the areas of: Governance: Corporate Governance and compliance including Council Meetings, Conflicts of Interest, Delegations and Authorisations, Gifts Benefits and Hospitality declarations, Council elections, Councillor orientation induction and training, Council policy management and Business Continuity Planning. Integrated planning and reporting: Coordination and delivery of all levels of Council's planning, including the development, engagement and monitoring of the Council Plan, and the operationalisation of the Council Plan through business unit planning, service delivery indicators and the annual reporting of achievements. Insurance and risk management: Coordination and delivery of activities to mitigate risk, including the risk management framework, organisational insurance and claims management.	Exp Rev NET COST	2,802 (35) 2,767	3,393 (45) 3,347	3,227 (40) 3,187
Councillors, Chief Executive and Executive Team	This area of governance includes the Mayor, Councillors, Chief Executive Officer and Executive Management Team and associated support which covers service provision across the entire organisation.	Exp Rev NET COST	3,713 - 3,713	3,584 - 3,584	3,863 (13) 3,850
Major Initiatives					
Council Plan Major Initiative no 4.4.1	Advocate strongly to State Government and local stakeholders for improvements to the passenger train service to key regional centres.				
Other Initiatives					
Council Plan Initiative no 4.2.1	Provide services that are easy to use, valued by the community and give best overall worth back to Council and the community.				
Communications and Media	The Communications and Media Business 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 Rev NET COST	734 - 734	992 - 992	974 - 974
Municipal Services	The Municipal Services unit works with people to ensure the life, health and safety of the community is maintained through educating and enforcing Environmental Health (including food safety support programs), Building and Local Laws regulations and animal management services.	Exp Rev NET COST	551 (94) 457	486 - 486	564 - 564
Economic Development	Council's Economic Development service aims to support business growth and employment, the sustainable management of Council's commercial properties, and the active promotion of both lifestyle opportunities and our vibrant tourism sector.	Exp Rev NET COST (REVENUE)	1,635 (1,144) 491	1,773 (1,708) 65	1,574 (1,781) (207)
Other Initiatives					
People & Capability	The People & Capability unit provides expert and responsive advice and services in providing end-to-end Human Resources Management.	Exp Rev NET COST	1,351 1 1,352	1,424 - 1,424	1,872 - 1,872
TOTAL SERVICES AND INFRASTRUCTURE OBJECTIVE			37,499	29,396	31,879

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Service Performance Outcome Indicators

Service	Indicator	2023/24 Actual	Target 2026
Working capital (Current assets as a percentage of current liabilities)	Know Your Council	470.80% (2022/23)	Within LGV Acceptable Range
Loans and borrowings as a percentage of rates	Know Your Council	0.67% (2022/23)	Within LGV Acceptable Range
Community satisfaction rate with Council's overall performance	Community Satisfaction Survey	58/100 (2023 large rural was 52/100)	Continual improvement on WSC score
Reduction in the Wellington Shire retail vacancy rate	CBD vacancy audit	7.98% (2023)	10%
% of Community Managed Facilities accessibility audit recommendations delivered	Internal data	12% audit recommenda- tions delivered (2022/23)	10% each year
Community satisfaction with condition of sealed local roads	Customer Satisfaction Survey	50/100 (2023 large rural council was 40/100)	>52/100
Increase in kilometres of active travel routes in Wellington Shire as identified under the urban paths plan	Internal data	269.5km (2022/23)	Increase by 2km of paths annually

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

2.5 Performance statement

Service Performance Outcome Indicators

Service	Indicator	Performance Measure	Computation
Governance	Consultation and engagement	Satisfaction with community consultation and engagement. (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
Statutory Planning	Service standard	Planning applications decided within required timeframes (percentage of regular and VicSmart planning application decisions made within legislated timeframes)	[Number of planning application decisions made within 60 days for regular permits and 10 days for VicSmart permits / Number of planning application decisions made] x100
Roads	Condition	Sealed local roads below the intervention level (percentage of sealed local roads that are below the renewal intervention level set by Council and not requiring renewal)	[Number of kilometres of sealed local roads below the renewal intervention level set by Council / Kilometres of sealed local roads] x100
Libraries	Participation	Library membership (Percentage of the population that are registered library members)	[Number of registered library members/Population] x 100.
Waste management	Waste diversion	Kerbside collection waste diverted from landfill. (Percentage of garbage, recyclable and green organics collected from kerbside bins that is diverted from landfill)	[Weight of recyclables and green organics collected from kerbside bins/ Weight of garbage, recyclables and green organics collected from kerbside bins] x 100
Aquatic Facilities	Utilisation	Utilisation of aquatic facilities (Number of visits to aquatic facilities per head of population).	Number of visits to aquatic facilities/Population.
Animal Management	Health and safety	Animal management prosecutions. (Percentage of animal management prosecutions which are successful).	Number of successful animal management prosecutions/Total number of animal management prosecutions.
Food Safety	Health and safety	Critical and major non-compliance notifications. (Percentage of critical and major non-compliance outcome notifications that are followed up by Council).	[Number of critical non-compliance outcome notifications and major non-compliance outcome notifications about a food premises followed up/ Number of critical non-compliance outcome notifications and major non-compliance outcome notifications about food premises] x 100.
Maternal and Child Health	Participation	Participation in the MCH service. (Percentage of children enrolled who participate in the MCH service) Participation in the MCH service by Aboriginal children. (Percentage of Aboriginal children enrolled who participate in the MCH service)	[Number of children who attend the MCH service at least once (in the financial year) / Number of children enrolled in the MCH service] x100 [Number of Aboriginal children who attend the MCH service at least once (in the financial year) / Number of Aboriginal children enrolled in the MCH service] x100

2.6 Reconciliation with budgeted comprehensive result

	Revenue \$'000	Expenditure \$'000	Net Cost \$'000	
Environment and Climate Change	14,928	15,558	630	
Economy and Sustainable Growth	1,177	3,332	2,155	
Liveability and Wellbeing	5,836	21,933	16,097	
Services and Infrastructure	10,201	42,081	31,880	
Total	32,142	82,904	50,762	
Expenses added in:				
Depreciation and amortisation			35,253	
Finance costs			224	
Net (gain)/loss on disposal of property, plant & equipment			28	
Others			198	
Deficit before funding sources			86,465	
Funding sources added in:				
General Rates			(65,553)	
Waste charge revenue			(2,170)	
Victoria Grants Commission (general purpose)			(12,007)	
Capital income			(15,990)	
Others			(6,016)	
Total funding sources			(101,736)	
Combined (surplus) for the year			(15,270)	(Surplus)

3. Financial Statements

This section presents information in regard to the Financial Statements and Statement of Human Resources. The budget information for the year 2025/26 has been supplemented with projections to 2028/29.

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

2025/26 Budget - Wellington Shire Council

Comprehensive Income Statement

For the four years ending 30 June 2029

		Forecast Actual 2024/25	Budget 2025/26	Projections		
NOTES		\$'000	\$'000	2026/27 \$'000	2027/28 \$'000	2028/29 \$'000
Income/Revenue						
Rates and Charges	4.1.1	72,798	75,011	77,820	80,774	83,827
Statutory fees & fines	4.1.2	1,018	1,017	1,048	1,084	1,122
User fees & charges	4.1.3	11,886	11,664	12,020	12,327	12,772
Grants - Operating	4.1.4	22,474	20,960	20,498	20,996	21,703
Grants - Capital	4.1.4	9,695	13,825	10,518	14,190	8,951
Contributions - monetary - Operating	4.1.5	378	563	580	600	621
Contributions - monetary - Capital	4.1.5	45	735	250	65	20
Contributions - non-monetary	4.1.5	1,255	-	-	-	-
Other income - Operating	4.1.6	5,909	6,348	6,259	6,230	6,057
Other income - Capital	4.1.6	970	1,020	20	20	20
Total income/Revenue		126,428	131,143	129,013	136,286	135,093
Expenses						
Employee costs	4.1.7	36,077	38,374	39,314	40,476	41,576
Materials and Services	4.1.8	43,075	41,118	42,170	43,147	44,566
Bad and doubtful debts - allowance for impairment losses	4.1.9	15	16	17	17	18
Depreciation	4.1.10	32,840	33,671	34,739	35,701	36,439
Amortisation - intangible assets	4.1.11	890	1,010	732	747	732
Depreciation - right of use assets	4.1.12	400	572	799	914	1,480
Borrowing Costs	4.1.13	172	224	294	313	328
Finance Cost - leases	4.1.14	5	73	86	82	126
Other expenses	4.1.14	762	787	811	839	868
Net loss / (gain) on disposal of property, infrastructure, plant and equipment	4.1.15	(2,117)	28	32	35	39
Total expenses		112,119	115,873	118,993	122,270	126,171
Surplus for the year						
		14,309	15,270	10,019	14,016	8,922
Other comprehensive income						
Items that will not be reclassified to surplus or deficit:						
Net asset revaluation gain/(loss)		20,851	22,970	9,784	69,142	7,905
Total other comprehensive income		20,851	22,970	9,784	69,142	7,905
Total comprehensive result						
		35,160	38,240	19,803	83,157	16,826

2025/26 Budget - Wellington Shire Council

Balance Sheet

For the four years ending 30 June 2029

		Forecast Actual	Budget	Projections		
		2024/25	2025/26	2026/27	2027/28	2028/29
	NOTES	\$'000	\$'000	\$'000	\$'000	\$'000
Assets						
Current assets						
Cash and cash equivalents		31,330	20,887	12,698	12,821	18,431
Trade and other receivables		10,997	11,567	11,352	11,889	11,782
Other financial assets		85,583	83,016	80,525	78,109	75,766
Prepayments		1,081	1,103	1,125	1,147	1,170
Other assets		278	286	295	304	313
Total current assets	4.2.1	129,269	116,859	105,995	104,270	107,463
Non-current assets						
Trade and other receivables		3,514	3,741	4,005	4,229	4,493
Property, infrastructure, plant & equipment		1,445,076	1,492,954	1,521,314	1,602,961	1,616,685
Right-of-use assets		42	2,870	3,436	3,209	5,125
Intangible assets		2,740	3,925	3,783	6,847	6,635
Total non-current assets	4.2.1	1,451,372	1,503,490	1,532,538	1,617,245	1,632,938
Total assets		1,580,641	1,620,349	1,638,533	1,721,515	1,740,401
Liabilities						
Current liabilities						
Trade and other payables		6,929	7,004	7,182	7,350	7,591
Trust funds and deposits		5,128	5,282	5,440	5,604	5,772
Contract and other liabilities		4,872	5,018	5,169	5,324	5,483
Provisions		10,195	10,195	11,035	7,625	9,735
Interest-bearing loans and borrowings	4.2.3	1,008	1,096	1,206	1,320	1,439
Lease liabilities	4.2.4	150	593	826	954	1,523
Total current liabilities	4.2.2	28,282	29,188	30,858	28,176	31,543
Non-current liabilities						
Provisions		11,460	8,660	5,260	8,470	6,271
Interest Bearing loans and borrowings	4.2.3	8,408	9,392	9,180	8,854	8,408
Lease liabilities	4.2.4	200	2,577	2,900	2,524	3,859
Total non-current liabilities	4.2.2	20,068	20,629	17,340	19,848	18,538
Total liabilities		48,350	49,818	48,198	48,024	50,081
Net assets						
		1,532,291	1,570,531	1,590,334	1,673,492	1,690,319
Equity						
Accumulated surplus		486,987	504,476	521,958	535,276	542,706
Other Reserves	4.3.1	13,833	11,614	4,151	4,849	6,341
Asset Revaluation Reserve		1,031,471	1,054,441	1,064,225	1,133,367	1,141,272
Total equity		1,532,291	1,570,531	1,590,334	1,673,492	1,690,319

Statement of Changes in Equity

For the four years ending 30 June 2029

	NOTES	Total \$'000	Accumulated Surplus \$'000	Asset Revaluation Reserve \$'000	Other Reserves \$'000
2025 Forecast					
Balance at beginning of the financial year		1,497,130	475,500	1,010,620	11,010
Adjusted opening balance		1,497,130	475,500	1,010,620	11,010
Surplus for the year		14,309	14,309	-	-
Net asset revaluation gain/(loss)		20,851	-	20,851	-
Transfer to other reserves		-	(6,089)	-	6,089
Transfer from other reserves		-	3,267	-	(3,267)
Balance at end of the financial year		1,532,291	486,987	1,031,471	13,833
2026 Budget					
Balance at beginning of the financial year		1,532,291	486,987	1,031,471	13,833
Surplus/(deficit) for the year		15,270	15,270	-	-
Net asset revaluation gain/(loss)		22,970	-	22,970	-
Transfer to other reserves	4.3.1	-	(3,856)	-	3,856
Transfer from other reserves	4.3.1	-	6,075	-	(6,075)
Balance at end of the financial year	4.3.2	1,570,531	504,476	1,054,441	11,614
2027					
Balance at beginning of the financial year		1,570,531	504,476	1,054,441	11,614
Surplus for the year		10,019	10,019	-	-
Net asset revaluation gain/(loss)		9,784	-	9,784	-
Transfer to reserves		-	(3,936)	-	3,936
Transfer from reserves		-	11,399	-	(11,399)
Balance at end of the financial year		1,590,334	521,958	1,064,225	4,151
2028					
Balance at beginning of the financial year		1,590,334	521,958	1,064,225	4,151
Surplus for the year		14,016	14,016	-	-
Net asset revaluation gain/(loss)		69,142	-	69,142	-
Transfer to reserves		-	(4,139)	-	4,139
Transfer from reserves		-	3,441	-	(3,441)
Balance at end of the financial year		1,673,492	535,276	1,133,367	4,849
2029					
Balance at beginning of the financial year		1,673,492	535,276	1,133,367	4,849
Surplus for the year		8,922	8,922	-	-
Net asset revaluation gain/(loss)		7,905	-	7,905	-
Transfer to reserves		-	(4,332)	-	4,332
Transfer from reserves		-	2,840	-	(2,840)
Balance at end of the financial year		1,690,319	542,706	1,141,272	6,341

Statement of Cash Flows

For the four years ending 30 June 2029

		Forecast Actual	Budget	Projections		
		2024/25	2025/26	2026/27	2027/28	2028/29
NOTES		\$'000	\$'000	\$'000	\$'000	\$'000
		Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)
Cash flows from operating activities						
		73,393	74,335	77,163	80,136	83,110
		1,134	1,114	1,149	1,189	1,229
		13,246	12,773	13,177	13,526	13,994
		22,767	20,866	20,516	20,947	21,621
		9,822	13,763	10,779	13,883	9,369
		378	2,318	850	685	661
		350	351	362	374	387
		149	154	158	163	168
		7,759	7,172	7,103	6,936	6,738
		7,963	7,807	7,563	7,209	6,741
		(36,385)	(38,353)	(39,245)	(40,398)	(41,485)
		(47,795)	(45,205)	(46,312)	(47,405)	(48,905)
		(5,145)	(5,165)	(3,550)	(4,421)	(1,042)
Net cash provided by operating activities	4.4.1	47,636	51,928	49,712	52,824	52,586
Cash flows from investing activities						
		(56,186)	(65,445)	(59,417)	(53,894)	(47,368)
		3,819	312	315	318	322
		(124,000)	(125,240)	(127,757)	(129,035)	(130,325)
		125,747	127,808	130,249	131,451	132,669
Net cash used in investing activities	4.4.2	(50,620)	(62,565)	(56,610)	(51,160)	(44,704)
Cash flows from financing activities						
		(170)	(224)	(294)	(313)	(328)
		3,000	2,000	1,000	1,000	1,000
		(744)	(928)	(1,103)	(1,212)	(1,326)
		(5)	(73)	(86)	(82)	(126)
		(112)	(581)	(809)	(935)	(1,493)
Net cash provided by financing activities	4.4.3	1,969	194	(1,292)	(1,542)	(2,274)
Net increase (decrease) in cash & cash equivalents						
		(1,015)	(10,443)	(8,189)	123	5,610
Cash & cash equivalents at beginning of the financial year		32,345	31,330	20,887	12,698	12,821
Cash & cash equivalents at end of the financial year		31,330	20,887	12,698	12,821	18,431

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Statement of Capital Works

For the four years ending 30 June 2029

	NOTES	Forecast	Budget	Projections		
		Actual 2024/25 \$'000	2025/26 \$'000	2026/27 \$'000	2027/28 \$'000	2028/29 \$'000
Property						
Land		204	295	700	-	-
Land Improvements		100	3,110	1,500	-	100
Total land		304	3,405	2,200	-	100
Buildings		18,658	6,286	10,745	7,432	2,500
Total property		18,962	9,691	12,945	7,432	2,600
Plant & Equipment						
Plant, machinery and equipment		3,848	3,776	3,977	5,393	4,369
Fixtures, fittings and furniture		84	-	-	40	50
Computers and telecommunications		501	1,080	720	611	350
Library books		271	243	238	233	228
Total plant & equipment		4,704	5,099	4,935	6,277	4,997
Infrastructure						
Roads		17,485	25,603	17,090	20,500	16,900
Bridges		700	700	1,550	2,250	3,050
Footpaths and cycleways		1,673	1,865	1,930	1,995	2,010
Drainage		2,066	7,377	5,000	3,300	2,190
Recreational, leisure and community facilities		1,689	2,760	3,099	1,547	4,423
Waste management		772	2,135	4,140	160	60
Parks, open spaces and streetscapes		535	1,330	1,580	3,045	4,390
Aerodromes		410	90	95	385	-
Off street car parks		-	-	300	250	750
Other infrastructure		736	1,345	890	890	1,140
Total Infrastructure		26,066	43,206	35,674	34,322	34,913
Intangibles		733	895	80	500	80
Total Intangibles		733	895	80	500	80
Total capital works expenditure	4.5.1	50,465	58,891	53,634	48,531	42,590
Represented by:						
New asset expenditure		-	-	-	-	-
Asset renewal expenditure		35,940	41,112	32,259	35,266	33,710
Asset upgrade expenditure		8,100	9,270	10,750	8,577	5,300
Asset expansion expenditure		6,425	8,509	10,625	4,688	3,580
Total capital works expenditure	4.5.1	50,465	58,891	53,634	48,531	42,590
Funding sources represented by:						
Grants		9,695	13,825	10,518	14,190	8,951
Contributions		1,193	1,755	270	85	40
Council cash		36,577	43,311	42,846	34,256	33,599
Borrowings		3,000	-	-	-	-
Total capital works expenditure	4.5.1	50,465	58,891	53,634	48,531	42,590

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

2025/26 Budget - Wellington Shire Council

Statement of Human Resources

For the four years ending 30 June 2029

	Forecast Actual 2024/25 \$'000	Budget 2025/26 \$'000	Projections		
			2026/27 \$'000	2027/28 \$'000	2028/29 \$'000
Staff expenditure					
Employee costs - operating	37,227	39,544	40,519	41,717	42,854
Employee costs - capital	(1,150)	(1,170)	(1,205)	(1,241)	(1,278)
Total staff expenditure	36,077	38,374	39,314	40,476	41,576
	FTE	FTE	FTE	FTE	FTE
Staff numbers					
Employees	356.8	347.4	341.6	336.6	335.6
Total Staff numbers	356.8	347.4	341.6	336.6	335.6

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

Division	Budget 2025/26 \$'000	Comprises			
		Permanent		Casual \$'000	Temporary \$'000
		Full Time \$'000	Part Time \$'000		
Chief Executive Officer	1,267	1,151	116	-	83
Built & Natural Environment	13,670	13,405	265	64	281
Development	6,716	5,125	1,591	359	336
Corporate Services	6,609	5,878	731	-	378
Community and Culture	6,227	4,652	1,575	3,692	624
Total permanent staff expenditure	34,489	30,211	4,278		
Casuals, temporary and other expenditure	5,817			4,115	1,702
Capitalised Labour costs	(1,170)				
Total operating expenditure	39,136				

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

Division	Budget 2025/26 FTE	Comprises			
		Permanent		Casual	Temporary
		Full Time	Part Time		
Chief Executive Officer	8.0	7.0	1.0	-	0.6
Built & Natural Environment	131.4	129.0	2.4	0.6	3.4
Development	55.8	41.0	14.8	3.5	2.0
Corporate Services	52.9	46.0	6.9	-	4.0
Community and Culture	50.7	35.0	15.7	25.2	9.2
Total permanent staff	298.8	258.0	40.8		
Total casuals and temporary staff	48.6			29.3	19.2
Total Staff	347.4				

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

	2025/26 \$'000	2026/27 \$'000	2027/28 \$'000	2028/29 \$'000
Chief Executive Officer				
Permanent - Full time	1,151	1,180	1,209	1,240
Women	658	674	691	709
Men	493	505	518	531
Persons of self-described gender	-	-	-	-
Permanent - Part time	116	119	122	125
Women	116	119	122	125
Men	-	-	-	-
Persons of self-described gender	-	-	-	-
Total Chief Executive Officer	1,267	1,299	1,331	1,364
Built & Natural Environment				
Permanent - Full time	13,405	13,740	14,085	14,436
Women	2,429	2,490	2,552	2,616
Men	10,976	11,250	11,532	11,820
Persons of self-described gender	-	-	-	-
Permanent - Part time	265	272	279	286
Women	170	174	179	183
Men	95	97	100	102
Persons of self-described gender	-	-	-	-
Total Built & Natural Environment	13,670	14,013	14,363	14,722
Development				
Permanent - Full time	5,125	5,254	5,384	5,519
Women	2,176	2,230	2,286	2,343
Men	2,949	3,023	3,098	3,176
Persons of self-described gender	-	-	-	-
Permanent - Part time	1,591	1,631	1,672	1,714
Women	1,310	1,343	1,376	1,411
Men	281	288	295	303
Persons of self-described gender	-	-	-	-
Total Development	6,716	6,885	7,055	7,232
Corporate Services				
Permanent - Full time	5,878	6,025	6,176	6,330
Women	3,446	3,532	3,620	3,711
Men	2,432	2,493	2,555	2,619
Persons of self-described gender	-	-	-	-
Permanent - Part time	731	749	768	787
Women	669	686	703	720
Men	62	64	65	67
Persons of self-described gender	-	-	-	-
Total Corporate Services	6,609	6,774	6,944	7,117
Community and Culture				
Permanent - Full time	4,652	4,768	4,888	5,011
Women	2,987	3,062	3,138	3,217
Men	1,665	1,707	1,749	1,793
Persons of self-described gender	-	-	-	-
Permanent - Part time	1,575	1,613	1,655	1,696
Women	1,218	1,248	1,280	1,312
Men	357	366	375	384
Persons of self-described gender	-	-	-	-
Total Community and Culture	6,227	6,383	6,542	6,706
Casuals, temporary and other expenditure	5,055	5,165	5,482	5,712
Capitalised labour costs	(1,170)	(1,205)	(1,241)	(1,278)
Total staff expenditure	38,374	39,314	40,476	41,576

2025/26 Budget - Wellington Shire Council

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

	2025/26 FTE	2026/27 FTE	2027/28 FTE	2028/29 FTE
Chief Executive Officer				
Permanent - Full time	7.0	7.0	7.0	7.0
Women	5.0	5.0	5.0	5.0
Men	2.0	2.0	2.0	2.0
Persons of self-described gender	-	-	-	-
Permanent - Part time	1.0	1.0	1.0	1.0
Women	1.0	1.0	1.0	1.0
Men	-	-	-	-
Persons of self-described gender	-	-	-	-
Total Chief Executive Officer	8.0	8.0	8.0	8.0
Built & Natural Environment				
Permanent - Full time	129.0	129.0	129.0	129.0
Women	23.0	23.0	23.0	23.0
Men	106.0	106.0	106.0	106.0
Persons of self-described gender	-	-	-	-
Permanent - Part time	2.4	2.4	2.4	2.4
Women	1.6	1.6	1.6	1.6
Men	0.8	0.8	0.8	0.8
Persons of self-described gender	-	-	-	-
Total Built & Natural Environment	131.4	131.4	131.4	131.4
Development				
Permanent - Full time	41.0	41.0	41.0	41.0
Women	18.0	18.0	18.0	18.0
Men	23.0	23.0	23.0	23.0
Persons of self-described gender	-	-	-	-
Permanent - Part time	14.8	14.8	14.8	14.8
Women	12.3	12.3	12.3	12.3
Men	2.5	2.5	2.5	2.5
Persons of self-described gender	-	-	-	-
Total Development	55.8	55.8	55.8	55.8
Corporate Services				
Permanent - Full time	46.0	46.0	46.0	46.0
Women	29.0	29.0	29.0	29.0
Men	17.0	17.0	17.0	17.0
Persons of self-described gender	-	-	-	-
Permanent - Part time	6.9	6.9	6.9	6.9
Women	6.3	6.3	6.3	6.3
Men	0.6	0.6	0.6	0.6
Persons of self-described gender	-	-	-	-
Total Corporate Services	52.9	52.9	52.9	52.9
Community and Culture				
Permanent - Full time	36.0	36.0	36.0	36.0
Women	25.0	25.0	25.0	25.0
Men	11.0	11.0	11.0	11.0
Persons of self-described gender	-	-	-	-
Permanent - Part time	17.0	17.0	17.0	17.0
Women	13.3	13.3	13.3	13.3
Men	3.7	3.7	3.7	3.7
Persons of self-described gender	-	-	-	-
Total Community and Culture	53.0	53.0	53.0	53.0
Casuals and temporary staff	46.3	40.5	35.5	34.5
Total staff numbers	347.4	341.6	336.6	335.6

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 2025/26 the FGRS cap has been set at 3.00%. The cap applies to both general rates and municipal charges and is calculated on the basis of council's average rates and charges.

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

To achieve these objectives while maintaining service levels and a strong capital expenditure program, the average general rate and the municipal charge will increase by 3.00% in line with the rate cap.

This will raise total rates and charges for 2025/26 to \$75.0M.

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

		Forecast Actual	Budget	Change	
		2024/25 \$'000	2025/26 \$'000	\$'000	%
General rates*	1	63,950	65,636	1,686	2.6
Garbage Charge		6,085	6,274	189	3.1
Waste Infrastructure Charge		1,884	2,170	286	15.2
State Government EPA Levy		515	564	49	9.5
Boisdale Sewage Scheme		14	16	2	14.3
Interest on rates and charges		350	351	1	0.3
Total rates and charges		72,798	75,011	2,213	3.0

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

Comments

(1) This item includes \$83,500 Cultural and Recreational Land rates income which is not included in the FGRS calculations (refer 4.1.1(j)).

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

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

Type or class of land	2024/25 cents/\$CIV	2025/26 cents/\$CIV	Change
General residential	0.003430	0.003530	3.0%
Commercial/Industrial	0.003430	0.003530	3.0%
Farm	0.002744	0.002826	3.0%
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	2024/25 Forecast \$'000	2025/26 \$'000	Change \$'000	%
Residential	41,706	42,975	1,269	3.0
Commercial/Industrial	7,848	8,019	171	2.2
Farm	14,313	14,558	245	1.7
Cultural & Recreational Land	83	84	1	1.2
Total amount to be raised by general rates	63,950	65,636	1,686	2.6

- Additional supplementary property valuations and new assessments occurring after the 2024/25 budget will be struck in June 2025, are fully annualised and are included in the budget for 2025/26.

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	2024/25 Forecast No.	2025/26 No.	Change No.	%
General residential	27,836	27,908	72	0.3
Commercial/Industrial	1,666	1,681	15	0.9
Farm	3,101	3,050	(51)	(1.6)
Cultural & Recreational Land	36	36	-	-
Total number of assessments	32,639	32,675	36	0.1

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	2024/25 Forecast \$'000	2025/26 \$'000	Change \$'000	%
General residential	11,981,167	12,168,254	187,087	1.6
Commercial/Industrial	2,239,466	2,270,322	30,856	1.4
Farm	5,123,041	5,152,147	29,106	0.6
Recreational Land	47,055	48,975	1,920	4.1
Total value of land	19,390,729	19,639,698	248,969	1.3

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 2025, rated from 1 July 2025.

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

Type of Charge	Per Rateable Property	Per Rateable Property	Change	
	2024/25 \$	2025/26 \$	\$	%
Residential Garbage collection	285.0	295.0	10.0	3.5
Waste Infrastructure Charge (Landfill operations)	60.0	70.0	10.0	16.7
EPA Levy Charge	24.0	26.5	2.5	10.4
Boisdale Common Effluent System and Pump out Charge	541.8	641.8	100.0	18.5

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	2024/25 Forecast	2025/26	Change	
	\$'000	\$'000	\$'000	%
Kerbside collection (Garbage) *	6,085	6,274	189	3.0
Waste Infrastructure Charge	1,884	2,170	286	15.2
EPA Levy Charge	515	564	49	9.5
Boisdale Common Effluent System Charge	14	16	2	14.3
Total amount to be raised by service rates or charges	8,498	9,024	526	6.2

* 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:

	2024/25 Forecast	2025/26	Change
	\$'000	\$'000	\$'000
Rates and charges	72,448	74,660	2,212
Total	72,448	74,660	2,212

4.1.1(j) Fair Go Rates System Compliance

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

	2024/25	2025/26
Total Rates	\$ 63,384,144	\$ 65,553,090
Number of rateable properties	32,603	32,639
Base Average Rates	\$ 1,944.12	\$ 2,008.43
Maximum Rate Increase (set by the State Government)	2.75%	3.00%
Capped Average Rate	\$ 1,997.58	\$ 2,068.68
Maximum General Rates and Municipal Charges Revenue Allowable*	\$ 63,521,078	\$ 67,519,683
Budgeted General Rates and Municipal Charges Revenue*	\$ 62,534,160	\$ 65,553,090
Budgeted Supplementary Rates	\$ -	\$ -
Budgeted Total Rates and Municipal Charges Revenue*	\$ 62,534,160	\$ 65,553,090

* Excludes Cultural and Recreational Land rates income

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

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

- The making of supplementary valuations (2025/26: estimated \$242,500 and 2024/25: \$260,000)
- The variation of returned levels of value (e.g. valuation appeals);
- Changes of use of land such that rateable land becomes non-rateable land and vice versa;
- 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 0.003530 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.

4.1.2 Statutory fees and fines

	Forecast Actual 2024/25 \$'000	Budget 2025/26 \$'000	Change \$'000	%
Infringements and costs	103	108	5	4.9
Planning Fees	574	575	1	0.2
Permits	171	171	-	-
Land & Building Information Certificates	170	163	(7)	(4.1)
Total statutory fees and fines	1,018	1,017	(1)	(0.1)

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 2025/26 budget for statutory fees and fines is expected to remain relatively consistent with 2024/25 budgets.

4.1.3 User fees

	Forecast Actual 2024/25 \$'000	Budget 2025/26 \$'000	Change \$'000	%
Waste management services	4,360	4,980	620	14.2
Leisure centres	2,025	2,254	229	11.3
The Wedge	429	467	38	8.9
Saleyards	967	1,004	37	3.8
Other fees and charges	308	309	1	0.3
Emergency Works - Call Outs	50	50	-	-
Wellington Centre	479	474	(5)	(1.0)
Animal Services	77	46	(31)	(40.3)
Registration and other permits	1,066	1,010	(56)	(5.3)
Reimbursements	2,125	1,070	(1,055)	(49.6)
Total user fees	11,886	11,664	(222)	(1.9)

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 decrease by \$0.22M over 2025/26.

- (1) Expected increase in landfill waste for the financial year 2025/26, to result in increased gate fees.
- (2) Increased income anticipated following the re-opening of Aqua Energy in September 2025.
- (3) Increased internal programming income at The Wedge anticipated during the financial year 2025/26. Further, increased fees for services provided to hirers expected following benchmarking with other councils.
- (4) GRLE throughput and efficiencies improved throughout 2024/25 and the income budget for 2025/26 has increased by \$565k or 120% over the 2024/25 budget.
- (5) Anticipated drop in impounded cattle fees for the financial year 2025/26.
- (6) Anticipated drop in Caravan Park income and pool inspection income (which falls in every third year) during 2025/26.
- (7) Software expenditure reimbursed in 2024/25 as part of the partnership with East Gippsland Shire Council.

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4.1.4 Grants

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

		Forecast Actual 2024/25 \$'000	Budget 2025/26 \$'000	Change \$'000 %	
Grants were received in respect of the following:					
Summary of grants					
State funded grants		5,983	9,075	3,092	51.7
Commonwealth funded grants		27,337	25,710	(1,627)	(6.0)
Total grants received		33,320	34,785	1,465	4.4
(a) Operating Grants					
Recurrent - Commonwealth Government					
Victoria Grants Commission	1	17,922	18,460	538	3.0
Total Recurrent Commonwealth Grant		17,922	18,460	538	3.0
Recurrent - State Government					
School crossing supervisors		172	175	3	1.7
Environmental health		58	60	2	3.4
Libraries		363	363	-	-
Cultural Services		234	234	-	-
Parks & Environmental services		127	127	-	-
Community support programs	2	70	40	(30)	(42.9)
Municipal emergency	3	226	116	(110)	(48.7)
Total Recurrent State Grants		1,250	1,115	(135)	(10.8)
Non-Recurrent - State Government					
Planning	4	118	230	112	94.9
Parks & Environmental Services	5	13	94	81	623.1
Cultural services		50	50	-	-
Economic Development	6	32	-	(32)	(100.0)
Community Support programs	7	347	291	(56)	(16.1)
Community & Recreation Facilities upgrade	8	76	-	(76)	(100.0)
Municipal Emergency	9	172	-	(172)	(100.0)
Natural Disaster Funding	10	2,493	720	(1,773)	(71.1)
Total Non-Recurrent grants		3,301	1,385	(1,916)	(58.0)
Total Operating Grants		22,473	20,960	(1,513)	(7.2)

Comments:

Budgeted operating grants are expected to decrease by (\$1.5M) over 2025/26, primarily due to fewer expected Natural Disaster claims to be received during 2025/26.

(1) A 3.0% increase has been assumed for the 2025/26 allocation of the Victoria Grants Commission annual allocation.

(2) The 2024/25 forecast includes prior year Freeza funding, and all 2022-2024 Freeza program funding was utilised by December 2024. Council will receive \$40k annually under the 2025-2027 Freeza program.

(3) The 2024/25 forecast for the Municipal Emergency Resourcing Program includes all remaining prior year funding that has been put towards additional resourcing. The 2025/26 budget is set based on the normal annual allocation.

(4) The Yarram Drainage Study (\$90k) is anticipated to be completed in 2024/25, and during 2025/26 a grant of \$230k will be received for Flood Mapping.

(5) Food and Organic Waste bin transition to take place through 2025/26 with \$94k of support funding to be recognised.

(6) The Local Development Strategy funding has concluded in 2024/25.

(7) Forecast includes recognition of (\$95k) prior year funding for the Centralised Registration and Enrolment Scheme (CRES), and the Victorian Local Government Partnerships program concludes in 2025/26 with the majority to be spent during 2024/25 (\$23k). The 2025/26 budget includes additional funding towards the Free From Violence Program \$58k.

(8) The Bushfire Recovery Victoria Community Facility Volunteer support funding concludes in 2024/25.

(9) Programs for Preparing Australian Communities (\$126k), Community-Led Recovery Support (\$36k), and Preparing Remote Emergency Relief Centres (\$11k) conclude in 2024/25.

(10) Natural Disaster Funding claims paid during 2024/25 include the 26 December Storm & Flood event (\$1.1M), the 28 November Flood Event (\$949k), and the 3 October 2023 East Victorian Floods (\$170k). Claim funding is expected to be received during 2025/26 for the 25 August 2024 storm event \$720k.

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		Forecast Actual 2024/25 \$'000	Budget 2025/26 \$'000	Change \$'000 %	
(b) Capital Grants					
<u>Recurrent - Commonwealth Government</u>					
Roads to Recovery	1	1,775	7,250	5,475	308.5
Total Recurrent Commonwealth Government grants		1,775	7,250	5,475	308.5
<u>Non-Recurrent - Commonwealth Government</u>					
Buildings	2	1,283	-	(1,283)	(100.0)
Furniture and Fittings		13	-	(13)	(100.0)
Roads	3	6,344	-	(6,344)	(100.0)
Total Non-Recurrent - Commonwealth grants		7,640	-	(7,640)	(100.0)
Total - Commonwealth Government grants		9,415	7,250	(2,165)	(23.0)
<u>Non- Recurrent - State Government</u>					
Other Infrastructure	4	244	75	(169)	(69.3)
Computers and Telecommunications		-	263	263	-
Library Books		2	-	(2)	(100.0)
Parks, Open Space & Streetscapes		-	350	350	-
Roads	3	-	4,506	4,506	-
Drainage	5	877	124	(753)	(85.9)
Recreational Leisure & Community Facilities		-	545	545	-
Intangibles	4	-	-	(4)	(100.0)
Buildings	2	305	712	407	133.4
Total Non- Recurrent State Government grants		1,432	6,575	5,143	359.1
Total Capital Grants		10,847	13,825	2,978	27.5
Total Grants		33,320	34,785	1,465	4.4

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 \$1.5M with an increase in the Roads to Recovery Funding.

(1) 2024/25 is the first year of the current Roads to Recovery program and includes the Sale Toongabbie Stage 1, Coongulla East and Coongulla Central Special Charge Schemes. The 2025/26 year has an increase in Roads to Recovery works and includes Seaton- Glenmaggie Road, Heyfield Road Rehabilitation - Skeels Street and River Road, Evelyn/Donald Street and Deans Road. The total five year allocation is \$27.7M.

(2) Works continued on the multi year Aqua Energy Redevelopment \$1.4M and Sale Early Years Cobains Road Design works \$103k in 2024/25.

(3) Lansdowne St and Macarthur St Roundabout works commenced in 2024/25 \$1.2M and funds were received for the Sale - Toongabbie Road Widening works completed in 2023/24 \$1.9M. The following Local Regional Community Infrastructure Program Phase 4 works are forecast to be completed in 2024/25 which includes Velore Road Reconstruction \$800k, Heyfield - Seaton Road Reconstruction \$600k, and Gravel Resheets works \$414k.

(4) Other infrastructure forecasted works to be completed for 2024/25 financial year includes designs for Robertson and Port Albert Seawall \$80k. The final works have been completed on the Seaspray Levee upgrade \$73k.

(5) Sale - North Drainage funding of \$877k works have been forecast for the 2024/25 financial year.

4.1.5 Contributions

		Forecast Actual 2024/25 \$'000	Budget 2025/26 \$'000	Change \$'000	%
Monetary	1	423	1,298	875	206.9
Non-monetary	2	1,555	-	(1,555)	(100.0)
Total contributions		1,978	1,298	(680)	(34.4)

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 2024/25 included public open space and developer contributions (\$200k), and EGSC Datacentre works (\$170k). Monetary contributions for 2025/26 include property owner's contributions towards Seaspray and Longford street construction schemes \$600k, public open space and developer contributions \$350k, EGSC Datacentre works \$100k, and a contribution towards the Air Show \$100k, and the Maffra Landfill Capping Construction & Bundwall \$50k.

(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. Non-monetary developer contributions for Roads (\$500k), Drainage (\$500k), Land (\$170k), and Footpaths (\$100k), and (\$300k) in donated assets for Recreation & Leisure Facilities are expected in 2024/25.

4.1.6 Other income

		Forecast Actual 2024/25 \$'000	Budget 2025/26 \$'000	Change \$'000	%
Interest on Investments	3	4,700	5,200	500	10.6
Other rent	2	688	715	27	3.9
Miscellaneous income (Volunteer Income)		250	250	-	-
Interest on debtors		18	18	-	-
Sponsorship		22	19	(3)	(13.6)
Donations	1	1,200	1,166	(34)	(2.8)
Insurance recovery	4	45	-	(45)	(100.0)
Total other income		6,923	7,368	445	6.4

Comments:

Budgeted other income is expected to increase by \$0.4M over 2024/25.

(1) Improvements in the interest rate arena expected to result in higher interest earned on investments in 2025/26.

(2) New tenancies in commercial properties and increases to ongoing lease agreements.

(3) The forecast for 2024/25 includes \$950k in donations towards the Aqua Energy Redevelopment, and \$168k of donations towards the Art Gallery and the Turner exhibition. The 2025/26 budget includes donations of \$1.0M towards the Wedge Redevelopment, \$150k towards the Gibson's Road Hub, and the biennial John Leslie Art Prize donation of \$50k.

(4) Insurance recoveries are typically not budgeted for, and were received in 2024/25 for storm damage and vandalism.

4.1.7 Employee costs

		Forecast Actual 2024/25 \$'000	Budget 2025/26 \$'000	Change \$'000 %	
Salaries & Wages	1	27,921	29,974	2,053	7.4
Other On-Costs	2	750	1,041	291	38.8
Superannuation	3	3,656	3,951	295	8.1
FBT	4	243	312	69	28.4
Workcover		625	645	20	3.2
Casual Staff	5	2,882	2,451	(431)	(15.0)
Total employee costs		36,077	38,374	2,297	6.4

Comments:

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

(1) The 2024/25 forecast is lower than the 2025/26 budget by \$2.8M, 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 2025/26, with a total of (3.0 FTE) removed. In addition there are the annual Enterprise Agreement increases and movement within bands. As per Enterprise Agreement 11, a 3.0% salary increase has been included in the 2025/26 budget.

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

(3) The superannuation guarantee is budgeted to increase from 11.5% to 12.0% in 2025/26.

(4) Workcover is budgeted at 1.8% of total wages. The increase is due to a reduced rate provided in 2024/25, however no discount has been budgeted for in 2025/26.

(5) The Casual staff 2024/25 forecast is \$431k higher than the 2025/26 adopted budget to cover the shortfall in permanent staff. This overspend is expected to be alleviated with the increase in permanent staff.

4.1.8 Materials and services

		Forecast Actual 2024/25 \$'000	Budget 2025/26 \$'000	Change \$'000 %	
Consultants	1	1,156	1,464	308	26.6
Authority fees	2	2,050	2,315	265	12.9
Infrastructure & Parks Maintenance	3	9,188	9,422	234	2.5
Insurances	4	2,499	2,660	161	6.4
Utility payments		2,777	2,873	96	3.5
Contributions		2,362	2,396	34	1.4
Waste Management Services		4,284	4,290	6	0.1
Building Maintenance		1,594	1,566	(28)	(1.8)
Materials	5	8,312	7,638	(674)	(8.1)
Contractors	6	8,853	6,494	(2,359)	(26.6)
Total Materials and services		43,075	41,118	(1,957)	(4.5)

Comments:

Budgeted materials and services are expected to decrease by (\$2.0M) over 2025/26.

(1) Consultant's expenses expected to rise due to a grant funded flood mapping project (\$230k), and a Transfer Station infrastructure condition audit (\$80k).

(2) Increase in Environment Protection Authority (EPA) landfill levy charges commencing from 1 July 2025.

(3) Increase expenses for parks and reserves, public amenities and tree maintenance pro active works.

(4) Insurance premiums have increased, particularly on assets (\$104k) and public liability (\$73k).

(5) Software expenditure reimbursed in 2024/25 as part of the partnership with East Gippsland Shire Council (\$1.08M). However, increase in software licensing costs expected to raise annual software maintenance costs for the financial year 2025/26 (\$300k).

(6) The net decrease for contractors is driven primarily by 2024/25 forecast expenditure of \$850k on Storm & Flood events, \$428k on Wetlands Trail, \$248k on Election Services, \$153k on Turner Exhibition advertising expenses, \$100k on Air Show, and contract staff who worked on the Content Manager project.

4.1.9 Bad and doubtful debts

	Forecast Actual 2024/25 \$'000	Budget 2025/26 \$'000	Change \$'000 %	
Rate debtors	15	16	1	6.7
Total bad and doubtful debts	15	16	1	6.7

4.1.10 Depreciation

	Forecast Actual 2024/25 \$'000	Budget 2025/26 \$'000	Change \$'000 %	
Infrastructure	21,517	21,990	473	2.2
Property	9,037	9,299	262	2.9
Plant and equipment	2,286	2,372	86	3.8
Total depreciation	32,840	33,661	821	2.5

Comments:

Budgeted depreciation is expected to increase by \$0.8M, 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 Actual 2024/25 \$'000	Budget 2025/26 \$'000	Change \$'000 %	
Intangible assets	890	1,010	120	13.5
Total amortisation - intangible assets	890	1,010	120	13.5

Comments:

Budgeted amortisation is expected to increase by \$120k 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 Actual 2024/25 \$'000	Budget 2025/26 \$'000	Change \$'000 %	
Right of use assets	400	572	172	43.0
Total depreciation - right of use assets	400	572	172	43.0

Comments:

Budgeted depreciation is expected to increase by \$172k.

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4.1.13 Borrowing costs

	Forecast Actual 2024/25 \$'000	Budget 2025/26 \$'000	Change \$'000	%
Interest - Borrowings	172	224	52	30.4
Total borrowing costs	172	224	52	30.4

Comments:

New borrowings in 2024/25 will increase interest payments to the future.

4.1.14 Other expenses

	Forecast Actual 2024/25 \$'000	Budget 2025/26 \$'000	Change \$'000	%
Councillors allowances 1	380	408	28	7.4
Auditor's remuneration - VAGO	65	67	2	3.1
Volunteer Cost of Service	250	272	22	8.8
Auditor's remuneration - Internal	42	40	(2)	(4.8)
Total other expenses	737	787	50	6.8

Comments:

Budgeted other expenses are expected to increase by \$50k in 2025/26.

(1) Councillor allowances were not incurred from 26 October to 17 November 2024 during the Council election period. Planned increases to allowances as determined by the Victorian Independent Remuneration Tribunal take effect from 1 July 2025.

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

	Forecast Actual 2024/25 \$'000	Budget 2025/26 \$'000	Change \$'000	%
WDV Assets Replaced	1,155	757	(398)	(34.5)
Proceeds from sale of assets	(3,472)	(929)	2,543	(73.2)
Written Down Value of assets sold	200	200	-	-
Total Net loss (gain) on disposal of property, infrastructure, plant and equipment	(2,117)	28	2,145	(101.3)

Comments:

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

4.2 Balance Sheet

4.2.1 Assets

Budgeted "Total assets" are expected to increase by \$39.8M, with an increase of \$48.0M in non-current assets.

The decrease of (\$12.3M) in current assets is the result of reduced cash and cash equivalents as well as decrease in other financial assets.

The increase of \$52.2M in non-current assets is attributable to the net result of the capital works program; \$47.9M and depreciation and amortisation of assets (\$35.2M).

4.2.2 Liabilities

Budgeted "Total liabilities" are expected to increase by \$1.5M, being an increase of \$1.0M in current liabilities and a net increase of \$0.5M in non-current liabilities.

The increase of \$1.0M in current liabilities is primarily due to an increase in interest bearing borrowings, lease liabilities, trust and other deposits.

The net increase of \$1.5M in non-current liabilities relates to a increase in lease liabilities \$2.3M and interest bearing loans and borrowings \$1.0M; with a decrease in provisions (\$2.8M).

4.2.3 Borrowings

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

	Forecast Actual 2024/25 \$'000	Budget 2025/26 \$'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)
Amount of borrowings as at 30 June	9,416	10,488

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 2024/25 \$'000	Budget 2025/26 \$'000
Right-of-use assets		
Plant and equipment	36	2,854
Photocopiers	6	16
Total right-of-use assets	42	2,870
Lease liabilities		
Current lease Liabilities		
Plant and equipment	144	586
Photocopiers	6	7
Total current lease liabilities	150	593
Non-current lease liabilities		
Plant and equipment	191	2,568
Photocopiers	9	9
Total non-current lease liabilities	200	2,577
Total lease liabilities	350	3,170

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

4.3 Statement of changes in Equity

4.3.1 Reserves

		2025/26 \$'000
Forecast at 30 June 2025		13,833
Proposed Transfer to Reserves 2025/26		
Discretionary Reserves		
-Asset Improvement	1	-
-Plant Replacement	2	1,100
-Waste Infrastructure	3	2,170
Non- Discretionary Reserves		
-Recreational Land	4	350
-Infrastructure Contributions	5	-
-Art Gallery Acquisition/Contribution Reserves	5	49
-Leased Property Improvements	6	187
Total transfers to reserves		3,856
Proposed Transfer from Reserves 2025/26		
Discretionary Reserves		
-Asset Improvement	1	100
-Plant Replacement	2	1,352
-Waste Infrastructure	3	4,050
Non-Discretionary Reserves		
-Recreational Land	4	133
-Art Gallery Acquisition/Contribution Reserves	5	-
-Leased Property Improvements	6	440
Total transfers from reserves		6,075
Budget at 30 June 2026		11,614

Comments

Total other reserves are expected to decrease by \$2.2M over 2025/26.

(1) Asset Improvement Reserve is to fund specific future capital improvements and will increase compared to 2024/25 by \$1.9M, this has been financed by sale of assets and will be spent over the next three years.

(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 increase by \$826,000 compared to 2024/25.

(4) Recreational Land Reserve is to fund future open space facilities as per Section 18 of Subdivision Act. During 2025/26 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 2025/26 include lease related payments received from Caravan Park lessees and mooring fees.

4.3.2 Equity

Total Equity is anticipated to increase by \$38.4M, being for the expected 2025/26 surplus of \$15.4M and Asset Revaluations of \$23.0M.

4.4 Statement of Cash Flows

4.4.1 Net cash flows provided by operating activities

The increase of \$5.0M in cash inflows from operating activities is represented by a increase in capital grants \$4.0M, and contributions monetary \$1.9M, which is partially offset by decreased operating grants of (\$1.9M) and user fees of (\$0.5M). Operating cash outflows are projected to decrease by (\$0.6M) due to cash outflows from employee costs (\$1.9M) partially offset by decreased materials and services costs \$2.6M.

4.4.2 Net cash flows used in investing activities

Cash out flows from investing activities is budgeted to increase in 2025/26 by (\$9.2M). This is composed of an increase of (\$9.3M) in payments for property, infrastructure, plant and equipment (PIPE) and a decrease in the proceeds from the sale of PIPE of (\$0.7M).

4.4.3 Net cash flows provided by financing activities

Net cash flow provided by financing activities has decreased by (\$1.8M), predominantly the result of a decrease of (\$1.0M) in borrowings, with minor movements in lease repayments, finance costs, and repayment of borrowings.

4.5. Capital Works Program

This section presents a listing of the capital works projects that will be undertaken for the 2025/26 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 2024/25 \$'000	Budget 2025/26 \$'000	Change \$'000	%
Property	1	18,962	9,691	(9,271)	(48.9%)
Plant and equipment	2	4,704	5,099	395	8.4%
Infrastructure	3	26,066	43,206	17,139	65.8%
Intangibles	4	733	895	162	22.1%
Total		50,465	58,891	8,426	16.7%

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.

2 Wedge Stage Line Upgrade and Network Infrastructure Renewal.

3 Investment in large infrastructure projects such as George Street Drainage Renewal Maffra, Urban Path plan, Emergency landslip and Culvert repair works (Yarram area) and Seaton - Glenmaggie Road Widening and Reconstruction.

4 Business System Upgrades.

	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contributions \$'000	Council cash \$'000	Borrowings \$'000
Property	9,691	-	4,192	1,341	4,158	712	1,050	7,929	-
Plant and equipment	5,099	-	4,339	720	41	263	20	4,816	-
Infrastructure	43,206	-	31,708	7,188	4,310	12,850	685	29,671	-
Intangibles	895	-	785	110	-	-	-	895	-
Total	58,891	-	41,022	9,360	8,509	13,825	1,755	43,311	-

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4.5.2 Current Budget

Capital Works Area	Project	Asset Expenditure Type				Summary of Funding Sources			
	Cost \$'000	New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contributions \$'000	Cash \$'000	Borrowings \$'000
<u>PROPERTY</u>									
LANDFILL IMPROVEMENTS									
Kilmany Landfill Cell 4 Construction	1,650	-	-	-	1,650	-	-	1,650	-
TOTAL LANDFILL IMPROVEMENTS	1,650	-	-	-	1,650	-	-	1,650	-
BUILDINGS									
Art Gallery Lighting Replacement - Sale	65	-	65	-	-	-	-	65	-
Wellington Centre - Meeting Room Technology Upgrade - Sale	60	-	-	60	-	-	-	60	-
The WEDGE Renewal/Upgrade Works - Sale	1,000	-	400	300	300	-	1,000	-	-
Direct Managed Facilities - Heating, Ventilation and Air Conditioning Renewal Program	200	-	200	-	-	-	-	200	-
Direct Managed Facilities - Annual Small Site Air Conditioning Program	50	-	50	-	-	-	-	50	-
Direct Managed Facilities - Annual Floor Renewal Program	115	-	115	-	-	-	-	115	-
Sale Clock Tower - Safe Access Works	100	-	100	-	-	-	-	100	-
Direct Managed Facilities - Minor Works Program	200	-	200	-	-	-	-	200	-
GRSC Emergency External Door Replacement (multiple doors)	60	-	60	-	-	-	-	60	-
Early Years Infrastructure Program - Market Street Hub Preplanning - Sale	150	-	150	-	-	-	-	150	-
Community Facility Renewal Program	920	-	830	90	-	-	-	920	-
Community Facility Roof Renewal Program	100	-	100	-	-	-	-	100	-
Cameron Sporting Complex - Football Changeroom Redevelopment - Maffra	765	-	612	153	-	712	50	3	-
Early Years Infrastructure Program - Queen Street Kinder Renewal Works - Maffra	100	-	100	-	-	-	-	100	-
Community Facilities Asbestos Removal Program	75	-	75	-	-	-	-	75	-
Community Facility Major Maintenance - Sale Museum Foundation Repairs	40	-	40	-	-	-	-	40	-
Community Facility Major Maintenance - Heyfield Memorial Hall Door Replacement Multiple Doors	30	-	30	-	-	-	-	30	-
Sale Oval Canteen Minor Improvements	40	-	40	-	-	-	-	40	-
Sustainability Building Improvement Program	100	-	-	-	100	-	-	100	-
Toilet Renewal Program	50	-	50	-	-	-	-	50	-
Reconfiguration of Pound and Animal Shelter - Design	15	-	15	-	-	-	-	15	-
GRLE Factory Development - Feasibility - Sale	50	-	-	-	50	-	-	50	-
Sale Oval Lease Property Improvements	25	-	25	-	-	-	-	25	-
Commercial Road, Yarram - Building Refurbishment	400	-	-	400	-	-	-	400	-
Port Albert Fish & Chip Co Building - Renewal Works	50	-	50	-	-	-	-	50	-
Aqua Energy Redevelopment	100	-	100	-	-	-	-	100	-
TOTAL BUILDINGS	4,860	-	3,407	1,003	450	712	1,050	3,098	-
TOTAL PROPERTY	6,510	-	3,407	1,003	2,100	712	1,050	4,748	-

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Capital Works Area	Project	Asset Expenditure Type				Summary of Funding Sources			
	Cost \$'000	New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contributions \$'000	Cash \$'000	Borrowings \$'000
<u>PLANT & EQUIPMENT</u>									
PLANT, MACHINERY & EQUIPMENT									
The Wedge - Stage Line Upgrade - Sale	280	-	140	140	-	-	-	280	-
The Wedge - Stage Line Re Certification - Sale	90	-	90	-	-	-	-	90	-
Plant Replacement Program	1,845	-	1,845	-	-	-	-	1,845	-
Fleet Replacement Program	1,521	-	1,521	-	-	-	-	1,521	-
TOTAL PLANT, MACHINERY & EQUIPMENT	3,736	-	3,596	140	-	-	-	3,736	-
COMPUTERS & TELECOMMUNICATIONS									
Library RFID Implementation Project	390	-	-	390	-	263	-	127	-
Built Environment Operations Modernisation Project	190	-	-	190	-	-	-	190	-
ICT Print, Digital Equipment, Monitor and Printer Refresh	100	-	100	-	-	-	-	100	-
Renewal/Refresh of Laptops, ICT Devices and Desktop Fleet Program	200	-	200	-	-	-	-	200	-
ICT Equipment Renewal & Corporate/Public WiFi Microwave Upgrades & Telecommunications Renewal	200	-	200	-	-	-	-	200	-
TOTAL COMPUTERS & TELECOMMUNICATIONS	1,080	-	500	580	-	263	-	817	-
LIBRARY BOOKS									
Library AV Acquisitions	30	-	30	-	-	-	-	30	-
Library Cataloguing & Processing	47	-	47	-	-	-	-	47	-
Library Book Acquisitions	166	-	166	-	-	-	-	166	-
TOTAL LIBRARY BOOKS	243	-	243	-	-	-	-	243	-
ART WORKS									
Art Gallery Acquisitions	40	-	-	-	40	-	20	20	-
TOTAL ART WORKS	40	-	-	-	40	-	20	20	-
TOTAL PLANT & EQUIPMENT	5,099	-	4,339	720	41	263	20	4,817	-

2025/26 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
INFRASTRUCTURE									
ROADS									
Kerb and Channel Replacement Program	850	-	850	-	-	400	-	450	-
Reconstruct Unsealed Roads - Annual Program	1,900	-	1,900	-	-	-	-	1,900	-
Heyfield Road Rehabilitation - Skeels Street and River Road	1,200	-	960	240	-	1,200	-	-	-
Urban Street Resealing - Annual Program	230	-	230	-	-	-	-	230	-
Resealing Rural Roads - Annual Program	3,500	-	3,500	-	-	-	-	3,500	-
Final Seals - Annual Program	400	-	400	-	-	-	-	400	-
Urban Streets Asphalt Resheeting - Annual Program	600	-	600	-	-	-	-	600	-
Unsealed Road Intersection Upgrades - Annual Program	100	-	60	40	-	-	-	100	-
Wonnangatta Road Rehabilitation - Retaining Wall - Dargo	600	-	600	-	-	-	-	600	-
Rural Road Rehabilitation Program - Hyland Highway Service Lane	150	-	150	-	-	-	-	150	-
Crest Widening Program - Lindenow- Meerlieu Road	450	-	315	135	-	450	-	-	-
Project Development	400	-	175	155	70	-	-	400	-
Thomson Street, Maffra - Reconstruction (Johnson Street to Queen Street)	300	-	300	-	-	300	-	-	-
Duke Street - Reconstruction and Shoulder Sealing (Stage 2) - Yarram	800	-	640	160	-	-	-	800	-
Residential Road and Street Construction - Special Charge Schemes	2,000	-	1,000	1,000	-	1,400	600	-	-
Seaton - Glenmaggie Road / Seymours Lane Widening and Reconstruction - Stage 1 & 2	2,500	-	1,250	1,250	-	2,000	-	500	-
McLean Street- Rehabilitation and Shoulder Sealing - Yarram	400	-	320	80	-	-	-	400	-
Evelyn Street / Donald Street - Rehabilitation and Shoulder Sealing - Yarram	400	-	300	100	-	400	-	-	-
Gibsons and Cobains Road Roundabout Construction - Sale	100	-	-	100	-	-	-	100	-
Rural Road Drainage Program	150	-	150	-	-	-	-	150	-
Williamsons Road Reconstruction - Denison	850	-	850	-	-	-	-	850	-
Freestone Creek Road Slip Rectification - Briagolong	150	-	150	-	-	-	-	150	-
Marshalls Road Reconstruction - Denison	800	-	800	-	-	-	-	800	-
Bushs Road Reconstruction - Meerlieu	700	-	700	-	-	-	-	700	-
Deans Road Reconstruction - Tinamba	400	-	400	-	-	400	-	-	-
Ross Street - Landslip Rectification - Sale	600	-	600	-	-	600	-	-	-
Emergency Landslip and Culvert Repair Works - Yarram Area	3,500	-	3,500	-	-	3,500	-	-	-
Court Bowl Upgrade Program - Improved Turning Provision	100	-	100	-	-	-	-	100	-
Moroka Road Slip Rectification - Valencia Creek	400	-	400	-	-	100	-	300	-
Tinamba Road/Levee Improvement Project	226	-	-	-	226	160	-	66	-
Loch Sport and Golden Beach Climate Resilience Infrastructure Assessment	46	-	-	46	-	46	-	-	-
TOTAL ROADS	24,802	-	21,200	3,306	296	10,956	600	13,246	-

2025/26 Budget - Wellington Shire Council

Capital Works Area	Project	Asset Expenditure Type				Summary of Funding Sources			
	Cost \$'000	New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contributions \$'000	Cash \$'000	Borrowings \$'000
BRIDGES									
Bridge Works and Rehabilitation Program	250	-	250	-	-	-	-	250	-
Major Culvert Renewal - Annual Program	250	-	200	50	-	-	-	250	-
Bridge and Culvert Safety Barrier Renewal - Annual Program	200	-	120	80	-	-	-	200	-
TOTAL BRIDGES	700	-	570	130	-	-	-	700	-
FOOTPATHS									
Annual Footpaths Renewal Program	500	-	500	-	-	-	-	500	-
Urban Paths Plan Program	1,000	-	-	-	1,000	-	-	1,000	-
Gravel Path Renewal Program	285	-	285	-	-	-	-	285	-
Boardwalk Renewal Program	80	-	80	-	-	-	-	80	-
TOTAL FOOTPATHS	1,865	-	865	-	1,000	-	-	1,865	-
DRAINAGE									
Drainage Renewal Works Program	850	-	850	-	-	-	-	850	-
Seaspray Flood Mitigation System - Pump Replacement	70	-	70	-	-	-	-	70	-
Developer Contribution Works Program	400	-	-	-	400	-	-	400	-
Yarram Outfall Drain Assessment and Renewal	400	-	400	-	-	-	-	400	-
George Street Drainage Renewal - Maffra	2,025	-	725	1,300	-	-	-	2,025	-
Macalister Street Drainage Renewal - Sale	1,000	-	750	250	-	-	-	1,000	-
Davis Street Drainage Renewal - Heyfield	500	-	500	-	-	-	-	500	-
TOTAL DRAINAGE	5,245	-	3,295	1,550	400	-	-	5,245	-
RECREATIONAL LEISURE & COMMUNITY FACILITIES									
Outdoor Pool Shell Rehabilitation Program- Stratford, Yarram, Rosedale	75	-	75	-	-	-	-	75	-
LED Lighting Program	297	-	238	59	-	235	25	37	-
Community Facilities Vehicle & Pedestrian Safety Program	275	-	143	88	45	-	-	275	-
Community Facility Major Maintenance - Sugarbeet Museum Weighbridge	20	-	20	-	-	-	-	20	-
Lions Park Athletics Renewal - Sale	100	-	100	-	-	-	-	100	-
Sale Tennis LED Lighting Renewal	450	-	450	-	-	-	-	450	-
Maffra Lawn Tennis LED Lighting	388	-	310	78	-	310	20	58	-
Indoor and Outdoor Pools - Major Equipment Renewal Program	10	-	10	-	-	-	-	10	-
Yarram Pool Plant Upgrade	560	-	200	360	-	-	-	560	-
GRSC Storage Shed Extensions	65	-	-	-	65	-	-	65	-
TOTAL RECREATIONAL LEISURE & COMMUNITY FACILITIES	2,240	-	1,546	584	110	545	45	1,650	-

2025/26 Budget - Wellington Shire Council

Capital Works Area	Project	Asset Expenditure Type				Summary of Funding Sources			
	Cost \$'000	New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contributions \$'000	Cash \$'000	Borrowings \$'000
WASTE MANAGEMENT									
Maffra Resource Recovery Facility (Transfer Station) Construction	500	-	-	-	500	-	-	500	-
Transfer Stations - Asset Renewals	80	-	80	-	-	-	-	80	-
Kilmany Landfill Fixed Assets Upgrades	80	-	60	20	-	-	-	80	-
Kerbside Bins - Food Organics Garden Organics	1,300	-	-	-	1,300	-	-	1,300	-
TOTAL WASTE MANAGEMENT	1,960	-	140	20	1,800	-	-	1,960	-
PARKS, OPEN SPACE & STREETSCAPES									
Pump Track Reseal Program	120	-	120	-	-	-	-	120	-
Sale Depot Safety & Minor Renewal Works	70	-	70	-	-	-	-	70	-
Prince Street Reserve Open Space Planning - Rosedale	40	-	40	-	-	-	-	40	-
Lions Park - Inclusive Open Space Development - Sale	350	-	-	-	350	350	-	-	-
Playground Renewal Program	310	-	310	-	-	-	-	310	-
Accessibility & Inclusivity Audit Improvement Program	50	-	50	-	-	-	-	50	-
Project Development	50	-	50	-	-	-	-	50	-
Shelter & BBQ Replacement Program	110	-	110	-	-	-	-	110	-
Flooding Creek Linear Reserve Planning	50	-	-	-	50	-	-	50	-
Golden Beach Community Park - Renewal of Assets	50	-	50	-	-	-	-	50	-
Great Southern Rail Trail - Visitor Enhancement	50	-	-	-	50	-	-	50	-
Park Light Renewal Program	80	-	80	-	-	-	-	80	-
TOTAL PARKS, OPEN SPACE & STREETSCAPES	1,330	-	880	-	450	350	-	980	-
AERODROMES									
West Sale Airport - Terminal Building Repair Work	10	-	10	-	-	-	-	10	-
TOTAL AERODROMES	10	-	10	-	-	-	-	10	-
OTHER INFRASTRUCTURE									
Seagull Drive Boat Ramp Renewal - Loch Sport	280	-	280	-	-	-	-	280	-
Port of Sale - Public Lighting Refurbishment - Sale	150	-	150	-	-	-	-	150	-
McLoughlin's Beach Boat Ramp Jetty Redecking	55	-	55	-	-	-	-	55	-
Robertsons Beach Seawall Rehabilitation	150	-	150	-	-	75	-	75	-
Boisdale Effluent System Improvement Works	50	-	-	50	-	-	-	50	-
Caravan Park Capital Works (Loch Sport, Sale, Stratford, Woodside)	440	-	440	-	-	-	-	440	-
TOTAL OTHER INFRASTRUCTURE	1,125	-	1,075	50	-	75	-	1,050	-
TOTAL INFRASTRUCTURE	39,277	-	29,581	5,641	4,056	11,926	645	26,706	-

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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
INTANGIBLES									
Business System Upgrade - Asset Management System Replacement	90	-	60	30	-	-	-	90	-
GIS Imagery Renewal Program	70	-	70	-	-	-	-	70	-
Business System Upgrade - GIS Renewal	125	-	125	-	-	-	-	125	-
Business Systems Upgrades - Core Business Systems	410	-	410	-	-	-	-	410	-
TOTAL INTANGIBLES	695	-	665	30	-	-	-	695	-
TOTAL NEW CAPITAL WORKS 2025/26	51,581	-	37,991	7,394	6,196	12,901	1,715	36,964	-
Works carried forward from the 2024/25 year (Work funded in 2024/25 and carried forward)									
PROPERTY									
LAND									
Maffra Drainage Strategy Land Purchase	285	-	-	-	285	-	-	285	-
Education Department Land - Raymond St	10	-	-	-	10	-	-	10	-
TOTAL LAND	295	-	-	-	295	-	-	295	-
LANDFILL IMPROVEMENTS									
Kilmany Landfill Cell 4 Design and Construction	1,460	-	-	-	1,460	-	-	1,460	-
TOTAL LANDFILL IMPROVEMENTS	1,460	-	-	-	1,460	-	-	1,460	-
BUILDINGS									
Wellington Centre Improvement Construction	82	-	82	-	-	-	-	82	-
Aqua Energy, Sale - Redevelopment	1,000	-	600	200	200	-	-	1,000	-
The WEDGE Renewal/Upgrade Works - Sale	344	-	103	138	103	-	-	344	-
TOTAL BUILDINGS	1,426	-	785	338	303	-	-	1,426	-
TOTAL PROPERTY									
	3,181	-	785	338	2,058	-	-	3,181	-

2025/26 Budget - Wellington Shire Council

Capital Works Area	Project	Asset Expenditure Type				Summary of Funding Sources			
	Cost \$'000	New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contributions \$'000	Cash \$'000	Borrowings \$'000
INFRASTRUCTURE									
ROADS									
Emergency Slip Works Various Locations	800	-	800	-	-	800	-	-	-
TOTAL ROADS	800	-	800	-	-	800	-	-	-
DRAINAGE									
North-East Maffra Drainage Improvements	76	-	38	38	-	-	-	76	-
North Sale Development Works	1,000	-	500	500	-	124	-	876	-
Developer Contribution Works Program	180	-	-	180	-	-	-	180	-
George Street Drainage Renewal Maffra	878	-	439	439	-	-	-	878	-
TOTAL DRAINAGE	2,134	-	977	1,157	-	124	-	2,010	-
RECREATIONAL LEISURE & COMMUNITY FACILITIES									
Yarram Pool Plant Upgrade	520	-	130	390	-	-	-	520	-
TOTAL RECREATIONAL LEISURE & COMMUNITY FACILITIES	520	-	130	390	-	-	-	520	-
WASTE MANAGEMENT									
Street Sweeper Waste Storage Design and Construction	125	-	-	-	125	-	-	125	-
Kilmany L/fill Leachate Evaporation Pond	50	-	-	-	50	-	-	50	-
TOTAL WASTE MANAGEMENT	175	-	-	-	175	-	-	175	-
AERODROMES									
Western Apron Towlane (Taxiway F)	80	-	-	-	80	-	40	40	-
TOTAL AERODROMES	80	-	-	-	80	-	40	40	-
OTHER INFRASTRUCTURE									
Boisdale Common Effluent System	140	-	140	-	-	-	-	140	-
Seagull Drive Boat Ramp Renewal - Loch Sport	80	-	80	-	-	-	-	80	-
TOTAL OTHER INFRASTRUCTURE	220	-	220	-	-	-	-	220	-
TOTAL INFRASTRUCTURE	3,930	-	2,127	1,547	255	924	40	2,966	-
INTANGIBLES									
Asset Management System Replacement	200	-	120	80	-	-	-	200	-
TOTAL INTANGIBLES	200	-	120	80	-	-	-	200	-
TOTAL CARRIED FORWARD CAPITAL WORKS 2024/25	7,311	-	3,032	1,965	2,313	924	40	6,347	-

2025/26 Budget - Wellington Shire Council

Capital Works Area	Project	Asset Expenditure Type				Summary of Funding Sources			
	Cost \$'000	New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contributions \$'000	Cash \$'000	Borrowings \$'000
MULTI - YEAR PROJECTS									
2024 - 25 Kilmany Landfill Cell 4 Design and Construction	1,460	-	-	-	1,460	-	-	1,460	-
2025 - 26 Kilmany Landfill Cell 4 Construction	1,650	-	-	-	1,650	-	-	1,650	-
2026 - 27 Kilmany Landfill Cell 4 Construction	1,500	-	-	-	1,500	-	-	1,500	-
2024-25 The WEDGE Renewal/Upgrade Works - Sale	344	-	103	138	103	-	-	344	-
2025-26 The WEDGE Renewal/Upgrade Works - Sale	1,000	-	300	400	300	-	-	1,000	-
2026-27 The WEDGE Renewal/Upgrade Works - Sale	1,500	-	450	600	450	-	-	1,500	-
2025 - 26 Cameron Sporting Complex - Football Changeroom Redevelopment	765	-	612	153		712	50	3	-
2026 - 27 Cameron Sporting Complex - Football Changeroom Redevelopment	350	-	280	70		178	-	172	-
							-		
2024-25 George Street Drainage	878	-	439	439	-	-	-	878	-
2025-26 George Street Drainage	3,150	-	1,150	2,000	-	-	-	3,150	-
2026-27 George Street Drainage	1,500	-	500	1,000	-	-	-	1,500	-
2025-26 Maffra Resource Recovery Facility (Transfer Station) construction	500	-	-	-	500	-	-	500	-
2027-28 Maffra Resource Recovery Facility (Transfer Station) construction	3,000	-	-	-	3,000	-	-	3,000	-

2025/26 Budget - Wellington Shire Council

Summary of Planned Capital Works Expenditure For the years ending 30 June 2027, 2028 & 2029

2026/27	Asset Expenditure Types					Funding Sources				
	Total \$'000	New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Total \$'000	Grants \$'000	Contributions \$'000	Council Cash \$'000	Borrowings \$'000
Property										
Land	700	-	-	-	700	700	-	-	700	-
Land improvements	1,500	-	-	-	1,500	1,500	-	-	1,500	-
Total Land	2,200	-	-	-	2,200	2,200	-	-	2,200	-
Buildings	10,745	-	4,805	3,530	2,410	10,745	2,378	-	8,367	-
Total Buildings	10,745	-	4,805	3,530	2,410	10,745	2,378	-	8,367	-
Total Property	12,945	-	4,805	3,530	4,610	12,945	2,378	-	10,567	-
Plant and Equipment										
Plant, machinery and equipment	3,977	-	3,587	-	390	3,977	-	20	3,957	-
Fixtures, fittings and furniture	-	-	-	-	-	-	-	-	-	-
Computers and telecommunications	720	-	590	130	-	720	-	-	720	-
Library books	238	-	238	-	-	238	-	-	238	-
Total Plant and Equipment	4,935	-	4,415	130	390	4,935	-	20	4,915	-
Infrastructure										
Roads	17,090	-	13,310	3,710	70	17,090	5,501	165	11,424	-
Bridges	1,550	-	1,015	535	-	1,550	850	-	700	-
Footpaths and cycleways	1,930	-	930	-	1,000	1,930	-	-	1,930	-
Drainage	5,000	-	2,675	2,175	150	5,000	-	-	5,000	-
Recreational, leisure and community facilities	3,099	-	2,539	560	-	3,099	1,514	85	1,500	-
Waste management	4,140	-	140	-	4,000	4,140	-	-	4,140	-
Parks, open space and streetscapes	1,580	-	1,145	110	325	1,580	-	-	1,580	-
Aerodromes	95	-	15	-	80	95	-	-	95	-
Off street car parks	300	-	300	-	-	300	-	-	300	-
Other infrastructure	890	-	890	-	-	890	275	-	615	-
Total Infrastructure	35,674	-	22,959	7,090	5,625	35,674	8,140	250	27,284	-
Intangibles	80	-	80	-	-	80	-	-	80	-
Total Intangibles	80	-	80	-	-	80	-	-	80	-
Total Capital Works Expenditure	53,634	-	32,259	10,750	10,625	53,634	10,518	270	42,846	-

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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
Property										
Land	-	-	-	-	-	-	-	-	-	-
Land improvements	-	-	-	-	-	-	-	-	-	-
Total Land	-	-	-	-	-	-	-	-	-	-
Buildings	7,432	-	3,850	1,594	1,988	7,432	1,000	-	6,432	-
Total Buildings	7,432	-	3,850	1,594	1,988	7,432	1,000	-	6,432	-
Total Property	7,432	-	3,850	1,594	1,988	7,432	1,000	-	6,432	-
Plant and Equipment										
Plant, machinery and equipment	5,393	-	5,103	-	290	5,393	-	20	5,373	-
Fixtures, fittings and furniture	40	-	-	-	40	40	-	-	40	-
Computers and telecommunications	611	-	500	111	-	611	-	-	611	-
Library books	233	-	233	-	-	233	-	-	233	-
Total Plant and Equipment	6,277	-	5,836	111	330	6,277	-	20	6,257	-
Infrastructure										
Roads	20,500	-	16,295	4,135	70	20,500	9,950	-	10,550	-
Bridges	2,250	-	1,465	785	-	2,250	1,350	-	900	-
Footpaths and cycleways	1,995	-	995	-	1,000	1,995	-	-	1,995	-
Drainage	3,300	-	1,900	1,150	250	3,300	-	-	3,300	-
Recreational, leisure and community facilities	1,547	-	1,355	192	-	1,547	1,065	65	417	-
Waste management	160	-	160	-	-	160	-	-	160	-
Parks, open space and streetscapes	3,045	-	1,385	610	1,050	3,045	625	-	2,420	-
Aerodromes	385	-	385	-	-	385	-	-	385	-
Off street car parks	250	-	250	-	-	250	-	-	250	-
Other infrastructure	890	-	890	-	-	890	200	-	690	-
Total Infrastructure	34,322	-	25,080	6,872	2,370	34,322	13,190	65	21,067	-
Intangibles	500	-	500	-	-	500	-	-	500	-
Total Intangibles	500	-	500	-	-	500	-	-	500	-
Total Capital Works Expenditure	48,531	-	35,266	8,577	4,688	48,531	14,190	85	34,256	-
	48,531	-	35,266	8,577	4,688	48,531	14,190	85	34,256	-

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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
Property										
Land	-	-	-	-	-	-	-	-	-	-
Land improvements	100	-	-	-	100	-	-	-	-	-
Total Land	100	-	-	-	100	100	-	-	100	-
Buildings	2,500	-	2,000	250	250	2,500	113	-	2,388	-
Total Buildings	2,500	-	2,000	250	250	2,500	113	-	2,388	-
Total Property	2,600	-	2,000	250	350	2,600	113	-	2,488	-
Plant and Equipment										
Plant, machinery and equipment	4,369	-	4,229	100	40	4,369	-	20	4,349	-
Fixtures, fittings and furniture	50	-	50	-	-	50	-	-	50	-
Computers and telecommunications	350	-	350	-	-	350	-	-	350	-
Library books	228	-	228	-	-	228	-	-	228	-
Total Plant and Equipment	4,997	-	4,857	100	40	4,997	-	20	4,977	-
Infrastructure										
Roads	16,900	-	14,210	2,470	220	16,900	4,800	-	12,100	-
Bridges	3,050	-	2,315	735	-	3,050	2,250	-	800	-
Footpaths and cycleways	2,010	-	1,010	-	1,000	2,010	-	-	2,010	-
Drainage	2,190	-	2,050	140	-	2,190	-	-	2,190	-
Recreational, leisure and community facilities	4,423	-	3,758	665	-	4,423	388	20	4,015	-
Waste management	60	-	60	-	-	60	-	-	60	-
Parks, open space and streetscapes	4,390	-	1,480	940	1,970	4,390	1,200	-	3,190	-
Aerodromes	-	-	-	-	-	-	-	-	-	-
Off street car parks	750	-	750	-	-	750	-	-	750	-
Other infrastructure	1,140	-	1,140	-	-	1,140	200	-	940	-
Total Infrastructure	34,913	-	26,773	4,950	3,190	34,913	8,838	20	26,055	-
Intangibles	80	-	80	-	-	80	-	-	80	-
Total Intangibles	80	-	80	-	-	80	-	-	80	-
Total Capital Works Expenditure	42,590	-	33,710	5,300	3,580	42,590	8,951	40	33,599	-

5. Performance Indicators

5a. Targeted performance indicators

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

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

Targeted performance indicators - Service

Indicator	Measure	Notes	Actual 2023/24	Forecast 2024/25	Budget 2025/26	Projections			Trend +/-
Governance									
Consultation and engagement (Council decisions made and implemented with community input)	Satisfaction with community consultation and engagement Community satisfaction rating out of 100 with the consultation and engagement efforts of Council	1	53	53	53	53	53	53	o
Roads									
Condition (sealed local roads are maintained at the adopted condition standard)	Sealed local roads below the intervention level Number of kms of sealed local roads below the renewal intervention level set by Council / Kms of sealed local roads	2	99.23%	99.40%	99.40%	99.50%	99.60%	99.60%	+
Statutory planning									
Service standard (planning application processing and decisions are in accordance with legislative requirements)	Planning applications decided within the relevant required time Number of planning application decisions made within the relevant required time / Number of planning application decisions made	3	90.57%	93.00%	93.0%	93.47%	93.93%	94.40%	+
Waste management									
Waste diversion (amount of waste diverted from landfill is maximised)	Kerbside collection waste diverted from landfill Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins	4	30.02%	28.00%	27.0%	54.00%	59.40%	65.34%	+

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Targeted performance indicators - Financial

Indicator	Measure	Notes	Actual 2023/24	Forecast 2024/25	Budget 2025/26	Projections				Trend +/-
Liquidity					397.8%	339%	362%	331%		
Working Capital (sufficient working capital is available to pay bills as and when they fall due)	Current assets compared to current liabilities Current assets / current liabilities	5	454%	457%						
Obligations										
Asset renewal (assets are renewed as planned)	Asset renewal compared to depreciation Asset renewal and upgrade expense / Asset depreciation	6	108%	153.7%	149.6%	123.8%	122.8%	107.1%		
Stability					60.7%	62.66%	61.20%	63.58%		
Rates concentration (revenue is generated from a range of sources)	Rates compared to adjusted underlying revenue Rate revenue / adjusted underlying revenue	7	65.92%	60.68%						
Efficiency					\$3,569	\$3,632	\$3,695	\$3,775	+	
Expenditure level (resources are used efficiently in the delivery of services)	Expenses per property assessment Total expenses / no. of property assessments	8	\$3,742	\$3,500						

5b. Financial Performance Indicators

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

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

Indicator	Measure	Notes	Actual 2023/24	Forecast 2024/25	Budget 2025/26	Projections			Trend +/-
					2026/27	2027/28	2028/29		
Operating position									
Adjusted underlying result (an adjusted underlying surplus is generated in the ordinary course of business)	Adjusted underlying surplus (or deficit) Adjusted underlying surplus (deficit) / Adjusted underlying revenue	9	-18.3%	0.2%	-0.2%	-0.6%	-0.2%	0.0%	+
Liquidity									
Unrestricted cash (sufficient cash that is free of restrictions is available to pay bills as and when they fall due)	Unrestricted cash compared to current liabilities Unrestricted cash / current liabilities	10	454.2%	457.1%	397.8%	338.5%	361.7%	330.6%	-
Obligations									
Loans and borrowings (level of interest bearing loans and borrowings is appropriate to the size and nature of Council's activities)	Loans and borrowings compared to rates Interest bearing loans and borrowings / rate revenue	11	10.2%	13.0%	14.1%	13.4%	12.7%	11.8%	+
Loans and borrowings (level of interest bearing loans and borrowings is appropriate to the size and nature of Council's activities)	Loans and borrowings repayments compared to rates Interest and principal repayments on interest bearing loans and borrowings / rate revenue		0.4%	1.3%	1.5%	1.8%	1.9%	2.0%	+
Indebtedness (level of long term liabilities is appropriate to the size and nature of a Council's activities)	Non-current liabilities compared to own-source revenue Non-current liabilities / own source revenue		22.3%	21.1%	21.8%	17.7%	19.7%	17.8%	-

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Indicator	Measure	Notes	Strategic Resource Plan						
			Actual 2023/24	Forecast 2024/25	Budget 2025/26	Projections			Trend
						2026/27	2027/28	2028/29	+/-
Stability									
Rates effort (rating level is set based on the community's capacity to pay)	Rates compared to property values Rate revenue / CIV of rateable properties in the municipal district	12	0.4%	0.3%	0.3%	0.3%	0.3%	0.3%	-
Efficiency									
Revenue level (resources are used efficiently in the delivery of services)	Average rate per property assessment General rates and municipal charges / no. of property assessments	13	1,792.55	1,959.31	2,008.75	2,064.90	2,122.90	2,182.21	+

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

1. Satisfaction with community consultation and engagement

The 2023-24 result for satisfaction with community consultation and engagement was a score of 53. The target set for 2024-25 and beyond is to maintain the score on this indicator.

2. 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 2025/26.

3. 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.

4. 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.

5. Working Capital

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

6. Asset renewal

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

7. Rates concentration

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

8. Expenditure level

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

9. Adjusted underlying result

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

10. Unrestricted cash

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

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11. Debt compared to rates

Trend indicates Council's reliance on debt against its annual rate revenue through management of long term debt. The 2024/25 forecast demonstrates a minimal current debt balance. Additional borrowings are required to fund development infrastructure projects and major capital works from 2025/26 onwards.

12. Rates effort

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

13. Revenue level

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

6. Schedule of Proposed Fees and Charges at 1 July 2025 (GST inclusive)

This appendix presents the fees and charges which will be charged in respect to various goods and services during the financial year 2025/26.

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 2025 and will be reflected on Council's website.

SERVICE	C/L	GST	2024/25 Fee (Incl GST \$)	2025/26 Fee (Incl GST \$)	Effective Date of Change
ART GALLERY					
Art Gallery Life Drawing Classes (Each)	C	Yes	30.00	31.00	1-Jan-26
Art Gallery Life Drawing Classes (6 week course)	C	Yes	175.00	180.00	1-Jan-26
Adult Art Workshop - Full Price	C	Yes	55.00	57.00	1-Jan-26
Adult Art Workshop - Friends Discount	C	Yes	32.50	34.00	1-Jan-26
Art Gallery Education – Subscriptions					
Primary Schools under 150	C	Yes	120.00	124.00	1-Jan-26
Primary Schools over 150	C	Yes	244.00	252.00	1-Jan-26
Secondary Schools	C	Yes	260.00	270.00	1-Jan-26
Specialist Schools	C	Yes	120.00	124.00	1-Jan-26
Kindergartens	C	Yes	120.00	124.00	1-Jan-26
Tertiary Institutions	C	Yes	405.00	417.00	1-Jan-26
Children's Workshops - First Child	C	Yes	16.50	17.00	1-Jan-26
Children's Workshops - Each Additional Child	C	Yes	11.50	12.00	1-Jan-26
Image Reproduction Fees	C	Yes	133.50	138.00	1-Jan-26
THE WEDGE					
Main Stage Hire Rates					
Commercial Rate per day (Max 14 hours)	C	Yes	1,695.00	1,746.00	1-Jul-25
Commercial Rate - Extra time per half hour	C	Yes	186.00	192.00	1-Jul-25
Commercial - Second performance on the same day	C	Yes	822.00	847.00	1-Jul-25
Commercial - Pre-Rig	C	Yes	873.00	900.00	1-Jul-25
Community Rate per day (Max 14 hours)	C	Yes	935.00	964.00	1-Jul-25
Community Rate - Half Day (max 6 hours)	C	Yes	760.00	783.00	1-Jul-25
Community Rate - Extra time per half hour	C	Yes	102.00	106.00	1-Jul-25
Community - second performance on the same day	C	Yes	344.00	355.00	1-Jul-25
Community - Pre-Rig	C	Yes	436.00	450.00	1-Jul-25
Commercial per Week	C	Yes	8,475.00	8,730.00	1-Jul-25
Community per Week	C	Yes	4,160.00	4,285.00	1-Jul-25
Commercial Rate - Short hire (max 3 hours)	C	Yes	1,075.00	1,108.00	1-Jul-25
Community Rate - Short hire (max 3 hours)	C	Yes	590.00	608.00	1-Jul-25
Studio per day (Max 8 hours)	C	Yes	334.00	345.00	1-Jul-25
Studio - Short hire (Max 4 hours)	C	Yes	174.00	180.00	1-Jul-25
Studio - Extra time per half hour	C	Yes	27.50	29.00	1-Jul-25
Café Closure Fee	C	Yes	1,795.00	1,849.00	1-Jul-25
Admin Fee - Recurring date change	C	Yes	318.00	328.00	1-Jul-25
Outdoor Stage					
Outdoor Stage Hirer Commercial PLUS Travel and Labour	C	Yes	2,055.00	2,117.00	1-Jul-25
Outdoor Stage Hirer Community PLUS Travel and Labour	C	Yes	822.00	847.00	1-Jul-25
Cancellation Fees					
Cancellation fee 30 days or less	C	Yes	50% of Fee + Full Marketing Cost		1-Jul-23
Cancellation 5 days or less	C	Yes	100% of Fee + Full Marketing cost		1-Jul-23
Ticket Fees					
Ticket fees per ticket - Commercial	C	Yes	4.80	4.95	1-Jul-25
Ticket fees average per ticket - Community	C	Yes	3.15	3.25	1-Jul-25
Complimentary Ticket Fee	C	Yes	1.05	1.10	1-Jul-25
Credit Card Surcharge on Tickets	C	Yes	A maximum of 1.08% for credit cards only.		1-Jul-23
Labour Production Crew - Commercial Rates					
Monday to Friday					
Tech Labour Commercial Charge Out per hour	C	Yes	72.00	80.00	1-Jul-25
Tech Labour Commercial Charge Out per hour After 8 hours	C	Yes	92.00	100.00	1-Jul-25
Weekends					
Tech Labour Commercial Charge Out per hour	C	Yes	72.00	100.00	1-Jul-25

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SERVICE	C/L	GST	2024/25 Fee (Incl GST \$)	2025/26 Fee (Incl GST \$)	Effective Date of Change
THE WEDGE Cont'd					
Labour Production Crew - Community Rates					
Monday to Friday					
Tech Labour Community charge out per hour	C	Yes	57.00	60.00	1-Jul-25
Tech Labour Community charge out per hour after 8 hours	C	Yes	75.00	80.00	1-Jul-25
Tech Labour Community charge out per hour after 10 hours	C	Yes		100.00	1-Jul-25
Weekends					
Tech Labour Community charge out per hour	C	Yes	57.00	80.00	1-Jul-25
Labour Front of House - Commercial Rates					
FOH Labour Commercial charge out per hour	C	Yes	72.00	75.00	1-Jul-25
FOH Labour Commercial charge out per hour After 8 hours	C	Yes	92.00	95.00	1-Jul-25
Labour Front of House - Community Rates					
FOH Labour Community charge out per hour	C	Yes	57.00	60.00	1-Jul-25
FOH Labour Community charge out per hour After 8 hours	C	Yes	75.00	80.00	1-Jul-25
Marketing Fees					
Poster Distribution	C	Yes	308.00	318.00	1-Jul-25
Direct Marketing	C	Yes	205.00	212.00	1-Jul-25
Media Release	C	Yes	205.00	212.00	1-Jul-25
Social Media	C	Yes	154.00	159.00	1-Jul-25
Website Homepage Feature	C	Yes	154.00	159.00	1-Jul-25
Selected Show Flyering	C	Yes	154.00	159.00	1-Jul-25
Foyer Monitors	C	Yes	102.00	106.00	1-Jul-25
Season Brochure	C	Yes	770.00	794.00	1-Jul-25
Outdoor Screen	C	Yes	308.00	318.00	1-Jul-25
Content Creation Fee	C	Yes	257.00	265.00	1-Jul-25
Equipment					
Use of Grand Piano - Commercial	C	Yes	295.00	304.00	1-Jul-25
Use of Grand Piano - Community	C	Yes	175.00	181.00	1-Jul-25
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
LIBRARY					
Printing/Photocopies B&W A4 per page	C	Yes	0.20	0.20	1-Jul-22
Printing/Photocopies B&W A3 per page	C	Yes	0.40	0.40	1-Jul-22
Printing/Photocopies Colour A4 per page	C	Yes	0.80	0.80	1-Jul-22
Printing/Photocopies Colour A3 per page	C	Yes	1.50	1.50	1-Jul-22
Microfilm Printing A4 per page	C	Yes	0.20	0.20	1-Jul-22
Interlibrary loans - Victorian municipal libraries fee	C	Yes	4.40	4.50	1-Jul-25
Interlibrary Loans - Books per transfer	C	Yes	30.00	31.00	1-Jul-25
Mini-earphones	C	Yes	5.50	5.50	1-Jul-24
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
Maffra Exhibition Space					
Community rate			Free usage for community groups		1-Jul-25
Hourly rate	C	Yes		10.00	1-Jul-25
Half day rate	C	Yes		40.00	1-Jul-25
Full day rate	C	Yes	178.00	80.00	1-Jul-25

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SERVICE	C/L	GST	2024/25 Fee (Incl GST \$)	2025/26 Fee (Incl GST \$)	Effective Date of Change
MEETING ROOMS					
Wellington Centre Meeting Rooms					
Wayput Room per half day Standard Rate	C	Yes	144.00	150.00	1-Jul-25
Wayput Room per day Standard Rate	C	Yes	227.50	240.00	1-Jul-25
Carang Carang Room per half day Standard Rate	C	Yes	177.50	182.00	1-Jul-25
Carang Carang Room per day Standard Rate	C	Yes	331.00	340.00	1-Jul-25
Wellington Room per half day Standard Rate	C	Yes	229.00	235.00	1-Jul-25
Wellington Room per day Standard Rate	C	Yes	455.00	460.00	1-Jul-25
Meeting Room (Wellington Centre), Community	C	Yes	Free usage for community groups/ individuals		
Function Gathering area per half day Standard Rate	C	Yes	177.50	182.00	1-Jul-25
Function Gathering area per day Standard Rate	C	Yes	331.00	340.00	1-Jul-25
Setup fee for room configuration (optional)	C	Yes	56.00	57.00	1-Jul-25
Yarram Hub Meeting Rooms					
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	127.00	131.00	1-Jul-25
Meeting Rooms 1 or 2 (max 25 people) half day	C	Yes	63.50	65.50	1-Jul-25
Both Meeting Rooms 1 and 2 (max 50 people) per day	C	Yes	248.50	256.00	1-Jul-25
Both Meeting Rooms (max 50 people) half day	C	Yes	127.00	131.00	1-Jul-25
Consulting Room 1 or 2 per hour	C	Yes	12.00	12.50	1-Jul-25
Consulting Room 1 or 2 per day	C	Yes	47.50	49.00	1-Jul-25
GIPPSLAND REGIONAL SPORTS COMPLEX					
Indoor Courts					
Court Hire (peak) per hour	C	Yes	57.00	59.00	1-Jul-25
Court Hire (off peak) per hour	C	Yes	41.50	43.00	1-Jul-25
Training Casual Use (adult and concession - One Fee from now on)	C	Yes	5.00	5.20	1-Jul-25
Outdoor Courts					
Outdoor Court with Lights - per hour (Capped at 6 Courts)	C	Yes	13.00	13.50	1-Jul-25
Outdoor Court no Lights - per hour (Capped at 6 Courts)	C	Yes	6.50	6.80	1-Jul-25
Associations					
Association Court Hire Fee (Season based)(peak) per hour	C	Yes	50.00	51.75	1-Jul-25
Association Court Hire Fee (Season based) (off peak) per hour*	C	Yes	40.50	41.90	1-Jul-25
Synthetic Pitch Hire					
Full Field per hour	C	Yes	69.00	71.40	1-Jul-25
Full Field Lights per hour	C	Yes	45.00	46.60	1-Jul-25
Half Field per hour	C	Yes	41.50	43.00	1-Jul-25
Half Field Lights per hour	C	Yes	27.50	28.50	1-Jul-25
Off Peak (Weekday rate - Full field) per hour	C	Yes	55.50	57.50	1-Jul-25
Off Peak (Weekday rate - Half field) per hour	C	Yes	33.00	34.20	1-Jul-25
Facility Hire					
Office Annual Hire Fee	C	Yes	372.00	385.00	1-Jul-25
Meeting Room 1 or Meeting Room 2 per hour	C	Yes	21.00	21.70	1-Jul-25
Conference Room Commercial Hire or Single Use Hire. Two hour minimum booking, includes kitchen	C	Yes	41.50	43.00	1-Jul-25
Kiosk Annual Hire	C	Yes	2,195.00	2,271.00	1-Jul-25
Commercial Facility Hire (Minimum hourly charge for Non-GRSC User Groups)	C	Yes	41.50	43.00	1-Jul-25
Other					
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	1-Jul-25
Birthday Party Host per hour	C	Yes	41.50	48.00	1-Jul-25
Program Facilitator per hour	C	Yes	41.50	43.00	1-Jul-25
Inflatable Party Fee	C	Yes	200.00	225.00	1-Jul-25
Inflatable Hire Fee (Small)	C	Yes	120.00	124.00	1-Jul-25
Inflatable Hire Fee (Medium)	C	Yes	180.00	186.00	1-Jul-25
Inflatable Hire Fee (Large)	C	Yes	240.00	248.00	1-Jul-25
Inflatable Zone	C	Yes	15.00	15.00	1-Jul-24
Hockey Pavilion Hire	C	Yes	21.00	21.70	1-Jul-25
Hot Food Platter	C	Yes		35.00	1-Jul-25
Administrative Fees					
Booking Cancellation Fee	C	Yes	28.00	28.00	1-Jul-24

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SERVICE	C/L	GST	2024/25 Fee (Incl GST \$)	2025/26 Fee (Incl GST \$)	Effective Date of Change
AQUA ENERGY					
Aquatics Casual Entry					
Aquatic Adult	C	Yes	7.60	7.90	1-Jul-25
Aquatic Concession	C	Yes	6.10	6.30	1-Jul-25
Aquatic Child (0-15)	C	Yes	5.10	5.30	1-Jul-25
Aquatic Family (Medicare card)	C	Yes	20.30	21.10	1-Jul-25
Aquatic School Group - per Student	C	Yes	4.10	4.20	1-Jan-26
Aquatic School Group - Cost of Instructor	C	Yes	50.90	52.70	1-Jan-26
Group Fitness & Gym Casual Entry					
Group Fitness Adult	C	Yes	16.87	17.50	1-Jul-25
Group Fitness Concession	C	Yes	13.40	14.00	1-Jul-25
Group Fitness Schools - per student	C	Yes	8.90	9.30	1-Jan-26
Gym Adult	C	Yes	18.60	19.30	1-Jul-25
Gym Concession	C	Yes	14.90	15.40	1-Jul-25
Gym Teen (classes or gym)	C	Yes	8.40	8.70	1-Jul-25
Gym School Group - per student	C	Yes	9.90	10.30	1-Jan-26
Gym User Group - per participant	C	Yes	9.90	10.30	1-Jul-25
Allied Health Gym User	C	Yes	10.30	10.70	1-Jul-25
Living Longer Living Stronger (gym/fitness classes)	C	Yes	7.50	7.80	1-Jul-25
Multi Visit Passes					
10 visit Swim - Adult	C	Yes	68.40	71.10	1-Jul-25
10 visit Swim - Child	C	Yes	45.90	47.70	1-Jul-25
10 visit Swim - Concession	C	Yes	54.90	56.70	1-Jul-25
10 visit Swim - Family	C	Yes	182.70	189.90	1-Jul-25
10 visit Gym - Adult	C	Yes	167.40	173.70	1-Jul-25
10 visit Gym - Concession	C	Yes	134.10	138.60	1-Jul-25
10 visit Group Fitness - Adult	C	Yes	150.30	157.50	1-Jul-25
10 visit Group Fitness - Concession	C	Yes	120.60	126.00	1-Jul-25
Living Longer Living Stronger 4 week	C	Yes	54.60	56.50	1-Jul-25
Living Longer Living Stronger 6 week	C	Yes	81.80	84.70	1-Jul-25
Living Longer Living Stronger 8 week	C	Yes	109.40	113.20	1-Jul-25
Living Longer Living Stronger 10 Session Pass	C	Yes	75.00	78.00	1-Jul-25
Other					
Fitness Room Hire - Full Day	C	Yes	62.80	65.00	1-Jul-25
Fitness Room Hire - Half Day	C	Yes	31.40	32.50	1-Jul-25
Meeting Room Hire - per hour	C	Yes	21.20	21.90	1-Jul-25
Pink Ribbon	C	Yes	5.80	6.00	1-Jul-25
Learn to Swim Lessons					
Swim lessons - 30mins	C	No	20.50	21.20	1-Jul-25
Swim lessons - 45mins	C	No	21.80	22.60	1-Jul-25
Swim lessons - 1hour	C	No	23.40	24.20	1-Jul-25
Private 1:1 - Half Hour	C	No	52.40	54.20	1-Jul-25
Private 1:1 Concession - Half Hour	C	No	41.90	43.40	1-Jul-25
Holiday Swim Program	C	No	72.30	74.80	1-Jul-25
Disability - Achiever Program 1:1	C	No	33.90	35.10	1-Jul-25
Swim lesson - 30mins - Direct Debit - fortnight	C	No	33.90	35.10	1-Jul-25
Swim lesson - 45mins - Direct Debit - fortnight	C	No	36.30	37.60	1-Jul-25
Swim lesson - 1hour - Direct Debit - fortnight	C	No	38.90	40.30	1-Jul-25
Group Adult Swimming Lessons	C	Yes	10.30	10.70	1-Jul-25
Pool Hire					
Swimming Pool Hire - whole pool per hour	C	Yes	172.50	178.50	1-Jul-25
Swimming Pool Hire - lane per hour	C	Yes	53.50	55.40	1-Jul-25
Pool Inflatable Hire - per hour	C	Yes	115.20	119.20	1-Jul-25
Additional Lifeguard - per hour	C	Yes	51.50	53.30	1-Jul-25
Admin					
Membership card replacement fee	C	Yes	10.30	10.70	1-Jul-25
Term Memberships					
Joining Fee (Component of all new memberships, not included in renewals)	C	Yes	82.00	85.00	1-Jul-25

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SERVICE	C/L	GST	2024/25 Fee (Incl GST \$)	2025/26 Fee (Incl GST \$)	Effective Date of Change
AQUA ENERGY Cont'd					
Base Aquatic Adult Fee (12 Month Renewal Fee)	C	Yes	439.00	461.00	1-Jul-25
Aquatic 12mth - Adult	C	Yes	521.00	546.00	1-Jul-25
Aquatic 12mth - Concession Renew	C	Yes	352.00	369.00	1-Jul-25
Aquatic 12mth - Concession	C	Yes	434.00	454.00	1-Jul-25
Aquatic 12mth - Child Renew	C	Yes	293.00	308.00	1-Jul-25
Aquatic 12mth - Child	C	Yes	375.00	393.00	1-Jul-25
Aquatic 12mth - Family Renew	C	Yes	732.00	769.00	1-Jul-25
Aquatic 12mth - Family	C	Yes	814.00	854.00	1-Jul-25
Aquatic 6mth - Adult	C	Yes	302.00	316.00	1-Jul-25
Aquatic 6mth - Concession	C	Yes	258.00	270.00	1-Jul-25
Aquatic 6mth - Child	C	Yes	229.00	239.00	1-Jul-25
Aquatic 6mth - Family	C	Yes	489.00	512.00	1-Jul-25
Aquatic 3mth - Adult	C	Yes	192.00	201.00	1-Jul-25
Aquatic 3mth - Concession	C	Yes	170.00	178.00	1-Jul-25
Aquatic 3mth - Child	C	Yes	156.00	162.00	1-Jul-25
Aquatic 3mth - Family	C	Yes	265.00	278.00	1-Jul-25
Base Gold Adult Fee (12 Month Renewal Fee)	C	Yes	1,171.00	1,212.00	1-Jul-25
Gold 12mth - Adult	C	Yes	1,253.00	1,297.00	1-Jul-25
Gold 12mth - Concession Renew	C	Yes	937.00	970.00	1-Jul-25
Gold 12mth - Concession	C	Yes	1,019.00	1,055.00	1-Jul-25
Gold 12mth - Family Renew	C	Yes	1,952.00	2,020.00	1-Jul-25
Gold 12mth - Family	C	Yes	2,034.00	2,105.00	1-Jul-25
Gold 6mth - Adult	C	Yes	668.00	691.00	1-Jul-25
Gold 6mth - Concession	C	Yes	551.00	570.00	1-Jul-25
Gold 6mth - Family	C	Yes	1,058.00	1,095.00	1-Jul-25
Gold 3mth - Adult	C	Yes	375.00	388.00	1-Jul-25
Gold 3mth - Concession	C	Yes	317.00	328.00	1-Jul-25
Gold 3mth - Family	C	Yes	570.00	590.00	1-Jul-25
Direct Debit Memberships - Fortnightly					
Aquatic Direct Debit - Adult	C	Yes	16.90	17.80	1-Jul-25
Aquatic Direct Debit - Concession	C	Yes	13.60	14.20	1-Jul-25
Aquatic Direct Debit - Child	C	Yes	11.30	11.90	1-Jul-25
Aquatic Direct Debit - Family	C	Yes	28.20	29.60	1-Jul-25
Gold Direct Debit - Adult	C	Yes	45.10	46.70	1-Jul-25
Gold Direct Debit - Concession	C	Yes	36.10	37.40	1-Jul-25
Gold Direct Debit - Family	C	Yes	75.10	77.70	1-Jul-25
Base Gym/Group Fitness Fee	C	Yes		909.00	1-Jul-25
Gym/GF 12mth - Adult	C	Yes		909.00	1-Jul-25
Gym/GF 12mth - Concession	C	Yes		728.00	1-Jul-25
Gym/GF 12mth - Family	C	Yes		1,515.00	1-Jul-25
Gym/GF 3mth - Adult	C	Yes		228.00	1-Jul-25
Gym/GF 3mth - Concession	C	Yes		182.00	1-Jul-25
Gym/GF 3mth - Family	C	Yes		379.00	1-Jul-25
Gym/GF Direct Debit - Adult	C	Yes		35.00	1-Jul-25
Gym/GF Direct Debit - Concession	C	Yes		28.00	1-Jul-25
Gym/GF Direct Debit - Family	C	Yes		58.30	1-Jul-25
Wellness Fees					
Wellness 12mth - Adult	C	Yes		390.00	1-Jul-25
Wellness 3mth - Adult	C	Yes		97.50	1-Jul-25
Wellness Direct Debit - Adult	C	Yes		15.00	1-Jul-25
Wellness Casual - Adult	C	Yes		10.00	1-Jul-25
Living Longer Living Stronger Direct Debit	C	Yes	35.20	36.50	1-Jul-25
Corporate Adult 5+ Direct Debit	C	Yes	40.60	42.10	1-Jul-25
Corporate Family 5+ Direct Debit	C	Yes	67.60	70.00	1-Jul-25
Direct Debit - Teen Gym - Fortnightly	C	Yes	35.20	36.50	1-Jul-25
Direct Debit - Boot Camp - Fortnightly (6 sessions per f/night)	C	Yes	70.70	73.20	1-Jul-25

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SERVICE	C/L	GST	2024/25 Fee (Incl GST \$)	2025/26 Fee (Incl GST \$)	Effective Date of Change
AQUA ENERGY Cont'd					
Personal Training					
Personal Training 1 Hour Session	C	Yes	57.50	59.50	1-Jul-25
Personal Training 1/2 Hour Session	C	Yes	28.80	29.80	1-Jul-25
Personal Training 1 Hour Session 1:2	C	Yes	69.00	71.40	1-Jul-25
Personal Training 1 Hour Session 1:3	C	Yes	103.50	107.10	1-Jul-25
Personal Training 1 Hour Session 1:4	C	Yes	138.00	142.80	1-Jul-25
Personal Training 3 Pack - 3 x 30 min	C	Yes	86.30	89.30	1-Jul-25
Personal Training 3 Pack - 3 x 60 min	C	Yes	172.50	178.50	1-Jul-25
Personal Training 5 Pack - 5 x 30 min	C	Yes	144.00	149.00	1-Jul-25
Personal Training 5 Pack - 5 x 60 min	C	Yes	287.70	297.80	1-Jul-25
Personal Training 10 Pack - 10 x 30 min	C	Yes	287.70	297.80	1-Jul-25
Personal Training 10 Pack - 10 x 60 min	C	Yes	575.40	595.50	1-Jul-25
Boot Camp (per session, casual rate)	C	Yes	17.70	18.30	1-Jul-25
Summer Season Passes - 15 Weeks					
Adult	C	Yes	126.60	133.00	1-Jul-25
Concession	C	Yes	101.50	106.40	1-Jul-25
Child (5-15)	C	Yes	84.50	88.80	1-Jul-25
Family	C	Yes	211.20	221.80	1-Jul-25
OUTDOOR POOLS					
Single Admission (Aqua Energy Pools)					
Adult	C	Yes	7.60	7.90	1-Jul-25
Concession	C	Yes	6.10	6.30	1-Jul-25
Child (4-15)	C	Yes	5.10	5.30	1-Jul-25
Family	C	Yes	19.50	21.10	1-Jul-25
Summer Season Passes - 15 Weeks					
Adult	C	Yes	122.30	133.00	1-Jul-25
Concession	C	Yes	98.10	106.40	1-Jul-25
Child (4-15)	C	Yes	81.60	88.80	1-Jul-25
Family	C	Yes	203.90	221.80	1-Jul-25
Single Admission (Rural Pools)					
Adult	C	Yes	7.30	6.70	1-Jul-25
Concession	C	Yes	5.80	5.40	1-Jul-25
Child (4-15)	C	Yes	4.90	4.50	1-Jul-25
Family	C	Yes	19.50	17.90	1-Jul-25
LOCAL LAWS					
Alfresco Dining Permit Annual Fee	C	No	205.00	211.00	1-Jul-25
Roadside Trading Permit (12 Weeks fee)	C	No	843.00	868.00	1-Jul-25
Roadside Trading Permit (26 Weeks fee)	C	No	1,470.00	1,515.00	1-Jul-25
Roadside Trading Permit (52 Weeks fee)	C	No	2,600.00	2,678.00	1-Jul-25
Local Laws permit - 1 year	C	No	78.50	81.00	1-Jul-25
Local Law permit - 3 years	C	No	185.00	190.00	1-Jul-25
Impounded Vehicle release fee	C	No	360.00	370.00	1-Jul-25
Local Law Fines	L	No	198.00	203.00	1-Jul-25
VicRoads - Emergency works callout up to 3hrs	C	Yes	688.00	710.00	1-Jul-25
General Local Laws Impound Release Fee	C	No	133.50	138.00	1-Jul-25
ANIMALS					
Standard Fee - Domestic Animals - Dog Registrations	C	No	169.50	174.00	1-Jan-26
Dangerous, Menacing or Restricted Breed	C	No	236.00	243.00	1-Jan-26
Guard Dog	C	No	169.50	174.00	1-Jan-26
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	53.00	54.50	1-Jan-26
<i>Pension Concession on above of 50%</i>	L	No			
Standard Fee - Domestic Animals - Cat Registrations	C	No	169.50	174.00	1-Jan-26
Reduced Fee (Sterilised, over 10 years old, kept for breeding at a licensed premises, owner a member of approved association)	C	No	53.00	54.50	1-Jan-26
<i>Pension Concession on above of 50%</i>	L	No			

2025/26 Budget - Wellington Shire Council

SERVICE	C/L	GST	2024/25 Fee (Incl GST \$)	2025/26 Fee (Incl GST \$)	Effective Date of Change
ANIMALS Cont'd					
Animal Cage Deposits (Refundable)	C	No	78.50	80.00	1-Jan-26
Domestic Animal Business Registration	L	No	295.00	303.00	1-Jan-26
DAB Information Access Fee (Request for information specific to the business)	C	No	84.00	86.00	1-Jan-26
Domestic Animal Business Registration - Breeders 3-10 Fertile Dogs	C	No	\$2,970 + vet fee if applicable	3,060.00	1-Jan-26
Domestic Animal Business Registration - Breeders requiring Ministerial Approval	C	No	\$3,136 + vet fee if applicable	3,230.00	1-Jan-26
Impound Penalties					
Release Penalty Dogs & Cats Registered	C	No	160.00	160.00	1-Jul-21
Release Penalty Unregistered Dogs & Cats, or subsequent impound of Registered animal	C	No	190.00	190.00	1-Jul-21
Release Penalty Small Livestock - includes Sheep, Goats and Pigs	L	No	\$87.00 for 1st animal \$45.50 per subsequent animal + invoiced transport costs	\$90.00 for 1st animal \$47.00 per subsequent animal + invoiced transport costs	1-Jul-25
Release Penalty Large Livestock - includes Cattle and Horses	L	No	\$140.00 for 1st animal \$45.50 for subsequent animal + invoiced transport costs	\$144.00 for 1st animal \$47.00 for subsequent animal + invoiced transport costs	1-Jul-25
Sustenance fee, per day per animal - fee may be increased dependent on seasonal availability.					
Small Livestock - includes Sheep, Goats and Pigs	C	No	18.00	20.00	1-Jul-25
Large Livestock - includes Cattle and Horses	C	No	26.00	28.00	1-Jul-25
BUILDING					
Building Report and Consents	L	No	321.15	447.41	1-Jul-25
Building Report and Consents - Hoarding Permits	L	No	325.80	325.00	1-Jul-25
Building Search & Plan Copy	C	Yes	102.00	180.00	1-Jul-25
Building Information Certificates	L	No	52.20	53.40	1-Jul-25
Copy of Building Permit, Occupancy Permit or Certificate of Final Inspection	C	Yes	44.80	180.00	1-Jul-25
Heritage/Demolition Response	L	No	94.10	96.25	1-Jul-25
Lodgement Fees – Domestic & Commercial	L	No	134.80	137.76	1-Jul-25
Caravan Park - Application for a Rigid Annexe	C	No	310.80	900.00	1-Jul-25
Stormwater Discharge Point	L	No	159.90	230.88	1-Jul-25
Places of Public Entertainment (POPES)	C	Yes	386.40	495.00	1-Jul-25
Aquatic Facilities (Incl. Pools & Spas)					
Inspection Fee (incl. Certificate Lodgement Fee)	C/L	No	385.00	394.63	1-Jul-25
Pool Registration Fee	C/L	No	35.20	35.98	1-Jul-25
Search Fee (with no Final Cert or Occupancy Permit)	C/L	No	52.20	53.40	1-Jul-25
Certificate Lodgement Fee	L	No	22.50	23.06	1-Jul-25
Non-Compliance Fee	L	No	425.80	437.27	1-Jul-25
HEALTH					
Premises Inspection Fee	C	No	315.00	325.00	1-Jul-25
Registration - Food Act - Class 1*	C	No	545.00	565.00	1-Jul-25
Registrations - Food Act: Class 2. Less than 5 EFT (Full Time Employees). 50% discount applies for a once off event*	C	No	545.00	565.00	1-Jul-25
Registrations: Food Act - Class 2 (Low volume). 50% discount applies for a once off event	C	No	318.00	328.00	1-Jul-25
Registrations: Food Act - Class 2. 6-10 EFT	C	No		635.00	1-Jul-25
Registrations: Food Act - Class 2. 11-25 EFT	C	No	690.00	715.00	1-Jul-25
Registrations: Food Act - Class 2. 26-50 EFT	C	No	950.00	980.00	1-Jul-25
Registrations: Food Act - Class 2. Over 50 EFT	C	No	1,460.00	1,510.00	1-Jul-25
Registration - Food Act: Class 3. 50% discount applies for a once off event*	C	No	318.00	328.00	1-Jul-25
Registrations: Food Act - Class 3 (Low volume). 50% discount applies for a once off event*	C	No	133.00	135.00	1-Jul-25
Registrations - Hairdressers or Temporary Makeup Lifetime one off fee*	C	No	285.00	295.00	1-Jul-25
Registrations – Hair/Beauty/Skin Penetration*	C	No	160.00	165.00	1-Jul-25
Registrations - Prescribed Accommodation*	C	No	235.00	242.00	1-Jul-25
Aquatic Facilities - Category 1	C	No	195.00	200.00	1-Jul-25
Registrations – Caravan Parks per site	L	No	As per Residential Tenancies (Caravan Parks and Moveable Dwellings Registration and Standards Regulations 2020)	As per Residential Tenancies (Caravan Parks and Moveable Dwellings Registration and Standards Regulations 2024)	1-Jul-25
* A 50% discount applies to new registrations from 1 August					1-Jul-25
* A 50% discount applies to registration of each additional temporary or mobile component(s) against a premises					1-Jul-25

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SERVICE	C/L	GST	2024/25 Fee (Incl GST \$)	2025/26 Fee (Incl GST \$)	Effective Date of Change
HEALTH Cont'd					
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 2020	As per Residential Tenancies (Caravan Parks and Moveable Dwellings Registration and Standards Regulations 2024	1-Jul-25
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	185.00	190.00	1-Jul-25
Penalties - refer to relevant legislation. Penalty amounts are determined as per the Monetary Unit Act	L	No			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
ONSITE WASTEWATER MANAGEMENT SYSTEM					
Minor Alteration of an OWMS	L	No	608.30	Legislated, TBA	1-Jul-24
Construct, Install or Alter an OWMS	L	No	\$798.20 Additional \$99.95 per hour up to a maximum of \$2,211.60	Legislated, TBA	1-Jul-24
Additional inspections	L	No	Additional \$99.95 per hour up to a maximum of \$2,211.60	Legislated, TBA	1-Jul-24
Renew a permit	L	No	135.70	Legislated, TBA	1-Jul-24
Transfer a permit	L	No	162.15	Legislated, TBA	1-Jul-24
Amend a permit	L	No	169.50	Legislated, TBA	1-Jul-24
Reissue of Permit	C	Yes	74.40	180.00	1-Jul-25
Exemption	L	No	\$239.55 for assessments not exceeding 2.6 hours. Additional \$97.00 per hour up to a maximum of \$1,002.80	Legislated, TBA	1-Jul-24
Report and Consent Request - unsewered areas	L	No	320.25	Legislated, TBA	1-Jul-24
PLANNING					
Development Advice Request	C	Yes	100.00	150.00	1-Jul-25
Development Advice Requests - Professional/Consultant (Strategic Planning and Statutory Planning Advice)	C	Yes		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	1-Jul-25
Planning Permit - Extension of Time: 5th	C	Yes		600.00	1-Jul-25
Preparation/Review Section 173 Agreement	C	Yes	680.40	680.40	1-Jul-23
Strategic Planning Written Advice	C	Yes	100.00	150.00	1-Jul-25
Valuation (Public Open Space Contribution)	C	Yes	As charged by Council Valuers		1-Jul-17
Fees for Applications for Permits under Section 47 (Regulation 9) of the Planning & Environment Act 1987	L	No	The full schedule of fees can be accessed from the DELWP Legislation and Regulation page.		1-Jul-18
Fees for Applications to Amend Permits Under Section 72 (Regulation 11) of the Planning & Environment Act 1987	L	No	The full schedule of fees can be accessed from the DELWP Legislation and Regulation page.		1-Jul-18
Council Variations					
Amend an endorsed plan where the cost of the change is \$10,000 or less or for a minor amendment to the conditions where there is no requirement for new referrals or for public notice.	C	No	206.40	206.40	1-Jul-23
Sub-division trees	C	Yes	700.00	700.00	1-Jul-24
Heritage	C	No	NO FEE	NO FEE	1-Jul-18
Liquor Licence Only	C	No	200.00	NO FEE	1-Jul-25
Native Vegetation Removal					
>0.5 Hectares	C	No		400.00	1-Jul-25

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SERVICE	C/L	GST	2024/25 Fee (Incl GST \$)	2025/26 Fee (Incl GST \$)	Effective Date of Change
FACILITY HIRE					
Gwen Webb Arts Activity Centre - Hire Charges					
Gwen Webb Centre Hire - Full Day*	C	Yes	63.00	65.00	1-Jul-25
Regular Hire (6 hours or less)	C	Yes	39.00	40.00	1-Jul-25
LEVEL 2 FACILITY HIRE CHARGES: Stephenson Park - Main Oval, Sale Main Oval, Sale Velodrome, Sale Lions Park (Little Athletes)					
Part or full day hire - (community groups) #	C	Yes	133.00	137.00	1-Jul-25
Part or full day hire - (schools casual hire)	C	Yes	Free	Free	1-Jul-20
Regular School Use - per season/per ground	C	Yes	262.00	270.00	1-Jul-25
Commercial/Private- Full Day*	C	Yes	430.00	443.00	1-Jul-25
Stephenson Park - Baseball Pitch Hire Charges (Level 2) (Includes Baseball Oval)	C	Yes	134.00	138.00	1-Jul-25
LEVEL 3 FACILITY HIRE CHARGES: Wurruk Oval					
Part or full day hire - (community groups) #	C	Yes	100.00	103.00	1-Jul-25
Part or full day hire - (schools casual hire)	C	Yes	Free	Free	1-Jul-18
Regular School Use - per season/per ground	C	Yes	195.00	200.00	1-Jul-25
Commercial/Private- Full Day*	C	Yes	290.00	300.00	1-Jul-25
LEVEL 4 FACILITY HIRE CHARGES: Stephenson Park - Rotary Oval or Baseball Oval (excluding pitch), Stead Street Oval					
Part or full day hire - (community groups) #	C	Yes	69.00	71.00	1-Jul-25
Part or full day hire - (schools casual hire)	C	Yes	Free	Free	1-Jul-18
Regular School Use - per season/per ground	C	Yes	130.00	134.00	1-Jul-25
Commercial/Private- Full Day*	C	Yes	145.00	150.00	1-Jul-25
Stephenson Park Upstairs Function Room					
Seasonal user group subsidised rate - Full Day^	C	Yes	65.00	67.00	1-Jul-25
Non seasonal user Community Group - Full Day*	C	Yes	263.00	271.00	1-Jul-25
Commercial/Private- Full Day*	C	Yes	425.00	438.00	1-Jul-25
Light Usage Fee/Hr (includes plug-in portable lighting)	C	Yes	22.00	23.00	1-Jul-25
Light Usage Fee/Hr 150 lux at Stephenson Park	C	Yes	38.00	39.00	1-Jul-25
Toilet cleaning charges to be added to Casual hire if applicable	C	Yes	38.00	39.00	1-Jul-25
*Half day hire = 4 hours or less. Charge is 50% of scheduled full day fee.					
* Seasonal Hire includes use of toilets and rubbish disposal and is only available at a full day rate.					
^Usage by seasonal hirers during scheduled training and games is free, usage outside of the regular booking dates will attract this fee.					
# A 92% discount is applied to Seasonal Users of the part or full day community group hire. Seasonal use is defined as 1 or more use per week.					
LAKESIDE ENTERTAINMENT & ARTS FACILITY (LEAF)					
Weddings and Commercial Organisations	C	Yes	210.00	215.00	1-Jul-25
Not for profit/community organisations	C	Yes	-	-	1-Jul-20
Use of Concertina Doors	C	Yes	195.00	200.00	1-Jul-25
Use of Concertina Doors Community Groups	C	Yes	100.00	105.00	1-Jul-25
CIRCUS					
Recreation Reserve Fees (Circus) Daily Fees	C	Yes	1,000.00	280.00	1-Jul-25
MOORINGS					
Mooring Fees - Annual Licence - pre June 2025 licences	C	Yes	1,101.45	1,135.00	1-Jul-25
Mooring Fees - Annual Licence - Tier 1 (C1 to C4)	C	Yes		2,250.00	1-Jul-25
Mooring Fees - Annual Licence - Tier 2 (N12 to N16)	C	Yes		1,970.00	1-Jul-25
Mooring Fees - Annual Licence - Tier 3 (N1 to N11, S1 to S16)	C	Yes		1,135.00	1-Jul-25
Mooring Temporary, Weekly, Min 2 weeks, Max 12 weeks	C	Yes	67.14	70.00	1-Jul-25
Transfer of Mooring Fee	C	Yes	57.70	60.00	1-Jul-25
AERODROMES					
Establishment fee for setting up user agreements - for new user agreements on Council Owned or Controlled Land	C	Yes	133.00	137.00	1-Jul-25
West Sale Airport Service Charge – Terminal Access – Per day for charter/commercial flights Rate capped to 100 days p.a.	C	Yes	134.10	138.20	1-Jul-25
West Sale Airport Service Charge – Use of Airside Apron Areas – per m2/p.a. Aircraft parking or equipment storage. User agreement to be established for periods in excess of 28 continuous days	C	Yes	41.35	42.60	1-Jul-25
Minimum charge \$300.00 (based on 100m2 for 1 month).					
West Sale Airport - User Access Charges / Landing Fees Fee applied per aircraft movement.	C	Yes	\$10.25 /tonne, pro-rata	\$10.6 /tonne, pro-rata	1-Jul-25
Yarram Aerodrome - User Access Charges / Landing Fees Fee applied per aircraft movement.	C	Yes	\$5.10 /tonne, pro-rata	\$5.3 /tonne, pro-rata	1-Jul-25

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SERVICE	C/L	GST	2024/25 Fee (Incl GST \$)	2025/26 Fee (Incl GST \$)	Effective Date of Change
SALEYARDS					
Prime Sales					
Weighted Cattle	C	Yes	26.00	26.80	1-Jul-25
Weighted Bulls	C	Yes	34.50	35.60	1-Jul-25
Unweighted Cattle	C	Yes	18.40	19.00	1-Jul-25
Unweighted Bulls	C	Yes	26.00	26.80	1-Jul-25
Calves	C	Yes	4.40	4.60	1-Jul-25
Goats	C	Yes	2.30	2.40	1-Jul-25
Pigs	C	Yes	3.60	3.80	1-Jul-25
Droving Fee	C	Yes	4.60	4.80	1-Jul-25
Store Sales					
Unweighted Cattle	C	Yes	18.40	19.00	1-Jul-25
Unweighted Bulls	C	Yes	26.00	26.80	1-Jul-25
Unit (Cow and Calf)	C	Yes	22.60	23.30	1-Jul-25
Calves	C	Yes	4.40	4.60	1-Jul-25
Buyer / NLIS Fee					
Store Sales, Wednesday Calf Sales	C	Yes	3.40	3.60	1-Jul-25
Clearing Sales	C	Yes	3.40	3.60	1-Jul-25
Sheep Sales					
Sheep Sales	C	Yes	2.40	2.50	1-Jul-25
Sheep Tag Fee	C	Yes		6.20	1-Jul-25
Other					
Weigh Only	C	Yes	13.80	14.30	1-Jul-25
Scan Only	C	Yes	7.50	7.80	1-Jul-25
On Delivery Fee - Cattle	C	Yes	7.50	7.80	1-Jul-25
Post Breeder Tags - No Tag, Saleyard tag applied by GRLE	C	Yes	44.90	46.30	1-Jul-25
Agent Fee - Special Sales	C	Yes	187.80	193.50	1-Jul-25
Auctioneers Fees	C	Yes	159.40	164.20	1-Jul-25
Buyers Reports	C	Yes	0.40	0.50	1-Jul-25
Truck Wash (20% reduction for WSC transporters)	C	Yes	2.30	2.60	1-Jul-25
Unprocessed Compost	C	Yes	25.80	26.60	1-Jul-25
Transit Stock Fee - Per Head (50% reduction for WSC transporters)	C	Yes	5.30	5.50	1-Jul-25
Stock Feed Fee	C	Yes	28.00	28.90	1-Jul-25
Sheep Scanning Fee	C	Yes	0.50	0.60	1-Jul-25
Call Outs (After Hours) - Feed Fee First Hour	C	Yes	250.60	n/a	1-Jul-25
Call Outs (After Hours) - Cost Recovery - per hour (or part thereof)	C	Yes	125.30	129.10	1-Jul-25
Shower Facilities	C	Yes	No cost	Incl in truckwash fee	1-Jul-22
MAP SALES					
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
SUSTAINABILITY					
EV charger fees	C	Yes	\$0.40 / kwh	\$0.50 / 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
ROADS					
Rechargeable works	C	Yes		By Quote	1-Jul-18
Consent for Works Within Road Reserve	L	No	\$95.40 - \$685.30		1-Jul-24
Swing Bridge Special Openings (minimum of 7 days notification)	C	Yes	473.00	490.00	1-Jul-25

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SERVICE	C/L	GST	2024/25 Fee (Incl GST \$)	2025/26 Fee (Incl GST \$)	Effective Date of Change
TIPPING FEES					
Commercial Tonne	C	Yes	295.00	336.00	1-Jul-25
Commercial m3	C	Yes	114.00	134.00	1-Jul-25
Domestic m3	C	Yes	50.00	58.00	1-Jul-25
Greenwaste m3	C	Yes	17.00	17.00	1-Jul-24
Clean Concrete Tonne	C	Yes	37.00	38.00	1-Jul-25
Clean Concrete m3	C	Yes	52.00	54.00	1-Jul-25
Separated Recyclables m3	C	Yes	-	-	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	-	-	1-Jul-20
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	392.00	280.00	1-Jul-25
Clean Fill Tonne	C	Yes	280.00	200.00	1-Jul-25
Gas bottles <10kg	C	Yes	15.00	15.00	1-Jul-24
Gas Bottles 10kg - 45kg	C	Yes	15.00	15.00	1-Jul-24
Cat/dog (Kilmany Only)	C	Yes	18.00	18.00	1-Jul-24
Cow/horse (Kilmany Only)	C	Yes	77.00	79.00	1-Jul-25
Sheep/calf (Kilmany Only)	C	Yes	38.00	39.00	1-Jul-25
Passenger/Motorcycle Tyres	C	Yes	15.00	15.00	1-Jul-24
Passenger/Motorcycle Tyres on Rim	C	Yes	30.00	30.00	1-Jul-24
4WD/Light Truck Tyre (off Rim accepted only)	C	Yes	30.00	30.00	1-Jul-24
FIRE HAZARD RECOVERY					
Recovery cost for Fire Hazard Removal Contractor plus admin fee	C	Yes	\$115.00 + contractor cost	\$120.00 + contractor cost	1-Jul-25
Recovery cost for Contractor "call out" plus an administration fee	C	Yes	\$115.00 + contractor cost	\$120.00 + contractor cost	1-Jul-25
FINANCE					
Dishonoured Direct Debit Fees	C	No	30.00	30.00	1-Jul-16
Dishonoured Cheque Fees	C	No	30.00	30.00	1-Jul-22
Reissue Payment Fee	C	No	15.00	15.00	1-Jul-18
Land Information Certificates	L	No	28.80	28.80	1-Jul-23
Land Information Certificate – Urgent Fee	C	Yes	80.00	80.00	1-Jul-18
Duplicate Rate Notice	C	Yes	10.00	10.00	1-Jul-16
Rate Related Archive Search per hour	C	Yes	51.00	51.00	1-Jul-18
FREEDOM OF INFORMATION					
Freedom of Information Request	L	No	32.70	32.70	1-Jul-24
Freedom of Information Search Charges per hour or part of an hour (except if on a computer)	L	No	24.50	24.50	1-Jul-24
Freedom of Information Supervision Charges Per Quarter hour	L	No	6.13	6.13	1-Jul-24
Freedom of Information Photocopies-A4 (per page)	L	No	0.20	0.20	1-Jul-16
Freedom of Information Supervision Charges Per Quarter hour	L	No	6.13	6.13	1-Jul-24
Freedom of Information Photocopies-A4 (per page)	L	No	0.20	0.20	1-Jul-16