



WELLINGTON
SHIRE COUNCIL

The Heart of Gippsland

COUNCIL MEETING AGENDA ORDINARY MEETING

Meeting to be held at

Wellington Centre – Wellington Room

Foster Street, Sale and via MS Teams

Tuesday 1 October 2024, commencing at 5:00 PM

**or join Wellington on the Web:
www.wellington.vic.gov.au**

**ORDINARY MEETING OF COUNCIL
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COUNCIL MEETING INFORMATION

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

Members of the public who are not in attendance at the Council meeting but who wish to communicate with the Council via the online webform should lodge their questions or comments early in the meeting to ensure that their submissions can be dealt with at the end of the meeting. Please could gallery visitors, Councillors and invited online attendees ensure that mobile phones and other electronic devices are turned off or in silent mode for the duration of the meeting.

MISSION STATEMENT

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

ACKNOWLEDGEMENT OF COUNTRY

“Wellington Shire Council acknowledges our offices are located on the traditional lands of the Gunaikurnai nation. We pay our deep respects to their Elders past, present and future and acknowledge their ongoing cultural and spiritual connections to their land and waters.”

ELECTION PERIOD

Council's Election Period has commenced in preparation for the local government elections.

During this time, Council must adhere to the requirements of the Local Government Act 2020 and Council's Election Period Policy, to ensure that no prohibited decisions are made that could unreasonably bind the incoming Council or influence the election outcome.

Councillors are not permitted to use the public forum provided by the Council meeting for purposes of campaigning, or to use their position to gain electoral advantage or to disadvantage another candidate.

1. APOLOGIES

2. DECLARATION OF CONFLICT/S OF INTEREST

3. CONFIRMATION OF MINUTES OF PREVIOUS COUNCIL MEETING/S

3.1. ADOPTION OF MINUTES OF PREVIOUS COUNCIL MEETING

ACTION OFFICER: MANAGER ORGANISATIONAL PERFORMANCE AND GOVERNANCE

OBJECTIVE

To adopt the minutes of the Ordinary Council Meeting of 17 September 2024.

PUBLIC QUESTIONS AND COMMENTS FROM THE GALLERY

RECOMMENDATION

That Council adopt the minutes and resolutions of the Ordinary Council Meeting of 17 September 2024.

CONFLICT OF INTEREST

No staff and/or contractors involved in the compilation of this report have declared a conflict of interest.

4. BUSINESS ARISING FROM PREVIOUS MEETINGS

ACTION OFFICER: CHIEF EXECUTIVE OFFICER

ITEM	FROM MEETING	COMMENTS	ACTION BY

5. ACCEPTANCE OF LATE AND URGENT ITEMS

6. NOTICE/S OF MOTION

7. RECEIVING OF PETITION OR JOINT LETTERS

7.1. OUTSTANDING PETITIONS

ACTION OFFICER: CHIEF EXECUTIVE OFFICER

ITEM	FROM MEETING	COMMENTS	ACTION BY
NIL			

8. INVITED ADDRESSES, PRESENTATIONS OR ACKNOWLEDGEMENTS

9. QUESTION/S ON NOTICE

9.1. OUTSTANDING QUESTION/S ON NOTICE

ACTION OFFICER: CHIEF EXECUTIVE OFFICER

ITEM	FROM MEETING	COMMENTS	ACTION BY
NIL			

10. DELEGATES REPORT

11. GENERAL MANAGER CORPORATE SERVICES

11.1. ASSEMBLY OF COUNCILLORS REPORT

ACTION OFFICER: MANAGER ORGANISATIONAL PERFORMANCE AND GOVERNANCE

OBJECTIVE

To report on all assembly of Councillor records received for the period 9 September 2024 to 22 September 2024.

PUBLIC QUESTIONS AND COMMENTS FROM THE GALLERY

RECOMMENDATION

That Council note and receive the attached Assembly of Councillor records for the period 9 September 2024 to 22 September 2024.

BACKGROUND

Section 80A of the *Local Government Act 1989* required a written record be kept of all assemblies of Councillors, stating the names of all Councillors and Council staff attending, matters considered and any conflict of interest disclosures made by a Councillor. These records were required to be reported at an ordinary meeting of the Council and recorded in the minutes. Under the new *Local Government Act 2020*, this requirement is no longer provided for however, under Council's good governance framework, Council will continue to provide records of assemblies of Councillors to ensure that the community are kept informed of Councillors activity and participation.

Following is a summary of all Assembly of Councillor records received for the period 9 September 2024 to 22 September 2024.

ATTACHMENTS

1. Assembly of Councillors 10 September 2024 - Strategic Land Use Planning Project Review Group [11.1.1 - 1 page]
2. Assembly of Councillors 17 September 2024 - Council Workshop Day [11.1.2 - 1 page]

OPTIONS

Council has the following options:

1. Note and receive the attached assembly of Councillors records; or
2. Not receive the attached assembly of Councillors records.

PROPOSAL

That Council note and receive the attached assembly of Councillors records during the period 9 September 2024 to 22 September 2024.

CONFLICT OF INTEREST

No staff and/or contractors involved in the compilation of this report have declared a conflict of interest.

FINANCIAL IMPACT

This impact has been assessed and there is no effect to consider at this time.

COMMUNICATION IMPACT

This impact has been assessed and there is no effect to consider at this time.

LEGISLATIVE IMPACT

The reporting of written records of assemblies of Councillors to the Council in the prescribed format complied with Section 80A of the *Local Government Act 1989* however, without prescription under the *Local Government Act 2020*, Council will continue to provide these records as part of Council's good governance framework.

COUNCIL POLICY IMPACT

This impact has been assessed and there is no effect to consider at this time.

COUNCIL PLAN IMPACT

This impact has been assessed and while it does not meet a specific Council Plan strategic outcome, it does align with Council's good governance framework.

RESOURCES AND STAFF IMPACT

This impact has been assessed and there is no effect to consider at this time.

COMMUNITY IMPACT

This impact has been assessed and there is no effect to consider at this time.

ENVIRONMENTAL IMPACT

This impact has been assessed and there is no effect to consider at this time.

ENGAGEMENT IMPACT

This impact has been assessed and there is no effect to consider at this time.

RISK MANAGEMENT IMPACT

This impact has been assessed and there is no effect to consider at this time.

ASSEMBLY OF COUNCILLORS - MEETING ORGANISED, HOSTED OR SUPPORTED BY COUNCIL

NAME OF MEETING	STRATEGIC LAND USE PLANNING PROJECT REVIEW GROUP
DATE OF MEETING	10 SEPTEMBER 2024

ASSEMBLY OF COUNCILLORS AND OFFICERS IN ATTENDANCE			
COUNCILLOR	ATTENDANCE	OFFICERS IN ATTENDANCE	
<i>Cr Ian Bye</i>	NO	Andrew Pomeroy	General Manager Development
<i>Cr Gayle Maher</i>	YES	Andrew Wolstenholme	Acting Manager Land Use Planning
<i>Cr Carolyn Crossley</i>	NO	Sam Pye	Manager Built Environment
<i>Cr Carmel Ripper</i>	NO	Joshua Clydesdale	Major Projects and Principal Strategic Planner
<i>Cr John Tattersson</i>	YES	Caragh Button	Strategic Planner
<i>Cr Garry Stephens</i>	NO	Miriam Turner	Strategic Planner
<i>Cr Jill Wood</i>	NO		
<i>Cr Marcus McKenzie</i>	NO		
<i>Cr Scott Rossetti</i>	NO		
MATTERS CONSIDERED IN THE MEETING			
Meeting Agenda			
<ul style="list-style-type: none"> • Meeting Minutes • Action Table • Strategic Planning Work • Incoming Correspondence • Planning Scheme Amendment Requests • Other Business • Next Meeting 			
CONFLICTS OF INTEREST NOTED*			
NIL			

* In accordance with Rule 18.5(1) of the Wellington Shire Council Governance Rules a Councillor who has a conflict of interest must not participate in discussion of matters that will come before Council for a decision, or if a decision will be made by a member of staff acting under delegation.

ASSEMBLY OF COUNCILLORS AND OFFICERS IN ATTENDANCE - COUNCIL DAY

COUNCIL WORKSHOPS – 17 SEPTEMBER 2024			
COUNCILLOR	ATTENDANCE	OFFICERS IN ATTENDANCE	
Cr Ian Bye	YES	David Morcom	Chief Executive Officer
Cr John Tatterson	YES	Arthur Skipitaris	General Manager Organisational Performance and Governance
Cr Carolyn Crossley	YES	Andrew Pomeroy	General Manager Development
Cr Carmel Ripper	YES	Suzanne Snooks	Acting General Manager Community and Culture
Cr Gayle Maher	YES	Chris Hastie	General Manager Built and Natural Environment
Cr Garry Stephens	NO (<i>Leave</i>)		
Cr Jill Wood	YES		
Cr Marcus McKenzie	YES		
Cr Scott Rossetti	YES		
CONFLICTS OF INTEREST NOTED*			
NIL			

* In accordance with Rule 18.5 of the Wellington Shire Council Governance Rules a Councillor who has a conflict of interest must not participate in discussion of matters that will come before Council for a decision, or if a decision will be made by a member of staff acting under delegation.

WORKSHOP DETAILS – 17 SEPTEMBER 2024		
ITEM NO.	WORKSHOP TITLE	PRESENTERS
1.1	DEVELOPMENT DIVISION UPDATE: PLANNING, MUNICIPAL SERVICES AND ECONOMIC DEVELOPMENT	<ul style="list-style-type: none"> <i>Andrew Pomeroy, General Manager Development</i> <i>Tamara Beechey, Immunisation Coordinator</i> <i>Vanessa Ebsworth, Manager Regulatory Services</i> <i>Geoff Hay, Manager Economic Development</i> <i>Andrew Wolstenholme, Acting Manager Land Use Planning</i> <i>Conflicts of Interest: NIL</i>
1.2	PROGRESS OF 2021-25 COUNCIL PLAN AND HEALTHY WELLINGTON 2021-25	<ul style="list-style-type: none"> <i>Billie-Jo Thorburn, Reporting and Performance Coordinator</i> <i>Carly Bloomfield, Manager Organisational Performance and Governance</i> <i>Conflicts of Interest: NIL</i>

11.2. WELLINGTON SHIRE COUNCIL AUDIT & RISK COMMITTEE MINUTES 29 AUGUST 2024

ACTION OFFICER: GENERAL MANAGER CORPORATE SERVICES

Councillors are reminded that, under the Wellington Shire Council Election Period Policy, they cannot make a decision during the election period that would be binding on the incoming Council.

This report is being considered by Council during an election period. The recommendation, if moved and carried by Council constitutes neither a prohibited decision in accordance with section 69 (2) and (3) of the Local Government Act 2020, nor a significant decision within the meaning of Council's Election Period Policy.

Councillors are also not permitted to use the public forum provided by the Council Meeting for purposes of campaigning, or to use their position to gain electoral advantage or to disadvantage another candidate.

PURPOSE

To receive and note the minutes of the Audit & Risk Committee meeting held on 29 August 2024.

PUBLIC QUESTIONS AND COMMENTS FROM THE GALLERY

RECOMMENDATION

That Council:

- 1. Receive and note the minutes in brief of the Audit & Risk Committee meeting of 29 August 2024 (as attached) and the confidential attachment Audit & Risk Committee Minutes of 29 August 2024;***
- 2. Note that the information contained in the confidential attachment Audit & Risk Committee Minutes held 29 August 2024 in this Council meeting agenda was designated confidential under Section 3(1) Confidential Information of the Local Government Act 2020 by the General Manager Corporate Services on 9 September 2024 because it relates to the following grounds:
e) legal privileged information; and
l) information that was confidential information for the purposes of section 77 of the Local Government Act 1989.***

BACKGROUND

Council maintains an Audit & Risk Committee in accordance with section 53 of the *Local Government Act 2020*. The Audit & Risk Committee is an independent advisory Committee to Council and its primary objective is to assist Council in the effective conduct of its responsibilities for financial reporting, management of risk, maintaining a reliable system of internal controls and facilitating the organisation's ethical development. Minutes of the Audit & Risk Committee are reported direct to Council.

A copy of the minutes in brief from the Audit & Risk Committee meeting of 29 August 2024 is attached and is provided for the information of Council and the public in general.

ATTACHMENTS

1. Wellington Shire Council Audit & Risk Committee Minutes in Brief 29 August 2024 [11.2.1 - 8 pages]
2. Confidential header Audit and Risk Committee Minutes 29 August 2024 [11.2.2 - 1 page]
3. CONFIDENTIAL REDACTED - Wellington Shire Council Audit & Risk Committee minutes 29 August 2024 [11.2.3 - 281 pages]

OPTIONS

Council has the following options available:

1. To receive and note the minutes from the Wellington Shire Council Audit & Risk Committee meeting held 29 August 2024; or
2. To seek further information and consider the minutes at a future meeting.

PROPOSAL

To receive and note the minutes of the Wellington Shire Council Audit & Risk Committee meeting held 29 August 2024.

CONFLICT OF INTEREST

No staff and/or contractors involved in the compilation of this report have declared a conflict of interest.

FINANCIAL IMPACT

This impact has been assessed and there is no effect to consider at this time.

COMMUNICATION IMPACT

This impact has been assessed and there is no effect to consider at this time.

LEGISLATIVE IMPACT

The *Local Government Act 2020*, section 53(1) requires Council to establish an audit committee. Council's Audit & Risk Committee is an Advisory Committee to Council and operates within the Terms of Reference and Charter adopted by Council.

The Audit & Risk Committee Terms of Reference require the minutes of the Audit & Risk Committee to be forwarded to an ordinary meeting of the Council, including a report explaining any specific recommendations and key outcomes.

This report complies with the legislative requirements and the Audit & Risk Committee Terms of Reference requirements.

COUNCIL POLICY IMPACT

This impact has been assessed and there is no effect to consider at this time.

COUNCIL PLAN IMPACT

The Council Plan 2021-25 Theme 4 “Services and Infrastructure” states the following strategic outcome:

Strategic Outcome 4.1: *"A financially sustainable, high performing organisation."*

This report supports the above Council Plan strategic outcome.

RESOURCES AND STAFF IMPACT

This impact has been assessed and there is no effect to consider at this time.

COMMUNITY IMPACT

This impact has been assessed and there is no effect to consider at this time.

ENVIRONMENTAL IMPACT

This impact has been assessed and there is no effect to consider at this time.

ENGAGEMENT IMPACT

This impact has been assessed and there is no effect to consider at this time.

RISK MANAGEMENT IMPACT

The Audit & Risk Committee Charter identifies the management of risk as one of the primary objectives of the Audit & Risk Committee. The Audit & Risk Committee monitors the risk exposure of Council by determining if management has appropriate risk management processes and adequate management information systems in place.

AUDIT & RISK COMMITTEE MEETING 29 AUGUST 2024 – MINUTES IN BRIEF

Present: Mr Chris Badger (Chair) (via Teams)
Ms Sarah Heath (via Teams)
Mr Tony Smith (via Teams)
Councillor Garry Stephens (via Teams)
Councillor Gayle Maher (Via Teams)

In attendance: Mr David Morcom (Chief Executive Officer)
Mr Arthur Skipitaris (General Manager Corporate Services)
Mr Ian Carroll (Manager Corporate Finance)
Mr Kapil Kukreja (HLB Mann Judd) (via Teams)
Mrs Sheryl Saynor (Executive Support Officer)

1 Welcome

2 Apologies
Nil

3 Closure of Meeting to Public

Sarah Heath/Councillor Maher

That the meeting be closed to the public under Section 66(5) of the Local Government Act 2020 to discuss legal privileged information and information that was confidential information for the purposes of section 77 of the Local Government Act 1989.

CARRIED

4 Declaration of Conflict(s) of Interest

Nil

5 Adoption of Previous Minutes - 29 May 2024

Sarah Heath/Tony Smith

That the Committee adopt the minutes of the previous meeting held on 29 May 2024.

CARRIED

6 In Camera Session (conducted at 1pm)

The Chair advised that the Committee considered Items 7.6, 7.7, 7.8, 7.9 and 7.10 during the in camera session.

7.1 Action Items from Previous Minutes

Councillor Maher/Sarah Heath

That the Audit & Risk Committee recommend to Council that it receive the report.

That the information contained in this document and designated under Section 3(1) Confidential Information of the Local Government Act 2020 as confidential by the Chief Executive Officer on 22 August 2024 because it relates to the following grounds:

*(l) information that was confidential information for the purposes of section 77 of the Local Government Act 1989.
be designated confidential information under Clause 3(1) of the Local Government Act 2020.*

CARRIED

7.2 Internal Audit Report - Assurance Map

Tony Smith/Sarah Heath

That the Audit & Risk Committee recommend to Council that it receive the report. That the information contained in this document and designated under Section 3(1) Confidential Information of the Local Government Act 2020 as confidential by the Chief Executive Officer on 22 August 2024 because it relates to the following grounds:

*(l) information that was confidential information for the purposes of section 77 of the Local Government Act 1989.
be designated confidential information under Clause 3(1) of the Local Government Act 2020.*

CARRIED

7.3 Internal Audit Report - Follow Up Review

Councillor Maher/Tony Smith

That the Audit & Risk Committee recommend to Council that it receive the report. That the information contained in this document and designated under Section 3(1) Confidential Information of the Local Government Act 2020 as confidential by the Chief Executive Officer on 22 August 2024 because it relates to the following grounds:

*(l) information that was confidential information for the purposes of section 77 of the Local Government Act 1989.
be designated confidential information under Clause 3(1) of the Local Government Act 2020.*

CARRIED

7.4 Status of Audit Recommendations

Sarah Heath/Councillor Maher

That the Audit & Risk Committee recommend to Council that it receive the report. That the information contained in this document and designated under Section 3(1) Confidential Information of the Local Government Act 2020 as confidential by the Chief Executive Officer on 22 August 2024 because it relates to the following grounds:

*(l) information that was confidential information for the purposes of section 77 of the Local Government Act 1989.
be designated confidential information under Clause 3(1) of the Local Government Act 2020.*

CARRIED

7.5 Review of Council Policies

Tony Smith/Councillor Maher

That the Audit & Risk Committee recommend to Council that it receive the report. That the information contained in this document and designated under Section 3(1) Confidential Information of the Local Government Act 2020 as confidential by the Chief Executive Officer on 22 August 2024 because it relates to the following grounds:

(I) information that was confidential information for the purposes of section 77 of the Local Government Act 1989. be designated confidential information under Clause 3(1) of the Local Government Act 2020.

CARRIED

7.6 Annual review of Internal Audit Performance

Councillor Maher/Tony Smith

That the Audit & Risk Committee recommend to Council that it receive the report. That the information contained in this document and designated under Section 3(1) Confidential Information of the Local Government Act 2020 as confidential by the Chief Executive Officer on 22 August 2024 because it relates to the following grounds:

(I) information that was confidential information for the purposes of section 77 of the Local Government Act 1989. be designated confidential information under Clause 3(1) of the Local Government Act 2020.

CARRIED

7.7 Annual Evaluation of Audit & Risk Committee Performance

Sarah Heath/Tony Smith

That the Audit & Risk Committee recommend to Council that it receive the report. That the information contained in this document and designated under Section 3(1) Confidential Information of the Local Government Act 2020 as confidential by the Chief Executive Officer on 22 August 2024 because it relates to the following grounds:

(I) information that was confidential information for the purposes of section 77 of the Local Government Act 1989. be designated confidential information under Clause 3(1) of the Local Government Act 2020.

CARRIED

7.8 Review of Strategic Risks

Tony Smith/Councillor Maher

That the Audit & Risk Committee recommend to Council that it receive the report. That the information contained in this document and designated under Section 3(1) Confidential Information of the Local Government Act 2020 as confidential

by the Chief Executive Officer on 22 August 2024 because it relates to the following grounds:

*(l) information that was confidential information for the purposes of section 77 of the Local Government Act 1989.
be designated confidential information under Clause 3(1) of the Local Government Act 2020.*

CARRIED

7.9 Risk Management Framework review

Councillor Stephens/Councillor Maher

That the Audit & Risk Committee recommend to Council that it receive the report. That the information contained in this document and designated under Section 3(1) Confidential Information of the Local Government Act 2020 as confidential by the Chief Executive Officer on 22 August 2024 because it relates to the following grounds:

*(l) information that was confidential information for the purposes of section 77 of the Local Government Act 1989.
be designated confidential information under Clause 3(1) of the Local Government Act 2020.*

CARRIED

7.10 Victorian Grants Commission Advances and Impact on Results

Tony Smith/Councillor Maher

That the Audit & Risk Committee recommend to Council that it receive the report. That the information contained in this document and designated under Section 3(1) Confidential Information of the Local Government Act 2020 as confidential by the Chief Executive Officer on 22 August 2024 because it relates to the following grounds:

*(l) information that was confidential information for the purposes of section 77 of the Local Government Act 1989.
be designated confidential information under Clause 3(1) of the Local Government Act 2020.*

CARRIED

7.11 Related Party Transactions

Tony Smith/Sarah Heath

That the Audit & Risk Committee recommend to Council that it receive the report. That the information contained in this document and designated under Section 3(1) Confidential Information of the Local Government Act 2020 as confidential by the Chief Executive Officer on 22 August 2024 because it relates to the following grounds:

*(l) information that was confidential information for the purposes of section 77 of the Local Government Act 1989.
be designated confidential information under Clause 3(1) of the Local Government Act 2020.*

CARRIED

7.12 Occupational Health & Safety Matters

Tony Smith/Councillor Maher

That the Audit & Risk Committee recommend to Council that it receive the report. That the information contained in this document and designated under Section 3(1) Confidential Information of the Local Government Act 2020 as confidential by the Chief Executive Officer on 22 August 2024 because it relates to the following grounds:

(I) information that was confidential information for the purposes of section 77 of the Local Government Act 1989.

be designated confidential information under Clause 3(1) of the Local Government Act 2020.

CARRIED

7.13 Road Management Act Processes

Councillor Stephens/Tony Smith

That the Audit & Risk Committee recommend to Council that it receive the report. That the information contained in this document and designated under Section 3(1) Confidential Information of the Local Government Act 2020 as confidential by the Chief Executive Officer on 22 August 2024 because it relates to the following grounds:

(I) information that was confidential information for the purposes of section 77 of the Local Government Act 1989.

be designated confidential information under Clause 3(1) of the Local Government Act 2020.

CARRIED

7.14 Budget Summary of Annemeike Mein Exhibition

Councillor Maher/Councillor Stephens

That the Audit & Risk Committee recommend to Council that it receive the report. That the information contained in this document and designated under Section 3(1) Confidential Information of the Local Government Act 2020 as confidential by the Chief Executive Officer on 22 August 2024 because it relates to the following grounds:

(I) information that was confidential information for the purposes of section 77 of the Local Government Act 1989.

be designated confidential information under Clause 3(1) of the Local Government Act 2020.

CARRIED

7.15 Chief Executive Officer's Credit Card Expenditure

Councillor Stephens/Sarah Heath

That the Audit & Risk Committee recommend to Council that it receive the report. That the information contained in this document and designated under Section 3(1) Confidential Information of the Local Government Act 2020 as confidential by the Chief Executive Officer on 22 August 2024 because it relates to the following grounds:

*(l) information that was confidential information for the purposes of section 77 of the Local Government Act 1989.
be designated confidential information under Clause 3(1) of the Local Government Act 2020.*

CARRIED

7.16 Report of Reimbursements made to Councillors and members of delegated Committees

Tony Smith/Councillor Maher

That the Audit & Risk Committee recommend to Council that it receive the report. That the information contained in this document and designated under Section 3(1) Confidential Information of the Local Government Act 2020 as confidential by the Chief Executive Officer on 22 August 2024 because it relates to the following grounds:

*(l) information that was confidential information for the purposes of section 77 of the Local Government Act 1989.
be designated confidential information under Clause 3(1) of the Local Government Act 2020.*

CARRIED

7.17 ICT and Cyber Security Update

Councillor Maher/Sarah Heath

That the Audit & Risk Committee recommend to Council that it receive the report. That the information contained in this document and designated under Section 3(1) Confidential Information of the Local Government Act 2020 as confidential by the Chief Executive Officer on 22 August 2024 because it relates to the following grounds:

*(l) information that was confidential information for the purposes of section 77 of the Local Government Act 1989.
be designated confidential information under Clause 3(1) of the Local Government Act 2020.*

CARRIED

7.18 Key Risk Matters Update

Councillor Stephens/Tony Smith

That the Audit & Risk Committee recommend to Council that it receive the report. That the information contained in this document and designated under Section 3(1) Confidential Information of the Local Government Act 2020 as confidential by the Chief Executive Officer on 22 August 2024 because it relates to the following grounds:

*(l) information that was confidential information for the purposes of section 77 of the Local Government Act 1989.
be designated confidential information under Clause 3(1) of the Local Government Act 2020.*

CARRIED

7.19 Insurance Report

Councillor Stephens/Tony Smith

That the Audit & Risk Committee recommend to Council that it receive the report. That the information contained in this document and designated under Section 3(1) Confidential Information of the Local Government Act 2020 as confidential by the Chief Executive Officer on 22 August 2024 because it relates to the following grounds:

(l) information that was confidential information for the purposes of section 77 of the Local Government Act 1989. be designated confidential information under Clause 3(1) of the Local Government Act 2020.

CARRIED

7.20 Register of Commissioned Reports

Councillor Stephens/Tony Smith

That the Audit & Risk Committee recommend to Council that it receive the report. That the information contained in this document and designated under Section 3(1) Confidential Information of the Local Government Act 2020 as confidential by the Chief Executive Officer on 22 August 2024 because it relates to the following grounds:

(l) information that was confidential information for the purposes of section 77 of the Local Government Act 1989. be designated confidential information under Clause 3(1) of the Local Government Act 2020.

CARRIED

7.21 Fraud Report and Annual Summary

Councillor Stephens/Tony Smith

That the Audit & Risk Committee recommend to Council that it receive the report. That the information contained in this document and designated under Section 3(1) Confidential Information of the Local Government Act 2020 as confidential by the Chief Executive Officer on 22 August 2024 because it relates to the following grounds:

(l) information that was confidential information for the purposes of section 77 of the Local Government Act 1989. be designated confidential information under Clause 3(1) of the Local Government Act 2020.

CARRIED

7.22 General Business

1. Timing of Audit & Risk Committee meeting in November

2. Progress of external audit

3. Audit & Risk Committee Annual Plan

Councillor Maher/Sarah Heath

That the Audit & Risk Committee recommend to Council that it receive the report.

That the information contained in this document and designated under Section 3(1) Confidential Information of the Local Government Act 2020 as confidential by the Chief Executive Officer on 22 August 2024 because it relates to the following grounds:

*(l) information that was confidential information for the purposes of section 77 of the Local Government Act 1989.
be designated confidential information under Clause 3(1) of the Local Government Act 2020.*

CARRIED

8 Rotating Assessment and Feedback on Meeting - Councillor Stephens

THERE BEING NO FURTHER BUSINESS THE MEETING CLOSED AT 3.15PM.



WELLINGTON
SHIRE COUNCIL

The Heart of Gippsland

ORDINARY COUNCIL MEETING 1 OCTOBER 2024

I declare that the information contained in the attached document **WELLINGTON SHIRE COUNCIL AUDIT & RISK COMMITTEE MINUTES 29 AUGUST 2024** is confidential because it contains confidential information as defined in section 3(1) of the *Local Government Act 2020*:

- e) legal privileged information, being information to which legal professional privilege or client legal privilege applies;
- l) information that was confidential information for the purposes of section 77 of the *Local Government Act 1989*.

.....
ARTHUR SKIPITARIS
General Manager Corporate Services
9 September 2024

11.3. WELLINGTON SHIRE COUNCIL AUDIT & RISK COMMITTEE MINUTES 9 SEPTEMBER 2024

ACTION OFFICER: GENERAL MANAGER CORPORATE SERVICES

Councillors are reminded that, under the Wellington Shire Council Election Period Policy, they cannot make a decision during the election period that would be binding on the incoming Council.

This report is being considered by Council during an election period. The recommendation, if moved and carried by Council constitutes neither a prohibited decision in accordance with section 69 (2) and (3) of the Local Government Act 2020, nor a significant decision within the meaning of Council's Election Period Policy.

Councillors are also not permitted to use the public forum provided by the Council Meeting for purposes of campaigning, or to use their position to gain electoral advantage or to disadvantage another candidate.

PURPOSE

To receive and note the minutes of the Audit & Risk Committee meeting held on 9 September 2024.

PUBLIC QUESTIONS AND COMMENTS FROM THE GALLERY

RECOMMENDATION

That Council:

- 1. Receive and note the minutes in brief of the Audit & Risk Committee meeting 9 September 2024 (as attached) and the confidential attachment Audit & Risk Committee Minutes of 9 September 2024;***
- 2. Note that the information contained in the confidential attachment Audit & Risk Committee Minutes of 9 September 2024 in this Council meeting agenda was designated confidential under Section 3(1) Confidential Information of the Local Government Act 2020 by the General Manager Corporate Services on 16 September 2024 because it relates to the following grounds:
1) information that was confidential information for the purposes of section 77 of the Local Government Act 1989.***

BACKGROUND

Council maintains an Audit & Risk Committee in accordance with section 53 of the *Local Government Act 2020*. The Audit & Risk Committee is an independent advisory Committee to Council and its primary objective is to assist Council in the effective conduct of its responsibilities for financial reporting, management of risk, maintaining a reliable system of internal controls and facilitating the organisation's ethical development. Minutes of the Audit & Risk Committee are reported direct to Council.

A copy of the minutes in brief from the Audit & Risk Committee meeting of 9 September 2024 is attached and is provided for the information of Council and the public in general.

ATTACHMENTS

1. Wellington Shire Council Audit & Risk Committee minutes in brief - 9 September 2024 [11.3.1 - 3 pages]
2. Confidential header Audit and Risk Committee minutes 9 September 2024 [11.3.2 - 1 page]
3. CONFIDENTIAL REDACTED - Wellington Shire Council Audit & Risk Committee minutes 9 September 2024 [11.3.3 - 280 pages]

OPTIONS

Council has the following options available:

1. To receive and note the minutes from the Wellington Shire Council Audit & Risk Committee meeting held 9 September 2024; or
2. To seek further information and consider the minutes at a future meeting.

PROPOSAL

To receive and note the minutes of the Wellington Shire Council Audit & Risk Committee meeting held 9 September 2024.

CONFLICT OF INTEREST

No staff and/or contractors involved in the compilation of this report have declared a conflict of interest.

FINANCIAL IMPACT

This impact has been assessed and there is no effect to consider at this time.

COMMUNICATION IMPACT

This impact has been assessed and there is no effect to consider at this time.

LEGISLATIVE IMPACT

The *Local Government Act 2020*, section 53(1) requires Council to establish an audit committee. Council's Audit & Risk Committee is an Advisory Committee to Council and operates within the Terms of Reference and Charter adopted by Council.

The Audit & Risk Committee Terms of Reference require the minutes of the Audit & Risk Committee to be forwarded to an ordinary meeting of the Council, including a report explaining any specific recommendations and key outcomes.

This report complies with the legislative requirements and the Audit & Risk Committee Terms of Reference requirements.

COUNCIL POLICY IMPACT

This impact has been assessed and there is no effect to consider at this time.

COUNCIL PLAN IMPACT

The Council Plan 2021-25 Theme 4 “Services and Infrastructure” states the following strategic outcome:

Strategic Outcome 4.1: *"A financially sustainable, high performing organisation."*

This report supports the above Council Plan strategic outcome.

RESOURCES AND STAFF IMPACT

This impact has been assessed and there is no effect to consider at this time.

COMMUNITY IMPACT

This impact has been assessed and there is no effect to consider at this time.

ENVIRONMENTAL IMPACT

This impact has been assessed and there is no effect to consider at this time.

ENGAGEMENT IMPACT

This impact has been assessed and there is no effect to consider at this time.

RISK MANAGEMENT IMPACT

The Audit & Risk Committee Charter identifies the management of risk as one of the primary objectives of the Audit & Risk Committee. The Audit & Risk Committee monitors the risk exposure of Council by determining if management has appropriate risk management processes and adequate management information systems in place.

AUDIT & RISK COMMITTEE MINUTES IN BRIEF – 9 SEPTEMBER 2024

Present: Mr Chris Badger (Chair) (via Teams)
Ms Sarah Heath (via Teams)
Mr Tony Smith (via Teams)
Councillor Garry Stephens
Councillor Gayle Maher (via Teams)

In attendance: Mr David Morcom (Chief Executive Officer) (from 2.02pm)
Mr Arthur Skipitaris (General Manager Corporate Services)
Mr Ian Carroll (Manager Corporate Finance)
Ms Peta Crawford (Coordinator Accounting & Payroll)
Mr Gordon Robertson (Crowe) (via Teams)
Mrs Sheryl Saynor (Executive Support Officer)

1 Welcome

2 Apologies

David Morcom (later joined the meeting at 2.02pm)

3 Closure of Meeting to Public

Tony Smith/Councillor Maher

That the meeting be closed to the public under Section 66(5) of the Local Government Act 2020 to discuss legal privileged information and information that was confidential information for the purposes of section 77 of the Local Government Act 1989.

CARRIED

4 Declaration of Conflict(s) of Interest

Nil

5 Adoption of Previous Minutes - 29 August 2024

Tony Smith/Councillor Maher

That the Committee adopt the minutes of the previous meeting held on 29 August 2024.

CARRIED

The Chair, Chris Badger advised that a new item had been added to the agenda, Item 7.5 Any Other Business.

6 In Camera Session (conducted at 1pm)

Chris Badger advised that Gordon Robertson, from Crowe joined the In Camera Session to discuss the draft Financial Report and Performance Statement.

7.1 In Principle Agreement to the Draft Financial Report and Performance Statement 2023/24

Councillor Stephens/Councillor Maher

That the Audit & Risk Committee, having considered the draft Financial Report and Performance Statement for the year ended 30 June 2024, recommend to Council that it give its in principle agreement to sign the draft Financial Report and Performance Statement subject to finalising by the Auditor General or their Agents.

That the information contained in this document and designated under Section 3(1) Confidential Information of the Local Government Act 2020 as confidential by the Chief Executive Officer on 4 September 2024 because it relates to the following grounds:

(l) information that was confidential information for the purposes of section 77 of the Local Government Act 1989.

be designated confidential information under Clause 3(1) of the Local Government Act 2020.

CARRIED

7.2 Final Management Letter for year ending 30 June 2024

Councillor Stephens/Councillor Maher

That the Audit & Risk Committee recommend to Council that it receive the report. That the information contained in this document and designated under Section 3(1) Confidential Information of the Local Government Act 2020 as confidential by the Chief Executive Officer on 4 September 2024 because it relates to the following grounds:

(l) information that was confidential information for the purposes of section 77 of the Local Government Act 1989.

be designated confidential information under Clause 3(1) of the Local Government Act 2020.

CARRIED

7.3 Follow up review of Asset Revaluation Methodology Report Paper after end of financial year

Sarah Heath/Tony Smith

That the Audit & Risk Committee recommend to Council that it receive the report, subject to the inclusions agreed to by the Committee.

That the information contained in this document and designated under Section 3(1) Confidential Information of the Local Government Act 2020 as confidential by the Chief Executive Officer on 5 September 2024 because it relates to the following grounds:

(l) information that was confidential information for the purposes of section 77 of the Local Government Act 1989.

be designated confidential information under Clause 3(1) of the Local Government Act 2020.

CARRIED

7.4 Draft Annual Report 2023/24

Councillor Maher/Tony Smith

That the Audit & Risk Committee recommend to Council that it receive the report. That the information contained in this document and designated under Section 3(1) Confidential Information of the Local Government Act 2020 as confidential by the Chief Executive Officer on 5 September 2024 because it relates to the following grounds:

(l) information that was confidential information for the purposes of section 77 of the Local Government Act 1989. be designated confidential information under Clause 3(1) of the Local Government Act 2020.

CARRIED

7.5 Any Other business

8. Rotating Assessment and Feedback on Meeting

THERE BEING NO FURTHER BUSINESS THE MEETING CLOSED AT 2.18PM.



WELLINGTON
SHIRE COUNCIL

The Heart of Gippsland

**ORDINARY COUNCIL MEETING
01 OCTOBER 2024**

I declare that the information contained in the attached document **WELLINGTON SHIRE COUNCIL AUDIT & RISK COMMITTEE MINUTES 9 SEPTEMBER 2024** is confidential because it contains confidential information as defined in section 3(1) of the *Local Government Act 2020*:

- l) information that was confidential information for the purposes of section 77 of the *Local Government Act 1989*.

.....
ARTHUR SKIPITARIS
General Manager Corporate Services
16 September 2024

11.4. IN PRINCIPLE APPROVAL OF DRAFT 2023/24 FINANCIAL REPORT AND PERFORMANCE STATEMENT

ACTION OFFICER: MANAGER CORPORATE FINANCE

Councillors are reminded that, under the Wellington Shire Council Election Period Policy, they cannot make a decision during the election period that would be binding on the incoming Council.

This report is being considered by Council during an election period. The recommendation, if moved and carried by Council constitutes neither a prohibited decision in accordance with section 69 (2) and (3) of the Local Government Act 2020, nor a significant decision within the meaning of Council's Election Period Policy.

Councillors are also not permitted to use the public forum provided by the Council Meeting for purposes of campaigning, or to use their position to gain electoral advantage or to disadvantage another candidate.

PURPOSE

For Council to approve in principle the draft 2023/24 Financial Report and Performance Statement as attached and authorise two Councillors to certify both documents upon completion of the Auditor-General's review.

PUBLIC QUESTIONS AND COMMENTS FROM THE GALLERY

RECOMMENDATION

That Council approve, in principle, the Draft 2023/24 Financial Report and Performance Statement as attached, subject to no material changes by the Victorian Auditor General's Office (VAGO) and authorise two Councillors from the Audit & Risk Committee to certify the documents in their final form.

BACKGROUND

Section 98 of the *Local Government Act 2020* requires Council to prepare an annual report in respect of each financial year.

The annual report must contain the following:

- a report of operations of the Council;
- an audited Performance Statement; and
- audited Financial Statements.

Council must pass a resolution giving its approval in principle to the Financial Report and the Performance Statement so that Officers can submit these to the Auditor-General.

The Chief Executive Officer, Principal Accounting Officer and two Councillors appointed by Council must certify the documents once amendments or changes requested by the Auditor-General have been made.

Council's Audit & Risk Committee has reviewed the draft Financial Report and Performance Statement, having had discussions with the external auditors, and formally recommends that Council approve the documents in principle.

The in principle approval of the documents will enable the draft documents to be reviewed and certified by the Auditor-General so that Council can ideally meet its legislative requirement of considering the 2023/24 Annual Report at a meeting open to the public by 31 October 2024.

ATTACHMENTS

1. Draft 2023/24 Financial Report [11.4.1 - 57 pages]
2. Draft 2023/24 Performance Statement [11.4.2 - 26 pages]

OPTIONS

Council has the following options available:

1. Approve, in principle, the Draft 2023/24 Financial Report and Performance Statement as attached, subject to no material changes by the Victorian Auditor General's Office (VAGO) and authorise two Councillors from the Audit & Risk Committee to certify the documents in their final form; or
2. Not approve, in principle, the Draft 2023/24 Financial Report or Performance Statement, as attached, at this time.

PROPOSAL

That Council approve, in principle, the Draft 2023/24 Financial Report and Performance Statement as attached, subject to no material changes by the Victorian Auditor General's Office (VAGO) and authorise Councillors Stephens and Maher to certify the statements in their final form.

CONFLICT OF INTEREST

No staff and/or contractors involved in the compilation of this report have declared a conflict of interest.

FINANCIAL IMPACT

This impact has been assessed and there is no effect to consider at this time.

COMMUNICATION IMPACT

This impact has been assessed and there is no effect to consider at this time.

LEGISLATIVE IMPACT

Section 99(2) of the *Local Government Act 2020* requires Council to pass a resolution giving approval in principle to the Financial Report and Performance Statement prior to submitting the documents to the Auditor-General.

COUNCIL POLICY IMPACT

This impact has been assessed and there is no effect to consider at this time.

COUNCIL PLAN IMPACT

The Council Plan 2021-25 Theme 4 “Services and Infrastructure” states the following strategic outcome:

Strategic Outcome 4.1: *“A financially sustainable, high performing organisation.”*

This report supports the above Council Plan strategic outcome.

RESOURCES AND STAFF IMPACT

This impact has been assessed and there is no effect to consider at this time.

COMMUNITY IMPACT

This impact has been assessed and there is no effect to consider at this time.

ENVIRONMENTAL IMPACT

This impact has been assessed and there is no effect to consider at this time.

ENGAGEMENT IMPACT

This impact has been assessed and there is no effect to consider at this time.

RISK MANAGEMENT IMPACT

This impact has been assessed and there is no effect to consider at this time.



Wellington Shire Council

ANNUAL FINANCIAL REPORT

For the year ended 30 June 2024

Wellington Shire Council
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Wellington Shire Council
Financial Report
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<INSERT VAGO REPORT - PAGE 1>

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Certification of the Financial Statements

In my opinion, the accompanying financial statements have been prepared in accordance with the *Local Government Act 2020*, the *Local Government (Planning and Reporting) Regulations 2020*, the Australian Accounting Standards and other mandatory professional reporting requirements.

Ian Carroll (CPA)
Principal Accounting Officer

Dated : <Date>

Sale

In our opinion, the accompanying financial statements present fairly the financial transactions of the Wellington Shire Council for the year ended 30 June 2024 and the financial position of the Council as at that date.

At the date of signing, we are not aware of any circumstances that would render any particulars in the financial statements to be misleading or inaccurate.

We have been authorised by the Council and by the *Local Government (Planning and Reporting) Regulations 2020* to certify the financial statements in their final form.

Garry Stephens
Councillor

Dated : <Date>

Sale

Gayle Maher
Councillor

Dated : <Date>

Sale

David Morcom
Chief Executive Officer

Dated : <Date>

Sale

Comprehensive Income Statement For the Year Ended 30 June 2024

	Note	2024 \$'000	2023 \$'000
Income / Revenue			
Rates and charges	3.1	70,090	67,133
Statutory fees and fines	3.2	927	1,003
User fees	3.3	10,913	9,106
Grants - operating	3.4	9,432	33,526
Grants - capital	3.4	15,313	9,131
Contributions - monetary	3.5	1,048	841
Contributions - non monetary	3.5	3,258	2,949
Other income	3.6	8,652	7,898
Total income / revenue		119,633	131,587
Expenses			
Employee costs	4.1	35,361	32,385
Materials and services	4.2	48,621	44,455
Depreciation	4.3	32,195	27,391
Amortisation - intangible assets		860	837
Depreciation - right of use assets		414	410
Allowance for impairment losses		94	62
Borrowing costs		26	48
Finance costs - leases		8	8
Other expenses	4.4	1,933	2,372
Net loss on disposal of property, infrastructure, plant and equipment	4.5	4,738	1,334
Total expenses		124,250	109,302
Surplus/(deficit) for the year		(4,617)	22,285
Other comprehensive income			
Items that will not be reclassified to surplus or deficit in future periods			
Net asset revaluation gain/(loss)	9.1	54,211	202,021
Total other comprehensive income		54,211	202,021
Total comprehensive result		49,594	224,306

The above comprehensive income statement should be read in conjunction with the accompanying notes.

Balance Sheet As at 30 June 2024

	Note	2024 \$'000	2023 \$'000
Assets			
Current assets			
Cash and cash equivalents	5.1	32,345	30,860
Trade and other receivables	5.1	13,674	9,637
Other financial assets	5.1	87,330	105,976
Inventories		270	70
Prepayments		1,060	809
Total current assets		134,679	147,352
Non-current assets			
Trade and other receivables	5.1	3,287	2,853
Property, infrastructure, plant and equipment	6.1	1,406,700	1,337,105
Right-of-use assets		92	57
Intangible assets		1,435	2,154
Total non-current assets		1,411,514	1,342,169
Total assets		1,546,193	1,489,521
Liabilities			
Current liabilities			
Trade and other payables	5.2	7,627	9,790
Trust funds and deposits	5.2	4,979	4,024
Contract and other liabilities	5.2	4,730	10,037
Provisions	5.4	11,705	7,115
Interest-bearing liabilities	5.3	577	289
Lease liabilities		34	42
Total current liabilities		29,652	31,297
Non-current liabilities			
Provisions	5.4	12,750	17,712
Interest-bearing liabilities	5.3	6,583	160
Lease liabilities		78	29
Total non-current liabilities		19,411	17,901
Total liabilities		49,063	49,198
Net assets		1,497,130	1,440,323
Equity			
Accumulated surplus		475,500	471,077
Asset Revaluation Reserve	9.1	1,010,620	956,409
Other Reserves		11,010	12,837
Total Equity		1,497,130	1,440,323

The above balance sheet should be read in conjunction with the accompanying notes.

Statement of Changes in Equity For the Year Ended 30 June 2024

	Note	Accumulated		Revaluation	Other
		Total	Surplus	Reserve	Reserves
2024		\$'000	\$'000	\$'000	\$'000
Balance at beginning of the financial year		1,440,323	471,077	956,409	12,837
Surplus/(deficit) for the year		(4,617)	(4,617)	-	-
Net asset revaluation gain/(loss)	6.1	61,393	-	61,393	-
Found Assets Adjustment directly to equity	6.1	149	149	-	-
Other Adjustment directly to equity	6.1 & 9.1	(118)	7,064	(7,182)	-
Transfers to other reserves	9.1	-	6,301	-	(6,301)
Transfers from other reserves	9.1	-	(4,474)	-	4,474
		<u>56,807</u>	<u>4,423</u>	<u>54,211</u>	<u>(1,827)</u>
Balance at end of the financial year		1,497,130	475,500	1,010,620	11,010

	Note	Accumulated		Revaluation	Other
		Total	Surplus	Reserve	Reserves
2023		\$'000	\$'000	\$'000	\$'000
Balance at beginning of the financial year		1,213,316	445,967	754,388	12,961
Surplus for the year		22,285	22,285	-	-
Net asset revaluation gain/(loss)	9.1	204,012	-	204,012	-
Found Assets Adjustment directly to equity		354	354	-	-
Other Adjustment directly to equity		356	2,347	(1,991)	-
Transfers to other reserves	9.1	-	(3,720)	-	3,720
Transfers from other reserves	9.1	-	3,844	-	(3,844)
		<u>227,007</u>	<u>25,110</u>	<u>202,021</u>	<u>(124)</u>
Balance at end of the financial year		1,440,323	471,077	956,409	12,837

The above statement of changes in equity should be read in conjunction with the accompanying notes.

Statement of Cash Flows
For the Year Ended 30 June 2024

	Note	2024 Inflows/ (Outflows) \$'000	2023 Inflows/ (Outflows) \$'000
Cash flows from operating activities			
Rates and charges		68,414	67,048
Statutory fees and fines		927	1,003
User fees		8,002	7,645
Grants - operating		9,262	31,878
Grants - capital		10,862	-
Contributions - monetary		1,033	647
Interest received		6,171	3,812
Trust funds and deposits taken		5,587	4,018
Other receipts		985	1,066
Goods and Services Tax Collected		1,366	1,451
Goods and Services Tax Refunds from the Australian Tax Office		6,784	4,072
Employee costs		(34,761)	(32,076)
Materials and services		(51,465)	(43,380)
Trust funds and deposits repaid		(4,632)	(3,475)
Other payments		(1,240)	(913)
Goods and Services Tax Paid to Suppliers		(8,817)	(5,076)
Net cash provided by/(used in) operating activities		18,478	37,720
Cash flows from investing activities			
Payments for property, infrastructure, plant and equipment		(50,313)	(32,163)
Proceeds from sale of property, infrastructure, plant and equipment		1,189	1,150
Payments for investments		(225,462)	(191,711)
Proceeds from sale of investments		251,324	158,155
Net cash provided by/(used in) investing activities		(23,262)	(64,569)
Cash flows from financing activities			
Finance costs		(26)	(48)
Proceeds from borrowings		7,000	-
Repayment of borrowings		(289)	(289)
Interest paid - lease liability		(8)	(8)
Repayment of lease liabilities		(408)	(406)
Net cash provided by/(used in) financing activities		6,269	(751)
Net increase (decrease) in cash and cash equivalents		1,485	(27,600)
Cash and cash equivalents at the beginning of the financial year		30,860	58,460
Cash and cash equivalents at the end of the financial year		32,345	30,860

The above statement of cash flows should be read in conjunction with the accompanying notes.

**Statement of Capital Works
For the Year Ended 30 June 2024**

	Note	2024 \$'000	2023 \$'000
Property			
Land		664	362
Land improvements		-	24
Total land		664	386
Buildings		7,909	2,241
Total buildings		7,909	2,241
Total property		8,573	2,627
Plant and equipment			
Plant, machinery and equipment		4,590	3,275
Fixtures, fittings and furniture		403	153
Computers and telecommunications		74	300
Library books		258	235
Total plant and equipment		5,325	3,963
Infrastructure			
Roads		19,274	13,411
Bridges		861	1,215
Footpaths and cycleways		4,875	6,625
Drainage		324	165
Recreational, leisure and community facilities		350	434
Waste management		309	215
Parks, open space and streetscapes		605	2,056
Aerodromes		163	166
Off street car parks		128	313
Other infrastructure		1,744	1,066
Total infrastructure		28,633	25,666
Total capital works expenditure		42,530	32,256
Represented by:			
Asset renewal expenditure		29,731	19,138
Asset upgrade expenditure		4,977	7,458
Asset expansion expenditure		7,608	5,428
New asset expenditure		214	232
Total capital works expenditure		42,530	32,256

The above statement of capital works should be read in conjunction with the accompanying notes.

Notes to the Financial Report For the Year Ended 30 June 2024

Note 1 OVERVIEW

Introduction

The Wellington Shire Council was established by an Order of the Governor in Council on 2 December 1994. The Council's main office is located at 18-20 Desailly Street, Sale, Victoria, 3850.

Statement of compliance

These financial statements are a general purpose financial report that consists of a Comprehensive Income Statement, Balance Sheet, Statement of Changes in Equity, Statement of Cash Flows, Statement of Capital Works and Notes accompanying these financial statements. The general purpose financial report complies with the Australian Accounting Standards (AAS), other authoritative pronouncements of the Australian Accounting Standards Board, the *Local Government Act 2020*, and the *Local Government (Planning and Reporting) Regulations 2020*.

The Council is a not-for-profit entity and therefore applies the additional AUS paragraphs applicable to a not-for-profit entity under the Australian Accounting Standards.

Accounting policy information

1.1 Basis of accounting

Accounting policies are selected and applied in a manner which ensures that the resulting financial information satisfies the concepts of relevance and reliability, thereby ensuring that the substance of the underlying transactions or other events is reported. Specific accounting policies applied are disclosed in sections where the related balance or financial statement matter is disclosed.

The accrual basis of accounting has been used in the preparation of these financial statements, except for the cash flow information, whereby assets, liabilities, equity, income and expenses are recognised in the reporting period to which they relate, regardless of when cash is received or paid.

The financial statements are based on the historical cost convention unless a different measurement basis is specifically disclosed in the notes to the financial statements.

The financial statements have been prepared on a going concern basis. The financial statements are in Australian dollars. The amounts presented in the financial statements have been rounded to the nearest thousand dollars unless otherwise specified. Minor discrepancies in tables between totals and the sum of components are due to rounding.

Judgements, estimates and assumptions are required to be made about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and associated judgements are based on professional judgement derived from historical experience and various other factors that are believed to be reasonable under the circumstances. Actual results may differ from these estimates.

Notes to the Financial Report For the Year Ended 30 June 2024

Note 1 OVERVIEW cont...

Revisions to accounting estimates are recognised in the period in which the estimate is revised and also in future periods that are affected by the revision. Judgements and assumptions made by management in the application of AAS's that have significant effects on the financial statements and estimates relate to:

- the fair value of land, buildings, infrastructure, plant and equipment (refer to Note 6.1)
- the determination of depreciation for buildings, infrastructure, plant and equipment (refer to Note 6.1)
- the determination of employee provisions (refer to Note 5.4)
- the determination of landfill provisions (refer to Note 5.4)
- the determination of whether performance obligations are sufficiently specific so as to determine whether an arrangement is within the scope of AASB 15 Revenue from Contracts with Customers or AASB 1058 Income of Not-for-Profit Entities (refer to Note 3)
- the determination, in accordance with AASB 16 Leases, of the lease term, the estimation of the discount rate when not implicit in the lease and whether an arrangement is in substance short-term or low value.
- whether or not AASB 1059 Service Concession Arrangements: Grantors is applicable
- other areas requiring judgements.

Unless otherwise stated, all accounting policies are consistent with those applied in the prior year. Where appropriate, comparative figures have been amended to accord with current presentation, and disclosure has been made of any material changes to comparatives.

Goods and Services Tax (GST)

Income and expenses are recognised net of the amount of associated GST. Receivables and payables are stated inclusive of the amount of GST receivable or payable. The net amount of GST recoverable from, or payable to, the taxation authority is included with other receivables or payables in the balance sheet.

1.2 Impact of COVID-19

During 2023-24 the COVID-19 pandemic continued to impact on Council's operations. Council has noted the following significant impacts on its financial operations:

- Additional revenue – \$135,000 in additional grant funding for the Council Rapid Antigen Test Program.
- Additional costs – \$120,000 in additional expenditure for the Council Rapid Antigen Test Program.
- Revenue foregone – \$85,000 revenue forgone in Caravan Lease income as part of the COVID relief package.

**Notes to the Financial Report
For the Year Ended 30 June 2024**

Note 2 ANALYSIS OF OUR RESULTS**2.1 Performance against budget**

The performance against budget notes compare Council's financial plan, expressed through its annual budget, with actual performance. The *Local Government (Planning and Reporting) Regulations 2020* requires explanation of any material variances. Council has adopted a materiality threshold of the lower of 10 percent or \$750,000 where further explanation is warranted. Explanations have not been provided for variations below the materiality threshold unless the variance is considered to be material because of its nature.

These notes are prepared to meet the requirements of the *Local Government Act 2020* and the *Local Government (Planning and Reporting) Regulations 2020*.

2.1.1 Income / Revenue and expenditure

	Budget 2024 \$'000	Actual 2024 \$'000	Variance \$'000	Variance %	Ref
Income / Revenue					
Rates and charges	69,638	70,090	452	1	
Statutory fees and fines	982	927	(55)	(6)	
User fees	9,617	10,913	1,296	13	1
Grants - operating	21,545	9,432	(12,113)	(56)	2
Grants - capital	11,098	15,313	4,215	38	3
Contributions - monetary	380	1,048	668	176	4
Contributions - non monetary	-	3,258	3,258	100	5
Other income	4,839	8,652	3,813	79	6
Total income / revenue	118,099	119,633	1,534	1	
Expenses					
Employee costs	35,197	35,361	(164)	(0)	
Materials and services	41,690	48,621	(6,931)	(17)	7
Depreciation	30,319	32,195	(1,876)	(6)	8
Amortisation - intangible assets	858	860	(2)	(0)	
Depreciation - right of use assets	395	414	(19)	(5)	
Allowance for impairment losses	15	94	(79)	(527)	9
Borrowing costs	42	26	16	38	10
Finance costs - leases	18	8	10	56	11
Other expenses	740	1,933	(1,193)	(161)	12
Net gain/(loss) on disposal of property, infrastructure, plant and equipment	997	4,738	(3,741)	(375)	13
Total expenses	110,271	124,250	(13,979)	(13)	
Surplus/(deficit) for the year	7,828	(4,617)	(12,445)	(159)	

**Notes to the Financial Report
For the Year Ended 30 June 2024**

Note 2 ANALYSIS OF OUR RESULTS cont...**(i) Explanation of material variations**

Variance Ref	Item	Explanation
1	User fees	Income raised from reimbursements for the year is higher than anticipated mainly for East Gippsland Shire Council (EGSC) shared services arrangements of \$925k. Fees raised from leisure facilities for Aqua Energy and Gippsland Regional Sports Complex (GRSC) were higher than budgeted \$147k. This is due to the utilisation of the West Sale Pool for swim school programs and increased participation of school programs, social sports and new inflatable activities at the GRSC.
2	Grants - operating	The 2024/25 Victorian Grants Commission funding was budgeted to be received in 2023/24, but was received in July 2024. The \$17.8M will be recognised as part of the 2024/25 financial year. Natural disaster funding received during the year for past emergency events total \$1.4M. Additional grants recognised during 2023/24 for community infrastructure projects \$1.0M. Great Southern Rail Trail Extension and York Street Works multi year projects were originally budgeted to be recognised in 2022/23 however this income was recognised in 2023/24 to align with the completion of the project \$2.7M.
3	Grants - capital	The funding for the Aqua Energy Redevelopment multi year project has been recognised and allocated in 2023/24 for \$2.8M above initial budget. Roads to recovery projects works carried forward from 2022/23 financial year were completed in 2023/24 of \$1.6M, offset by unsuccessful funding of (\$1.4M).
4	Contributions - monetary	This represents external contributions yet to be received for Great Southern Rail Trail Extension project, EGSC datacentre and developer contributions to public open space.
5	Contributions - non monetary	Contributions - capital (non monetary) - Gifted assets recognised during the year mainly for drainage, land, roads and footpaths.
6	Other income	\$2.3M interest earned on investments was greater than anticipated due to higher interest rates received from financial institutions over the past 12 months. New assets recognised during the year represents \$1.2M. The favourable variance is slightly offset by lower rental earned from caravan parks and commercial properties (\$0.2M).

**Notes to the Financial Report
For the Year Ended 30 June 2024**

Note 2 ANALYSIS OF OUR RESULTS cont...

Variance Ref	Item	Explanation
7	Materials and services	<p>Majority of the overspends in contractors and materials includes:</p> <ul style="list-style-type: none"> • (\$4.4M) - Major community infrastructure projects such as York Street works, Great Southern Rail Trail Extension and Stratford Recreation Reserve Social Room works were multi year projects and completed in 2023/24. The York Street works are completed and the Southern Rail Trail works will be finalised by December 2024 to account for the initial budget allocated in 2022/23. • (\$3.0M) - Contractor expenses associated with recovery and reconstruction work for recent storm and flood emergencies. The majority of the expenses will be claimable once the works are fully completed and lodged with Department of Treasury. • (\$0.35M) - Insurance premiums incurred for the year 2023/24 were higher than expected due to industry factors.
8	Depreciation	<ul style="list-style-type: none"> • \$0.9M - Underspends in consultant payments on shared Overall higher than expected depreciation (non cash) mainly in buildings (\$2.6M), aerodromes (\$0.4M) drainage (\$0.3M), Footpaths (\$0.2M), and combined other infrastructure (\$0.4M) is offset by lower than expected depreciation for open space \$0.8M, roads \$0.7M, recreation and leisure \$0.4M, other plant and equipment \$0.1M and landfill improvements \$0.1M.
9	Allowance for impairment losses	Bad debts written off during 2023/24 were mainly statutory planning and commercial facility outstanding debtors.
10	Borrowing costs	This represents interest paid on loan borrowings which were not repaid as the new loan facility was not drawn down as early as budgeted.
11	Finance costs -leases	Interest recognised on lease payments was slightly lower than projected.
12	Other expenses	This represents assets written off during the year for parks open space (York Street Central) and landfill rehabilitation non cash accounting adjustment for discount rate and CPI increase for the year ending 30 June 2024. Refer to note 5.4 (b) for further explanation about landfill provisions.
13	Net loss on disposal of property, infrastructure, plant and equipment	The written down value for assets replaced was greater mainly for the partial disposal of Aqua Energy indoor complex redevelopment \$2.8M, other written down assets replaced valued a combined total of \$1.4M. This is offset by a greater number of assets sold increasing the proceeds from plant and vehicle sales (\$0.6M).

Notes to the Financial Report
For the Year Ended 30 June 2024

Note 2 ANALYSIS OF OUR RESULTS cont...**2.1.2 Capital works**

	Budget 2024 \$'000	Actual 2024 \$'000	Variance \$'000	Variance %	Ref
Property					
Land	570	664	94	16	1
Land improvements	60	-	(60)	(100)	2
Total land	630	664	34	5	
Buildings	6,130	7,909	1,779	29	3
Total buildings	6,130	7,909	1,779	29	
Total property	6,760	8,573	1,813	27	
Plant, machinery and equipment					
Plant, machinery and equipment	3,603	4,590	987	27	4
Fixtures, fittings and furniture	169	403	234	139	5
Computers and telecommunications	222	74	(148)	(66)	6
Library books	271	258	(13)	(5)	
Total plant and equipment	4,264	5,325	1,060	25	
Infrastructure					
Roads	17,353	19,274	1,921	11	7
Bridges	1,130	861	(269)	(24)	8
Footpaths and cycleways	3,833	4,875	1,042	27	9
Drainage	2,996	324	(2,671)	(89)	10
Recreational, leisure and community facilities	1,328	350	(978)	(74)	11
Waste management	1,050	309	(741)	(71)	12
Parks, open space and streetscapes	885	605	(280)	(32)	13
Aerodromes	570	163	(407)	(71)	14
Off street car parks	100	128	28	28	15
Other infrastructure	2,000	1,744	(256)	(13)	16
Total infrastructure	31,245	28,633	(2,612)	(8)	
Total capital works expenditure	42,268	42,530	260	1	
Represented by:					
New asset expenditure	365	214	(151)	(41)	
Asset renewal expenditure	25,224	29,731	4,505	18	
Asset expansion expenditure	8,616	7,608	(1,008)	(12)	
Asset upgrade expenditure	8,063	4,977	(3,087)	(38)	
Total capital works expenditure	42,268	42,530	260	1	

**Notes to the Financial Report
For the Year Ended 30 June 2024**

Note 2 ANALYSIS OF OUR RESULTS cont...**(i) Explanation of material variations for Capital Works**

Variance Ref	Item	Explanation
1	Land	Delays in negotiations for the purchase of the land for Maffra Drainage Strategy Purchase (\$440k), Department of Education Land (\$10k) and Former Police Station (\$10k). This was offset by Aqua Energy Land Redevelopment purchase \$383k and Maffra Transfer Station Resource Recovery Land Purchase \$17k.
2	Landfill Improvements	Design awaiting on Environmental Protection Agency approval before the works approval (\$60k).
3	Buildings	Sale Early Years Gibsons Road Design are underway and is expected to be completed in October 2024 (\$577k). The Wedge Redevelopment Design works have been delayed due to priority being given to other projects (\$444k). Yarram Early Years Expansion works have been completed with savings (\$300k). Yarram Court House Roof works have been delayed awaiting advice from consultants on the heritage implications (\$195k). Solar PV installation works (95k), Rosedale Prince Street Reserve Old School (\$82k), Dargo Public Toilet Septic Upgrade (\$53k) and the Wellington Centre improvement (\$53k) works will be completed in the 2024/25 financial year. The Yarram Depot Renewal works were completed with savings of (\$63k). Aqua Energy Redevelopment is a multiyear project, works have commenced with an additional \$2.5M works being completed this year. The project is on schedule to be completed by June 2025. Local Roads Community Infrastructure (LRCI) funding was used to complete the Gumnuts Roof Replacement \$231k, Yarram Regent Theatre Sound System \$59k and Maffra Operable Wall \$37k. Stratford Caravan Park Office \$204k and Sale Caravan Park Office \$156k were purchased from Reserve. Unbudgeted or over budget works were completed on the following projects; Port Albert Mechanics Institute Hall \$141k, Port Albert Boat Ramp Toilet Block \$95k, Kilmany Office & Amenities Building \$61k, Yarram Regent Theatre Stairs \$50k, Stratford Memorial Park Toilet \$31k, Stephenson Park Pavilion & Changerooms \$22k and WEDGE Kitchen Equipment Replacement \$19k.
4	Plant, machinery and equipment	The Wedge Elevated Platform (\$33k) project was put on hold. There was \$880k in Fleet and Plant Renewal carried forward from the 2022/23 financial year after previous year supply issues. The Wedge Dock Hoist \$128k was purchased due to Occupational Health and Safety concerns and a new Arbovirus vehicle \$65k was purchased after receiving Government funding.
5	Fixtures, fittings and furniture	There were unbudgeted furniture and fittings purchases of \$109k. The Libraries Circulation Desk Replacement program required additional budget \$55k due to additional fit out work being required. There was additional art work \$30k purchased after donations were received.
6	Computers and telecommunications	Road Maintenance Services ICT has continued with additional testing before completing the project and rollout in 2024/25 financial year (\$148k).
7	Roads	Lansdowne Street and Macarthur Street Roundabout project was deferred due to being unsuccessful in receiving grant funding (\$1.1M). Residential Street Construction works delayed due to the extensive Community Consultation (\$525k). These are offset by Emergency Works on Dargo High Plains Road \$3M and Jamieson Licola Road \$300k and sealed road emergency repairs \$280k.

**Notes to the Financial Report
For the Year Ended 30 June 2024**

8	Bridges	Delta Bridge Strengthening - Briagolong did not receive government funding (\$330k). There were savings in the Major Culvert Renewals programme of \$25k.
9	Footpaths and cycleways	Golden Beach Shoreline drive works were delayed due to consultation with other authorities (\$272k) this work will be completed in the 2024/25 Financial year. The Great Southern Rail Trail works were carried over from 2022/23 \$1.2M.
10	Drainage	North Sale Drainage Development works (\$1.7M) and George Street Drainage Works (\$975k) have been delayed due to Community Consultation.
11	Recreational, leisure and community facilities	Stephenson Park North Carpark was unsuccessful in receiving Government Funding (\$675k). Yarram Pool Water Treatment Plant design works are continuing (\$332k) and expect to be completed in 2024/25. Gordon Street Heyfield Netball Court had unbudgeted works of \$79k.
12	Waste Management	The Kilmany Landfill Leachate Pond Evaporation (\$480k) project is on hold, waiting on approval of the design. There were savings on Kilmany Landfill - Flare Installation (\$152k). Maffra Resource Recovery Facility design is underway with completion of the design expected in 2024/25 financial year (\$93k). This has been offset by unbudgeted Minor Capital Works purchases of \$45k.
13	Parks, open space and streetscapes	Blind Joes Creek Rosedale did not receive Government funding (\$260k).
14	Aerodromes	Yarram Aerodrome Landside Facilities project was delayed due to Councillor and Community Engagement (\$215k), Yarram Aerodrome Reprofiling (\$100k) works have been delayed and will be completed when the weather warms up in 2024 and the WSA Electrical Distribution Cabinet (\$34k) will be finalised in the 2024/25 financial year. The Aerodromes Minor Capital Works and WSA Runway and Taxiway Repainting had combined savings of (\$50k).
15	Off street car parks	Raglan Street Carpark Reconstruction was completed with an additional \$28k unbudgeted works.
16	Other infrastructure	Port of Sale Mooring Access Project was delayed due to flooding and will be completed by August 2024 (\$445k). Boisdale Common Effluent system works are part of a multi year project and are expected to be completed in June 2025 (\$140k). This was offset by Seaspray Levee Upgrade works \$177k, completion of Heyfield EV Charger Project \$59k and Gippsland Regional Livestock Exchange - Facility Improvements works of \$41k which was completed with additional Government Grant being received.

**Notes to the Financial Report
For the Year Ended 30 June 2024**

Note 2 ANALYSIS OF OUR RESULTS cont...**2.2 Analysis of Council results by program**

Council delivers its functions and activities through the following programs.

2.2.1**Built & Natural Environment**

Built & Natural Environment division promotes, plans and implements a range of strategies that make a significant contribution to the responsible care and sustainable management of our municipality's diverse natural environment and built environment. Services delivered by this division include Capital Works, Asset Management, Infrastructure Development, Road Planning and Maintenance, Built Environment Facilities, Parks Services, Open Space Planning and Waste & Sustainability.

Chief Executive Officer

CEO Office ensures leadership and engagement with our community to ensure our residents feel engaged and informed by Council through services including Media and Communications.

Community and Culture

Community and Culture division promotes, supports and advocates for the social and cultural wellbeing of our community by providing essential and innovative amenities, services and facilities through the creation of beneficial partnerships with key stakeholders. The division is comprised of service areas including Social Planning & Policy, Community Engagement, Youth Services, Rural Access, Emergency Management, Community Facilities Planning and Community Committees. This division also manages our Art Gallery, Library Services, 'The Wedge' Entertainment Centre and Leisure Services which includes our pools and Gippsland Regional Sports Complex in Sale.

Corporate Services

Corporate Services division provides support services across council to enable the delivery of council's vision and strategic objectives. The provision of these services includes Human Resources, Occupational Health & Safety, Risk Management, Corporate Planning, Accounting & Payroll, Rates & Valuations, Fleet, Procurement, Records Management, Information Technology and Business Systems. This division also ensures legislative compliance by conducting our affairs openly and with integrity, reflecting the highest level of good management and governance.

Development

Development division supports sustainable growth and development in appropriate locations supported by levels of infrastructure in keeping with the needs of the community while retaining the amenity valued by the community. This includes services such as Strategic Planning, Statutory Planning, Economic Development, Tourism and Visitor Economy. The division is responsible for managing a number of customer focussed, responsive services such as Local Laws, Environmental Health, Municipal Building Services and Customer Service. It also manages a range of commercial property portfolios including the Gippsland Regional Livestock Exchange.

2.2.2 Summary of income / revenue, expenses, assets and capital expenses by program

	Income / Revenue	Expenses	Surplus/ (Deficit)	Grants included in income / revenue	Total assets
	\$'000	\$'000	\$'000	\$'000	\$'000
2024					
Built & Natural Environment	32,085	82,442	(50,357)	15,353	1,392,184
Chief Executive Officer	23	1,868	(1,845)	-	-
Community and Culture	11,666	17,548	(5,882)	7,607	13,307
Corporate Services	71,082	12,754	58,328	792	140,702
Development	4,777	9,638	(4,861)	993	-
	119,633	124,250	(4,617)	24,745	1,546,193

	Income / Revenue	Expenses	Surplus/ (Deficit)	Grants included in income / revenue	Total assets
	\$'000	\$'000	\$'000	\$'000	\$'000
2023					
Built & Natural Environment	39,043	71,440	(32,397)	24,559	1,324,225
Chief Executive Officer	3	1,543	(1,540)	-	-
Community and Culture	5,897	15,470	(9,573)	2,719	13,014
Corporate Services	81,767	11,644	70,123	14,249	152,282
Development	4,877	9,205	(4,328)	1,130	-
	131,587	109,302	22,285	42,657	1,489,521

**Notes to the Financial Report
For the Year Ended 30 June 2024**

Note 3 FUNDING FOR THE DELIVERY OF OUR SERVICES **2024** **2023**
3.1 Rates and charges **\$'000** **\$'000**

Council uses Capital Improved Value (CIV) as the basis of valuation of all properties within the municipal district. The CIV of a property is its total land and improvements value.

The valuation base used to calculate general rates for 2023/24 was \$18,917 million (2022/23 \$16,250 million).

General rates	61,233	58,791
Waste management charge	5,707	5,270
Service rates and charges	2,167	2,090
Supplementary rates and rate adjustments	615	432
Interest on rates and charges	373	325
Special rates and charges	(5)	225
Total rates and charges	<u>70,090</u>	<u>67,133</u>

The date of the general revaluation of land for rating purposes within the municipal district was 1 January 2023 and the valuation was first applied in the rating year commencing 1 July 2023.

Annual rates and charges are recognised as income when Council issues annual rates notices. Supplementary rates are recognised when a valuation and reassessment is completed and a supplementary rates notice issued.

3.2 Statutory fees and fines

Town planning fees	538	594
Land information certificates	155	175
Permits	149	167
Infringements and costs	85	67
Total statutory fees and fines	<u>927</u>	<u>1,003</u>

Statutory fees and fines (including parking fees and fines) are recognised as income when the service has been provided, the payment is received, or when the penalty has been applied, whichever first occurs.

3.3 User fees

Waste management services	3,578	3,119
Leisure centre and recreation	2,023	2,253
Other fees and charges	3,200	1,774
Registration and other permits	1,045	1,048
Entertainment centre	471	392
Saleyards	458	372
Emergency management works	90	89
Animal services	48	59
Total user fees	<u>10,913</u>	<u>9,106</u>

User fees by timing of revenue recognition

User fees recognised at a point in time	<u>10,913</u>	<u>9,106</u>
Total user fees	<u>10,913</u>	<u>9,106</u>

User fees are recognised as revenue at a point in time, or over time, when (or as) the performance obligation is satisfied. Recognition is based on the underlying contractual terms.

Notes to the Financial Report
For the Year Ended 30 June 2024

Note 3 FUNDING FOR THE DELIVERY OF OUR SERVICES cont...

	2024 \$'000	2023 \$'000
3.4 Funding from other levels of government		
Grants were received in respect of the following :		
Summary of grants		
Commonwealth funded grants	12,396	33,680
State funded grants	12,349	8,977
Total grants received	24,745	42,657
(a) Operating Grants		
Recurrent - Commonwealth Government		
Financial Assistance Grants	766	21,703
Recurrent - State Government		
Libraries	359	354
Rural Access and Transport connection	19	265
Cultural Services	233	259
Municipal emergency	238	228
School crossing supervisors	167	155
Parks and Environmental services	126	116
Environmental health	67	110
Community support programs	69	55
Other	6	40
Fire Service Property Levy	131	-
Total recurrent operating grants	2,181	23,285
Non-recurrent - Commonwealth Government		
Parks and Environmental services	766	3,266
Environmental planning	-	1,784
Street Lights	13	549
Community and Recreation facilities upgrade	1,374	357
Municipal Emergency	200	122
Economic Development and Tourism	-	7
Non-recurrent - State Government		
Natural disaster funding	1,386	2,214
Economic Development and Tourism	516	641
Community and Recreation facilities upgrade	50	450
Parks and Environmental services	2,033	337
Community support programs	402	183
Other	380	166
Wellington Coastal Subdivision Strategy	55	115
Vegetation Management	-	50
Cultural Services	22	-
Municipal emergency	54	-
Total non-recurrent operating grants	7,251	10,241
Total operating grants	9,432	33,526

Notes to the Financial Report
For the Year Ended 30 June 2024

Note 3 FUNDING FOR THE DELIVERY OF OUR SERVICES cont...

	2024	2023
	\$'000	\$'000
(b) Capital Grants		
Recurrent - Commonwealth Government		
Roads to recovery	5,558	498
Total recurrent capital grants	5,558	498
Non-recurrent - Commonwealth Government		
Footpaths and cycleways	313	2,513
Roads	759	1,266
Parks, open space and streetscapes	386	240
Buildings	2,208	676
Plant, Machinery, and Equipment	-	90
Recreation and leisure community facilities	23	42
Bridges	-	452
Aerodrome	30	115
Non-recurrent - State Government		
Footpaths and cycleways	1,952	1,950
Other Infrastructure	181	700
Drainage	11	299
Buildings	2,206	209
Waste management	-	47
Roads	1,349	25
Library books	5	9
Parks, open space and streetscapes	12	-
Intangibles	258	-
Plant	62	-
Total non-recurrent capital grants	9,755	8,633
Total capital grants	15,313	9,131

(c) Recognition of grant income

Before recognising funding from government grants as revenue the Council assesses whether there is a contract that is enforceable and has sufficiently specific performance obligations in accordance with AASB 15 *Revenue from Contracts with Customers*. When both these conditions are satisfied, the Council:

- identifies each performance obligation relating to revenue under the contract/agreement
- determines the transaction price
- recognises a contract liability for its obligations under the agreement
- recognises revenue as it satisfies its performance obligations, at the point in time or over time when services are rendered.

Where the contract is not enforceable and/or does not have sufficiently specific performance obligations, the Council applies AASB 1058 *Income of Not-for-Profit Entities*.

Grant revenue with sufficiently specific performance obligations is recognised over time as the performance obligations specified in the underlying agreement are met. Where performance obligations are not sufficiently specific, grants are recognised on the earlier of receipt or when an unconditional right to receipt has been established. Grants relating to capital projects are generally recognised progressively as the capital project is completed. The following table provides a summary of the accounting framework under which grants are recognised.

Income recognised under AASB 1058 Income of Not-for-Profit Entities

General purpose	765	21,703
Specific purpose grants to acquire non-financial assets	15,313	9,131
Other specific purpose grants	359	354
Revenue recognised under AASB 15 Revenue from Contracts with Customers		
Specific purpose grants	8,308	11,469
	24,745	42,657

**Notes to the Financial Report
For the Year Ended 30 June 2024**

Note 3 FUNDING FOR THE DELIVERY OF OUR SERVICES cont...

	2024	2023
	\$'000	\$'000
(d) Unspent grants received on condition that they be spent in a specific manner		
Operating		
Balance at start of year	3,732	4,199
Received during the financial year and remained unspent at balance date	894	1,444
Received in prior years and spent during the financial year	<u>(1,753)</u>	<u>(1,911)</u>
Balance at year end	<u>2,873</u>	<u>3,732</u>
Capital		
Balance at start of year	5,925	15,508
Received during the financial year and remained unspent at balance date	1,720	413
Received in prior years and spent during the financial year	<u>(5,791)</u>	<u>(9,996)</u>
Balance at year end	<u>1,854</u>	<u>5,925</u>

Unspent grants are determined and disclosed on a cash basis.

3.5 Contributions

Monetary	1,048	841
Non-monetary	<u>3,258</u>	<u>2,949</u>
Total contributions	<u>4,306</u>	<u>3,790</u>

Contributions of non monetary assets were received in relation to the following asset classes.

Infrastructure	2,444	2,868
Property	<u>814</u>	<u>81</u>
Total non-monetary contributions	<u>3,258</u>	<u>2,949</u>

Monetary and non monetary contributions are recognised as income at their fair value when Council obtains control over the contributed asset.

3.6 Other income

Interest on investments	6,171	3,812
Changes to net present value due to interest rate movements	291	2,721
Other rent	521	569
Volunteer Income	244	255
Donations	151	170
Recognition of assets	1,205	146
Insurance	24	33
Miscellaneous income	18	25
Interest on debtors	27	14
Bad and doubtful debts recovered	<u>-</u>	<u>153</u>
Total other income	<u>8,652</u>	<u>7,898</u>

Interest is recognised as it is earned.

Other income is measured at the fair value of the consideration received or receivable and is recognised when Council gains control over the right to receive the income.

**Notes to the Financial Report
For the Year Ended 30 June 2024**

Note 4 THE COST OF DELIVERING SERVICES	2024	2023
	\$'000	\$'000
4.1 (a) Employee costs		
Wages and salaries	27,960	25,745
Superannuation	3,358	3,010
Casual staff	2,674	2,632
Other	710	525
WorkCover	423	237
Fringe benefits tax	236	236
Total employee costs	35,361	32,385

(b) Superannuation

Council made contributions to the following funds:

Defined benefit fund

Employer contributions to Local Authorities Superannuation Fund (Vision Super)	168	123
	168	123

Accumulation funds

Employer contributions to Local Authorities Superannuation Fund (Vision Super)	1,532	1,415
Employer contributions to Australian Super	393	281
Employer contributions to Aware-Vicsuper Scheme	191	103
Employer contributions to REST Superannuation	173	147
Employer contributions to Hostplus	161	-
Employer contributions to Cbus	160	132
Employer contributions - other funds	780	896
	3,390	2,974

Contributions made exclude amounts accrued at balance date. Refer to note 9.3 for further information relating to Council's superannuation obligations.

4.2 Materials and services

Contractors	14,143	13,580
Infrastructure & parks maintenance	9,173	9,348
Materials	8,982	6,488
Waste management services	4,826	3,614
Contributions	2,508	2,823
Utility payments	2,555	2,567
Insurances	2,193	1,597
Environmental Authority fees	1,808	2,228
Building maintenance	1,490	1,395
Consultants	943	815
Total materials and services	48,621	44,455

Expenses are recognised as they are incurred and reported in the financial year to which they relate.

4.3 Depreciation

Infrastructure	20,988	19,410
Property	8,775	5,723
Plant and equipment	2,432	2,258
Total depreciation	32,195	27,391

Refer to note 6.1 for a more detailed breakdown of depreciation and amortisation charges and accounting policy.

**Notes to the Financial Report
For the Year Ended 30 June 2024**

4.4 Other expenses

Unused grant funding	55	11
Derecognition of assets	297	1,043
Work in progress assets written off	847	611
Councillors' allowances	366	364
Volunteer Expenses	244	255
Auditors' remuneration - VAGO - audit of the financial statements, performance statement and grant acquittals	61	58
Auditors' remuneration - Internal	63	30
Rate Relief payments	-	1
Operating lease rentals	-	(1)
Total other expenses	<u>1,933</u>	<u>2,372</u>

4.5 Net loss on disposal of property, infrastructure, plant and equipment

Proceeds of sale	(1,189)	(1,150)
Written down value of assets disposed/replaced	5,927	2,484
Total net loss on disposal of property, infrastructure, plant and equipment	<u>4,738</u>	<u>1,334</u>

Notes to the Financial Report
For the Year Ended 30 June 2024

Note 5 INVESTING IN AND FINANCING OUR OPERATIONS	2024	2023
5.1 Financial assets	\$'000	\$'000
(a) Cash and cash equivalents		
Cash on hand	7	6
Cash at bank	1,678	1,113
Term deposits	30,660	29,741
Total cash and cash equivalents	<u>32,345</u>	<u>30,860</u>
(b) Other financial assets		
Current		
Term deposits	87,330	105,976
Total current other financial assets	<u>87,330</u>	<u>105,976</u>
Total other financial assets	<u>87,330</u>	<u>105,976</u>
Total cash and cash equivalents and other financial assets	<u>119,675</u>	<u>136,836</u>

Cash and cash equivalents include cash on hand, deposits at call, and other highly liquid investments with original maturities of three months or less, net of outstanding bank overdrafts.

Other financial assets are valued at fair value, at balance date. Term deposits are measured at original cost. Any unrealised gains and losses on holdings at balance date are recognised as either a revenue or expense.

Other financial assets include term deposits and those with original maturity dates of three to 12 months are classified as current, whilst term deposits with maturity dates greater than 12 months are classified as non-current.

Notes to the Financial Report
For the Year Ended 30 June 2024

Note 5 OUR FINANCIAL POSITION cont...

	2024	2023
	\$'000	\$'000
(c) Trade and other receivables		
Current		
<i>Statutory receivables</i>		
Rates debtors	4,722	3,573
Special rate schemes	31	281
Infringement debtors	77	76
Net GST receivable	1,508	841
<i>Non statutory receivables</i>		
Government grants	474	1,163
Other debtors	6,388	3,408
Allowances for expected credit loss - other debtors	(25)	(2)
Waste management	499	297
Total current trade and other receivables	<u>13,674</u>	<u>9,637</u>
Non-current		
<i>Statutory receivables</i>		
Rates debtors	3,656	2,767
Allowance for expected credit loss - rates	(991)	(942)
Special rate schemes	511	941
Allowance for expected credit loss - special charge scheme	-	(2)
Infringements and fire hazards	114	93
Allowance for expected credit loss - infringements	(3)	(4)
Total non-current trade and other receivables	<u>3,287</u>	<u>2,853</u>
Total trade and other receivables	<u>16,961</u>	<u>12,490</u>

Short term receivables are carried at invoice amount. An allowance for expected credit losses is recognised based on past experience and other objective evidence of expected losses. Long term receivables are carried at amortised cost using the effective interest rate method.

(d) Ageing of Receivables

The ageing of the Council's trade and other receivables (excluding statutory receivables) that are not impaired was:

Current (not yet due)	7,032	4,102
Past due by up to 30 days	66	285
Past due between 31 and 180 days	51	118
Past due between 181 and 365 days	3	13
Past due by more than 1 year	209	350
Total trade and other receivables	<u>7,361</u>	<u>4,868</u>

Notes to the Financial Report
For the Year Ended 30 June 2024

Note 5 OUR FINANCIAL POSITION cont...

5.2 Payables, trust funds and deposits and contract and other liabilities	2024	2023
	\$'000	\$'000
(a) Trade and other payables		
Current		
<i>Non-statutory payables</i>		
Trade payables	6,849	9,075
Accrued expenses	778	715
Total current trade and other payables	7,627	9,790
	2024	2023
	\$'000	\$'000
(b) Trust funds and deposits		
Current		
Overpaid rates	1,605	1,450
Refundable deposits	954	1,022
Fire services levy	1,530	441
Retention amounts	692	944
Other trust funds and deposits	198	167
Total current trust funds and deposits	4,979	4,024
(c) Contract and other liabilities		
Contract liabilities		
Current		
Grants received in advance - operating	2,873	3,732
Grants received in advance - capital	1,854	5,925
Other	3	380
Total contract and other liabilities	4,730	10,037

Trust funds and deposits

Amounts received as deposits and retention amounts controlled by Council are recognised as trust funds until they are returned, transferred in accordance with the purpose of the receipt, or forfeited. Trust funds that are forfeited, resulting in council gaining control of the funds, are to be recognised as revenue at the time of forfeit.

Contract liabilities

Contract liabilities reflect consideration received in advance from customers in respect of government grants. Contract liabilities are derecognised and recorded as revenue when promised goods and services are transferred to the customer. Refer to Note 3.

Purpose and nature of items

Overpaid Rates - Overpaid rates received from ratepayers which are offset when the financial year's rates are raised.

Refundable deposits - Deposits are taken by Council as a form of surety in a number of circumstances, including in relation to building works, tender deposits, contract deposits and the use of civic facilities.

Fire Services Levy - Council is the collection agent for fire services levy on behalf of the State Government. Council remits amounts received on a quarterly basis. Amounts disclosed here will be remitted to the state government in line with that process.

Retention Amounts - Council has a contractual right to retain certain amounts until a contractor has met certain requirements or a related warrant or defect period has elapsed. Subject to the satisfactory completion of the contractual obligations, or the elapsing of time, these amounts will be paid to the relevant contractor in line with Council's contractual obligations.

Other Trust funds and deposits - Council holds in trust ticket sales for shows performed by third parties at 'The Wedge' Entertainment Centre which are on forwarded to performer on completion of the show.

Notes to the Financial Report
For the Year Ended 30 June 2024

5.3 Interest-bearing liabilities	2024	2023
	\$'000	\$'000
Current		
Other borrowings - secured	577	289
Total current interest-bearing liabilities	<u>577</u>	<u>289</u>
Non-current		
Other borrowings - secured	6,583	160
Total non-current interest-bearing liabilities	<u>6,583</u>	<u>160</u>
Total	<u>7,160</u>	<u>449</u>

Borrowings are secured by Council Rate Income

(a) The maturity profile for Council's borrowings is:

Not later than one year	577	289
Later than one year and not later than five years	2,495	160
Later than five years	4,088	-

Borrowings are initially measured at fair value, being the cost of the interest bearing liabilities, net of transaction costs. The measurement basis subsequent to initial recognition depends on whether the Council has categorised its interest-bearing liabilities as either financial liabilities designated at fair value through the profit and loss, or financial liabilities at amortised cost. Any difference between the initial recognised amount and the redemption value is recognised in net result over the period of the borrowing using the effective interest method. The classification depends on the nature and purpose of the interest bearing liabilities. The Council determines the classification of its interest bearing liabilities based on contractual repayment terms at every balance date.

**Notes to the Financial Report
For the Year Ended 30 June 2024**

5.4 Provisions

	Employee	Landfill restoration	Total
	\$ '000	\$ '000	\$ '000
2024			
Balance at beginning of the financial year	7,297	17,530	24,827
Additional provisions	3,732	-	3,732
Amounts used	(3,193)	(89)	(3,282)
Change in the discounted amount arising because of time and the effect of any change in the discount rate	(2)	(820)	(822)
Balance at the end of the financial year	7,834	16,621	24,455
<i>Provisions - current</i>	7,535	4,170	11,705
<i>Provisions - non-current</i>	299	12,451	12,750
2023			
Balance at beginning of the financial year	7,147	20,111	27,258
Additional provisions	3,427	-	3,427
Amounts used	(2,923)	(753)	(3,676)
Change in the discounted amount arising because of time and the effect of any change in the discount rate	(354)	(1,828)	(2,182)
Balance at the end of the financial year	7,297	17,530	24,827
<i>Provisions - current</i>	7,031	84	7,115
<i>Provisions - non-current</i>	266	17,446	17,712
	2024	2023	
	\$'000	\$'000	
(a) Employee provisions			
Current provisions expected to be wholly settled within 12 months			
Annual leave	1,942	1,893	
Long service leave	544	462	
	2,486	2,355	
Current provisions expected to be wholly settled after 12 months			
Annual leave	725	739	
Long service leave	4,324	3,937	
	5,049	4,676	
Total current employee provisions	7,535	7,031	
Non-current			
Long service leave	298	265	
Sick leave	1	1	
Total non-current employee provisions	299	266	
Aggregate carrying amount of employee provisions:			
Current	7,535	7,031	
Non-current	299	266	
Total aggregate carrying amount of employee provisions	7,834	7,297	

Notes to the Financial Report For the Year Ended 30 June 2024

Note 5 OUR FINANCIAL POSITION cont...

The calculation of employee costs and benefits includes all relevant on-costs and are calculated as follows at reporting date.

Annual leave

A liability for annual leave is recognised in the provision for employee benefits as a current liability because the Council does not have an unconditional right to defer settlement of the liability. Liabilities for annual leave are measured at:

- nominal value if the Council expects to wholly settle the liability within 12 months
- present value if the Council does not expect to wholly settle within 12 months.

Liabilities that are not expected to be wholly settled within 12 months of the reporting date are recognised in the provision for employee benefits as current liabilities, measured at the present value of the amounts expected to be paid when the liabilities are settled using the remuneration rate expected to apply at the time of settlement.

Long service leave

Liability for long service leave (LSL) is recognised in the provision for employee benefits. Unconditional LSL is disclosed as a current liability as the Council does not have an unconditional right to defer settlement. Unconditional LSL is measured at nominal value if expected to be settled within 12 months or at present value if not expected to be settled within 12 months. Conditional LSL that has been accrued, where an employee is yet to reach a qualifying term of employment, is disclosed as a non-current liability and measured at present value.

Key assumptions:

- discount rate	4.665%	4.063%
- index rate	3.500%	2.250%

	2024 \$'000	2023 \$'000
(b) Landfill restoration		
Current	4,170	84
Non-current	12,451	17,446
	<u>16,621</u>	<u>17,530</u>

Council is obligated to restore Kilmany, Longford, Maffra, Rosedale, Stratford and Yarram sites to a particular standard. The forecast life of the site is based on current estimates of remaining capacity and the forecast rate of infill. The provision for landfill restoration has been calculated based on the present value of the expected cost of works to be undertaken. The expected cost of works has been estimated based on current understanding of work required to reinstate the site to a suitable standard. Accordingly, the estimation of the provision required is dependent on the accuracy of the forecast timing of the work, work required and related costs.

Council reviews the landfill restoration provision on an annual basis, including the key assumptions listed below.

Key assumptions:

- discount rate	4.011%	3.990%
- index rate (2023/24)	4.000%	6.000%
- index rate (2024/25 onwards)	3.000%	3.000%
- settlement rate	10 Years	10 Years
- estimates cost to rehabilitate	\$17.6 million	\$18.3 million

5.5 Financing arrangements

The Council has the following funding arrangements in place as at 30 June 2024

Bank overdraft	200	200
Credit card facilities	130	130
Other facilities	7,160	449
Total facilities	<u>7,490</u>	<u>779</u>
Used facilities	7,160	449
Unused facilities	3,330	330

Notes to the Financial Report
For the Year Ended 30 June 2024

Note 5 OUR FINANCIAL POSITION cont...**5.6 Commitments**

The Council has entered into the following commitments. Commitments are not recognised in the Balance Sheet. Commitments are disclosed at their nominal value and presented inclusive of the GST payable.

(a) Commitments for expenditure

2024	Not later than	Later than 1	Later than 2	Later than 5	Total
	1 year	year and not	years and not		
		later than 2	later than 5		
		years	years		
	\$'000	\$'000	\$'000	\$'000	\$'000
Operating					
Waste management	3,525	3,825	17,421	16,723	41,494
Animal pound and shelter service	417	429	480	-	1,326
Software maintenance	1,073	473	160	-	1,706
Litter bins	372	383	-	-	755
Health Services	364	-	-	-	364
Election Services	309	-	-	-	309
Consultant	88	16	-	-	104
Total	6,148	5,126	18,061	16,723	46,058
Capital					
Roads	110	-	-	-	110
Buildings	19,428	-	-	-	19,428
Plant, Machinery & Equipment	887	-	-	-	887
Aerodromes	88	-	-	-	88
Intangibles	75	-	-	-	75
Infrastructure Other	277	-	-	-	277
Total	20,865	-	-	-	20,865
2023					
		Later than 1	Later than 2	Later than 5	Total
	Not later than	year and not	years and not	years	
	1 year	later than 2	later than 5		
		years	years		
	\$'000	\$'000	\$'000	\$'000	\$'000
Operating					
Waste management	839	626	1,993	704	4,162
Health Services	355	-	-	-	355
Animal pound and shelter service	398	413	863	-	1,674
Litter bins	361	-	-	-	361
Software maintenance	435	-	-	-	435
Recreational leisure and community facilities	1,522	-	-	-	1,522
Footpaths & Cycleways	530	-	-	-	530
Total	4,440	1,039	2,856	704	9,039
Capital					
Buildings	751	-	-	-	751
Plant, Machinery & Equipment	2,039	-	-	-	2,039
Bridges	192	-	-	-	192
Footpaths & Cycleways	3,275	-	-	-	3,275
Roads	3,701	-	-	-	3,701
Other	1,632	-	-	-	1,632
Drainage	196	-	-	-	196
Land	371	-	-	-	371
Total	12,157	-	-	-	12,157

Notes to the Financial Report
For the Year Ended 30 June 2024

Note 6 ASSETS WE MANAGE

6.1 PROPERTY, INFRASTRUCTURE, PLANT AND EQUIPMENT

Summary of property, infrastructure, plant and equipment

	Carrying amount 30 June 2023 \$'000	Additions \$'000	Recognised \$'000	Found Assets \$'000	Contributions \$'000	Revaluation \$'000	Depreciation \$'000	Disposal \$'000	Derecognise	Write-off \$'000	Transfers \$'000	Carrying amount 30 June 2024 \$'000
Property	372,114	3,413	910	-	851	-	(8,774)	(3,090)	-	-	651	366,075
Plant and equipment	23,278	4,759	-	-	-	-	(2,433)	(364)	-	-	-	25,240
Infrastructure	932,967	26,072	295	149	2,405	61,393	(20,986)	(2,353)	(298)	-	5,297	1,004,941
Work in progress	8,746	8,726	-	-	-	-	-	-	-	(847)	(6,181)	10,444
	1,337,105	42,970	1,205	149	3,256	61,393	(32,193)	(5,807)	(298)	(847)	(233)	1,406,700

Summary of Work in Progress

	Opening WIP \$'000	Additions \$'000	Write-off \$'000	Transfers \$'000	Closing WIP \$'000
Property	1,070	5,683	-	(479)	6,274
Plant and equipment	25	684	-	-	709
Infrastructure	7,651	2,359	(847)	(5,702)	3,461
Total	8,746	8,726	(847)	(6,181)	10,444

Notes to the Financial Report
For the Year Ended 30 June 2024

6.1 PROPERTY, INFRASTRUCTURE, PLANT AND EQUIPMENT cont...

(a) Property

	Land - specialised	Land improvements	Land Under Roads	Total Land & Land Improvements	Buildings	Total Buildings	Work In Progress	Total Property
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
At fair value 1 July 2023	152,842	4,346	54,032	211,220	333,269	333,269	1,070	545,559
Accumulated depreciation at 1 July 2023	-	(2,760)	-	(2,760)	(169,615)	(169,615)	-	(172,375)
	152,842	1,586	54,032	208,460	163,654	163,654	1,070	373,184
Movements in fair value								
Additions	658	198	-	856	2,557	2,557	5,683	9,096
Contributions	778	-	36	814	37	37	-	851
Newly recognised	-	-	-	-	910	910	-	910
Disposal	-	-	-	-	(6,650)	(6,650)	-	(6,650)
Transfers	162	43	-	205	446	446	(479)	172
	1,598	241	36	1,875	(2,700)	(2,700)	5,204	4,379
Movements in accumulated depreciation								
Depreciation and amortisation	-	(596)	-	(596)	(8,178)	(8,178)	-	(8,774)
Accumulated Depreciation of disposals	-	-	-	-	3,560	3,560	-	3,560
	-	(596)	-	(596)	(4,618)	(4,618)	-	(5,214)
At fair value 30 June 2024	154,440	4,587	54,068	213,095	330,569	330,569	6,274	549,938
Accumulated depreciation at 30 June 2024	-	(3,356)	-	(3,356)	(174,233)	(174,233)	-	(177,589)
Carrying amount	154,440	1,231	54,068	209,739	156,336	156,336	6,274	372,349

Notes to the Financial Report
For the Year Ended 30 June 2024

6.1 PROPERTY, INFRASTRUCTURE, PLANT AND EQUIPMENT cont...

(b) Plant and Equipment

	Plant machinery and equipment \$'000	Fixtures fittings and furniture \$'000	Computers and telecomms \$'000	Library books \$'000	Art Works \$'000	Work In Progress \$'000	Total plant and equipment \$'000
At fair value 1 July 2023	15,012	3,340	1,711	2,909	11,440	25	34,437
Accumulated depreciation at 1 July 2023	(6,990)	(2,075)	(664)	(1,405)	-	-	(11,134)
	8,022	1,265	1,047	1,504	11,440	25	23,303
Movements in fair value							
Additions	4,141	253	36	258	71	684	5,443
Disposal	(2,548)	(200)	(297)	(380)	-	-	(3,425)
Transfers	140	(140)	-	-	-	-	-
	1,733	(87)	(261)	(122)	71	684	2,018
Movements in accumulated depreciation							
Depreciation and amortisation	(1,613)	(317)	(267)	(236)	-	-	(2,433)
Accumulated Depreciation of disposals	2,184	200	297	380	-	-	3,061
Transfers	(58)	58	-	-	-	-	-
	513	(59)	30	144	-	-	628
At fair value 30 June 2024	16,745	3,253	1,450	2,787	11,511	709	36,455
Accumulated depreciation at 30 June 2024	(6,477)	(2,134)	(634)	(1,261)	-	-	(10,506)
Carrying amount	10,268	1,119	816	1,526	11,511	709	25,949

Notes to the Financial Report
For the Year Ended 30 June 2024

6.1 PROPERTY, INFRASTRUCTURE, PLANT AND EQUIPMENT cont...

(c) Infrastructure

	Roads	Bridges	Footpaths and cycleways	Drainage	Recreational, leisure and community facilities	Waste Management	Parks open space and streetscapes	Aerodromes	Off street car parks	Other Infrastructure	Work In Progress	Total Infrastructure
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
At fair value 1 July 2023	892,886	126,695	59,568	135,130	53,918	9,065	70,559	58,002	7,862	53,679	7,651	1,475,015
Accumulated depreciation at 1 July 2023	(293,793)	(50,907)	(18,172)	(48,895)	(27,113)	(3,720)	(28,732)	(30,448)	(3,259)	(29,356)	-	(534,395)
	599,093	75,788	41,396	86,235	26,805	5,345	41,827	27,554	4,603	24,323	7,651	940,620
Movements in fair value												
Additions	18,399	4,263	1,948	556	320	68	392	67	-	59	2,359	28,431
Contributions	633	-	257	1,400	115	-	-	-	-	-	-	2,405
Newly Recognised	5	-	-	3	6	-	-	281	-	-	-	295
Found Assets	31	-	16	161	-	-	-	-	-	-	-	208
Revaluation	98,052	(53)	1,492	-	-	-	-	-	-	-	-	99,491
Disposal	(3,437)	(682)	(528)	(183)	(1,335)	(46)	(76)	-	-	-	-	(6,287)
Derecognise	(439)	-	(10)	-	-	(12)	-	-	-	-	-	(461)
Write-off	-	-	-	-	-	-	-	-	-	-	(847)	(847)
Transfers	921	1,229	3,967	572	16,670	-	(17,603)	-	(1,680)	2,760	(5,702)	1,134
	114,165	4,757	7,142	2,509	15,776	10	(17,287)	348	(1,680)	2,819	(4,190)	124,369
Movements in accumulated depreciation												
Depreciation and amortisation	(11,313)	(1,288)	(1,275)	(1,335)	(1,647)	(301)	(1,505)	(946)	(133)	(1,243)	-	(20,986)
Accumulated depreciation of disposals	2,096	353	357	73	1,005	4	46	-	-	-	-	3,934
Accumulated Depreciation - Derecognise	149	-	5	-	-	9	-	-	-	-	-	163
Depreciation Prior Year Found	(10)	-	(3)	(46)	-	-	-	-	-	-	-	(59)
Accumulated Depreciation Revaluation	(37,012)	5	(1,091)	-	-	-	-	-	-	-	-	(38,098)
Transfers	-	-	(1,539)	-	(4,525)	-	5,169	-	478	(1,122)	-	(1,539)
	(46,090)	(930)	(3,546)	(1,308)	(5,167)	(288)	3,710	(946)	345	(2,365)	-	(56,585)
At fair value 30 June 2024	1,007,051	131,452	66,710	137,639	69,694	9,075	53,272	58,350	6,182	56,498	3,461	1,599,384
Accumulated depreciation at 30 June 2024	(339,883)	(51,837)	(21,718)	(50,203)	(32,280)	(4,008)	(25,022)	(31,394)	(2,914)	(31,721)	-	(590,980)
Carrying amount	667,168	79,615	44,992	87,436	37,414	5,067	28,250	26,956	3,268	24,777	3,461	1,008,404

Notes to the Financial Report For the Year Ended 30 June 2024

6.1 PROPERTY, INFRASTRUCTURE, PLANT AND EQUIPMENT cont...

ASSET TYPE	Depreciation Period	Threshold Limit
Property		
Land	-	All
Land Improvements	4 years	All
Buildings	20 - 100 years	>\$10,000
Plant and Equipment		
Motor Vehicles	3 - 10 years	All
Plant	3 - 10 years	>\$5,000
Furniture, Equipment & Information Technology	3 - 10 years	>\$5,000
Art Gallery Works	-	All
Library Books	3 - 10 years	All
Infrastructure		
Roads		
Pavement - Concrete	100 Years	All
Pavement - Sealed	100 Years	All
Pavement Gravel (Local Access A & Above)	15 Years	All
Pavement Gravel (Local Access B & C)	20 Years	All
Subgrade	Indefinite	All
Kerb & Channel	70 Years	All
Road Drainage - Minor Culverts	100 Years	All
Bridges		
Bridges - Concrete	100 Years	All
Bridges - Timber	60 Years	All
Floodways & Major Culverts	100 Years	All
Footpaths and cycleways		
Asphalt/Bitumen	15 Years	All
Concrete/Paved	60 Years	All
Gravel/Sand	10 Years	All
Drainage		
Pits	100 Years	All
Pipes	100 Years	All
Pump Wells	20 Years	All
Other Drainage	20 - 100 Years	All
Open Drain - Earth/Retention Basin	Indefinite	All
Structures		
Off Street Car Parks	30 - 100 years	>\$5,000
Recreational, leisure and community facilities	10 - 100 years	>\$5,000
Waste management	20 - 100 years	>\$5,000
Parks, open space and streetscapes	10 - 120 years	>\$5,000
Aerodromes	20 - 120 years	>\$5,000
Other infrastructure	10 - 120 years	>\$5,000
Intangible Assets		
Landfill Airspace	4 - 38 Years	All
Software	3 - 10 years	>\$5,000

Acquisition

The purchase method of accounting is used for all acquisitions of assets, being the fair value of assets provided as consideration at the date of acquisition plus any incidental costs attributable to the acquisition. Fair value is the price that would be received to sell an asset (or paid to transfer a liability) in an orderly transaction between market participants at the measurement date. Refer also to Note 8.4 for further disclosure regarding fair value measurement.

Where assets are constructed by Council, cost includes all materials used in construction, direct labour, borrowing costs incurred during construction, and an appropriate share of directly attributable variable and fixed overheads.

In accordance with Council's policy, the threshold limits have applied when recognising assets within an applicable asset class and unless otherwise stated are consistent with the prior year.

Notes to the Financial Report For the Year Ended 30 June 2024

6.1 PROPERTY, INFRASTRUCTURE, PLANT AND EQUIPMENT cont...

Land under roads

Council recognises land under roads it controls at fair value.

Depreciation and amortisation

Buildings, land improvements, plant and equipment, infrastructure, and other assets having limited useful lives are systematically depreciated over their useful lives to the Council in a manner which reflects consumption of the service potential embodied in those assets. Estimates of remaining useful lives and residual values are made on a regular basis with major asset classes reassessed annually. Depreciation rates and methods are reviewed annually.

Where assets have separate identifiable components that are subject to regular replacement, these components are assigned distinct useful lives and residual values and a separate depreciation rate is determined for each component.

Road earthworks are not depreciated on the basis that they are assessed as not having a limited useful life. Straight line depreciation is charged based on the residual useful life as determined each year.

Repairs and maintenance

Where the repair relates to the replacement of a component of an asset and the cost exceeds the capitalisation threshold the cost is capitalised and depreciated. The carrying value of the replaced asset is expensed.

Valuation of land and land under roads

The general rates revaluation was undertaken by qualified independent valuer Daniel Scarfo Registered Valuer No 71139, the valuation of land was derived from the data supplied from the general rates revaluation and applied at 30 June 2023.

The valuation of land is at fair value, being market value based on highest and best use permitted by relevant land planning provisions. Where land use is restricted through existing planning provisions the valuation is reduced to reflect this limitation. This adjustment is an unobservable input in the valuation. The adjustment has no impact on the comprehensive income statement. The valuation of land was undertaken by an independent valuer.

Land under roads is valued at fair value using site values adjusted for englobo (undeveloped and/or unserviced) characteristics, access rights and private interests of other parties and entitlements of infrastructure assets and services. This adjustment is an unobservable input in the valuation. The adjustment has no impact on the comprehensive income statement.

Any significant movements in the unobservable inputs for land and land under roads will have a significant impact on the fair value of these assets.

	2024	2023
	\$'000	\$'000
Reconciliation of specialised land		
Land under roads	54,069	54,032
Parks, open space and streetscapes	84,192	83,310
Recreation, leisure and community facilities	48,716	48,521
Off-street car parks	8,424	8,424
Aerodromes	5,302	5,302
Waste management	3,877	3,358
Other infrastructure - Piers/Jetties/Caravan parks/Markets/Saleyards	3,026	3,026
Drainage	901	901
Total specialised land	208,507	206,874

Building and Structures

The replacement cost of buildings and structures was determined by the following qualified independent valuers:

Public Artworks - Rodney James, Art Consultant and Registered Valuer with Art Consulting Association of Australia;

Skate Parks and Pump Tracks – Tysen Haley of Haley Constructions;

Playgrounds – Hutchison Park Services;

Aerodromes; Carparks; Parks, Open Space and Streetscapes; Recreational, Leisure and Community facilities; Waste Management; Other Infrastructure (excluding the above) - Daniel Scarfo, Registered Valuer No 71139 of Gippsland Property Valuations.

Notes to the Financial Report For the Year Ended 30 June 2024

6.1 PROPERTY, INFRASTRUCTURE, PLANT AND EQUIPMENT cont...

For assets categorised as specialised, valuation at fair value was undertaken by Council based on the cost approach (replacement cost), using asset condition and useful life as the fair value inputs, less accumulated depreciation at valuation date 30 June 2023.

The valuation is at fair value based on replacement cost less accumulated depreciation as at the date of valuation.
As a result of the revaluation, the total net increase in the value of buildings and structures was \$148.60M (102.12%).

Details of the Council's land and buildings and information about the fair value hierarchy as at 30 June 2024 are as follows:

	Level 1	Level 2	Level 3	Date of Valuation	Type of Valuation
Land - Specialised	-	950	153,489	30/06/2023	Index
Land improvements	-	-	1,231	n/a	n/a
Land under roads	-	-	54,069	30/06/2023	Index
Buildings - Specialised	-	2,408	153,929	30/06/2023	Full
Total	-	3,358	362,718		

Drainage

Valuation of the drainage asset class was undertaken at 30 June 2023 by Council Officer Mr. Chris Hastie B.Eng (Civil), Gcert Mgt. As a result of the revaluation, the total replacement value of the drainage asset class has increased by \$31,269M (30.11%).

The valuation considers rates from Rawlinsons Construction Handbook 2023, supplier quotes and price lists, contractor information for construction works provided by Council engineers and Council's gifted assets relating to new subdivisions, to determine a construction rate for each component.

Bridges, Major Culverts & Floodways

At 30 June 2023, Council reviewed the carrying amount of bridges, major culverts and floodways to determine whether any material movement in fair value had occurred during the year. The *ABS Index 3101 - Road and Bridge Construction Victoria* indicates an increase of 13-15% in the current replacement cost of bridges, major culverts and floodways since the last revaluation at 30 June 2021. It was thus determined that the movement was material in nature and a revaluation was required at 30 June 2023 to accurately reflect the value of this asset class. As a result of the revaluation, the total replacement value of bridges, major culverts and floodways has increased by \$7.87M (11.58%).

Roads and Footpaths

Valuation of the roads and footpath asset classes was undertaken at 30 June 2024 by Coordinator Asset Management and verified by the Manager Built Environment.

Valuation is at fair value based on replacement cost less accumulated depreciation as at the date of valuation.

The valuation considers rates from contract information for annual program construction works provided by Council Engineers and Rawlinsons Construction Handbook 2024, to determine a construction rate for each component.

As a result of the revaluation, the total net increase in the value of roads increased by \$60M (10%).

As a result of the revaluation, the total replacement value of footpaths increased by almost \$0.4M (1%).

Notes to the Financial Report For the Year Ended 30 June 2024

6.1 PROPERTY, INFRASTRUCTURE, PLANT AND EQUIPMENT cont...

Details of the Council's infrastructure and information about the fair value hierarchy as at 30 June 2024 are as follows:

	Level 1	Level 2	Level 3	Date of Valuation	Type of Valuation
Roads	-	-	667,168	30/06/2024	Full
Bridges	-	-	79,615	30/06/2023	Index
Footpaths and cycleways	-	-	44,992	30/06/2024	Full
Drainage	-	-	87,438	30/06/2023	Full
Recreational, leisure and community	-	275	37,134	30/06/2023	Full
Waste management	-	10	5,057	30/06/2023	Full
Parks, open space and streetscapes	-	136	28,114	30/06/2023	Full
Aerodromes	-	172	26,783	30/06/2023	Full
Off street car parking	-	-	3,268	30/06/2023	Full
Other infrastructure	-	106	24,671	30/06/2023	Full
Total	-	699	1,004,240		

Description of significant unobservable inputs into level 3 valuations

Specialised land and land under roads is valued using a market based direct comparison technique. Significant unobservable inputs include the extent and impact of restriction of use and the market cost of land per square metre. The extent and impact of restrictions on use varies and results in a reduction to surrounding land values between 5% and 95%. The market value of land varies significantly depending on the location of the land and the current market conditions. Currently land values range between \$0.02 and \$30,909.73 per square metre and land under roads values range between \$0.23 and \$4.10 per square metre.

Specialised buildings are valued using a depreciated replacement cost technique. Significant unobservable inputs include the current replacement cost and remaining useful lives of buildings. Current replacement costs are comprised of a square metre basis ranging from \$626 to \$16,650 per square metre. The remaining useful lives of buildings are determined on the basis of the current condition of buildings and vary from 4 years to 99 years. Replacement cost is sensitive to changes in market conditions, with any increase or decrease in cost flowing through to the valuation. Useful lives of buildings are sensitive to changes in expectations or requirements that could either shorten or extend the useful lives of buildings.

Infrastructure assets are valued based on the depreciated replacement cost. Significant unobservable inputs include the current replacement cost and remaining useful lives of infrastructure. The remaining useful lives of infrastructure assets are determined on the basis of the current condition of the asset and vary from 10 years to an indefinite life. Replacement cost is sensitive to changes in market conditions, with any increase or decrease in cost flowing through to the valuation. Useful lives of infrastructure are sensitive to changes in use, expectations or requirements that could either shorten or extend the useful lives of infrastructure assets.

ADJUSTMENTS DIRECTLY TO EQUITY

Reversal of revalued assets disposed or written off (transfer from asset revaluation reserve to accumulated surplus).

	2024 \$'000	2023 \$'000
Roads, Streets, Drainage, Bridges & Culverts	(1,946)	(2,228)
Buildings & Structures	(5,034)	359
Land	(84)	(478)
	<u>(7,064)</u>	<u>(2,347)</u>

Notes to the Financial Report
For the Year Ended 30 June 2024**Note 7 PEOPLE AND RELATIONSHIPS****7.1 Council and key management remuneration****(a) Key Management Personnel**

Key management personnel (KMP) are those people with the authority and responsibility for planning, directing and controlling the activities of Wellington Shire Council. The Councillors, Chief Executive Officer and General Managers are deemed KMP.

Details of KMP at any time during the year are:

		2024 No.	2023 No.
Councillors	Mayor Ian Bye Deputy Mayor Gayle Maher (Cr. 08/11/2023 - 30/06/2024) Cr John Tatterson (Dep. 01/07/2023 - 08/11/2023) Cr Garry Stephens Cr Scott Rossetti Cr Carolyn Crossley Cr Marcus McKenzie Cr Jill Wood Cr Carmel Ripper		
Corporate Management Team	Chief Executive Officer - David Morcom General Manager Built and Natural Environment - Chris Hastie General Manager Community & Culture - Clemence Gillings General Manager Development - Andrew Pomeroy General Manager Corporate Services - Arthur Skipitaris		
Total Number of Councillors		9	9
Total of Chief Executive Officer and other Key Management Personnel		<u>5</u>	<u>5</u>
Total Number of Key Management Personnel		<u>14</u>	<u>14</u>

(b) Remuneration of Key Management Personnel

Remuneration comprises employee benefits including all forms of consideration paid, payable or provided by Council, or on behalf of the Council, in exchange for services rendered. Remuneration of Key Management Personnel and other senior staff is disclosed in the following categories.

Short-term employee benefits include amounts such as wages, salaries, annual leave or sick leave that are usually paid or payable on a regular basis, as well as non-monetary benefits such as allowances and free or subsidised goods or services.

Other long-term employee benefits include long service leave, other long service benefits or deferred compensation.

Post-employment benefits include pensions, and other retirement benefits paid or payable on a discrete basis when employment has ceased.

	2024 \$'000	2023 \$'000
Total remuneration of key management personnel was as follows:		
Short-term employee benefits	1,627	1,559
Other long-term employee benefits	29	99
Post-employment benefits	126	112
Total	<u>1,782</u>	<u>1,770</u>

The numbers of key management personnel whose total remuneration from Council and any related entities, fall within the following bands:

	2024 No.	2023 No.
\$30,000 - \$39,999	7	7
\$40,000 - \$49,999	1	1
\$90,000 - \$99,999	-	1
\$100,000 - \$109,999	1	-
\$240,000 - \$249,999	1	1
\$250,000 - \$259,999	2	1
\$260,000 - \$269,999	-	1
\$280,000 - \$289,999	1	-
\$290,000 - \$299,999	-	1
\$350,000 - \$359,999	-	1
\$360,000 - \$369,999	1	-
	<u>14</u>	<u>14</u>

**Notes to the Financial Report
For the Year Ended 30 June 2024**

Note 7 PEOPLE AND RELATIONSHIPS cont...**(c) Remuneration of other senior staff**

Other senior staff are officers of Council, other than Key Management Personnel, whose total remuneration exceeds \$170,000 and who report directly to a member of the KMP.*

	2024 \$'000	2023 \$'000
Total remuneration of other senior staff was as follows:		
Short-term employee benefits	1,145	1,395
Other long-term employee benefits	26	52
Post-employment benefits	122	134
Total	<u>1,293</u>	<u>1,581</u>

The number of other senior staff are shown below in their relevant income bands:

	2024 No.	2023 No.
Income Range:		
\$160,000 - \$169,999	-	3
\$170,000 - \$179,999	3	4
\$180,000 - \$189,999	3	1
\$200,000 - \$209,999	-	1
\$210,000 - \$219,999	1	-
	<u>7</u>	<u>9</u>

	2024 \$'000	2023 \$'000
Total remuneration for the reporting year for other senior staff included above, amounted to:	1,293	1,581

* Due to a definitional change the comparative figures in this note may not align with the previous year's annual report, which included disclosure of senior officers as defined in the *Local Government Act 1989*.

	2024 \$'000	2023 \$'000
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**7.2 Related party disclosure
(a) Transactions with related parties**

During the period Council entered into the following transactions with related parties.	591	831
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During the period Council entered into a number of transactions with related parties of KMP's or their close family members. These transactions occurred within normal commercial terms and conditions. These transactions included \$83,056 of annual maintenance and risk subsidies, and \$17,130 of community grants for various events and minor facilities improvements. Transactions with Central Gippsland Health Services included contributions towards health services of \$355,469 (2023: \$642,519), as well as \$602 for linen services and emergency department costs. A \$41,241 (2023: \$100,040) contribution was made towards Destination Gippsland's Event Acquisition Fund. A further \$82,025 (2023: \$23,965) was spent on contractors for facilities maintenance, advertising, and signage, and \$11,616 (2023: Nil) was spent on memberships.

Notes to the Financial Report For the Year Ended 30 June 2024

Note 8 MANAGING UNCERTAINTIES

8.1 Contingent assets and liabilities

Contingent assets and contingent liabilities are not recognised in the Balance Sheet, but are disclosed and if quantifiable, are measured at nominal value. Contingent assets and liabilities are presented inclusive of GST receivable or payable, respectively.

(a) Contingent assets

Contingent assets are possible assets that arise from past events, whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Council.

Non cash contributions expected to be received in respect of subdivision and gifted assets are as follows:

	2024	2023
	\$'000	\$'000
Developer contributions	7,943	1,807
Total Contingent Assets	7,943	1,807

(b) Contingent liabilities

Contingent liabilities are:

- possible obligations that arise from past events, whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Council; or
- present obligations that arise from past events but are not recognised because:
 - it is not probable that an outflow of resources embodying economic benefits will be required to settle the obligation; or
 - the amount of the obligation cannot be measured with sufficient reliability.

Superannuation

Wellington Shire Council has obligations under a defined benefit superannuation scheme that may result in the need to make additional contributions to the scheme, matters relating to this potential obligation are outlined below. As a result of the volatility in financial markets the likelihood of making such contributions in future periods exists.

Liability Mutual Insurance

Council is a participant of the MAV Liability Mutual Insurance (LMI) Scheme. The LMI scheme provides public liability and professional indemnity insurance cover. The LMI scheme states that each participant will remain liable to make further contributions to the scheme in respect of any insurance year in which it was a participant to the extent of its participant's share of any shortfall in the provision set aside in respect of that insurance year, and such liability will continue whether or not the participant remains a participant in future insurance years.

(c) Guarantees for loans to other entities

The amount disclosed for financial guarantee in this note is the nominal amount of the underlying loan that is guaranteed by the Council, not the fair value of the financial guarantee.

Financial guarantee contracts are not recognised as a liability in the balance sheet unless the lender has exercised their right to call on the guarantee or Council has other reasons to believe that it is probable that the right will be exercised.

Notes to the Financial Report For the Year Ended 30 June 2024

Note 8 MANAGING UNCERTAINTIES cont...

Council's estimated liability with respect to contingent items is as follows:

	2024	2023
	\$'000	\$'000
Bank Guarantees	935	971
Total Bank Guarantees	935	971

8.2 Change in accounting standards

Certain new Australian Accounting Standards and interpretations have been published that are not mandatory for the 30 June 2024 reporting period. Council assesses the impact of these new standards.

In December 2022 the Australian Accounting Standards Board (AASB) issued *AASB 2022-10 Amendments to Australian Accounting Standards - Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities* to modify *AASB 13 Fair Value Measurement*. AASB 2022-10 amends AASB 13 *Fair Value Measurement for fair value measurements of non-financial assets* of not-for-profit public sector entities not held primarily for their ability to generate net cash inflows. The AASB 13 modifications:

- are applicable only to not-for-profit public sector entities;
- are limited to fair value measurements of non-financial assets not held primarily for their ability to generate net cash inflows;
- are to be applied prospectively for annual periods beginning on or after 1 January 2024;
- would not necessarily change practice for some not-for-profit public sector entities; and
- do not indicate that entities changing practice in how they measure relevant assets made an error in applying the existing requirements of AASB 13.

Council will assess any impact of the modifications to AASB 13 ahead of the 2024-25 reporting period.

In December 2022 the Australian Accounting Standards Board (AASB) issued *AASB 2022-6 Amendments to Australian Accounting Standards - Non-current Liabilities with Covenants*. AASB 2022-6 amends AASB 101 *Presentation of Financial Statements* to improve the information an entity provides in its financial statements about long-term liabilities with covenants where the entity's right to defer settlement of those liabilities for at least twelve months after the reporting period is subject to the entity complying with conditions specified in the loan arrangement. The amendments in AASB 2022-6 are effective for annual periods beginning on or after 1 January 2024. Council will assess any impact of the modifications to AASB 101 ahead of the 2024-25 reporting period.

8.3 Financial instruments

(a) Objectives and policies

The Council's principal financial instruments comprise cash assets, term deposits, receivables (excluding statutory receivables), payables (excluding statutory payables) and bank and TCV borrowings. Details of the material accounting policy information and methods adopted, including the criteria for recognition, the basis of measurement and the basis on which income and expenses are recognised, in respect of each class of financial asset, financial liability and equity instrument is disclosed in the notes of the financial statements. Risk management is carried out by senior management under policies approved by the Council. These policies include identification and analysis of the risk exposure to Council and appropriate procedures, controls and risk minimisation.

(b) Market risk

Market risk is the risk that the fair value or future cash flows of council financial instruments will fluctuate because of changes in market prices. The Council's exposure to market risk is primarily through interest rate risk with only insignificant exposure to other price risks and no exposure to foreign currency risk.

Interest rate risk

Interest rate risk refers to the risk that the value of a financial instrument or cash flows associated with the instrument will fluctuate due to changes in market interest rates. Council does not hold any interest bearing financial instruments that are measured at fair value, and therefore has no exposure to fair value interest rate risk. Cash flow interest rate risk is the risk that the future cash flows of a financial instrument will fluctuate because of changes in market interest rates. Council has minimal exposure to cash flow interest rate risk through its cash and deposits that are at floating rates.

Notes to the Financial Report For the Year Ended 30 June 2024

Note 8 MANAGING UNCERTAINTIES cont...

Investment of surplus funds is made with approved financial institutions under the Local Government Act 2020. Council manages interest rate risk by adopting an investment policy that ensures:

- diversification of investment product;
- monitoring of return on investment; and
- benchmarking of returns and comparison with budget.

There has been no significant change in the Council's exposure, or its objectives, policies and processes for managing interest rate risk or the methods used to measure this risk from the previous reporting period.

Interest rate movements have not been sufficiently significant during the year to have an impact on the Council's year end result.

(c) Credit risk

Credit risk is the risk that a contracting entity will not complete its obligations under a financial instrument and cause Council to make a financial loss. Council have exposure to credit risk on some financial assets included in the balance sheet. Particularly significant areas of credit risk exist in relation to outstanding fees and fines as well as loans and receivables from sporting clubs and associations. To help manage this risk:

- council has a policy for establishing credit limits for the entities council deals with;
- council may require collateral where appropriate; and
- council only invests surplus funds with financial institutions which have a recognised credit rating specified in council's investment policy.

Receivables consist of a large number of customers, spread across the ratepayer, business and government sectors. Credit risk associated with the Council's financial assets is minimal because the main debtor is secured by a charge over the rateable property.

There are no material financial assets which are individually determined to be impaired.

Council may also be subject to credit risk for transactions which are not included in the balance sheet, such as when Council provides a guarantee for another party. Details of our contingent liabilities are disclosed in Note 8.1(b).

The maximum exposure to credit risk at the reporting date to recognised financial assets is the carrying amount, net of any allowance for impairment of those assets, as disclosed in the balance sheet and notes to the financial statements. Council does not hold any collateral.

Notes to the Financial Report For the Year Ended 30 June 2024

Note 8 MANAGING UNCERTAINTIES cont...

(d) Liquidity risk

Liquidity risk includes the risk that, as a result of Council's operational liquidity requirements it will not have sufficient funds to settle a transaction when required or will be forced to sell a financial asset at below value or may be unable to settle or recover a financial asset.

To help reduce these risks Council:

- has a liquidity policy which targets a minimum and average level of cash and cash equivalents to be maintained;
- has readily accessible standby facilities and other funding arrangements in place;
- has a liquidity portfolio structure that requires surplus funds to be invested within various bands of liquid instruments;
- monitors budget to actual performance on a regular basis; and
- sets limits on borrowings relating to the percentage of loans to rate revenue and percentage of loan principal repayments to rate revenue.

The Council's maximum exposure to liquidity risk is the carrying amounts of financial liabilities as disclosed on the face of the balance sheet and the amounts related to financial guarantees disclosed in Note 8.1 (c), and is deemed insignificant based on prior periods' data and current assessment of risk.

There has been no significant change in Council's exposure, or its objectives, policies and processes for managing liquidity risk or the methods used to measure this risk from the previous reporting period.

With the exception of borrowings, all financial liabilities are expected to be settled within normal terms of trade. Details of the maturity profile for borrowings are disclosed at Note 5.5.

Unless otherwise stated, the carrying amounts of financial instruments reflect their fair value.

(e) Sensitivity disclosure analysis

Taking into account past performance, future expectations, economic forecasts, and management's knowledge and experience of the financial markets, Council believes the following movements are 'reasonably possible' over the next 12 months:

- A parallel shift of -0.50% and 0.50% in market interest rates (AUD) from year-end rates of 5.15%.

These movements will not have a material impact on the valuation of Council's financial assets and liabilities, nor will they have a material impact on the results of Council's operations.

8.4 Fair value measurement

Fair value hierarchy

Council's financial assets and liabilities are not valued in accordance with the fair value hierarchy, Council's financial assets and liabilities are measured at amortised cost.

Council measures certain assets and liabilities at fair value where required or permitted by Australian Accounting Standards. AASB 13 Fair value measurement, aims to improve consistency and reduce complexity by providing a definition of fair value and a single source of fair value measurement and disclosure requirements for use across Australian Accounting Standards.

Notes to the Financial Report For the Year Ended 30 June 2024

Note 8 MANAGING UNCERTAINTIES cont...

All assets and liabilities for which fair value is measured or disclosed in the financial statements are categorised within a fair value hierarchy, described as follows, based on the lowest level input that is significant to the fair value measurement as a whole:

Level 1 — Quoted (unadjusted) market prices in active markets for identical assets or liabilities

Level 2 — Valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable; and

Level 3 — Valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable.

For the purpose of fair value disclosures, Council has determined classes of assets and liabilities on the basis of the nature, characteristics and risks of the asset or liability and the level of the fair value hierarchy as explained above.

In addition, Council determines whether transfers have occurred between levels in the hierarchy by re-assessing categorisation (based on the lowest level input that is significant to the fair value measurement as a whole) at the end of each reporting period.

Revaluation

Subsequent to the initial recognition of assets, non-current physical assets, other than plant and equipment, are measured at their fair value, being the price that would be received to sell an asset (or paid to transfer a liability) in an orderly transaction between market participants at the measurement date. (For plant and equipment carrying amount is considered to approximate fair value given short useful lives). At balance date, the Council reviewed the carrying value of the individual classes of assets measured at fair value to ensure that each asset materially approximated its fair value. Where the carrying value materially differed from the fair value at balance date, the class of asset was revalued.

Fair value valuations are determined in accordance with a valuation hierarchy. Changes to the valuation hierarchy will only occur if an external change in the restrictions or limitations of use of an asset result in changes to the permissible or practical highest and best use of the asset. In addition, Council undertakes a formal revaluation of land, buildings, and infrastructure assets on a regular basis of 4 years. The valuation is performed either by experienced council officers or independent experts. The following table sets out the frequency of revaluations by asset class.

Asset class	Revaluation frequency
Land	4 years
Buildings	4 years
Roads	4 years
Bridges	4 years
Footpaths and cycleways	4 years
Drainage	4 years
Recreational, leisure and community facilities	4 years
Waste management	4 years
Parks, open space and streetscapes	4 years
Aerodromes	4 years
Other infrastructure	4 years

**Notes to the Financial Report
For the Year Ended 30 June 2024**

Note 8 MANAGING UNCERTAINTIES cont...

Where the assets are revalued, the revaluation increases are credited directly to the asset revaluation reserve except to the extent that an increase reverses a prior year decrease for that class of asset that had been recognised as an expense in which case the increase is recognised as revenue up to the amount of the expense. Revaluation decreases are recognised as an expense except where prior increases are included in the asset revaluation reserve for that class of asset in which case the decrease is taken to the reserve to the extent of the remaining increases. Within the same class of assets, revaluation increases and decreases within the year are offset.

Impairment of assets

At each reporting date, the Council reviews the carrying value of its assets to determine whether there is any indication that these assets have been impaired. If such an indication exists, the recoverable amount of the asset, being the higher of the asset's fair value less costs of disposal and value in use, is compared to the assets carrying value. Any excess of the assets carrying value over its recoverable amount is expensed to the comprehensive income statement, unless the asset is carried at the revalued amount in which case, the impairment loss is recognised directly against the revaluation surplus in respect of the same class of asset to the extent that the impairment loss does not exceed the amount in the revaluation surplus for that same class of asset.

8.5 Events occurring after balance date

No matters have occurred after balance date that require disclosure in the financial report.

**Notes to the Financial Report
For the Year Ended 30 June 2024**

Note 9 OTHER MATTERS**9.1 Reserves**

	Balance at beginning of reporting period \$'000	Adjustment directly to equity \$'000	Increment (decrement) \$'000	Balance at end of reporting period \$'000
(a) Asset revaluation reserves				
2024				
Property				
Land and land improvements	139,690	(197)	-	139,493
Land under roads	36,445	-	-	36,445
Buildings and Structures	208,827	(5,034)	-	203,793
	384,962	(5,231)	-	379,731
Infrastructure				
Roads	466,913	(1,166)	61,040	526,787
Bridges	32,814	(450)	(48)	32,316
Footpaths and cycleways	21,754	(225)	401	21,930
Drainage	43,636	(110)	-	43,526
	565,117	(1,951)	61,393	624,559
Other				
Art Gallery Stock	6,330	-	-	6,330
Total asset revaluation reserves	956,409	(7,182)	61,393	1,010,620

	\$'000
Reconciliation of net revaluation movement	
Increment recognised in 2023/2024	61,393
Adjustment directly to equity	(7,182)
2024 Net revaluation increment	<u>54,211</u>

2023**Property**

Land & land improvements	119,952	(213)	19,951	139,690
Land under roads	29,090	-	7,355	36,445
Buildings and Structures	59,775	451	148,601	208,827
	208,817	238	175,907	384,962

Infrastructure

Roads	468,400	(1,486)	(1)	466,913
Bridges	24,947	-	7,867	32,814
Footpaths and cycleways	22,091	(337)	-	21,754
Drainage	23,803	(406)	20,239	43,636
	539,241	(2,229)	28,105	565,117

Other

Art Gallery Stock	6,330	-	-	6,330
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Total asset revaluation reserves	754,388	(1,991)	204,012	956,409
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The asset revaluation reserve is used to record the increased (net) value of Council's assets over time.

	\$'000
Reconciliation of net revaluation movement	
Increment recognised in 2022/2023	204,012
Adjustment directly to equity	(1,991)
2023 Net revaluation increment	<u>202,021</u>

Notes to the Financial Report
For the Year Ended 30 June 2024

Note 9 OTHER MATTERS cont..

	Balance at beginning of reporting period	Transfer from accumulated surplus	Transfer to accumulated surplus	Balance at end of reporting period
	\$'000	\$'000	\$'000	\$'000
(b) Other reserves				
2024				
Discretionary reserves				
Asset improvement	1,229	(32)	1,231	2,428
Plant replacement	1,468	(1,564)	1,200	1,104
Waste management	5,640	(2,991)	1,592	4,241
Total discretionary reserves	8,337	(4,587)	4,023	7,773
Non discretionary reserves				
Recreational land	1,226	-	205	1,431
Infrastructure contributions	158	-	40	198
Art gallery acquisition	8	(3)	3	8
Art gallery contribution	5	-	47	52
Leased property improvements	3,103	(1,711)	156	1,548
Total Non Discretionary reserves	4,500	(1,714)	451	3,237
Total Other reserves	12,837	(6,301)	4,474	11,010
2023				
Discretionary reserves				
Asset improvement	1,247	-	(18)	1,229
Plant replacement	1,529	1,100	(1,161)	1,468
Waste management	6,499	1,619	(2,478)	5,640
Total discretionary reserves	9,275	2,719	(3,657)	8,337
Non discretionary reserves				
Recreational land	1,102	253	(129)	1,226
Infrastructure contributions	158	-	-	158
Art gallery acquisition	16	11	(19)	8
Art gallery contribution	44	-	(39)	5
Leased property improvements	2,366	737	-	3,103
Total Non Discretionary reserves	3,686	1,001	(187)	4,500
Total Other reserves	12,961	3,720	(3,844)	12,837

**Notes to the Financial Report
For the Year Ended 30 June 2024**

Note 9 OTHER MATTERS cont..

Purpose of Reserves

Discretionary Reserves

Asset Improvement

Reserve to fund capital improvements.

Plant Replacement

Reserve is to fund future purchases of major plant and equipment.

Waste Management

Reserve is to fund the establishment of recycling and transfer stations and an increase in landfill capacity in the future.

Non Discretionary Reserves

Recreational Land

Reserve to fund future open space facilities as per Section 18 of *Subdivision Act*.

Infrastructure Contributions

Reserve is an accumulation of developer contributions which are to be expended at a future date on infrastructure.

Art Gallery Acquisition

Reserve is to fund future approved art gallery acquisitions.

Art Gallery Contributions

Reserve is to fund future specific major art gallery exhibitions.

Leased Property Improvements

Reserve to fund future works on leased properties in accordance with *Crown Land Act*.

**Notes to the Financial Report
For the Year Ended 30 June 2024**

Note 9 OTHER MATTERS cont..

	2024	2023
9.2 Reconciliation of cash flows from operating activities to surplus/(deficit)	\$'000	\$'000
Surplus/(deficit) for the year	(4,617)	22,285
Non-cash adjustments:		
Depreciation/amortisation	33,469	28,639
Loss on disposal of property, infrastructure, plant and equipment	4,738	1,334
Other	(352)	(1,214)
Borrowing costs	26	48
Finance Cost - Leases	8	8
Bad and Doubtful Debts (net written off and expensed)	94	(91)
Contributions - monetary (non-operating)	(15)	(194)
Contributions - non-monetary	(3,258)	(2,948)
<i>Change in assets and liabilities:</i>		
Decrease/(increase) in trade and other receivables	(4,564)	(2,120)
(Decrease)/ Increase in trade and other payables	(2,164)	1,092
(Increase)/decrease in inventories	(200)	(26)
(Decrease)/increase in provisions	(81)	290
(Increase)/decrease in prepayments	(251)	(168)
(Decrease)/increase in trust funds and deposits	955	543
(Decrease)/increase in contract and other liabilities	(5,310)	(9,758)
Net cash provided by/(used in) operating activities	18,478	37,720

9.3 Superannuation

Council makes the majority of its employer superannuation contributions in respect of its employees to the Local Authorities Superannuation Fund Vision Super. This Fund has two categories of membership, accumulation and defined benefit, each of which is funded differently. Obligations for contributions to the Fund are recognised as an expense in the Comprehensive Operating Statement when they are made or due.

Accumulation

The Fund's accumulation category, Vision MySuper/Vision Super Saver, receives both employer and employee contributions on a progressive basis. Employer contributions are normally based on a fixed percentage of employee earnings (for the year ended 30 June 2024, this was 11.0% as required under Superannuation Guarantee (SG) legislation (2023: 10.5%)).

Defined Benefit

Council does not use defined benefit accounting for its defined benefit obligations under the Fund's Defined Benefit category. This is because the Fund's Defined Benefit category is a pooled multi-employer sponsored plan.

There is no proportional split of the defined benefit liabilities, assets or costs between the participating employers as the defined benefit obligation is a floating obligation between the participating employers and the only time that the aggregate obligation is allocated to specific employers is when a call is made. As a result, the level of participation of Wellington Shire Council in the Fund cannot be measured as a percentage compared with other participating employers. Therefore, the Fund Actuary is unable to allocate benefit liabilities, assets and costs between employers for the purposes of AASB 119.

Notes to the Financial Report For the Year Ended 30 June 2024

Note 9 OTHER MATTERS cont..

Funding arrangements

Council makes employer contributions to the Defined Benefit category of the Fund at rates determined by the Trustee on the advice of the Fund Actuary.

A triennial actuarial investigation for the Defined Benefit category as at 30 June 2023 was conducted and completed by 31 December 2023. The vested benefit index (VBI) of the Defined Benefit category as at 30 June 2023 was 104.1%. Council was notified of the 30 June 2023 VBI during August 2023.

The financial assumptions used to calculate the 30 June 2023 VBI were:

Net investment returns 5.7% pa

Salary information 3.5% pa

Price inflation (CPI) 2.8% pa

The VBI is used as the primary funding indicator. Because the VBI was above 100%, the 30 June 2023 actuarial investigation determined the Defined Benefit category was in a satisfactory financial position and that no change was necessary to the Defined Benefit category's funding arrangements from prior years.

Employer contributions

(a) Regular contributions

On the basis of the results of the 2023 triennial actuarial investigation conducted by the Fund Actuary, Council makes employer contributions to the Fund's Defined Benefit category at rates determined by the Fund's Trustee. For the year ended 30 June 2024, this rate was 11.0% of members' salaries (10.5% in 2022/23). This rate is expected to increase in line with any increases in the SG contribution rate and was reviewed as part of the 30 June 2023 triennial valuation.

In addition, Council reimburses the Fund to cover the excess of the benefits paid as a consequence of retrenchment above the funded resignation or retirement benefit.

(b) Funding calls

If the Defined Benefit category is in an unsatisfactory financial position at an actuarial investigation or the Defined Benefit category's VBI is below its shortfall limit at any time other than the date of the actuarial investigation, the Defined Benefit category has a shortfall for the purposes of SPS 160 and the Fund is required to put a plan in place so that the shortfall is fully funded within three years of the shortfall occurring. The Fund monitors its VBI on a quarterly basis and the Fund has set its shortfall limit at 97%.

In the event that the Fund Actuary determines that there is a shortfall based on the above requirement, the Fund's participating employers (including Council) are required to make an employer contribution to cover the shortfall.

Using the agreed methodology, the shortfall amount is apportioned between the participating employers based on the pre-1 July 1993 and post-30 June 1993 service liabilities of the Fund's Defined Benefit category, together with the employer's payroll at 30 June 1993 and at the date the shortfall has been calculated.

Due to the nature of the contractual obligations between the participating employers and the Fund, and that the Fund includes lifetime pensioners and their reversionary beneficiaries, it is unlikely that the Fund will be wound up.

If there is a surplus in the Fund, the surplus cannot be returned to the participating employers.

In the event that a participating employer is wound-up, the defined benefit obligations of that employer will be transferred to that employer's successor.

Notes to the Financial Report For the Year Ended 30 June 2024

Note 9 OTHER MATTERS cont..

The 2023 triennial actuarial investigation surplus amounts

An actuarial investigation is conducted annually for the Defined Benefit category of which Council is a contributing employer. Generally, a full actuarial investigation is conducted every three years and interim actuarial investigations are conducted for each intervening year. A full investigation was conducted as at 30 June 2023.

The Fund's actuarial investigation identified the following for the Defined Benefit category of which Council is a contributing employer:

	2023 (Triennial) \$m	2022 (Interim) \$m
- A VBI Surplus	84.7	44.6
- A total service liability surplus	123.6	105.8
- A discounted accrued benefits surplus	141.9	111.9

The VBI surplus means that the market value of the fund's assets supporting the defined benefit obligations exceed the vested benefits that the defined benefit members would have been entitled to if they had all exited on 30 June 2023.

The total service liability surplus means that the current value of the assets in the Fund's Defined Benefit category plus expected future contributions exceeds the value of expected future benefits and expenses as at 30 June 2023.

The discounted accrued benefit surplus means that the current value of the assets in the Fund's Defined Benefit category exceeds the value of benefits payable in the future but accrued in respect of service to 30 June 2023.

The 2024 interim actuarial investigation

An interim actuarial investigation is being conducted for the Fund's position as at 30 June 2024 as the Fund provides lifetime pensions in the Defined Benefit category. It is anticipated that this actuarial investigation will be completed by October 2024.

The VBI of the Defined Benefit category was 105.4% as at 30 June 2024. The financial assumptions used to calculate the 30 June 2024 VBI were:

Net investment returns 5.6% pa
Salary information 3.5% pa
Price inflation (CPI) 2.7% pa

Council was notified of the 30 June 2024 VBI during August 2024.

Because the VBI was above 100%, the Defined Benefit category was in a satisfactory financial position at 30 June 2024 and it is expected that the actuarial investigation will recommend that no change will be necessary to the Defined Benefit category's funding arrangements from prior years.

The 2020 triennial investigation

The last triennial actuarial investigation conducted prior to 30 June 2023 was at 30 June 2020. This actuarial investigation was completed by 31 December 2020. The financial assumptions for the purposes of that investigation was:

	2020 Triennial investigation	2023 Triennial investigation
Net investment return	5.6% pa	5.7% pa
Salary inflation	2.5% pa for two years and 2.75% pa thereafter	3.50% pa
Price inflation	2.0% pa	2.8% pa

**Notes to the Financial Report
For the Year Ended 30 June 2024**

Superannuation contributions

Contributions by Council (excluding any unfunded liability payments) to the above superannuation plans for the financial year ended 30 June 2024 are detailed below:

Scheme	Type of Scheme	Rate	2024 \$'000	2023 \$'000
Vision super	Defined benefits	11.0% (2023:10.5%)	168	123
Vision super	Accumulation	11.0% (2023:10.5%)	1,532	1,415
Other Schemes	Accumulation	11.0% (2023:10.5%)	1,858	1,559

In addition to the above contributions, Council has paid unfunded liability payments to Vision Super totalling \$0 (2022/23 \$0). There were no contributions outstanding and no loans issued from or to the above schemes as at 30 June 2024. The expected contributions to be paid to the Defined Benefit category of Vision Super for the year ending 30 June 2025 is \$176,000.

**Notes to the Financial Report
For the Year Ended 30 June 2024**

Note 10 CHANGE IN ACCOUNTING POLICY

There have been no changes to accounting policies in the 2023-24 year.

Section: Two

Performance Statement



Macalister River, Licola

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Certification of the Performance Statement

In my opinion, the accompanying performance statement has been prepared in accordance with the *Local Government Act 2020* and the Local Government (Planning and Reporting) Regulations 2020.

Ian Carroll *CPA*

Principal Accounting Officer

Dated:

In our opinion, the accompanying performance statement of the Wellington Shire Council for the year ended 30 June 2024 presents fairly the results of council's performance in accordance with the *Local Government Act 2020* and the Local Government (Planning and Reporting) Regulations 2020.

The performance statement contains the relevant performance indicators, measures and results in relation to service performance, financial performance and sustainable capacity.

At the date of signing, we are not aware of any circumstances that would render any particulars in the performance statement to be misleading or inaccurate.

We have been authorised by the council and by the Local Government (Planning and Reporting) Regulations 2020 to certify this performance statement in its final form.

Cr

Councillor

Dated:

Cr

Councillor

Dated:

David Morcom

Chief Executive Officer

Dated:

To insert - Victorian Auditor-General's Office audit report

To insert - Victorian Auditor-General's Office audit report

Section 1: Description of municipality

Wellington Shire is the third largest municipality in Victoria, covering an area of over 11,000 square kilometres and has a population of over 46,000 people. It is situated in Central Gippsland, known as The Middle of Everywhere, between the Latrobe Valley and East Gippsland. Wellington Shire is located on the traditional lands of the Gunaikurnai people. The Shire offers a perfect blend of rural and urban living, with unspoilt coastal, lake, and mountain environments, including pristine beaches, stunning wetlands and lush temperate rainforests. .

Wellington Shire was formed in 1994 after the amalgamation of the Shire of Alberton, the Shire of Avon, the Shire of Maffra, the City of Sale and parts of the Shire of Rosedale. The majority of Wellington's population resides in and around the six main urban centres of Sale, Maffra, Rosedale, Yarram, Stratford and Heyfield.

Wellington Shire's economy is built on a range of industries and businesses, including mining, offshore oil and gas extraction, agriculture, tourism, manufacturing, construction, and various service sectors. While natural resources remain key, the region also benefits from key economic anchors such as the Royal Australian Air Force Base in East Sale and a growing tourism sector. The transition to new energy, particularly offshore wind, promises substantial economic growth for Wellington Shire.

Section 2: Service Performance Indicators

For the year ended 30 June 2024

SERVICE / <i>indicator</i> / <i>measure</i> / [formula]	Results					Comment
	2021	2022	2023	2024		
	Actual	Actual	Actual	Target as per budget	Actual	
AQUATIC FACILITIES						
Utilisation						
<i>Utilisation of aquatic facilities</i>	3.57	3.70	5.15	N/A	3.69	Aqua Energy located in Sale is currently being redeveloped which requires the temporary closure of the indoor pools while work is undertaken.
[Number of visits to aquatic facilities / Municipal population]						The redevelopment has contributed to a significant reduction in memberships and facility attendance which has decreased utilisation.
ANIMAL MANAGEMENT						
Health and safety						
<i>Animal management prosecutions</i>	100.00%	100.00%	100.00%	N/A	100.00%	11 successful animal management prosecutions were finalised during the 2023/24 financial year.
[Number of successful animal management prosecutions / Number of animal management prosecutions] x 100						Prosecutions included serious dog attacks, unregistered breeders and prevention of cruelty to animal matters.

Section 2: Service Performance Indicators

For the year ended 30 June 2024

SERVICE / <i>indicator</i> / <i>measure</i> / [formula]	Results					Comment
	2021	2022	2023	2024		
	Actual	Actual	Actual	Target as per budget	Actual	
FOOD SAFETY						
<i>Health and safety</i>						
<i>Critical and major non-compliance outcome notifications</i>						
[Number of critical non-compliance outcome notifications and major non-compliance notifications about a food premises followed up / Number of critical non-compliance outcome notifications and major non-compliance notifications about a food premises] x 100	96.15%	100.00%	100.00%	N/A	100.00%	For the 2023 calendar year, there were 18 non-compliance notifications. All 18 food premises received one or more follow up inspections to ensure compliance with the Food Act 1984.

Section 2: Service Performance Indicators

For the year ended 30 June 2024

SERVICE / <i>indicator</i> / <i>measure</i> / [formula]	Results					Comment
	2021	2022	2023	2024		
	Actual	Actual	Actual	Target as per budget	Actual	
GOVERNANCE						
<i>Consultation and engagement</i>						
<i>Satisfaction with community consultation and engagement</i>	58	55	53	56	53	Councils' participation in the 2024 Local Government Community Satisfaction Survey resulted in the community satisfaction rating being five points higher than the large rural average and two points higher compared to state-wide average, for the category of community consultation and engagement processes.
[Community satisfaction rating out of 100 with how Council has performed on community consultation and engagement]						
LIBRARIES						
<i>Participation</i>						
<i>Library membership</i>	#N/A	#N/A	#N/A	N/A	21.32%	Library Membership in Wellington Shire Council falls comfortably within the expected range. Data shows a minor drop in membership throughout the year, with a return to initial levels at the conclusion of the year.
[Number of registered library members/population] x100						

Section 2: Service Performance Indicators

For the year ended 30 June 2024

SERVICE / <i>indicator</i> / <i>measure</i> / [formula]	Results					Comment
	2021	2022	2023	2024		
	Actual	Actual	Actual	Target as per budget	Actual	
MATERNAL AND CHILD HEALTH (MCH)						
Participation						
<i>Participation in the MCH service</i>						
[Number of children who attend the MCH service at least once (in the year) / Number of children enrolled in the MCH service] x100	0.00%	0.00%	0.00%	N/A	0.00%	The Wellington Shire Council is not directly responsible for the delivery of Maternal and Child Health Services, so there is no performance data available for these indicators.
Participation						
<i>Participation in the MCH service by Aboriginal children</i>						
[Number of Aboriginal children who attend the MCH service at least once (in the year) / Number of Aboriginal children enrolled in the MCH service] x100	0.00%	0.00%	0.00%	N/A	0.00%	The Wellington Shire Council is not directly responsible for the delivery of Maternal and Child Health Services, so there is no performance data available for these indicators.

Section 2: Service Performance Indicators

For the year ended 30 June 2024

Service/indicator/measure [formula]	Results					Comment
	2021	2022	2023	2024		
	Actual	Actual	Actual	Target as per budget	Actual	
ROADS						
Condition						
<i>Sealed local roads maintained to condition standards</i>						The percentage of roads below the set intervention level is 99.23%, which is an improvement of the previous year's results of 97.84%.
[Number of kilometres of sealed local roads below the renewal intervention level set by Council / Kilometres of sealed local roads] x100	99.97%	99.68%	97.84%	98.50%	99.23%	Over the last few years, Wellington Shire's road network has been impacted by a number of emergency storm and rain events causing a number of land slips, as well as damage across our low lying road network.
						Wellington Shire focused on emergency repair works and the renewal of its poor condition assets as part of its 2023/24 capital works program, which has resulted in the improved figure.
						This investment will continue in 2024/25 and will begin to include roads which are approaching our set condition level.

Section 2: Service Performance Indicators

For the year ended 30 June 2024

Service/indicator/measure [formula]	Results					Comment
	2021 Actual	2022 Actual	2023 Actual	2024 Target as per budget Actual		
STATUTORY PLANNING						
Service standard						
<i>Planning applications decided within required time frames</i>						The statutory timeframe for issuing planning permits is 60 days for standard applications and 10 days for VicSmart applications.
[(Number of regular planning application decisions made within 60 days) + (Number of VicSmart planning application decisions made within 10 days) / Number of planning application decisions made] x100	96.69%	90.95%	86.23%	85.77%	90.57%	Council has achieved good results with 90.1% of standard applications and 91.89% of VicSmart applications being decided within specified time frames, compared to the State result of 62.98% and 79.9% respectively.

Section 2: Service Performance Indicators

For the year ended 30 June 2024

Service/ <i>indicator</i> /measure [formula]	Results					Comment
	2021 Actual	2022 Actual	2023 Actual	2024 Target as per budget Actual		
WASTE COLLECTION						
Waste diversion						
<i>Kerbside collection waste diverted from landfill</i>						More than 3,300 tonnes of recyclable material were diverted from landfill in 2023/24.
[Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins] x100	31.45%	33.51%	32.17%	32.50%	30.02%	This does not include food organics and garden organics as there is no current service provided, nor does it include the diverted material through the introduction of the Container Deposit Scheme (CDS). With an average of 160kg of recyclables per kerbside collection household in Wellington Shire, a reduction of 18kg per household has been achieved when compared to 22/23 figures this could be a direct result of the introduction of the CDS.
						Council is working towards the future implementation of a Food and Garden Organics collection which will divert additional waste from landfill.

Section 3: Financial Performance Indicators

For the year ended 30 June 2024

	2021	2022	2023	2024	2025	2026	2027	2028	
Dimension / <i>indicator</i> /measure	Actual	Actual	Actual	Target as per budget	Actual	Forecast	Forecast	Forecast	
EFFICIENCY									
Expenditure level									
<i>Expenses per property assessment</i>	\$3,084.18	\$3,183.89	\$3,312.18	\$3,216.79	\$3,742.47	\$3,523.83	\$3,564.79	\$3,633.79	\$3,760.12
[Total expenses / Number of property assessments]									
Material Variations and Comments	Expenses are greater than the previous financial year due to a significant spend on emergency recovery for Storm and Flood events. Heavy rainfall also caused Council to control Leachate overflow with a cost of \$1.6M. These expenses are contained to the 2023/24 year and therefore we are budgeting for reduced expenditure over the forecast years to bring the ratio closer to prior year rates. Depreciation continues to increase due to the annual Capital Works program and the revaluation cycle.								
Revenue level									
<i>Average rate per property assessment</i>	\$1,720.33	\$1,793.18	\$1,792.55	N/A	\$1,862.89	\$1,948.25	\$2,025.15	\$2,085.09	\$2,146.51
[Total rate revenue (general rates and municipal charges) / Number of property assessments]									
Material Variations and Comments	Rates have increased in line with the Fair Go Rate Cap. Waste Charges have increased in line with cost recovery models. The number of Property Assessments has increased slightly.								

Section 3: Financial Performance Indicators

For the year ended 30 June 2024

	2021	2022	2023	2024	2025	2026	2027	2028	
Dimension / <i>indicator</i> /measure	Actual	Actual	Actual	Target as per budget	Actual	Forecast	Forecast	Forecast	Forecast
LIQUIDITY									
Working capital									
<i>Current assets compared to current liabilities</i>	290.53%	324.89%	470.82%	349.91%	454.20%	410.47%	397.46%	364.78%	381.41%
[Current assets / Current liabilities] x100									
Material Variations and Comments	Working capital is budgeted to be maintained at a high level in order to fully fund our immediate expenses.								
Unrestricted cash									
<i>Unrestricted cash compared to current liabilities</i>	14.40%	56.16%	21.01%	N/A	38.09%	0.00%	0.00%	0.00%	0.00%
[Unrestricted cash / Current liabilities] x100									
Material Variations and Comments	In 2023/24 unrestricted cash increased due to the receipt of a \$7M loan. Unrestricted Cash is budgeted to decrease as there is a higher percentage of cash held in financial assets instead of maintaining a high cash and cash equivalents balance. This allows Council to increase interest earning capacity.								

Section 3: Financial Performance Indicators

For the year ended 30 June 2024

	2021	2022	2023	2024	2025	2026	2027	2028	
Dimension / <i>indicator</i> / <i>measure</i>	Actual	Actual	Actual	Target as per budget	Actual	Forecast	Forecast	Forecast	
OBLIGATIONS									
<i>Loans and borrowings</i>									
<i>Loans and borrowings compared to rates</i>	1.62%	1.13%	0.67%	N/A	10.21%	12.99%	14.23%	14.81%	15.34%
[Interest bearing loans and borrowings / Rate revenue] x100									
Material Variations and Comments	Council has recently established a \$7 million loan which will be used to fund the redevelopment of the Aqua Energy Leisure Centre in Sale.								
<i>Loans and borrowings</i>									
<i>Loans and borrowings repayments compared to rates</i>	0.60%	0.55%	0.50%	N/A	0.45%	1.42%	1.15%	1.22%	1.28%
[Interest and principal repayments on interest bearing loans and borrowings / Rate revenue] x 100									
Material Variations and Comments	Council has recently established a \$7 million loan which will be used to fund the redevelopment of the Aqua Energy Leisure Centre in Sale.								

Section 3: Financial Performance Indicators

For the year ended 30 June 2024

	2021	2022	2023	2024	2025	2026	2027	2028	
Dimension / <i>indicator</i> /measure	Actual	Actual	Actual	Target as per budget	Actual	Forecast	Forecast	Forecast	
OBLIGATIONS									
<i>Indebtedness</i>									
<i>Non-current liabilities compared to own source revenue</i>	19.34%	22.00%	21.03%	N/A	21.43%	25.97%	24.76%	21.32%	24.25%
[Non-current liabilities / Own source revenue] x100									
Material Variations and Comments	Debt has steadily decreased as current loans are repaid. Debt is budgeted to increase over the next few years as Council plans to fund major infrastructure projects. Rates are expected to maintain a steady increase in line with the Rate Cap percentage.								
<i>Asset renewal and upgrade</i>									
<i>Asset renewal and upgrade compared to depreciation</i>	134.72%	111.67%	97.10%	111.20%	107.81%	162.65%	101.08%	109.09%	100.26%
[Asset renewal and asset upgrade expense / Asset depreciation] x100									
Material Variations and Comments	The redevelopment of the Aqua Energy Leisure Centre Project has meant a larger than normal percentage of the capital works program has been spent on expansion. Forecast spending returns to placing a greater emphasis on renewal spending.								

Section 3: Financial Performance Indicators

For the year ended 30 June 2024

	2021	2022	2023	2024	2025	2026	2027	2028	
Dimension / <i>indicator</i> / <i>measure</i>	Actual	Actual	Actual	Target as per budget	Actual	Forecast	Forecast	Forecast	
OPERATING POSITION									
<i>Adjusted underlying result</i>									
<i>Adjusted underlying surplus (or deficit)</i>	0.33%	6.10%	8.66%	N/A	-16.85%	-1.07%	0.27%	0.67%	0.74%
[Adjusted underlying surplus (deficit)/ Adjusted underlying revenue] x100									
Material Variations and Comments	<p>The adjusted underlying deficit has been affected by a shortfall in operational grant funding. The main reason for this shortfall is because the first instalment of the 2024/25 Victoria Grants Commission funding, expected in 2023/24, was paid from the Victorian Government to all individual councils on 5 July 2024.</p> <p>The \$17.8M will now be recorded in the 2024/25 financial year in accordance with the requirements of the Australian Accounting Standard AASB 1058 Income of Not-for-Profit Entities.</p> <p>If the Victorian Grants Commission continues with a consistent timing of payments this will not affect future years.</p>								

Section 3: Financial Performance Indicators

For the year ended 30 June 2024

	2021	2022	2023	2024	2025	2026	2027	2028	
Dimension / <i>indicator</i> / <i>measure</i>	Actual	Actual	Actual	Target as per budget	Actual	Forecast	Forecast	Forecast	
STABILITY									
<i>Rates concentration</i>									
<i>Rates compared to adjusted underlying revenue</i>	62.16%	59.25%	55.91%	64.00%	65.92%	63.50%	64.32%	64.71%	64.22%
[Rate revenue / Adjusted underlying revenue] x100									
Material Variations and Comments	The adjusted underlying revenue has been affected by a shortfall in operational grant funding for the 2023/24 year. Rates are expected to continue to grow in line with Rate Capping.								
<i>Rates effort</i>									
<i>Rates compared to property values</i>	0.52%	0.40%	0.41%	N/A	0.37%	0.38%	0.38%	0.38%	0.38%
[Rate revenue / Capital improved value of rateable properties in the municipality] x100									
Material Variations and Comments	While rate increases are limited to the rate capping we are also expecting a similar increase to property values. Therefore this ratio has been budgeted for at a consistent rate going forward.								

Section 4: Sustainable Capacity Indicators

For the year ended 30 June 2024

INDICATOR / measure / [formula]	Results				Comment
	2021 Actual	2022 Actual	2023 Actual	2024 Actual	
POPULATION	44,770	45,092	45,754	46,124	
<i>Expenses per head of municipal population</i> [Total expenses / Municipal population]	\$2,273.35	\$2,287.72	\$2,388.91	\$2,693.83	<p>Expenses are greater than the previous financial year due to a significant spend on emergency recovery for Storm and Flood events.</p> <p>Heavy rainfall also caused Council to control Leachate overflow with a cost of \$1.6M.</p> <p>These expenses are contained to the 2023/24 year and therefore we are budgeting for reduced expenditure over the forecast years to bring the ratio closer to prior year rates.</p> <p>Depreciation continues to increase due to the annual Capital Works program and the revaluation cycle.</p>
<i>Infrastructure per head of municipal population</i> [Value of infrastructure / Municipal population]	\$19,847.60	\$21,028.52	\$25,883.27	\$25,950.94	<p>Infrastructure per head is steadily increasing with the annual Capital Works program and the revaluation cycle, which included Roads and Footpaths in 2023/24.</p>

Section 4: Sustainable Capacity Indicators

For the year ended 30 June 2024

INDICATOR / measure / [formula]	Results				Comment
	2021 Actual	2022 Actual	2023 Actual	2024 Actual	
POPULATION	44,770	45,092	45,754	46,124	
<i>Population density per length of road</i>					
[Municipal population / Kilometres of local roads]	14.37	14.48	14.69	14.82	There are 3,112km of sealed and unsealed local roads for an estimated municipal population of 46,124 within Wellington Shire.
OWN-SOURCE REVENUE					
<i>Own-source revenue per head of municipal population</i>					
[Own-source revenue / Municipal population]	\$1,673.20	\$1,742.26	\$1,860.82	\$1,963.88	Rates have increased in line with the Fair Go Rate Cap. Waste Charges have increased in line with cost recovery models.

Section 4: Sustainable Capacity Indicators

For the year ended 30 June 2024

INDICATOR / measure / [formula]	Results				Comment
	2021 Actual	2022 Actual	2023 Actual	2024 Actual	
POPULATION	44,770	45,092	45,754	46,124	
RECURRENT GRANTS					
<i>Recurrent grants per head of municipal population</i> [Recurrent grants / Municipal population]	\$467.99	\$525.50	\$519.80	\$167.79	Recurrent grants have been affected by the timing of the receipt of the Victorian Grants Commission. In 2023/24 it was received in advance (allocated to the 2022/23 year) and the 2024/25 allocation was not received in advance. The \$17.8M (for the 2024/25 year) will now be accounted for in the 2024/25 financial year in accordance with the requirements of the Australian Accounting Standard AASB 1058 Income of Not-for-Profit Entities. If the Victorian Grants Commission continues with a consistent timing of payments this will not affect future years.
DISADVANTAGE					
<i>Relative Socio-Economic Disadvantage</i> [Index of Relative Socio-Economic Disadvantage by decile]	4.00	4.00	3.00	3.00	The Australian Bureau of Statistics (ABS) index of relative socio-economic disadvantage indicates that one is the most disadvantaged and ten is the least disadvantaged. Wellington Shire's level of socio-economic disadvantage is indexed as three within Victoria, with ten being the highest.

Section 4: Sustainable Capacity Indicators

For the year ended 30 June 2024

INDICATOR / measure / [formula]	Results				Comment
	2021 Actual	2022 Actual	2023 Actual	2024 Actual	
POPULATION	44,770	45,092	45,754	46,124	
WORKFORCE TURNOVER					
Percentage of staff turnover [Number of permanent staff resignations and terminations / Average number of permanent staff for the financial year] x100	8.9%	15.1%	14.3%	13.0%	Staff turnover reflects regular levels of staff finding new challenges and opportunities elsewhere. These movements continue to create opportunities across the business for both new talent and further building our internal staffing capabilities.

Section 5: Notes to the accounts

For the year ended 30 June 2024

5.1 Basis of preparation

Council is required to prepare and include a performance statement within its annual report. The performance statement includes the results of the prescribed, service performance, financial performance and sustainable capacity indicators and measures together with a description of the municipal district, an explanation of material variations in the results and notes to the accounts. This statement has been prepared to meet the requirements of the *Local Government Act 2020* and *Local Government (Planning and Reporting) Regulations 2020*.

Where applicable the results in the performance statement have been prepared on accounting bases consistent with those reported in the Financial Statements. The other results are based on information drawn from council information systems or from third parties (e.g., Australian Bureau of Statistics or the Council's satisfaction survey provider).

The performance statement presents the actual results for the current year and the previous three years, along with the current year's target, if mandated by the *Local Government (Planning and Reporting) Regulations 2020*. Additionally, for the prescribed financial performance indicators and measures, the performance statement includes the target budget for the current year and the results forecast for the period 2024-25 to 2027-28 by the council's financial plan.

The *Local Government (Planning and Reporting) Regulations 2020* requires explanation of any material variations in the results contained in the performance statement. Council has adopted materiality thresholds relevant to each indicator and measure and explanations have not been provided for variations below the materiality thresholds unless the variance is considered to be material because of its nature.

The 2023/24 Council Budget and Financial Plan 2021/22 to 2030/31 can be obtained by visiting the Wellington Shire Council website www.wellington.vic.gov.au

5.2 Definitions

Key term	Definition
Aboriginal children	means a child who is an Aboriginal person
Aboriginal person	has the same meaning as in the <i>Aboriginal Heritage Act 2006</i>
adjusted underlying revenue	means total income other than: <ul style="list-style-type: none"> • non-recurrent grants used to fund capital expenditure; and • non-monetary asset contributions; and • contributions to fund capital expenditure from sources other than those referred to above
adjusted underlying surplus (or deficit)	means adjusted underlying revenue less total expenditure
annual report	means an annual report prepared by a council under section 98 of the <i>Act</i>
asset renewal expenditure	means expenditure on an existing asset or on replacing an existing asset that returns the service capability of the asset to its original capability
asset upgrade expenditure	means expenditure that— (a) enhances an existing asset to provide a higher level of service; or (b) extends the life of the asset beyond its original life
critical non-compliance outcome notification	means a notification received by council under section 19N(3) or (4) of the <i>Food Act 1984</i> , or advice given to council by an authorized officer under that Act, of a deficiency that poses an immediate serious threat to public health
current assets	has the same meaning as in the Australian Accounting Standards
current liabilities	has the same meaning as in the Australian Accounting Standards
food premises	has the same meaning as in the <i>Food Act 1984</i>
intervention level	means the level set for the condition of a road beyond which a council will not allow the road to deteriorate and will need to intervene
local road	means a sealed or unsealed road for which the council is the responsible road authority under the <i>Road Management Act 2004</i>
major non-compliance outcome notification	means a notification received by a council under section 19N(3) or (4) of the <i>Food Act 1984</i> , or advice given to council by an authorized officer under that Act, of a deficiency that does not pose an immediate serious threat to public health but may do so if no remedial action is taken

Key term	Definition
MCH	means the Maternal and Child Health Service provided by a council to support the health and development of children within the municipality from birth until school age
non-current liabilities	means all liabilities other than current liabilities
own-source revenue	means adjusted underlying revenue other than revenue that is not under the control of council (including government grants)
population	means the resident population estimated by council
rate revenue	means revenue from general rates, municipal charges, service rates and service charges
relative socio-economic disadvantage	in relation to a municipal district, means the relative socio-economic disadvantage, expressed as a decile for the relevant financial year, of the area in which the municipal district is located according to the Index of Relative Socio-Economic Disadvantage of SEIFA
restricted cash	means cash, cash equivalents and financial assets, within the meaning of the Australian Accounting Standards, not available for use other than for a purpose for which it is restricted, and includes cash to be used to fund capital works expenditure from the previous financial year
SEIFA	means the Socio-Economic Indexes for Areas published from time to time by the Australian Bureau of Statistics on its Internet site
unrestricted cash	means all cash and cash equivalents other than restricted cash

11.5. PROGRESS OF 2021-25 COUNCIL PLAN AND HEALTHY WELLINGTON QUARTER 4, 2023/24

ACTION OFFICER: MANAGER ORGANISATIONAL PERFORMANCE AND GOVERNANCE

Councillors are reminded that, under the Wellington Shire Council Election Period Policy, they cannot make a decision during the election period that would be binding on the incoming Council.

This report is being considered by Council during an election period. The recommendation, if moved and carried by Council constitutes neither a prohibited decision in accordance with section 69 (2) and (3) of the Local Government Act 2020, nor a significant decision within the meaning of Council's Election Period Policy.

Councillors are also not permitted to use the public forum provided by the Council Meeting for purposes of campaigning, or to use their position to gain electoral advantage or to disadvantage another candidate.

PURPOSE

To provide Council and the community with the Quarter 4, 2023/24 progress update towards achievement of our Council Plan 2021–2025.

PUBLIC QUESTIONS AND COMMENTS FROM THE GALLERY

RECOMMENDATION

That Council receive and note the attached update on progress of the 2021-25 Council Plan for Quarter 4, 2023/24.

BACKGROUND

Our Council Plan 2021-25 was adopted by Council in 2021 in accordance with section 90(3) of the *Local Government Act 2020*. The Council Plan 2021-25 sets Council's priorities and direction over the four-year period. Contained within the plan are 104 actions including Major Initiatives, Initiatives and Key Projects addressing the four Strategic Directions, along with 31 Indicators of Success that align with the United Nations Sustainable Development Goals (SDGs). Progress is provided to the community through regular Council Reports in addition to the Annual Report.

The attached document provides the following overview of the 2021-25 Council Plan:

- Progress of Major Initiatives, Initiatives and Key Projects linked to each Council Plan strategic direction and outcome;
- Progress of Healthy Wellington considerations for those Major Initiatives, Initiatives and Key Projects which contain linkages to the Wellington Shire Council's Municipal Public Health and Wellbeing Plan, Healthy Wellington 2021-2025; and
- 2022/23 Indicators of Success. Indicators of success are updated annually at the conclusion of the financial year.

Major Initiatives are significant projects that will directly contribute to the achievement of the Council Plan during the financial year and have a major focus in the budget.

Initiatives are actions that are one-off in nature and/or lead to improvements in service.

ATTACHMENTS

1. Progress of 2021-25 Council Plan and Healthy Wellington Report Quarter 4, 2023/24 [11.5.1 - 50 pages]
2. Progress of 2021-25 Council Plan and Healthy Wellington At a Glance Quarter 4, 2023/24 [11.5.2 - 5 pages]

OPTIONS

Council has the following options available:

1. To receive the attached update on progress of the 2021-25 Council Plan for Quarter 4, 2023/24 or
2. Not receive the attached update on progress of the 2021-25 Council Plan for Quarter 4, 2023/24 and seek further information for consideration at a later Council meeting.

PROPOSAL

That Council receive the attached update on progress of the 2021-25 Council Plan for Quarter 4, 2023/24.

CONFLICT OF INTEREST

No staff and/or contractors involved in the compilation of this report have declared a conflict of interest.

FINANCIAL IMPACT

This impact has been assessed and there is no effect to consider at this time.

COMMUNICATION IMPACT

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

LEGISLATIVE IMPACT

The provision of a Council Plan report (report reviewing the performance of the Council against the Council Plan, including the results in relation to the strategic indicators, for the first six months of the financial year) is a requirement of Local Government Performance Reporting Framework - Governance and Management checklist which is enacted by the *Local Government Act 2020*.

COUNCIL POLICY IMPACT

This impact has been assessed and there is no effect to consider at this time.

COUNCIL PLAN IMPACT

The Council Plan 2021-25 commits to the following:

Council will provide regular updates to the community on how we are progressing through a variety of reporting mechanisms.

This report supports the above Council Plan commitment.

RESOURCES AND STAFF IMPACT

This impact has been assessed and there is no effect to consider at this time.

COMMUNITY IMPACT

Council continues to work in partnership with the community of Wellington Shire to deliver the Council Plan 2021-25.

ENVIRONMENTAL IMPACT

This impact has been assessed and there is no effect to consider at this time.

ENGAGEMENT IMPACT

This impact has been assessed and there is no effect to consider at this time.

RISK MANAGEMENT IMPACT

Council utilises a Risk Management Framework to ensure effective and responsible risk management, making it a fundamental aspect of all decision-making processes. Alongside this, Council recognises strategic risks, which could impact long-term objectives. Reporting on the advancement of initiatives and key projects aligned with each strategic direction outlined in the Council Plan serves as a crucial control mechanism, reinforcing our dedication to risk management and the early identification of potential challenges.



WELLINGTON SHIRE **COUNCIL PLAN** 2021-25

PROGRESS UPDATE REPORT QUARTER 4, JUNE 2024



STRATEGIC DIRECTIONS

1



ENVIRONMENT AND CLIMATE CHANGE

We are a climate resilient community with sustainable practices and places.

OUTCOMES

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

2



ECONOMY AND SUSTAINABLE GROWTH

We are a growing, sustainable and prosperous community.

OUTCOMES

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

3



LIVEABILITY AND WELLBEING

We are a liveable, engaged, and supported community.

OUTCOMES

- 3.1. An inclusive, diverse, and resilient community.
- 3.2. An actively engaged community.
- 3.3. Opportunities for everyone to work, learn, create, play, and share.
- 3.4. 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.

4



SERVICES AND INFRASTRUCTURE

We are a connected community with access to the services and infrastructure we require.

OUTCOMES

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

DIRECTION

1

Environment and Climate Change



'We are a climate resilient community with sustainable practices and places.'

Key projects*




- Resource Recovery Hub at Kilmany Landfill site (1.4.3)
- Longford Landfill Rehabilitation (1.4)
- Lake Guyatt Environmental Education Centre (1.1.3, 3.1.1) ❤️
- Food Organics and Green Organics (FOGO) kerbside collection service (1.4)
- Maffra Resource Recovery Facility (1.4.3)
- Electric vehicle charging stations (1.2.2)
- Amendment C99 review of flood planning provisions within the Wellington Planning Scheme to reduce risks of flooding and coastal /river inundation as sea levels rise (1.1.1) ❤️
- Great Southern Rail Trail Extension - Alberton to Welshpool (1.3.2)
- Solar or alternate energy rollout across community facilities (1.2.4)
- Preparing Remote Emergency Response Centres (1.1.4, 1.1.5)

*subject to successful business case and funding

SALE BOTANIC GARDENS

Strategic Direction 1: Environment and Climate Change




 - linked to Healthy Wellington Plan

Initiative Code	Key initiatives and priorities to achieve these outcomes	Council's role	Progress update comments	Status	Progress	Healthy Wellington Framework Considerations:
1.1.1 	Major Initiative - 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.	Regulator	Awaiting State Government finalisation of sea level rise policy and planning benchmarks to enable Council to progress Amendment C99 (updated flood overlays). Bushfire Management Overlay from State Government now implemented into Planning Scheme.	Progressing	90%	Flooding and bushfire risk inclusion in the Planning Scheme supports Healthy Wellington objectives
1.1.1.1 	Key Project - Amendment C99 review of flood planning provisions within the Wellington Planning Scheme to reduce risks of flooding and coastal/river inundation as sea levels rise.	Advocate, Facilitator, Funder, Provider	Awaiting State Government finalisation of planning benchmarks for sea level rise. Without this guidance Council is unable to further develop a planning scheme amendment to assist in identifying areas impacted.	Ongoing	40%	Progression of Amendment supports Healthy Wellington objectives
1.1.2 	Major Initiative - Deliver organisation-wide integrated implementation of the climate change aspects of the Council's Sustainability Strategy 2020-24, Healthy Wellington 2021-25 and Planning Policy Framework including our zero net carbon emissions target by 2040.	Facilitator, Funder, Provider, Advocate	Progressing a range of projects with the Gippsland Alliance for Climate Action group to be completed over the next 9-12 months including; <ul style="list-style-type: none"> • Climate risk mapping; • Electric Vehicle fleet transition plan; • Environmentally Sustainable Design policy for council buildings; • Decarbonisation and gas removal in council buildings; • Emissions monitoring system (software now implemented for 	Progressing	85%	Community support and information is provided via information sessions and social media including the quarterly Eco News newsletter which helps support climate change objectives of Healthy Wellington Plan.

Initiative Code	Key initiatives and priorities to achieve these outcomes	Council's role	Progress update comments	Status	Progress	Healthy Wellington Framework Considerations:
			<p>emissions monitoring and evaluation); and</p> <ul style="list-style-type: none"> • Communications and training. <p>Emergency Management Team is progressing the implementation of Local Incident Management Plans for 6 vulnerable communities across Wellington Shire.</p> <p>Sustainability education programs continue to be delivered out of Nakunbalook Environmental and Cultural Education Centre.</p> <p>Partnered in 13 Community events with 545 community members engaged.</p> <p>Other events held include;</p> <ul style="list-style-type: none"> • 1 secondary school event engaging 23 students; • 11 primary school events engaging 621 students; • 3 preschool events with 89 participants; and • 2 Not for profit organisation events with 21 attendees. <p>2023/24 Urban Forest planting program completed with plantings in Stratford.</p> <p>New electric vehicle charger installation at Stratford progressing.</p> <p>Project makes a site available in Stratford to the market to provide charging service to the community encouraging the transition to EV vehicles.</p> <p>Gippsland Regional Sports Complex</p>			

Initiative Code	Key initiatives and priorities to achieve these outcomes	Council's role	Progress update comments	Status	Progress	Healthy Wellington Framework Considerations:
			<p>(GRSC) Hockey Pavilion Solar and Battery installation complete.</p> <p>Options assessment of Facilities Portfolio undertaken to explore opportunities for solar installations and upgrade.</p> <p>Top 10 sites identified for deeper assessment of investments that can be made to reduce energy use and consumption.</p> <p>Emissions software platform 'Trelis' now operational and accruing data on energy use, profile and efficiencies across Facilities portfolio.</p> <p>Software will aid in targeting energy efficiency and renewable infrastructure investment to reduce Council's carbon emissions and progress Council towards its 2040 Net Zero Goal.</p> <p>More opportunities currently to transition energy accounts coming out of contract and transitioning to "Green Energy" bulk providers.</p>			
1.1.3 	Major Initiative - Educate the community to increase understanding of the risks and impacts of climate change and the need for adaptation and sustainable living.	Facilitator	<p>Sustainability Education has held or partnered in 5 Community events with 143 community members engaged.</p> <p>Other events held include:</p> <ul style="list-style-type: none"> • 4 secondary school events engaging 94 students; • 7 primary school events engaging 256 students; • 12 preschool events with 352 participants and 1 Not for profit 	Progressing	95%	The Sustainable Living Education Program has educated community members on various topics to increase understanding and capacity to adopt sustainable practices in the transition to a low carbon economy.

Council Plan Progress Report Quarter 4 | 2023/24

Initiative Code	Key initiatives and priorities to achieve these outcomes	Council's role	Progress update comments	Status	Progress	Healthy Wellington Framework Considerations:
			organisation event with 45 attendees.			
1.1.3.1 	Key Project - Lake Guyatt Environmental Education Centre.	Facilitator, Provider	Nakunbalook Environmental and Cultural Education Centre was completed in late 2022.	Completed	100%	Provides the opportunity to undertake education programs, to assist the community with the transition to a low carbon economy.
1.1.4 	Major Initiative - Build disaster resilience and improve adaptation and recovery in high-risk and vulnerable communities by facilitating community-led emergency management planning and preparedness.	Provider, Facilitator	Council is working with various high-risk communities and agencies across the Wellington Local Government Area to develop community emergency plans and increase emergency preparedness and resilience.	Progressing	70%	Health and climate change is considered through this work as it aims to build the community's resilience and preparedness for future natural disasters.
1.1.4.1	Key Project - Preparing Remote Emergency Response Centre's.	Provider, Facilitator	Backup generator installed at Dargo Public Hall and upgrade to heating/cooling. Upgrade to emergency PA system completed at Walpole Stadium, Yarram Secondary College being an Emergency Response Centre facility. The installation of a mobile audio-visual screen at the Gippsland Regional Sports Complex (GRSC), will assist with Community Recovery Committees (CRC) projects.	Progressing	90%	Not applicable
1.1.5	Initiative - Ensure municipal emergency management plans are developed collaboratively with lead agencies to achieve better coordination of emergency mitigation to coordinate resources, protect lives, property, and the environment.	Facilitator	Municipal Emergency Management Plan 2023-2026 updated and approved by Regional Emergency Management Planning Committee (REMPC) in November 2023.	Completed	100%	Not applicable
1.1.6 	Initiative - Increase the extent of our urban forests and trees (also considering urban	Provider	The 2024 Annual Urban Forest Renewal program of almost 1500 trees has been completed.	Progressing	90%	Delivery of quality green spaces and urban street tree planting and management contributes to

Initiative Code	Key initiatives and priorities to achieve these outcomes	Council's role	Progress update comments	Status	Progress	Healthy Wellington Framework Considerations:
	agriculture) to help our townships cope better with future temperatures increases.		<p>The bulk planting taking place in the west of Stratford township and infill planting in the townships of Sale, Maffra, Wurruk, Stratford, Heyfield, Yarram, Rosedale, Gormandale, Longford, Seaspray, Woodside Beach and Port Albert.</p> <p>The new tree asset management system Forestree is continuing to be populated with almost 17,000 unique tree locations recorded in the year to date.</p>			community health and wellbeing by providing amenity and protection from weather extremes.
1.2.1	Major Initiative - 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.	Facilitator, Advocate	<p>Council is continuing to support the Gippsland Agricultural Group and Food and Fibre Gippsland to research and deliver sustainable agricultural initiatives.</p> <p>Most recently, officers have been invited to sit on the Macalister Fresh Customer and Stakeholder Reference Group (MFSRG) to support Southern Rural Water in the delivery of the Macalister Fresh Investment Proposal.</p>	Progressing	90%	Not applicable
1.2.2	Initiative - Advocate for uptake of electric and hybrid vehicles across our broader community and support this through delivery of charging stations.	Advocate, Provider	Through an expression of interest process, Council has facilitated the installation of privately owned 75kW electric vehicle charging station in Stratford to be installed by November 2024 on Council land through a license agreement with the operator.	Progressing	90%	Not applicable
1.2.2.1	Key Project - Electric Vehicle charging stations.	Advocate, Provider	Through an expression of interest process, Council has facilitated the installation of a 75kW electric vehicle charging station in Stratford to be installed by November 2024 on Council	Progressing	90%	Not applicable

Initiative Code	Key initiatives and priorities to achieve these outcomes	Council's role	Progress update comments	Status	Progress	Healthy Wellington Framework Considerations:
			land through a license agreement with the operator.			
1.2.3	Major Initiative - Advocate alongside our renewable energy industry and community to secure priority transmission upgrade funding and aim for the area for our off-shore wind projects to be declared the first renewable energy zone.	Advocate, Facilitator, Regulator	In December 2022, the Minister for Climate Change and Energy declared an area in the Bass Strait off the coast of Gippsland as being suitable for offshore renewable energy.	Completed	100%	Not applicable
1.2.4	Initiative - 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.	Facilitator, Regulator, Advocate	Community support and information is provided via information sessions and social media. Community event held with local businesses exhibiting the following; <ul style="list-style-type: none"> • electric vehicles; • lower energy and cost saving options; • transitioning from gas to electricity education; and • renewable energy capture and storage options, "Making the Switch: reduce your bills and save energy". 	Completed	100%	Not applicable
1.2.4.1	Key Project - Solar or alternate energy rollout across community facilities.	Advocate, Facilitator, Regulator	Gippsland Regional Sporting Centre Hockey Pavilion solar and battery supply and installation, tender awarded with installation to be completed by September 2024.	Progressing	85%	Not applicable
1.3.1	 Initiative - Maintain a high-quality network of local parks, open space and urban forests which help to lessen the impacts of extreme heat and are managed for community and environmental benefit.	Provider	The Parks Services team continue to service local parks and open spaces in line with service standards to ensure maximum social and environmental benefits for the community.	Ongoing	100%	Public parks and open spaces continue to be embraced and well utilised by the Wellington community due to their high standards, maintenance and overall attractiveness which makes residents

Initiative Code	Key initiatives and priorities to achieve these outcomes	Council's role	Progress update comments	Status	Progress	Healthy Wellington Framework Considerations:
			<p>This has included quality management of grassed areas, horticultural offerings, treed reserves, paths network, play spaces, BBQ's, shelters and public amenities.</p> <p>Park audit results continue to demonstrate high standards of maintenance are occurring and practices being improved as a result of the data.</p> <p>Public parks and open spaces continue to be embraced and well utilised by the Wellington community with positive sentiments shared and low levels of complaints.</p> <p>The urban forest tree planting program completed a major street tree planting program for the western half of Stratford township.</p> <p>This followed consultation and engagement with the Stratford community in September and October 2023, allowing residents to directly participate in the selection of tree species designated for planting as street trees in front of their properties.</p> <p>Infill street tree planting was conducted in all townships across the shire in all available and suitable nature strips in April/May 2024, contributing to the creation of urban canopy cover to protect streets in townships from heat exposure and building community amenity.</p> <p>The program will deliver greening, shade and cooling for the Stratford community</p>			<p>want to engage in physical, outdoor and community related activities. Urban forest program community engagement enables residents to liaise with experienced Council officers in understanding the value of trees in adaptable and sustainable communities to impending climate change.</p>

Initiative Code	Key initiatives and priorities to achieve these outcomes	Council's role	Progress update comments	Status	Progress	Healthy Wellington Framework Considerations:
			<p>in future years as trees become mature and well established.</p> <p>The newly purchased Forestree' management software tool recording all street trees has now been populated with over 17,000 street trees.</p> <p>This tool will ensure the proactive data collection and maintenance of Council's tree assets for the long term to maximise their management and survival.</p> <p>Upgrades to play spaces at Heyfield Apex Park, Yarram Memorial Park, Sale Stuart Place, and Stratford Youth Play Precinct.</p> <p>Additional projects leading to improvements of community assets included turf changeover at Baldwin Reserve Sale to more climate resilient surface with less water requirement, establishment of new trails and path network at Flooding Creek Reserve Sale, and street tree and landscaping installation and completion of the signature York Street Upgrade project Sale.</p>			
1.3.2 	Initiative - With key stakeholders, encourage access, appreciation and use of our natural areas through well-planned and sustainable nature-based and cultural tourism.	Advocate, Facilitator, Funder, Regulator	<p>Council continues to work with Destination Gippsland on The Dark Skies project which highlights star gazing in both Loch Sport and Dargo with the support of local Indigenous groups, Department of Energy, Environment Climate Action, Councils and Gunaikurnai Land and Waters Aboriginal Corporation.</p> <p>Discussions are underway with Destination Gippsland around</p>	Completed	100%	Actively working with renewable proponents to provide ample opportunity to engage with community at events

Initiative Code	Key initiatives and priorities to achieve these outcomes	Council's role	Progress update comments	Status	Progress	Healthy Wellington Framework Considerations:
			<p>appropriate levels of Acknowledgement of Country in tourism brochures. The Koala Festival will return to the Botanic Gardens.</p> <p>Opportunities are being explored for a Botanical Gardens Open Day with the Parks and Gardens team - with a focus on sustainability and conservation.</p> <p>The sustainable nature-based and cultural tourism aspects of our region continue to be highlighted through the Middle of Everywhere social media.</p> <p>Work continues with Wind Farm proponents to encourage event attendance to better educate people and give face to face opportunities.</p>			
1.3.2.1	Key Project - Great Southern Rail Trail Extension - Alberton to Welshpool.	Advocate, Facilitator, Funder, Regulator	<p>Works are complete.</p> <p>Official opening event planned for 16 August 2024.</p>	Completed	100%	Not applicable
1.3.3	Major Initiative - Better utilise existing water resources, improve waterway health, increase biodiversity values and investigate bio link opportunities through implementing the Domestic Wastewater Management Plan.	Advocate, Facilitator, Funder, Regulator	<p>The Onsite Domestic Wastewater Management Plan (OWMP) and associated codes and ministerial guidelines continue to guide decision making for development works involving wastewater management in sensitive areas to improve the health of waterways.</p> <p>EPA have released updated guidance resources and officers from East Gippsland Shire Council and Wellington Shire Council participated in risk assessment for Onsite Wastewater</p>	Completed	100%	Not applicable

Initiative Code	Key initiatives and priorities to achieve these outcomes	Council's role	Progress update comments	Status	Progress	Healthy Wellington Framework Considerations:
			<p>Management Systems (OWMS) specific training in June 2024.</p> <p>The updated OWMP action plan has been accepted by Gippsland Water and an updated memorandum of understanding will be developed to provide guidance on development within special water supply catchments.</p> <p>Council has introduced improvements to administrative process for OWMS that allow for a consistent approach, follow up of permits due for expiry and high-risk locations.</p> <p>Our Environmental Health team continue to play an active role in the Blue Green Algae portfolio to reduce the potential health impacts on residents, visitors and parks staff.</p>			
1.4.1	Major Initiative - Progress towards our 2040 net zero emissions target by reviewing our roadmap, strengthening our governance and exploring carbon offset opportunities.	Provider	<p>Council has made further progress towards delivering its 2040 Net Zero Target by implementing initiatives and projects from the Sustainability Strategy 2020-24.</p> <p>This has included:</p> <ul style="list-style-type: none"> A new public Electric Vehicle (EV) charger in Stratford Tender has been awarded, with projected installation by August 2024. <p>The project makes a site available in Stratford to the market to provide a charging service to the community encouraging the transition to electric vehicles (EV).</p>	Progressing	75%	Energy transitions to meet Net Zero target contribute to towards Council's carbon mitigation efforts.

Initiative Code	Key initiatives and priorities to achieve these outcomes	Council's role	Progress update comments	Status	Progress	Healthy Wellington Framework Considerations:
			<ul style="list-style-type: none"> Gippsland Regional Sports Complex (GRSC) Hockey Pavilion solar and battery installation Tender awarded with installation delayed due to some roof suitability issues now resolved with changed panel layout and slight reduction in generation capacity. Project now due to be completed and operational end September 2024. Options assessment of Facilities Portfolio undertaken to explore opportunities for solar installations and upgrade. Top 10 sites identified for deeper assessment with Council's Facilities team to determine sustainability investments that can be made to reduce energy use and consumption. Emissions software platform 'Trelis' now operational and accruing data on energy use, profile and efficiencies across Facilities portfolio. Software will aid in targeting energy efficiency and renewable infrastructure investment to reduce Council's carbon emissions and progress Council towards its 2040 Net Zero Goal. <p>Due to a number of energy accounts finishing contract terms, tendering</p>			

Initiative Code	Key initiatives and priorities to achieve these outcomes	Council's role	Progress update comments	Status	Progress	Healthy Wellington Framework Considerations:
			opportunities in 2024/25 will seek to transition to 'Green Energy' bulk providers should they be economically feasible.			
1.4.2	Initiative - Commence the green fleet transition to corporate electric and hybrid vehicles.	Provider	<p>As Council's existing vehicles become ready for turnover we will replace with Hybrids or EV's based on a cost / benefit analysis.</p> <p>Of Council's 14 shared pool vehicles, there are currently 2 Hybrid and 2 Electric vehicles.</p> <p>It must be noted that the vehicle pool includes 6 heavy duty rangers' trucks specifically modified for Council to carry K9 cubes.</p> <p>At this stage there is no direct electric or hybrid replacement available, although Council will continue to monitor the market.</p> <p>On that basis Council may not be able to fully transition the corporate fleet within the timeline of this Council Plan.</p>	Progressing	30%	Not applicable
1.4.3	Initiative - 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.	Facilitator, Regulator, Advocate	<p>Elcsome are currently collecting solar panels for processing, with commissioning of plant planned mid-2024.</p> <p>Finalising negotiations with Gippsland processor for implementation of Food and Garden Organics (FOGO) kerbside collection.</p> <p>Council officers are re-assessing options for alternative residual waste treatment</p>	Progressing	80%	Not Applicable

Council Plan Progress Report Quarter 4 | 2023/24

Initiative Code	Key initiatives and priorities to achieve these outcomes	Council's role	Progress update comments	Status	Progress	Healthy Wellington Framework Considerations:
			in future years as technology advances and regulations are finalised.			
1.4.3.1	Key Project - Resource Recovery Hub at Kilmany Landfill site.	Facilitator, Regulator, Advocate	Council officers facilitated the lease of a parcel of land at Kilmany for the construction of a one of the first solar panel recycling processing plants in Australia (Elecsome) that is due to be operational Mid 2024.	Progressing	85%	Not applicable
1.4.3.2	Key Project - Longford Landfill Rehabilitation.	Facilitator, Regulator, Advocate	Capping design and audit report has been completed and approved. Tender preparation to commence mid-2024. Construction planned for calendar year 2025.	Progressing	30%	Not applicable
1.4.3.3	Key Project - Food Organics and Green Organics (FOGO) kerbside collection service.	Facilitator, Regulator, Advocate	Finalising contract negotiations with preferred organics tenderer as part of the Gippswide Kerbside joint procurement process. The current Collection and Transport contract includes the kerbside collection of Food and Garden Organic to be activated in a future year. Proposed implementation in 2026.	Progressing	65%	Not applicable
1.4.3.4	Key Project - Maffra Resource Recovery facility.	Facilitator, Regulator, Advocate	Purchase of land is complete and development plan process progressing well. Site design concept is currently under review to enhance and modernise functionality. Construction of new Transfer Station facility proposed to commence in the 2025/26 and 2026/27 FY with expected operation by December 2026.	Progressing	55%	Not applicable

Initiative Code	Key initiatives and priorities to achieve these outcomes	Council's role	Progress update comments	Status	Progress	Healthy Wellington Framework Considerations:
1.4.4	Initiative - Investigate glass collection and diversion options to separate glass streams to facilitate the circular economy.	Provider	Draft service standards released July 2024 indicating kerbside glass collection is compulsory for Local Government. Council continues to plan for implementation of the service in accordance with the standards by 1 July 2027.	Completed	100%	Not applicable
1.4.5	Initiative - 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.	Funder, Facilitator	Continuing to work with Gippsland Alliance for Climate Action (GACA) to develop Environmentally Sustainable Design (ESD) policy for Council buildings. Major building projects to incorporate ESD in project planning and implementation. The top 10 sites of the Facilities Portfolio have been identified to undertake a more comprehensive assessment to explore opportunities for solar and battery installations and sustainability upgrades. Once established the emerging projects will define best value investment opportunities for Council to further progress its energy saving and transition journey.	Progressing	65%	Not applicable

Council Plan Progress Report Quarter 4 | 2023/24

Indicators of Success:	Baseline	2021-22 Result	2022-23 Result	2025 Target
Outcome 1.1 A climate and disaster resilient community				
Community Satisfaction with Council Performance in Environmental sustainability	(2020) Wellington Shire 59/100 (Large Rural 49/100)	Wellington Shire 62/100 (Large Rural 59/100)	Wellington Shire 61/100 (Large Rural 58/100)	Higher than large rural Councils
Percentage of Tree Canopy cover within Town Boundaries	(2020) 20% Tree Canopy coverage	Not due until 2025	Not due until 2025	1.5% improvement
Outcome 1.2 Assist community to transition to a low carbon economy via adoption of sustainable practices and renewable energy				
Solar penetration rate – the percentage of electricity generation from solar facilities (SDG 7.2.1)	(2018) 21%	27.7% (6941 dwellings with PV)	31.6% (7387 dwellings with PV)	50%
Wellington Shire community greenhouse gas emissions intensity (emissions per person) (SDG 13.2.2)	(2019/20) 43.57* tonnes per person <i>*corrected from 31.3 tonnes per person (source: Snapshot Climate)</i>	(2020/21)# 41.57* tonnes per person <i>*corrected from 30.66 tonnes per person #12 month lag in reporting</i>	(2021/22)# 42.75 tonnes per person	Equal to or better than Gippsland average
Outcome 1.3 The natural environment is valued, protected and accessible				
Percentage of households located within 400m of quality open space (SDG 11.7.2)	(2014) 73%	Due 2023. Will be measured as part of updated Public Open Space Plan to be completed 2023.	Measurements will occur as part of the Public Open Space Plan which is scheduled for 2023/24.	85%
Domestic travel visitor numbers to Wellington Shire (SDG 8.9)	(2020) 750,000 travel visitors	686,000 travel visitors	858,000 travel visitors (14.4% increase on baseline)	2% increase
Outcome 1.4 Council is an environmental steward with a reducing carbon footprint				
Corporate Greenhouse Gas emissions (aiming for zero net emissions by 2040) (SDG 13.2.2)	(2017/18) 5244 tonnes of carbon equivalent emissions	4120.5* tonnes of carbon equivalent emissions (21.4% decrease from 2018) <i>*corrected from 4221 tonnes and 19% decrease from 2018</i>	4294.4 tonnes of carbon equivalent emissions (18.10% decrease from 2018)	23% reduction
Percentage waste diversion rate from kerbside collection (SDG 12.5)	(2019-20) 35% waste diversion	33.5% waste diversion	32.17% waste diversion	65% waste diversion

DIRECTION

2

Economy and Sustainable Growth

Key projects*

- York Street Streetscape enhancement (2.4.2)
- Commence Port of Sale Masterplan priorities (2.4.2)
- Tertiary Study Hub (2.2.2)
- Maffra and Sale Growth Area Drainage Strategies (2.4.2)
- Shire-wide Growth Management and Economic Development Strategy (2.4.1)
- Renewable Energy Readiness Project (1.2.3, 2.1.1)
- Yarram and Heyfield Timber Transition Local Development Strategies (2.1.1, 2.1.4)
- Residential stocktake and incentive project - addressing the acute shortage of housing (2.3.1, 2.3.2)
- Maffra stormwater retention basin and outfall improvement works (2.4.2, 1.3.3)

*subject to successful business case and funding


'We are a growing, sustainable and prosperous community.'

BUSHY PARK


Strategic Direction 2: Economy and Sustainable Growth

 - linked to Healthy Wellington Plan




Initiative Code	Key initiatives and priorities to achieve these outcomes	Council's role	Progress update comments	Status	Progress	Healthy Wellington Framework Considerations:
2.1.1	Major Initiative - Encourage and facilitate investment in the local mainstay industries with the potential to generate significant economic growth: Defence, Health, Agriculture, Tourism, Education, Timber, Renewables and the Oil and Gas transition. This includes encouraging modernisation and identifying supporting industries, encouraging their establishment in Wellington Shire.	Facilitator, Advocate	<p>Council's Defence and Renewable Energy Economic Development office continues to encourage and facilitate local businesses to become 'supply chain ready'.</p> <p>Council is also supporting the Gippsland Agricultural Group and Food and Fibre Gippsland to research and deliver sustainable agricultural initiatives.</p> <p>More recently, Council has engaged with Southern Rural Water to understand the benefits and opportunities that will be generated by the 'Macalister Fresh' project.</p> <p>The \$660,000 Macalister Fresh project, funded by the Victorian Government and Southern Rural Water, will be delivered over 18 months in four phases.</p> <p>Council officers also sit on Southern Rural Water's Stakeholder Reference Group for the Macalister Fresh project.</p>	Progressing	95%	Not applicable
2.1.1.1	Key Project - Renewable Energy Readiness Project.	Facilitator, Advocate	Wellington Renewable Energy Impact and Readiness Study adopted by Council on 21 March 2023.	Completed	100%	Not applicable
2.1.2	Initiative - Attract diversified and large-scale agriculture and food manufacturing and processing, including poultry, to meet Food and Fibre Gippsland objectives: Gippsland the Food Bowl of Victoria.	Facilitator, Advocate	Council is continuing to support the Gippsland Agricultural Group and Food and Fibre Gippsland to research and deliver sustainable agricultural initiatives.	Progressing	95%	Not applicable



Initiative Code	Key initiatives and priorities to achieve these outcomes	Council's role	Progress update comments	Status	Progress	Healthy Wellington Framework Considerations:
	Leverage off the significance of the Macalister Irrigation District while ensuring development does not contradict the principles of the WSC Sustainability Strategy.		Most recently, officers have been invited to sit on the Macalister Fresh Customer and Stakeholder Reference Group (MFSRG) to support Southern Rural Water in the delivery of the Macalister Fresh Investment Proposal.			
2.1.3 	Initiative - 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.	Facilitator, Advocate	Council is committed to delivering a new Arts and Culture Strategy for Wellington. Extensive consultation has been undertaken since 2021 to inform this document. The consultation phase has resulted in the development of a draft Arts and Culture Strategy. This was presented to Council to endorse to go out for a period of community exhibition in July 2024. Council decided instead to pause the development of this document and present it to the new Council in early 2025.	Progressing	80%	Not applicable
2.1.4	Major Initiative - Continue to advocate for the sustainability of the timber industry in Wellington Shire.	Advocate	Council continues to work with impacted communities particularly through the delivery of the Local Development Strategies in both Heyfield and Yarram which is in the process of being transitioned over to local community groups for progression.	Progressing	95%	Not applicable
2.1.4.1	Key Project - Yarram and Heyfield Timber Transition Local Development Strategies.	Advocate	The State Governments funding of Council to facilitate the Local Development Strategy is nearing completion and is transitioning over to community groups in both Heyfield and Yarram.	Progressing	90%	Not applicable

Initiative Code	Key initiatives and priorities to achieve these outcomes	Council's role	Progress update comments	Status	Progress	Healthy Wellington Framework Considerations:
			<p>Officers have worked with the Heyfield Resource Centre to obtain the necessary funding for them to continue to implement the strategy.</p> <p>A funding application has been submitted for the Yarram Progress Association to also continue the Local Development Strategy in their community.</p>			
2.1.5	Initiative - Continue to investigate options for developing aviation related activity at the West Sale Airport and facilitate industrial growth on adjacent land.	Facilitator, Funder, Advocate	<p>Over the previous 12 months, West Sale Airport has experienced an increase of 10.2% in aircraft movements, primarily RAAF training activities.</p> <p>The 2024 West Sale Anzac Weekend Airshow was held over Saturday 27 and Sunday 28 April 2024.</p> <p>It was an outstanding success and built on the success of the 2022 airshow.</p> <p>Attendance totaled 14,252 with both days experiencing similar numbers with a distinct trend for out of towners on the Saturday choosing to attend followed by more locals on the Sunday.</p> <p>The event received stronger corporate sponsorship with Pilatus, Jet Aviation, Lockheed Martin having a presence. The airshow highlighted aviation activity and the capability of West Sale Airport.</p> <p>Council's budget includes funding for important strategic work to investigate business attraction and development opportunities at West Sale Airport.</p> <p>A budget has also been allocated to complete preliminary designs for the</p>	Completed	100%	Not applicable


Initiative Code	Key initiatives and priorities to achieve these outcomes	Council's role	Progress update comments	Status	Progress	Healthy Wellington Framework Considerations:
			<p>activation of land suitable for industrial or commercial development that services an existing large hangar.</p> <p>Work to assess future runway strengthening is also included in the 2024/25 budget.</p> <p>All these initiatives will ensure sustainable investment in one of Council's highest value assets.</p> <p>An Expressions of Interest (EOI) will be undertaken to identify development interest at West Sale Airport.</p> <p>The EOI process will be the first comprehensive opportunity Council has adopted to test the market and following an evaluation phase work with interested parties on mutually beneficial outcomes.</p> <p>The EOI will seek out suitably capable and experienced parties and focus on employment and economic priorities.</p> <p>A final draft report consolidating a range of technical investigations has been completed regarding 55 hectares of land adjacent to West Sale Airport.</p> <p>The industrial zone will accommodate new industry, jobs and be well located in central Gippsland situated on key road, rail and air networks.</p>			
2.1.6 	Major Initiative - Use 'The Middle of Everywhere' campaign to promote the Shire as an events destination and as a place to explore, learn, live, invest, play and to do business.	Funder, Provider, Advocate	<p>It has been a brilliant quarter for events capped off with the ANZAC Weekend Airshow.</p> <p>This included funding a variety of events from music festivals to Boxing events as</p>	Completed	100%	With an increased number of events appealing to an increased number of people, social connectedness, access and inclusion are at an all-time high.

Initiative Code	Key initiatives and priorities to achieve these outcomes	Council's role	Progress update comments	Status	Progress	Healthy Wellington Framework Considerations:
			<p>well as attendance on site at many local events spreading The Middle of Everywhere message.</p> <p>Upcoming events have been posted on Facebook to encourage the community to explore and support what is happening. New events are planned with Seniors Golf as well as a True Grit event in the Glenmaggie area.</p> <p>Some of the highlights over this period have been:</p> <ul style="list-style-type: none"> • 17 Feb - Heyfield Timber Festival • 25 Feb - Grow Festival in Rosedale • 2 March - 26 May - Annemieke Mein: A Life's Work - A Retrospective at the Gippsland Art Gallery in Sale • 10 March - Sale Music Festival - Port of Sale • 16 March - Maffra Mardi Gras - Johnson Street, Maffra • 14 April - Tinamba Food and Wine Festival - Main Street Tinamba • 19 April - 5 May -Stratford Shakespeare Festival - Stratford 			
2.2.1	Initiative - Support our training facilities to develop a range of vocational, tertiary and higher education courses suited to our changing economy and industry needs.	Facilitator, Advocate	Officers continue to support and facilitate events including career-expos that create more awareness of the opportunities offered by emerging economies including new energy, trades and defence.	Progressing	95%	Not applicable
2.2.2	Initiative - Ensure that secondary and tertiary students have a well-established and promoted study facility in our local	Facilitator, Advocate	Study hub fully established in Sale in collaboration with Wellington Shire Council (WSC), Beyond Bank, Gippsland	Completed	100%	Not applicable

Initiative Code	Key initiatives and priorities to achieve these outcomes	Council's role	Progress update comments	Status	Progress	Healthy Wellington Framework Considerations:
	area.		TAFE and the Gippsland East Local Learning and Employment Network (GELLEN).			
2.2.2.1	Key Project - Tertiary Study Hub.		Study hub located in Sale was launched in July 2022.	Completed	100%	Not applicable
2.2.3 	Initiative - Respond to significant economic shocks (including COVID-19) by delivering on State and Federal Government initiatives to provide economic resilience programs that assist community and businesses.	Facilitator	<p>Council provided businesses with direct support through business concierge program through Covid lockdown periods.</p> <p>Hospitality businesses were directly supported as part of the State Government Outdoor Dining Grant Program to enable more outdoor dining options during the Covid outbreak.</p> <p>Council will continue to support local business however all government funding programs to support Covid recovery have now been acquitted.</p> <p>Council has no further action in delivery of Covid recovery programs for business.</p>	Completed	100%	The Economic Development team assisted hospitality businesses with support as part of the Outdoor Dining Grant Program providing the community with increased opportunities to reconnect in a social setting.
2.2.4 	Initiative - Continue advocacy for the creation of Sale College One Campus to establish a modern and efficient secondary school precinct to attract families, industry and students, while catering for a growing population.	Provider, Facilitator	State Government funding has been committed to the Sale College One Campus project.	Completed	100%	Equality - Reduces the barriers for people trying to access education.
2.3.1 	Major Initiative - Satisfy housing demand by facilitating the development of a range of living settings and lifestyle choices including response to an ageing demographic and facilitating affordable and social housing models.	Regulator, Facilitator	<p>Three Planning Scheme Amendments (C114/115/116) have been adopted by Council to support future urban growth and have now been approved by the Minister for Planning.</p> <p>Other land supply initiatives include implementation of the Maffra Structure</p>	Progressing	90%	Current and recently completed initiatives support Healthy Wellington objectives

Initiative Code	Key initiatives and priorities to achieve these outcomes	Council's role	Progress update comments	Status	Progress	Healthy Wellington Framework Considerations:
			Plan and processing subdivision and dwelling applications across the municipality.			
2.3.1.1	Key Project - Residential stock take and incentive project - addressing the acute shortage of housing.	Regulator, Facilitator	Residential Stocktake Project and the forward funding of infrastructure policy have previously been adopted by Council to help activate residential land release across the municipality. Funding options and project options are currently being further considered to implement the forward funding of infrastructure policy.	Completed	100%	Not applicable
2.3.2	 Major Initiative - Promote and facilitate appropriate land release/ incentives and subsequent housing development in growth areas, being guided by sustainable development principles.	Facilitator, Regulator, Advocate	Various planning permit approvals and Planning Scheme Amendments have been completed to support urban growth across the municipality.	Progressing	90%	Providing housing opportunities supports Healthy Wellington objectives
2.4.1	 Major Initiative - Prepare a Shire-wide Growth Management and Economic Development Strategy to establish a hierarchy of growth areas and identify priority projects.	Provider, Advocate	A draft Strategy has been prepared and publicly exhibited. Submissions received will inform final changes to the Strategy which is expected to be presented to Council for adoption in August 2024.	Progressing	95%	Growth Strategy is a high-level document only and does not specifically address mental health
2.4.2	Major Initiative - Prioritise investment projects in the main growth areas, including exploring all options for upgrades to trunk stormwater drainage, sewer, water reticulation, internet, and gas that will stimulate growth and housing.	Funder, Provider, Advocate	Ongoing with various planning projects/approvals and Planning Scheme Amendments completed to support urban growth across the municipality.	Ongoing	90%	Not applicable
2.4.2.1	Key Project - York Street Streetscape enhancement.	Funder, Provider, Advocate	This project is now complete with significant upgrades to both York and Foster Street, including footpaths, kerbs,	Completed	100%	Not applicable

Initiative Code	Key initiatives and priorities to achieve these outcomes	Council's role	Progress update comments	Status	Progress	Healthy Wellington Framework Considerations:
			<p>asphalting, street lighting and landscaping.</p> <p>In addition, the Cunninghame Street intersection was upgraded with traffic lights as part of this project. All works are now complete.</p>			
2.4.2.2	Key Project - Commence Port of Sale Masterplan priorities.	Funder, Provider, Advocate	<p>Steering group formed, a list of priorities has been developed for implementation.</p> <p>Contractor engaged in development of moorings for commercial leases and project has commenced.</p> <p>Further updates will be provided to Council as this project continues.</p> <p>As the clear deliverable within this action was to commence these projects, this action is now complete.</p>	Completed	100%	Not applicable
2.4.2.3	Key Project - Maffra and Sale Growth Area Drainage Strategies.	Funder, Provider, Advocate	<p>North Sale Development Plan and Infrastructure Funding Arrangement Reports have been adopted by Council.</p> <p>Maffra Structure Plan has also been adopted by Council, with implementation now progressing.</p> <p>Plans were informed by drainage assessments.</p>	Completed	100%	Not applicable
2.4.2.4	Key Project - Maffra stormwater retention basin and outfall improvement works.	Funder, Provider, Advocate	<p>This project is subject to Council acquiring 4 portions of land.</p> <p>Current status:</p> <ul style="list-style-type: none"> • 1 completed • 1 in the stages of being finalised • 1 verbal agreement received, deed issued but remains unsigned 	Progressing	75%	Not applicable

Initiative Code	Key initiatives and priorities to achieve these outcomes	Council's role	Progress update comments	Status	Progress	Healthy Wellington Framework Considerations:
			<ul style="list-style-type: none"> 1 not currently progressing due to discussions concerning potential future residential development. <p>Acquisition of all 4 properties is required for this project to progress.</p>			
2.4.3	Initiative - Adopt a 'buy local' approach for Council procurement processes aligned with best value (the most advantageous combination of cost, quality and sustainability to meet requirements).	Provider, Funder	<p>Council's Procurement Policy directs that in the first instance quotes must be obtained from a local supplier, and only where the local business cannot supply it, are deemed not capable, or cannot provide value for money, can suppliers outside of the local area be invited to quote.</p> <p>Council also applies Best Value Principles to ensure the best value is achieved for the community.</p>	Progressing	85%	Not applicable
2.4.4	 Initiative - Increase access to and usage of internet and digital technologies throughout Gippsland, continuing the shift to online delivery of services and advocating for reduction of identified 'black spots'. Use access to networks to shape population attraction strategies and target industry development.	Advocate	<p>Council is engaging with NBNco to develop an updated and ongoing Digital Plan for Wellington Shire.</p> <p>The plan will include a local context section incorporating a regional snapshot, digital ability, mapping (nbn Fibre, Fixed Wireless and Satellite coverage), mobile coverage and new developments.</p>	Progressing	90%	Equality - Reduces barriers for people who are trying to feel included in community life and access to digital services.

Indicators of Success:	Baseline	2021-22 Result	2022-23 Result	2025 Target
2.1 A diverse economy that creates jobs and opportunities				
Annual growth rate of real Gross Regional Product (GRP) (SDG 8.2.1)	(2020) Wellington - \$3.652B Gippsland - \$18.277B (as per REMPLAN)	Wellington - \$3.898B (6.73% growth) Gippsland - \$19.327B (5.74% growth)	Wellington - \$3.864B (.87% decrease) Gippsland - \$20.039B (3.68% growth)	Equal to or better than Gippsland average
Unemployment rate by sex, age and education level (SDG 8.5.2)	Wellington - 5.5% (June 2021 quarter) Gippsland - 5.4% (April 2021 quarter)	Wellington - 4.9% (March 2022 quarter) Gippsland - 3.9% (April 2022 quarter)	3.6% Wellington (June 2023 quarter) Gippsland - 3.7% (April 2023 quarter)	Equal to or better than Gippsland average
2.2 A community that has the capacity and skills to meet our economic needs				
Destinations of Wellington Year 12 or equivalent completers six months after leaving school (SDG 8.6.1)	7.8% unemployed 46.9% further study 10.2% apprenticeships/ trainees	9.3% unemployed 44% further study 10.7% apprenticeships/ trainees	9.3% unemployed 44% further study 10.7% apprenticeships/ trainees	5% unemployed, 56% further study
2.3 An increase in variety of housing choice to support equitable access to housing				
Number of dwellings across the Shire (SDG 11.3)	(2021) 23,383 dwellings (source ID profile next census date 2026)	23,554 dwellings	23,554 dwellings	24,790 dwellings (2026 projection)
Number of new housing units built in the municipality (SDG 11.1.1)	(2021) 655* houses/units *corrected from 520 as per DFFH website	669* houses/units * updated data available from DFFH website	679* houses/units (source: DFFH website)	+26 beds
2.4 Infrastructure investment is targeted to maximise jobs and housing growth				
Wellington Shire total % population increase (SDG 11.3)	(2020 estimate) 44,770 (source: ID profile population and dwelling estimate)	45,092 0.72% increase	45,754 1.46% increase	Approximately 1% increase per annum

DIRECTION

3

Liveability and Wellbeing

*'We are a liveable,
engaged, and supported
community.'*

PORT OF SALE LIBRARY



Key projects*



- Wedge Performing Arts Centre Redevelopment business case (3.3.5) ❤️
- Develop Early Learning Facilities with a focus on multi-use spaces (3.3.3) ❤️
- VicHealth Youth Mental Health project (3.4.3) ❤️
- Yarram and Sale Early Years Feasibility Studies (3.3.4)
- Gippsland Art Gallery blockbuster exhibitions commencing with Archibald Prize 2021 (3.3.4, 3.3.5, 3.3.6)
- Respond to the Federal Government Home and Community Care funding reform (3.4.2) ❤️

*subject to successful business case and funding




Strategic Direction 3: Liveability and Wellbeing


 - linked to Healthy Wellington Plan


Initiative Code	Key initiatives and priorities to achieve these outcomes	Council's role	Progress update comments	Status	Progress	Healthy Wellington Framework Considerations:
3.1.1 	Major Initiative - Implement a Reconciliation Action Plan (RAP) to build relationships, improve cultural awareness and reconciliation with Gunaikurnai people and deliver on cultural, environmental, and economic projects in the spirit of the Gunaikurnai Whole of Country Plan.	Facilitator	<p>Council continues to partner with GLaWAC on several key projects and actions.</p> <p>GLaWAC has advised its partners that Reconciliation Action Plans (RAP) are no longer feasible due to the high demand of organisations wanting to collaborate on RAP's.</p> <p>Therefore, GLaWAC are designing a RAP framework.</p> <p>The framework is currently being developed and Council will await further direction from GLaWAC on when the framework will be available.</p>	Progressing	80%	<p>Council continues to build relationships and partnerships, improve cultural awareness and work toward self-determination for Aboriginal and Torres Strait Islander people in Wellington.</p> <p>Through Healthy Wellington priorities Council is able to focus on health outcomes across the lifespan of Aboriginal and Torres Strait Islander people in Wellington.</p>
3.1.2 	Initiative - 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.	Funder, Provider, Facilitator	<p>Council is committed to delivering a new Arts and Culture Strategy for Wellington.</p> <p>Extensive consultation has been undertaken since 2021 to inform this document.</p> <p>The consultation phase has resulted in the development of a draft Arts and Culture Strategy.</p> <p>This was presented to Council to endorse to go out for a period of community exhibition in July 2024.</p> <p>Council decided to pause the development of this document and present it to the new Council in early 2025.</p>	Progressing	80%	<p>The Council Plan is committed to creating an inclusive, diverse and resilient community.</p> <p>It aims to do this through facilitating activities and events that celebrate and promote inclusion and engagement of our culturally and socially diverse communities.</p>





Initiative Code	Key initiatives and priorities to achieve these outcomes	Council's role	Progress update comments	Status	Progress	Healthy Wellington Framework Considerations:
3.1.3 	Initiative - 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.	Facilitator, Provider, Advocate	<p>The next quarter will see significant progress in the yet to be titled Diversity and Inclusion Action Plan.</p> <p>Benchmarking and mapping against other Councils and key organisations has been the focus for this council initiative.</p> <p>It has been pivotal to gain understanding of the structure and scope of action plans that have already been implemented.</p> <p>Through this scoping it has provided Council with best practice examples that will provide a framework for the future.</p> <p>Internal work, such as the Rainbow Ready Roadmap, has also helped to inform and influence the future action plan.</p>	Progressing	60%	<p>Whilst diversity and inclusion are captured in key strategic Council documents such as Healthy Wellington, the proposed Diversity and Action Plan will see a thorough roadmap to reduce barriers, increase community awareness and education, celebrate diversity, and increase equality in all setting.</p> <p>As Council is one of the biggest employers in Wellington, the proposed action plan will set a standard for other places of employment and key organisations.</p>
3.1.4 	Initiative - Implement a Gender Equality Action Plan to improve gender equity and fairness within the workplace and amongst our community.	Provider, Facilitator	<p>The Gender Equality Action Plan has been established and is being implemented as an ongoing business-as-usual body of work.</p> <p>There is a Gender Equality Committee meeting regularly and overseeing the broader Gender Equality obligations under the Gender Equality Act 2020.</p>	Completed	100%	<p>Gender Equality Action Plan is underway, as is a Gender Equality Committee to oversee work in this space.</p> <p>The Social Connection and Inclusion team are also working on community aspects of gender equality and diversity initiatives to support this work.</p>
3.2.1	Initiative - Highlight community voices in Council's decision making and the community's active engagement at the core of our operation. Listen and provide leadership, especially in complex matters.	Provider, Facilitator	Community voices are captured and highlighted through consultation and engagement to inform Ageing Well in Wellington Strategy development, the Library Services Review, Aqua Energy Redevelopment design process and the Arts & Culture Strategy development.	Completed	100%	Not applicable
3.2.2	Initiative - Advocate for local and regional priorities and issues that matter to our	Advocate	Council continues to advocate through several avenues (direct, indirect and	Progressing	95%	Not applicable





Initiative Code	Key initiatives and priorities to achieve these outcomes	Council's role	Progress update comments	Status	Progress	Healthy Wellington Framework Considerations:
	community in partnership with key stakeholders.		<p>informal) on key projects and services that impact on Wellington, including:</p> <p>Renewable energy - a multitude of delegations both federally and state. Our current advocacy to the federal government centres on assistance for planning the renewable energy zone, partnering with South Gippsland Shire and GLaWAC.</p> <p>Gender equity - direct advocacy has led to a significant grant received this year to fund a full-time position.</p> <p>Larger community-based projects such as the Gippsland Vehicle Collection capital works.</p> <p>Family violence outcomes through One Gippsland, VicPol and Gippsland Women's Health.</p> <p>Upgrades and improved service to the Gippsland VLine service.</p> <p>A new Sale secondary school campus through the State Government and the VSBA.</p> <p>Coastal improvements for many of our coastal communities such as Loch Sport.</p>			
3.2.3	Initiative - Use a range of online and in person methods to provide clear communication about decisions and plans that affect communities, making sure to close the loop and feedback on consultation outcomes.	Provider	Detailed community engagement plans developed for major initiatives such as Library Services review, Ageing Well in Wellington, and the Cat Curfew initiative, all involve fully informing community of the initiatives, actively seeking input, and providing information regarding final	Completed	100%	Not applicable




Initiative Code	Key initiatives and priorities to achieve these outcomes	Council's role	Progress update comments	Status	Progress	Healthy Wellington Framework Considerations:
			outcomes via online and direct face to face focus group opportunities.			
3.3.1 	Initiative - 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.	Funder, Provider, Facilitator	<p>The Reactivating Community Facility Volunteers project funded by Black Summer Bushfire Recovery and Latrobe Valley Authority has resulted in the creation of a Committees Volunteer Support Officer role.</p> <p>The position is funded until March 2025 and directly supports volunteer facility managers by increasing volunteer capacity and direct support of events and programs.</p> <p>A 12-month calendar of volunteer training has been delivered and regular communication about training opportunities is provided to volunteers.</p> <p>Targeted training is supported and delivered as needs are identified.</p>	Progressing	75%	The Reactivating Community Facility Volunteers project delivers programs and projects resulting in volunteer capacity building which in turn results in increased participation at facilities, increased awareness of needs and efficient use of facilities.
3.3.2 	Initiative - 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.	Facilitator, Advocate	<p>Partnered with Workforce Australia to deliver a jobs expo at the Gippsland Centre in Sale on 16 May 2024.</p> <p>The Expo was deemed a success and plans are in place to make this an annual Expo.</p>	Progressing	95%	Equality - Reduces the barriers for people trying to access education.
3.3.3 	Major Initiative - Respond to future Early Years' service gaps, particularly in childcare and kindergarten in major towns.	Facilitator, Funder, Provider, Advocate	Funding acquired to expand the early years provision in Yarram via the Victorian Government's Building Blocks - Modular program.	Completed	100%	Equality objective is considered through this major initiative as the projects being delivered aim to

Initiative Code	Key initiatives and priorities to achieve these outcomes	Council's role	Progress update comments	Status	Progress	Healthy Wellington Framework Considerations:
			<p>Design works underway with on-site construction anticipated to commence in August 2023 and completed in time to operate from Term 1 2024.</p> <p>Funding acquired to progress the concept and schematic design for the Sale Integrated Centre for Children and Families through the Victorian Government's Building Blocks - Planning program.</p> <p>Design tender is anticipated to be awarded in August 2023.</p>			reduce barriers for people to access key educational services.
3.3.3.1 	Key Project - Develop Early Learning Facilities with a focus on multi-use spaces.	Facilitator, Funder, Provider, Advocate	<p>Funding acquired to expand the early years provision in Yarram via the Victorian Government's Building Blocks - Modular program.</p> <p>Design works underway with on-site construction anticipated to commence in August 2023 and completed in time to operate from Term 1 2024.</p> <p>Funding acquired to progress the concept and schematic design for the Sale Integrated Centre for Children and Families through the Victorian Government's Building Blocks - Planning program.</p> <p>Design tender is anticipated to be awarded in August 2023.</p>	Completed	100%	Equality objective is considered through this major initiative as the projects being delivered aim to reduce barriers for people to access key educational services.
3.3.3.2	Key Project - Yarram and Sale Early Years Feasibility Studies.	Facilitator, Funder, Provider, Advocate	Reports completed late 2022.	Completed	100%	Not applicable

Initiative Code	Key initiatives and priorities to achieve these outcomes	Council's role	Progress update comments	Status	Progress	Healthy Wellington Framework Considerations:
3.3.4 	Initiative - Work with the community to understand which arts and cultural services and opportunities are important to them and facilitate development in these areas.	Provider, Funder	<p>Council is committed to delivering a new Arts and Culture Strategy for Wellington. Extensive consultation has been undertaken since 2021 to inform this document.</p> <p>The consultation phase has resulted in the development of a draft Arts and Culture Strategy.</p> <p>This was presented to Council to endorse to go out for a period of community exhibition in July 2024.</p> <p>Council decided instead to pause the development of this document and present it to the new Council in early 2025.</p>	Progressing	80%	<p>The Council Plan 2021-2025 is committed to creating opportunities for an inclusive, diverse, and resilient community.</p> <p>It aims to do this through supporting increased social connectedness and inclusion of Wellington Shire's diverse communities through its annual calendar of events and activations.</p>
3.3.4.1	Key Project - Gippsland Art Gallery blockbuster exhibitions commencing with Archibald Prize 2021.	Provider, Funder	<p>Planning for the first 'blockbuster' exhibition since the Archibald Prize is well under way, with 'Annemieke Mein: A Life's Work' to be presented from 2 March to 26 May 2024.</p> <p>This will be followed by 'The Americans: Master Works from the NGA' in December 2024, and 'Turner & Australia' in June 2025.</p>	Completed	100%	Not applicable
3.3.5	Initiative - Investigate opportunities for alternative cost-effective models for delivery of quality cultural, leisure and recreation facilities and programs that encourage access and participation across our community.	Funder, Provider, Facilitator	<p>Final report received, findings presented to the Corporate Management Team and Council in December 2023.</p> <p>Council direction was to remain with in-house operating model, with the understanding of further operational review of how services are delivered.</p>	Completed	100%	Not applicable

Initiative Code	Key initiatives and priorities to achieve these outcomes	Council's role	Progress update comments	Status	Progress	Healthy Wellington Framework Considerations:
3.3.5.1 	Key Project - Wedge Performing Arts Centre Redevelopment business case.	Funder, Provider, Facilitator	Business case completed. Concept design and funding sourcing currently underway.	Completed	100%	Not applicable
3.3.6 	Initiative - Improve access to arts and cultural experiences by pursuing partnerships and creating programs that activate our open spaces and facilities to increase community connection.	Funder, Provider, Facilitator	The Gallery partnered with the other Arts and Culture business units to help deliver the 'Day @ the Port' Festival on 4 February 2023.	Completed	100%	'Day @ The Port' attracted people from a diverse range of backgrounds to come together and celebrate the Port of Sale precinct. 'Day @ the Port' is an important annual accessible event for community-building, with activities for young people outside to more contemplative spaces inside the Gallery.
3.4.1 	Major Initiative - Investigate gaps in service provision for vulnerable community members, review options and determine Council's future role.	Facilitator	Council continues to advocate for vulnerable groups within the community. Council utilises strong partnerships with key community and health organisations to assist with collecting key data in mapping service gaps, advocate for resourcing or promoting services and programs that assist vulnerable people in Wellington.	Progressing	75%	There have been many programs and initiatives implemented in the last quarter that target vulnerable community members. These programs have seen outcomes such as Youth Mental Health First Aid delivered to year 8 students in Wellington.
3.4.2 	Major Initiative - 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.	Facilitator, Funder, Advocate	The 'Ageing Well in Wellington' strategy document is still under review. Council is continuing to implement key actions from the strategy to help people age positively in Wellington. Council's investment in a Social Connection and Inclusion - Positive Ageing and Disability Officer ensures that Council is facilitating and promoting programs for people over 55+ to age well	Progressing	90%	People aged over 55 are one of the priority groups of Healthy Wellington. This demographic is considered in the four priority areas of health and climate change, equality, active living and mental health. Actions in these four areas focus on events, capacity building and policy.

Initiative Code	Key initiatives and priorities to achieve these outcomes	Council's role	Progress update comments	Status	Progress	Healthy Wellington Framework Considerations:
			whilst also advocating for this demographic in various settings.			
3.4.2.1 	Key Project - Respond to the Federal Government Home and Community Care funding reform.	Facilitator, Funder, Advocate	The 'Ageing Well in Wellington' strategy is yet to be adopted. The strategy will be presented to Council after the election period.	Progressing	95%	Council's Positive Ageing and Disability Officer continues to work with key partners and stakeholders to help deliver key actions for people in the Wellington community.
3.4.3 	Initiative - 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.	Facilitator, Advocate	This last quarter has seen the systematic roll out of Youth Mental Health First Aid to secondary schools in Wellington. Concurrently, there has been strengthening of partnerships between all Wellington Secondary schools and Council. This whole of Council approach ensures a collaborative and inclusive model has been implemented, the first of its kind in Wellington.	Progressing	80%	Within the last quarter, community members have been trained to deliver youth mental health first aid. By having Wellington community members trained it ensures that this vital resource is readily available in Wellington and the need for outsourcing or seeking training from external providers is not needed.
3.4.3.1 	Key Project - VicHealth Youth Mental Health project.	Advocate, Facilitator	The Youth Mental Health Project - Wellington Ways to Wellbeing, has been successfully implemented. Council continues to work with some of our schools to implement/support the leadership framework as this ensures the project's continuation and sustainability.	Completed	100%	Wellington Ways to Wellbeing has been successfully implemented across several secondary schools within Wellington. This program aims to provide a framework to support good mental and physical health for young people.
3.4.4 	Major Initiative - 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.	Facilitator, Advocate	Council continues to provide assistance where appropriate, and in particular extending the offer to utilise The Middle of Everywhere branding to attract workforce applicants.	Progressing	95%	Attracting workforce applicants will improve the wider community's ability to access and participate in programs and services that support good mental health.

Initiative Code	Key initiatives and priorities to achieve these outcomes	Council's role	Progress update comments	Status	Progress	Healthy Wellington Framework Considerations:
3.4.5 	Major Initiative - Create a Wellington Shire Health and Wellbeing Partnership with health and community agencies which focuses on preventing, supporting and responding to health and wellbeing issues as outlined in the Healthy Wellington 2021-25 Strategy.	Facilitator	The Wellington Health and Wellbeing Coalition will meet in August 2024 for the second time. This meeting will finalise the terms of reference and mission statement.	Progressing	95%	The Wellington Health and Wellbeing Coalition has memberships from all key health and community agencies.
3.4.6 	Major Initiative - 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.	Facilitator, Funder, Advocate	Positive ageing and the senior population are a key demographic within the community. The four priorities of Healthy Wellington; active living, mental health, health and climate change and equality help guide when planning events and programs. Council continues to prioritise and provide programs to people over 55+ through health, community development, libraries, sports complex and leisure services.	Progressing	75%	Significant preparation has started for Seniors Week Festival. Council, in partnership with the key health services will deliver events and programs for seniors during October.
3.4.7 	Initiative - Achieve Rainbow Tick accreditation of Council services to reduce stigma and discrimination against LGBTIQ+ people.	Provider, Facilitator	Council continues to work toward Rainbow Ready status. The Rainbow ready Roadmap was developed by State Government for LGBTQIA+ inclusion for rural and regional local governments. The internal 'health check' conducted will inform Councils next steps for working toward inclusion.	Progressing	65%	Internal working group continues to use the Rainbow Ready Roadmap as a guide. Mapping of other local governments has provided insight to best practice for Councils,

Indicators of Success:	Baseline	2021-22 Result	2022-23 Result	2025 Target
3.1 An inclusive, diverse, and resilient community				
Community satisfaction with perception of diversity and accessibility in the community (SDG 10.2)	Not currently measured	Indicator being reviewed	Indicator review completed. Additional question included in the 2024 Community Satisfaction Survey	Identify baseline. Continual improvement on WSC score.
3.2 An actively engaged community				
Community satisfaction with Council decisions (SDG 16.7.2)	(2020) Wellington Shire 58/100 (Large Rural was 52/100)	Wellington Shire 59/100 (Large Rural 51/100)	Wellington Shire 54/100 (Large Rural 48/100)	Continual improvement on WSC score
Community satisfaction with Council engagement (SDG 16.7.2)	(2020) Wellington Shire 57/100 (Large Rural was 54/100)	Wellington Shire 55/100 (Large Rural 51/100)	Wellington Shire 53/100 (Large Rural 49/100)	Continual improvement on WSC score
Community satisfaction with level of Council lobbying (SDG 16.7.2)	(2020) Wellington Shire 57/100 (Large Rural was 53/100)	Wellington Shire 59/100 (Large Rural 51/100)	Wellington Shire 55/100 (Large Rural 49/100)	Continual improvement on WSC score
3.3 Opportunities for everyone to work, learn, create, play and share				
Participation rates in kindergarten for 4 year olds (SDG 4.2.2)	(2020) Participation rate 91.89%	Participation rate 89.9% Enrolment rate is 98.7%	Participation rate 93% Enrolment rate is 99.1%	Better than Gippsland average
Active library members in municipality (SDG 4.6)	(2019-20) 13% active library members	10.68% active library members	10% active library members	15%
Participation at Council-run performing arts events (SDG 4.7)	(2018-19) 21,300 visits	17,296 visits	20,652 visits	Increase by 2%
Participation in Gippsland Art Gallery programs and events (SDG 4.7)	(2018-19) 39,600 visits	48,475 visits (includes 26,000 visits to the Archibald Prize)	39,611 visits	Increase by 2%
3.4 Improved access to and participation in support services focusing on those who are vulnerable including: young children, youth, people living with a disability and seniors				
Availability of NDIS services within Wellington Shire to meet service demand (SDG 10.2)	(2020) 49% of NDIS funding used by participants	LGA data not available, overall Victorian result 72% of NDIS funding used by participants	70% of NDIS funding used by participants as at Q4 2022/23	80% of NDIS funding used by participants
Proportion of children attending Maternal and Child Health 3.5 years ages and stages visit (SDG 3.8)	(2017) 71.3%	Yarram & District Health Service 52% Central Gippsland Health Service 45%	Yarram & District Health Service 29.2% Central Gippsland Health Service 65.2%	90%

DIRECTION

4

Services and Infrastructure



'We are a connected community with access to the services and infrastructure we require.'

AQUA ENERGY, SALE

Key projects*



- Accelerate Urban Paths Plan delivery (4.4.3) ❤️
- Aqua Energy redevelopment (3.3.5 , 4.3.5) ❤️
- Investigate delivery of Gippsland Regional Sports Complex Stage 2B (4.3.5)
- Briarolong Tennis Court refurbishment (4.3.5)
- LED lighting upgrades at Stratford Recreation Reserve and Rosedale Recreation Reserve (4.3.5)
- Streetscape improvements: Cowwarr and Port Albert (4.3.1)
- 'A Warmer Pool for Yarram' project (4.3)
- Stephenson Park, Sale, changerooms redevelopment (4.3.5)
- Stratford outdoor pool solar upgrade and pool blanket (4.3)
- Seacombe boat ramp upgrade (4.3.4)
- Town entry improvement program: Maffra and Heyfield (4.3)
- Port Albert Mechanics Institute facade and rising damp treatment (4.3.5)
- Wurruk pump track (4.3)
- Seaspray levy rehabilitation (4.3)



*subject to successful business case and funding

Strategic Direction 4: Services and Infrastructure


 - linked to Healthy Wellington Plan

Initiative Code	Key initiatives and priorities to achieve these outcomes	Council's role	Progress update comments	Status	Progress	Healthy Wellington Framework Considerations:
4.1.1	Initiative - Investigate a shared services operating model to expand innovative activities, enable operational efficiencies, contain costs, and take advantage of other revenue generating opportunities to benefit the organisation and community.	Provider, Facilitator	Wellington Shire Council (WSC) and East Gippsland Shire Council (EGSC) have investigated the myriads of available options for establishing a Shared Services operating model. Both Councils are currently working towards improving and standardising ICT systems and processes across both organisations and once this program of work is completed the shared service operating model options will be reviewed.	Completed	100%	Not applicable
4.1.2	Initiative - Continue to improve our long-term finance and asset planning to ensure that the Council remains financially sustainable.	Provider	Our current Long-term Financial Plan (LTFP) denotes strong financial sustainability and aligns with our asset plans. Council's 2021/25 Asset Plan was adopted by Council in June 2021 alongside the LTFP. Planning has commenced on the next iteration of Council's Asset Plan. The purpose of the Asset Plan is to demonstrate responsible management of Wellington Shire Council infrastructure assets, comply with the Local Government Act 2020 and model the funding required to maintain assets in their current condition. It includes dashboard summaries of the following asset classes- Roads, Paths,	Completed	100%	Not applicable

Initiative Code	Key initiatives and priorities to achieve these outcomes	Council's role	Progress update comments	Status	Progress	Healthy Wellington Framework Considerations:
			Bridges & Major Culverts, Drainage, Property and Open Space.			
4.2.1 	Initiative - Provide services that are easy to use, valued by the community and give best overall worth back to Council and the community.	Provider	<p>Council's operational reviews of the Library Services Network and Aqua Energy have been completed.</p> <p>The Gippsland Livestock Exchange Facility review is pending completion (delayed due to a significant external change in the selling marketplace in Gippsland).</p> <p>The redevelopment of the Aqua Energy Leisure Centre in Sale has commenced with whole facility practical completion estimated for 30 June 2025.</p> <p>These reviews and the enhancement of the Aqua Energy Leisure Centre will inform and establish future enhancements to service delivery and opportunities for efficient operations for our community.</p>	Progressing	90%	Conducting thorough service reviews will ensure services are resourced and structured to meet understood community needs, and optimise community engagement and social connections, thus enhancing community resilience and wellbeing.
4.3.1 	Initiative - Work to ensure that our town centres are activated, safe, clean, have appropriate facilities and are well-maintained.	Provider, Regulator	<p>High community satisfaction with urban streetscapes and amenity.</p> <p>Teams are adhering to service level requirements in and around Central Business District's (CBD's), as well as connected public open spaces (parks and reserves).</p> <p>Streetscapes, facilities and supporting infrastructure are renewed and upgraded in line with relevant plans.</p> <p>Community activities to increase social connectedness and create opportunities for inclusion in community life are supported in collaboration with Council's</p>	Ongoing	100%	High levels of maintenance to Council's public open space areas and parks and reserve contribute to quality experiences for the community leading to positive community health and wellbeing outcomes.



Initiative Code	Key initiatives and priorities to achieve these outcomes	Council's role	Progress update comments	Status	Progress	Healthy Wellington Framework Considerations:
			Economic Development team and Communities & Culture team, during Parks Week and other programs. E.g. Festivals, Parades and other street events.			
4.3.1.1	Key Project - Streetscape improvements: Cowwarr.	Provider, Regulator	Project completed during the 2022/23 financial year.	Completed	100%	Not applicable
4.3.1.2	Key Project - Streetscape improvements: Port Albert.	Provider, Regulator	All work on the Tarraville Road footpath and the Wharf Street streetscape upgrade has been completed.	Completed	100%	Not applicable
4.3.1.3	Key Project - Town entry improvement program: Maffra.	Provider, Regulator	Shoulder sealing works undertaken by Department of Transport and Regional Roads Victoria. Project is complete.	Completed	100%	Not applicable
4.3.1.4	Key Project - Town Entry improvement program: Heyfield.	Provider, Regulator	Project completed during the 2022/23 financial year.	Completed	100%	Not applicable
4.3.1.5	Key Project - Seaspray levee rehabilitation.	Provider, Regulator	All works excluding a small section located on private property has been completed. This section of land is above the flood level but does not have the 300mm freeboard.	Completed	100%	Not applicable
4.3.2	 Initiative - Plan for the key growth communities across the shire from a 'place-based' approach holistically considering the built environment, community, and economic directions concurrently.	Provider, Facilitator	The draft Growth Management Strategy has been prepared and presented to at a Council briefing on 7 May 2024 and was released for community and stakeholder feedback between 22 May and 21 June 2024.	Progressing	95%	Active Living - Improves active travel to and from work, providing access to infrastructure. Equality - Reduces barriers to people who are trying to feel included in community life.
4.3.3	 Initiative - Ensure green infrastructure (trees and vegetation) provision is a key component of the built environment and design of the public realm facilitates	Provider, Advocate	The 2024 Annual Urban Forest Renewal program of almost 1500 trees has been completed.	Progressing	90%	Delivery of quality green spaces and urban street tree planting and management contributes to community health and wellbeing by



Initiative Code	Key initiatives and priorities to achieve these outcomes	Council's role	Progress update comments	Status	Progress	Healthy Wellington Framework Considerations:
	sustainability, liveability, and social connectivity.		<p>Bulk planting taking place in the west of Stratford township and infill planting in the townships of Sale, Maffra, Wurruk, Stratford, Heyfield, Yarram, Rosedale, Gormandale, Longford, Seaspray, Woodside Beach and Port Albert.</p> <p>The new tree asset management system Forestree is continuing to be populated with almost 17,000 unique tree locations recorded in the year to date.</p> <p>Enhancing detention basins in Maffra (Daly Park) and Stratford (Avon View) has created passive recreation opportunities and revegetation works carried out to beautify the space.</p> <p>Significant amenity improvements have been undertaken along York Street including the landscaping of medians.</p> <p>Following the purchase of land along Flooding Creek, the Natural Environment and Parks team have worked at restoring the landscape from years of agricultural practices.</p> <p>While it is significant biodiversity outcomes, it has also created a linear reserve for active transport between Woondella Estate in Sale's north to the Port of Sale.</p>			providing amenity and protection from weather extremes.
4.3.4	Initiative - Assess our key tourism areas and benchmark against like towns to ensure the right mix of Council services and facilities is provided to meet peak tourist demand and ongoing community requirements.	Funder, Provider, Facilitator	Currently working on a high-level document to represent Council's position that will guide future tourism activities and investments.	Progressing	90%	Not applicable

Initiative Code	Key initiatives and priorities to achieve these outcomes	Council's role	Progress update comments	Status	Progress	Healthy Wellington Framework Considerations:
			<p>The document will bring our tourism areas into the spotlight and provide a focus going forward.</p> <p>It will draw on recent works done by Tourism Ninja and Destination Gippsland as well as the future of The Middle of Everywhere.</p>			
4.3.4.1	Key Project - Seacombe boat ramp upgrade.	Funder, Provider, Facilitator	Completed in late 2022, providing improved boating access to Seacombe and The Straits.	Completed	100%	Not applicable
4.3.5 	Initiative - 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.	Facilitator, Funder, Provider, Advocate	<p>The Reactivating Community Facility Volunteers project, funded by Black Summer Bushfire Recovery and Latrobe Valley Authority has resulted in the creation of a Committees Volunteer Support Officer role.</p> <p>The position is funded until March 2025 and directly supports volunteer facility managers by increasing volunteer capacity and supporting delivery of events, programs and volunteer support initiatives.</p> <p>The condition and access of facilities has been supported by the provision of Risk & Maintenance Subsidies totaling \$909,597 and direct maintenance support of over \$250,000.</p> <p>No new facilities acquired or built.</p>	Progressing	75%	The Reactivating Community Facility Volunteers project delivers programs and projects resulting in volunteer capacity building which in turn results in increased participation at facilities, increased awareness of needs and efficient use of facilities.
4.3.5.1	Key Project - Investigate delivery of Gippsland Regional Sports Complex Stage 2B.	Facilitator, Funder, Provider, Advocate	Draft report, concept plans and cost estimates received and currently being reviewed in preparation to present to Council in August 2024.	Progressing	50%	Not applicable

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Initiative Code	Key initiatives and priorities to achieve these outcomes	Council's role	Progress update comments	Status	Progress	Healthy Wellington Framework Considerations:
4.3.5.2	Key Project - Briagolong Tennis Court refurbishment.	Facilitator, Funder, Provider, Advocate	Final works completed in November 2023 providing the community with 4 compliant tennis courts, one which also serves as a multipurpose court enabling competition/training netball and social basketball and soccer.	Completed	100%	Not applicable
4.3.5.3	Key Project - LED lighting upgrades at Stratford Recreation Reserve and Rosedale Recreation Reserve.	Facilitator, Funder, Provider, Advocate	LED lighting infrastructure installed on the main oval at Rosedale Recreation Reserve with funding through the Federal Government's Local Roads and Community Infrastructure Fund. LED lighting infrastructure installed on the main oval at Stratford Recreation Reserve with funding through the Victorian Government's Local Sports Infrastructure Fund - LED Lighting program.	Completed	100%	Not applicable
4.3.5.4	Key Project - 'A Warmer Pool for Yarram'.	Facilitator, Funder, Provider, Advocate	Project delivered in time for 2022/23 season. Community consultation completed with Yarram Community to understand programming desires and expectations. New facility infrastructure has enabled additional programming, such as: <ul style="list-style-type: none"> • Learn to Swim (over 120 participants); • Warm water exercise sessions (3 sessions per week); • Increased school usage; • Increased lap swimming; • Increased recreational swimming,; Increased programming has resulted in attendances being up 48% from a 5-year	Completed	100%	Not applicable

Initiative Code	Key initiatives and priorities to achieve these outcomes	Council's role	Progress update comments	Status	Progress	Healthy Wellington Framework Considerations:
			average, which is the highest ever recorded season.			
4.3.5.5	Key Project - Stephenson Park, Sale, changerooms redevelopment.	Facilitator, Funder, Provider, Advocate	Works completed in time for the 2022 Football / Netball Season.	Completed	100%	Not applicable
4.3.5.6	Key Project - Stratford outdoor pool solar upgrade and pool blanket.	Facilitator, Funder, Provider, Advocate	Project delivered on time and within budget. Increased water temperature has enabled additional patronage from previous seasons.	Completed	100%	Not applicable
4.3.5.7	Key Project - Port Albert Mechanics Institute facade and rising damp treatment.	Facilitator, Funder, Provider, Advocate	Rising Damp treatment project completed in June 2024.	Completed	100%	Not applicable
4.3.5.8	Key Project - Wurruk pump track.	Facilitator, Funder, Provider, Advocate	No external funding available. Scope will be considered in next review of open space plan.	Not Progressing	0%	Not applicable
4.4.1	 Major Initiative - Advocate strongly to State Government and local stakeholders for improvements to the passenger train service to key regional centres.	Advocate	Council continues to advocate to the Minister for Transport for an increase in train services for Sale. Funding for new train stabling at Bairnsdale was provided in the 2022-23 State Budget. Awaiting completion of level crossing removal program.	Ongoing	90%	Advocating for the continual improvement and upgrading of rail services will promote healthier, safer, cleaner and more cohesive community. In addition to the economic benefit, any improvement will also provide the community easier access to other regional services.
4.4.2	 Major Initiative - 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.	Advocate	Council continues to advocate for inter-town transport and connection to State Government and key stakeholders. Council provides localised knowledge and data around the complex issues and	Progressing	65%	Council continues to promote and raise awareness around activities, programs and services that support participation and recreational activity.

Initiative Code	Key initiatives and priorities to achieve these outcomes	Council's role	Progress update comments	Status	Progress	Healthy Wellington Framework Considerations:
			barriers around transportation for residents of Wellington.			The Gippy Girls Can campaign is a media campaign to highlight where people can access activities that promote healthy living and social connection.
4.4.3 	Initiative - 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.	Provider, Funder	Council was successful in the 24/25 grant round with the Department of Transport and this funding will assist Council is working with key partners to deliver education to the community.	Progressing	80%	Initial or preliminary work on reviewing key internal strategies has commenced. This work will continue through to 2025.
4.4.3.1 	Key Project - Accelerate Urban Paths Plan delivery.	Provider, Funder	<p>The overall Urban Paths Program expenditure has increased over the term of the current Council Plan when compared to the original forward capex program.</p> <p>Since adopting the plan, almost 25% of path improvements to be delivered under the plan have been implemented which aligns with anticipated Urban Path delivery timeframes.</p> <p>Subject to Council budget approvals over the forward capex program, it may be possible to accelerate overall delivery further, noting that a review/update of the Urban Paths Plan is due to be completed over the coming 18 months.</p>	Completed	100%	Path construction allows improved pedestrian access for the Wellington community.

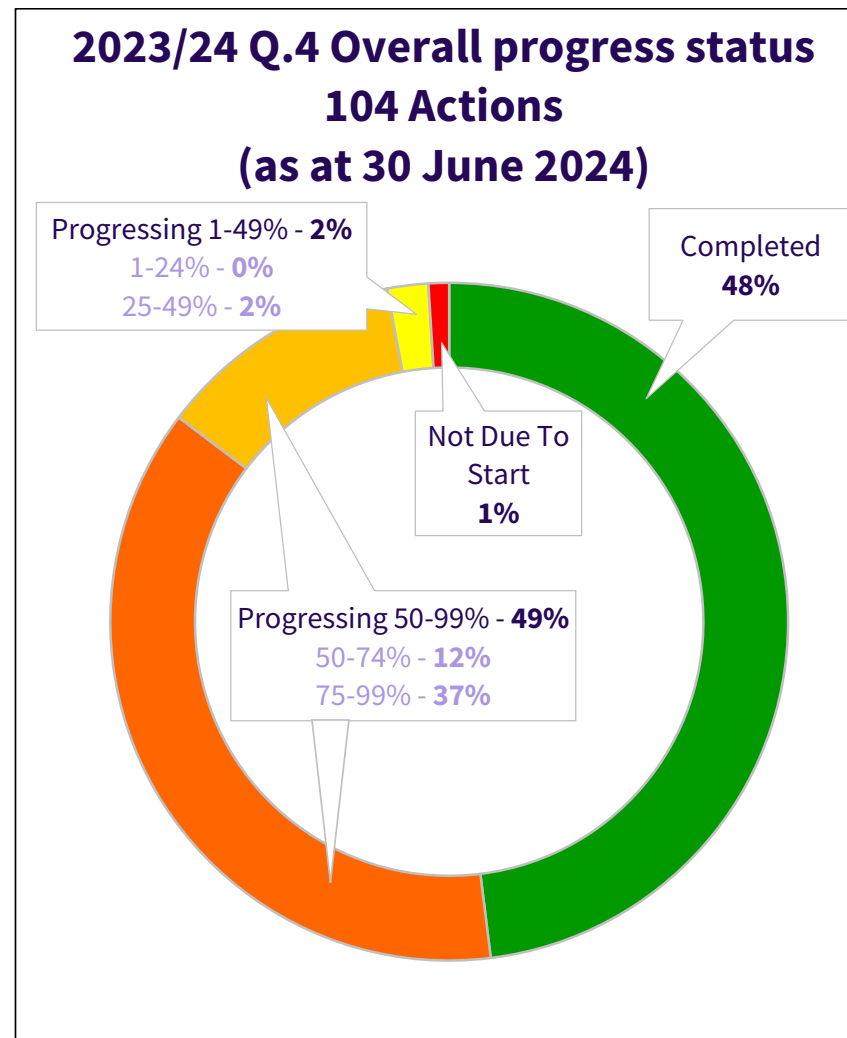
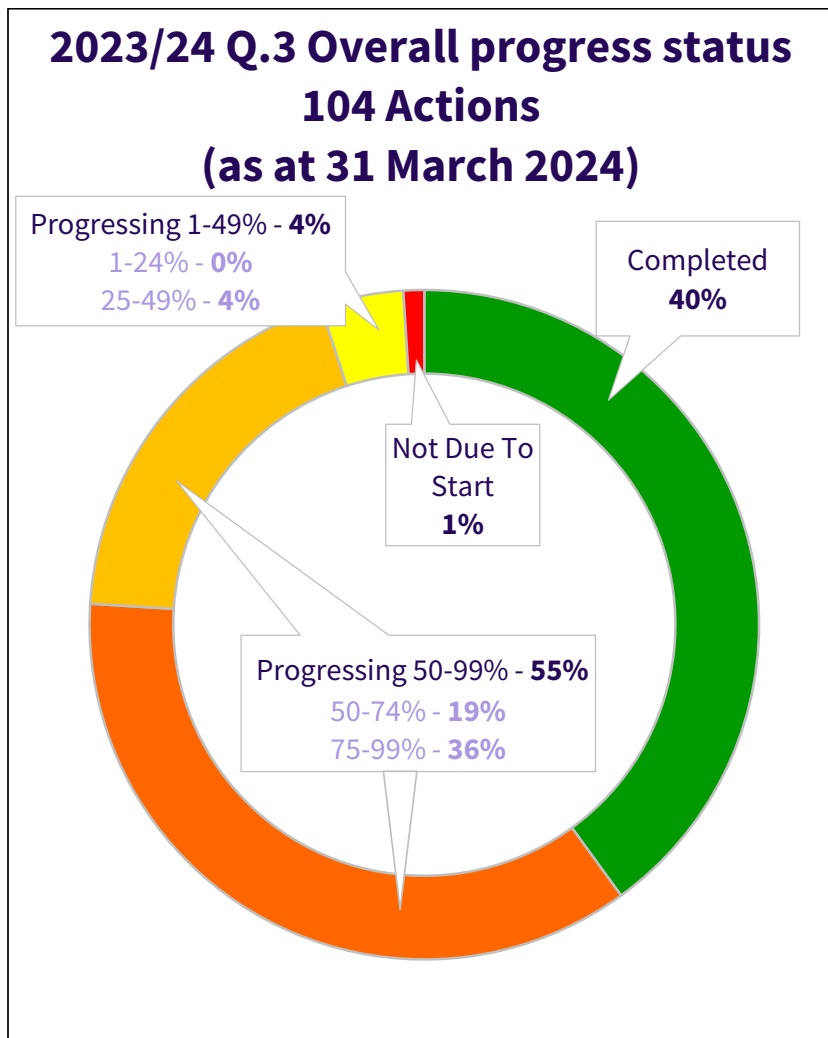
Indicators of Success:	Baseline	2021-22 Result	2022-23 Result	2025 Target
4.1 A financially sustainable, high performing organisation				
Working capital (Current assets as a percentage of current liabilities) (SDG 16.6)	(Similar Councils 2019-20) 299.58%	324.89%* *corrected from 326.58	470.80%* *corrected from 409.98%	Better than similar councils
Loans and borrowings as a percentage of rates (SDG 16.6)	(Similar councils 2019-20) 18.73%	1.13%	0.67%	Better than similar councils
4.2 Services deliver operating efficiencies and best value				
Community satisfaction rate with Council's overall performance (SDG 16.6.2)	(2020) Wellington Shire 62/100 (Large Rural was 55/100)	Wellington Shire 62/100 (Large Rural 55/100)	Wellington Shire 58/100 (Large Rural Council 52/100)	Continual improvement on WSC score
4.3 Well planned and sustainable towns, facilities and infrastructure				
Reduction in the Wellington Shire retail vacancy rate (SDG 11.a)	(2021) 6.7%* * Baseline corrected from 11.40%	6.0%	7.98%	10%
% of Community Managed Facilities accessibility audit recommendations delivered (SDG 9.1)	(2020) 5% of items	10% audit recommendations delivered	12% audit recommendations delivered	10% each year
4.4 Safe and well-used transport connections across all modes of travel				
Community satisfaction with condition of sealed local roads (SDG 9.1)	(2020) Wellington Shire 59/100 (Large Rural 47/100)	Wellington Shire 54/100 (Large Rural 45/100)	Wellington Shire 50/100 (Large Rural 40/100)	>52/100
Increase in kilometres of active travel routes in Wellington Shire as identified under the urban paths plan (SDG 11.2)	(2021) 259km* * Baseline corrected from 237km	264km	269.5km	Increase by 2km of paths annually



2023/24 Q.4 Council Plan Progress – at a glance

Includes: Major Initiatives, Initiatives and Key Projects

Current as at 30 June 2024





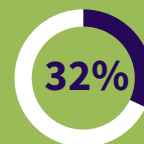
2023/24 Q.4 Council Plan Progress – at a glance

Includes: Major Initiatives, Initiatives and Key Projects

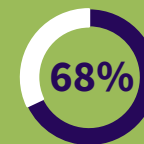
Current as at 30 June 2024

1 – Environment and Climate Change

Total Actions - 28



Completed



Progressing



Not Due to Start

8 Major Initiatives



Completed



Progressing 50-99%



Progressing 1-49%



Not Due To Start

10 Initiatives



Completed



Progressing 50-99%



Progressing 1-49%



Not Due To Start

10 Key Projects



Completed



Progressing 50-99%



Progressing 1-49%



Not Due To Start



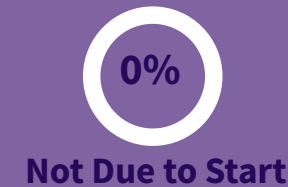
2023/24 Q.4 Council Plan Progress – at a glance

Includes: Major Initiatives, Initiatives and Key Projects

Current as at 30 June 2024

2 – Economy and Sustainable Growth

Total Actions - 24



7 Major Initiatives



Completed



Progressing 50-99%

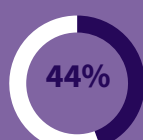


Progressing 1-49%



Not Due To Start

9 Initiatives



Completed



Progressing 50-99%



Progressing 1-49%



Not Due To Start

8 Key Projects



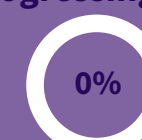
Completed



Progressing 50-99%



Progressing 1-49%



Not Due To Start



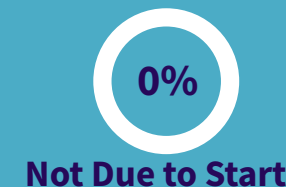
2023/24 Q.4 Council Plan Progress – at a glance

Includes: Major Initiatives, Initiatives and Key Projects

Current as at 30 June 2024

3 – Liveability and Wellbeing

Total Actions - 26



7 Major Initiatives



Completed



Progressing 50-99%



Progressing 1-49%

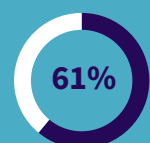


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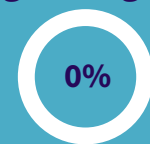
13 Initiatives



Completed



Progressing 50-99%



Progressing 1-49%

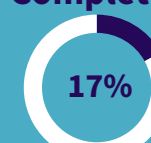


Not Due To Start

6 Key Projects



Completed



Progressing 50-99%



Progressing 1-49%



Not Due To Start



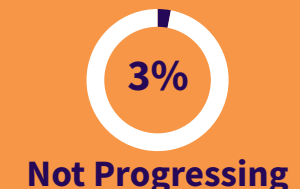
2023/24 Q.4 Council Plan Progress – at a glance

Includes: Major Initiatives, Initiatives and Key Projects

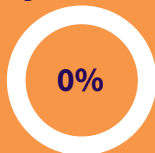
Current as at 30 June 2024

4 – Services and Infrastructure

Total Actions - 26



2 Major Initiatives



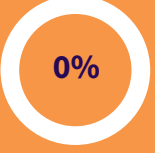
Completed



Progressing 50-99%

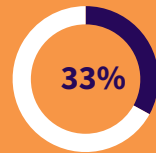


Progressing 1-49%

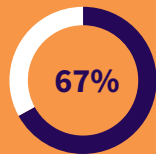


Not Due To Start

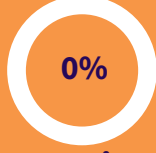
9 Initiatives



Completed



Progressing 50-99%



Progressing 1-49%

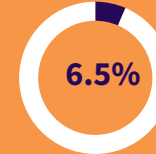


Not Due To Start

15 Key Projects



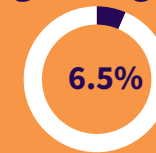
Completed



Progressing 50-99%



Progressing 1-49%



Not Progressing

12. GENERAL MANAGER BUILT AND NATURAL ENVIRONMENT

12.1. GIPPSLAND REGIONAL SPORTING COMPLEX NETBALL COURT RESURFACING

ACTION OFFICER: MANAGER ASSETS AND PROJECTS

Councillors are reminded that, under the Wellington Shire Council Election Period Policy, they cannot make a decision during the election period that would be binding on the incoming Council.

This report is being considered by Council during an election period. The recommendations, if moved and carried by Council do not constitute a prohibited decision in accordance with section 69 (2) and (3) of the Local Government Act 2020, but do constitute a significant decision within the meaning of Council's Election Period Policy. An exception is required for the following reasons:

This is a routine project adopted within the annual capital works program and it is considered reasonable to continue normal operational business items. Awarding a contract will allow works to commence in a timely fashion and be completed over the summer months.

Councillors are also not permitted to use the public forum provided by the Council Meeting for purposes of campaigning, or to use their position to gain electoral advantage or to disadvantage another candidate.

PURPOSE

The purpose of this report is for Council to consider entering into a contract for the resurfacing of the Gippsland Regional Sports Complex (GRSC) Netball Court.

PUBLIC QUESTIONS AND COMMENTS FROM THE GALLERY

RECOMMENDATION

That Council:

- 1. Adopt the recommendations contained in the attached confidential Tender Contract 2025-047 Evaluation Report for this Council Meeting Agenda for the GRSC Netball Court Resurfacing; and***
- 2. Council note and agree that this is a routine project adopted within the annual capital works program and that to ensure the work is completed in a timely manner, an exemption under the Election Period Policy be applied; and***
- 3. Note that the information contained in the confidential attachment Tender Contract 2025-047 Evaluation Report relating to the GRSC Netball Court Resurfacing, was designated confidential by the General Manager Built and Natural Environment on 20 September 2024 because it contains confidential information as defined in section 3(1) of the Local Government Act 2020; (g)(ii) private commercial information, being information provided by a business, commercial or financial undertaking that if released, would***

***unreasonably expose the business, commercial or financial undertaking to disadvantage;
except that once this recommendation has been adopted the name of the successful tenderer can be made public.***

BACKGROUND

The existing GRSC Netball Courts were completed in late 2010 with the acrylic playing surface now at end of life and in need of replacement.

Accordingly, a tender was advertised and evaluated for these works and a contract has now been prepared for Council's consideration.

ATTACHMENTS

1. Confidential Header Gippsland Regional Sporting Complex (GRSC) Netball Court Resurfacing [12.1.1 - 1 page]
2. CONFIDENTIAL REDACTED - Tender Contract 2025-047 Evaluation Report GRSC Netball Court Resurfacing [12.1.2 - 6 pages]

OPTIONS

Council has the following options available:

1. Adopt the recommendations contained in the attached confidential Tender Contract 2025-047 Evaluation Report relating to the GRSC Netball Court Resurfacing; or
2. Not enter into a contract and not proceed with these works at this time.

PROPOSAL

That Council adopt the recommendations contained in the attached confidential Tender Contract 2025-047 Evaluation Report relating to the GRSC Netball Court Resurfacing.

CONFLICT OF INTEREST

No staff and/or contractors involved in the compilation of this report have declared a conflict of interest.

FINANCIAL IMPACT

These works have been budgeted for under the 2024-2025 capital works program.

COMMUNICATION IMPACT

This impact has been assessed and there is no effect to consider at this time.

LEGISLATIVE IMPACT

Wellington Shire Council is committed to ensuring the Contract tendering process complies with the *Local Government Act 2020* and the Best Practice Procurement Guidelines for Victorian Local Government.

COUNCIL POLICY IMPACT

These works are in line with Council's policies of maintaining and enhancing Council's infrastructure.

COUNCIL PLAN IMPACT

The Council Plan 2021-25 Theme 4 "Services and Infrastructure" states the following strategic outcome:

Strategic Outcome 4.2: *"Services deliver operating efficiencies and best value."*

This report supports the above Council Plan strategic outcome.

RESOURCES AND STAFF IMPACT

This project will be undertaken with the resources of the Assets and Projects unit.

COMMUNITY IMPACT

These works will have a positive community impact because it will allow for continued active participation of netball users at Gippsland Regional Sports Complex.

ENVIRONMENTAL IMPACT

This impact will have minimal environmental impact, with the contractors providing an Environmental Management Plan which will be strictly monitored.

ENGAGEMENT IMPACT

Wellington Shire Council's standard consultation practices will be implemented on this project.

RISK MANAGEMENT IMPACT

It is considered that the proposed contract works will not expose Wellington Shire Council to any significant risks. All Occupational Health and Safety risks will be discussed with the contractor and allocated to the party in the best position to manage each risk.



WELLINGTON
SHIRE COUNCIL

The Heart of Gippsland

**ORDINARY COUNCIL MEETING
01 OCTOBER 2024**

I declare that the information contained in the attached document **TENDER CONTRACT 2025-047 EVALUATION REPORT** relating to **GIPPSLAND REGIONAL SPORTING COMPLEX (GRSC) NETBALL COURT RESURFACING** is confidential because it contains confidential information as defined in section 3(1) of the *Local Government Act 2020*;

(g) private commercial information, being information provided by a business, commercial or financial undertaking that - relates to trade secrets; or - if released, would unreasonably expose the business, commercial or financial undertaking to disadvantage

.....
CHRIS HASTIE
General Manager Built and Natural Environment
20/09/2024

12.2. ANNUAL KERB AND CHANNEL RECONSTRUCTION PROGRAM

ACTION OFFICER: MANAGER ASSETS AND PROJECTS

Councillors are reminded that, under the Wellington Shire Council Election Period Policy, they cannot make a decision during the election period that would be binding on the incoming Council.

This report is being considered by Council during an election period. The recommendations, if moved and carried by Council do not constitute a prohibited decision in accordance with section 69 (2) and (3) of the Local Government Act 2020, but do constitute a significant decision within the meaning of Council's Election Period Policy. An exception is required for the following reasons:

This is a routine project adopted within the annual capital works program and it is considered reasonable to continue normal operational business items. Awarding a contract will allow works to commence in a timely fashion and be completed over the summer months.

Councillors are also not permitted to use the public forum provided by the Council Meeting for purposes of campaigning, or to use their position to gain electoral advantage or to disadvantage another candidate.

PURPOSE

The purpose of this report is for Council to consider entering into a contract for the annual kerb and channel replacement program.

PUBLIC QUESTIONS AND COMMENTS FROM THE GALLERY

RECOMMENDATION

That:

- 1. Council adopt the recommendations contained in the attached confidential Tender Contract 2025-031 Evaluation Report of this Council Meeting Agenda relating to the Annual Kerb and Channel Reconstruction;***
- 2. Council note and agree that this is a routine project adopted within the annual capital works program and that to ensure the work is completed in a timely manner an exception under the Election Period Policy be applied; and***
- 3. Note that the information contained in the confidential attachment Tender Contract 2025-031 Evaluation Report relating to the Annual Kerb and Channel Reconstruction, was designated confidential by the General Manager Built and Natural Environment on 19 September 2024 because it contains confidential information as defined in section 3(1) of the Local Government Act 2020; (g)(ii) private commercial information, being information provided by a business, commercial or financial undertaking that if released, would unreasonably expose the business, commercial or financial undertaking to disadvantage; except that once this recommendation has been adopted the name of the successful tenderer can be made public.***

BACKGROUND

The kerb and channel reconstruction program is an annual program that is used to maintain Wellington Shire Council's kerb and channel assets in a good condition. Sections of kerb and channel within Maffra, Sale, and Wurruk that have been identified for renewal due to their condition. Their replacement will result in improved amenity of these urban areas.

Accordingly, a tender was advertised and evaluated for these works and a contract has now been prepared for Council's consideration.

ATTACHMENTS

1. Confidential Header - Annual Kerb and Channel Reconstruction [**12.2.1** - 1 page]
2. CONFIDENTIAL REDACTED - Tender Contract 2025-031 Evaluation Report Kerb and Channel Reconstruction [**12.2.2** - 6 pages]

OPTIONS

Council has the following options available:

1. Adopt the recommendations contained in the attached confidential Tender Contract 2025-031 Evaluation Report relating to the Annual Kerb and Channel Reconstruction;
2. Not enter into a contract and not proceed with these works at this time.

PROPOSAL

That Council adopt the recommendations contained in the attached confidential Tender Contract 2025-031 Evaluation Report relating to the Annual Kerb and Channel Reconstruction.

CONFLICT OF INTEREST

No staff and/or contractors involved in the compilation of this report have declared a conflict of interest.

FINANCIAL IMPACT

These works have been budgeted for under the 2024-2025 capital works program.

COMMUNICATION IMPACT

This impact has been assessed and there is no effect to consider at this time.

LEGISLATIVE IMPACT

Wellington Shire Council is committed to ensuring the Contract tendering process complies with the *Local Government Act 1989*, *Local Government Act 2020* and the Victorian Local Government Code of Tendering.

COUNCIL POLICY IMPACT

These works are in line with Council's policies of maintaining and enhancing Council's infrastructure.

COUNCIL PLAN IMPACT

The Council Plan 2021-25 "Services and Infrastructure" states the following strategic outcome:

Strategic Outcome 4.2: *"Services deliver operating efficiencies and best value."*

This report supports the above Council Plan strategic objective and strategy.

RESOURCES AND STAFF IMPACT

This project will be undertaken with the resources of the Assets and Projects unit.

COMMUNITY IMPACT

These works will have a positive community impact.

ENVIRONMENTAL IMPACT

This impact will have minimal environmental impact, with the contractors providing an Environmental Management Plan which will be strictly monitored.

ENGAGEMENT IMPACT

Wellington Shire Council's standard consultation practices will be implemented on this project.

RISK MANAGEMENT IMPACT

It is considered that the proposed contract works will not expose Wellington Shire Council to any significant risks. All Occupational Health and Safety risks will be discussed with the contractor and allocated to the party in the best position to manage each risk.



WELLINGTON
SHIRE COUNCIL

The Heart of Gippsland

**ORDINARY COUNCIL MEETING
01 OCTOBER 2024**

I declare that the information contained in the attached document **TENDER CONTRACT 2025-031 EVALUATION REPORT** relating to **ANNUAL KERB AND CHANNEL RECONSTRUCTION PROGRAM** is confidential because it contains confidential information as defined in section 3(1) of the *Local Government Act 2020*;

(g) private commercial information, being information provided by a business, commercial or financial undertaking that - relates to trade secrets; or - if released, would unreasonably expose the business, commercial or financial undertaking to disadvantage

.....
CHRIS HASTIE
General Manager Built and Natural Environment
19/09/2024

13. FURTHER GALLERY AND ONLINE COMMENTS

Gallery comments are an opportunity for members of the public to raise any particular matter they wish. This allows those in the gallery to speak directly to Councillors but is not a forum designed for open discussion or debate. We will listen respectfully to what you have to say and make the commitment that if your query requires a written response, we will advise you that a response will be forthcoming, and a copy of that response will be circulated to all Councillors.

This is not a forum for members of the public to lodge complaints against individuals, including Councillors and staff, particularly as that individual gets no public right of reply to any matter raised. We take complaints seriously, and in line with the guidance from the Victorian Ombudsman and the local Government Inspectorate, we request that any specific complaint against an individual be put in writing. This way, your concern can be properly dealt with while ensuring fairness to all parties concerned.

If you wish to speak, we remind you that this part of the meeting is being recorded and broadcast on our website. Council's official Minutes will record that you have spoken to Council and the subject you spoke to Council about but will not record specific comments. We ask you to state your name in full, where you are from, and you have three minutes.

ONLINE COMMENTS –

FURTHER GALLERY COMMENTS –

Meeting declared closed at:

The live streaming of this Council meeting will now come to a close.

14. IN CLOSED SESSION

COUNCILLOR

That the meeting be closed to the public pursuant to Section 66(2) of the Local Government Act 2020 to consider matters under Section 66(5)(b) as defined by Section 3(1) being:

- a) Council business information*
- b) Security information*
- c) Land use planning information*
- d) Law enforcement information*
- e) Legal privileged information*
- f) Personal information*
- g) Private commercial information*
- h) Confidential meeting information*
- i) Internal arbitration information*
- j) Councillor Conduct Panel confidential information*
- k) Information prescribed by the regulations to be confidential information*
- l) Information that was confidential information for the purposes of section 77 of the Local Government Act 1989*

IN CLOSED SESSION

COUNCILLOR

That Council move into open session and ratify the decision made in closed session.