WELLINGTON
SHIRE COUNCIL

Minutes
Unscheduled Council Meeting

Tuesday 27 October 2026, commencing at 5:00 PM

Cr Cindy Madeley (Mayor)
Cr Liz Foat (Deputy Mayor)
Cr Geoff Wells
Cr Scott Rossetti
Cr Carmel Ripper
Cr John Tatterson
Cr Edward Lowe (online)
Cr Garry Stephens (online)

David Morcom, Chief Executive Officer
Chris Hastie, General Manager Built & Natural Environment
Arthur Skipitaris, General Manager Corporate Services
Renae Littlejohn, General Manager Development
Kim Salleh, Manager Customer & Communications
Nikola Faberova, Corporate Governance Officer

APOLOGIES

Cr Catherine Bannerman – Apology

UNSCHEDULED 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 published and archived on Council's Website for viewing by the public. Recordings may be used for publicity or information purposes.

Members of the public in attendance at the Council meeting who wish to communicate with the Council regarding an agenda item or any other matter should advise the Mayor, ideally prior to the meeting starting, to ensure that their submission is called at the appropriate time during the meeting.

Would gallery visitors, Councillors and invited online attendees please 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

We acknowledge the Traditional Custodians of the land, the Gunaikurnai people. We pay our respects to their Elders past and present and acknowledge their ongoing cultural and spiritual connections to their land and waters.

RECOGNITION OF COMMUNITY

We recognise the entire Wellington Shire community, including visitors to our shire, for their collective efforts in protecting and preserving the land, water, air, and history, and for making this a better place to live and work for current and future generations.

1. APOLOGIES

COUNCILLOR BANNERMAN – Apology

2. DECLARATION OF CONFLICT/S OF INTEREST

NIL

3. GENERAL MANAGER CORPORATE SERVICES

3.1. CONSIDERATION OF 2025/26 ANNUAL REPORT

ACTION OFFICER: MANAGER GOVERNANCE

PURPOSE

To receive and consider Wellington Shire Council's Annual Report 2025/26, as attached.

RECOMMENDATION

That Council receive and consider the Annual Report 2025/26, as attached, presented by the Mayor, in accordance with Section 100(1) of the Local Government Act 2020.

COUNCILLOR FOAT / COUNCILLOR TATTERSON

That Council receive and consider the Annual Report 2025/26, as attached, presented by the Mayor, in accordance with Section 100(1) of the Local Government Act 2020.

CARRIED

The Chair informed that Annual Report 2025/26 provides a comprehensive account of Council's performance over the 12-month period from 1 July 2025 to 30 June 2026 and outlines our progress in delivering the strategic directions set out in the Council Plan 2025-29, while remaining accountable to our community through responsible financial management as outlined in the 2025/26 Council Budget.

Following the resolution of Item 3.1 Councillor Lowe joined the meeting online at 5:05pm.

BACKGROUND

Each financial year, Council prepares an annual report which meets legislative requirements and informs the community about Council's previous year's financial performance and achievements, particularly against the strategic objectives and initiatives outlined in the Council Plan.

The Annual Report includes:

- the Report of Operations
- the audited Performance Statement
- the audited Financial Statements.

ATTACHMENTS

1. Wellington Shire Council Annual Report 2025-26 pdf [**3.1.1** - 234 pages]

OPTIONS

Council has the following options available:

1. To receive and consider the Annual Report 2025/26; or
2. Not to receive and consider the Annual Report 2025/26 at this meeting and refer it to another council meeting.

PROPOSAL

That Council receive and consider the Annual Report 2025/26 in accordance with the *Local Government Act 2020.*

CONFLICT OF INTEREST

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

COUNCIL PLAN 2025-29

While this report does not meet a specific Council Plan strategic objective, it aligns with good governance.

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 Annual Report is being presented in accordance with Council's obligations under Section 100 of the *Local Government Act 2020* which states *'the Mayor must report on the implementation of the Council Plan by presenting the annual report at a Council meeting open to the public within 4 months of the end of the financial year'.*

Council's Annual Report 2025/26 has been prepared in accordance with the *Local Government Act 2020*, the *Local Government (Governance and Integrity) Regulations 2020* and the *Local Government (Planning and Reporting) Regulations 2020*.

COUNCIL POLICY IMPACT

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

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

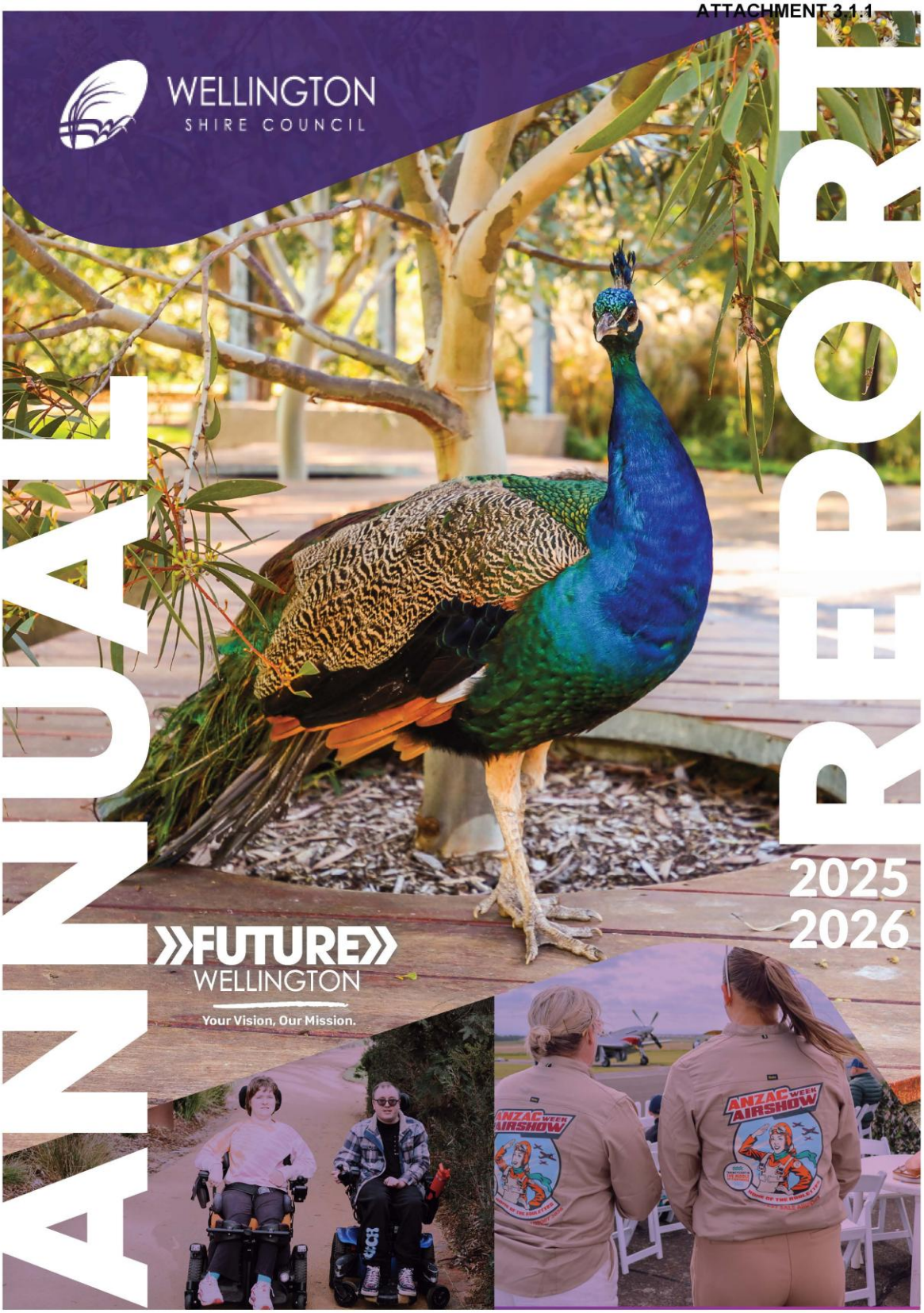
This impact has been assessed and there is no effect to consider at this time.

ENGAGEMENT IMPACT

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

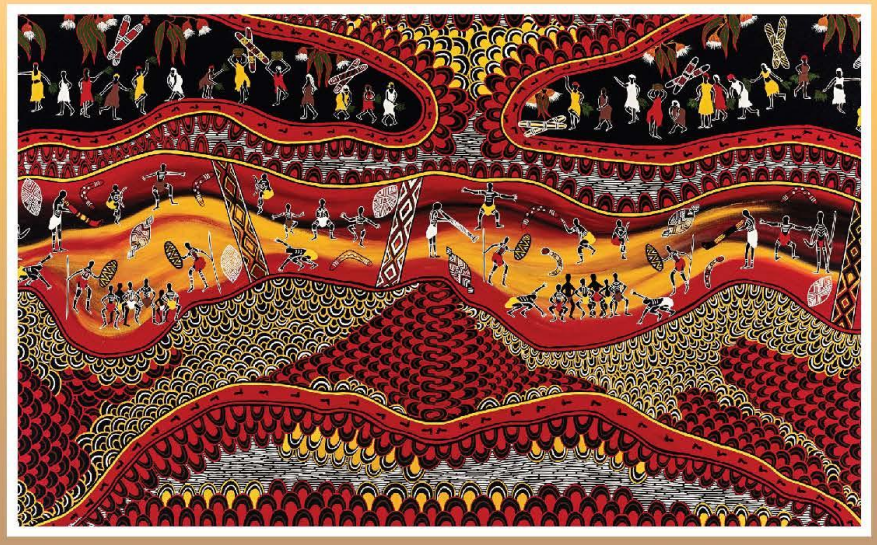
RISK MANAGEMENT IMPACT

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


WELLINGTON
SHIRE COUNCIL
ANNUAL REPORT
2025
2026
FUTURE
WELLINGTON
Your Vision, Our Mission.
ANZAC WEEK AIRSHOW

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.



Aunty Eileen Harrison
(born Australia 1948)
Gunaikurnai
Celebration of our Culture, 2018

Acrylic on canvas, 140 x 240cm
Collection Gippsland Art Gallery
Purchased with the assistance of the Robert Salzer Foundation and the Friends of the Gallery, 2025

© The artist

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FUTURE WELLINGTON

SECTION 1

REPORT OF OPERATIONS

FOR THE PERIOD ENDING 30 JUNE 2026

WELLINGTON SHIRE COUNCIL

1.0 Introduction

Welcome to the Report of Operations (ROP) 2025/26

This Annual Report provides an overview of Council's activities, achievements, financial performance and service delivery for the year from 1 July 2025 to 30 June 2026.

It outlines how Council has worked towards the direction and objectives set out in the Council Plan 2025-29, and how public funds have been managed through the 2025/26 Budget.

Within these pages, you will find information about the services we provide, projects we have delivered, and key achievements across the municipality. It also highlights some of the challenges faced during the year and the actions being taken to continuously improve services for the community.

The document includes information about Council's governance and decision-making processes, together with the audited financial statements, which provide a clear picture of Council's financial performance and position.

This Annual Report helps residents, ratepayers, businesses and other stakeholders understand how Council is performing and how it is delivering services and outcomes across Wellington Shire.

It also satisfies Council's reporting obligations under the *Local Government Act 2020*, the *Local Government (Planning and Reporting) Regulations 2020*, and other relevant legislation.

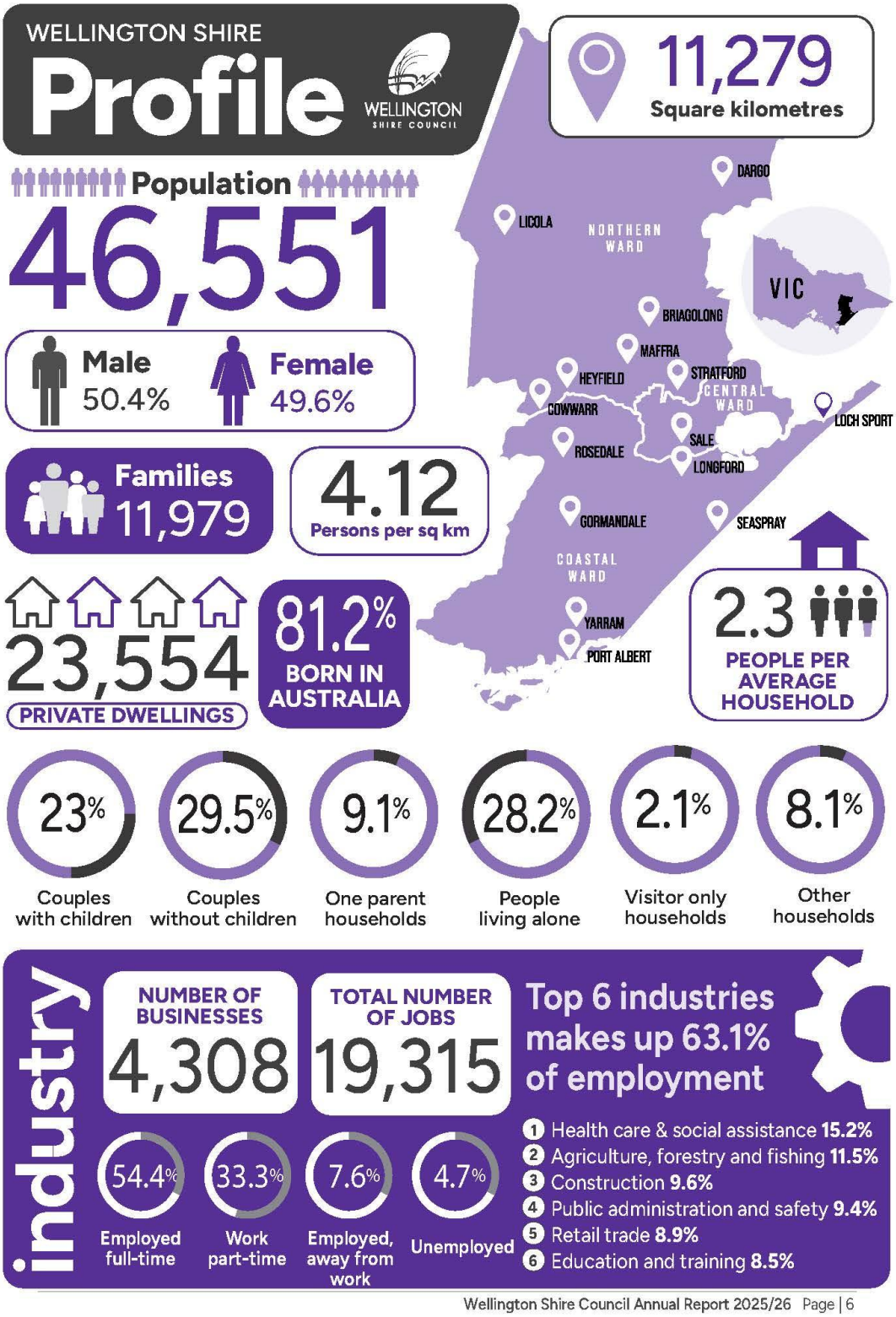
For more information, please contact Council:

- Phone: 1300 366 244
- Email: enquiries@wellington.vic.gov.au
- Website: www.wellington.vic.gov.au

This report reflects the collective efforts of Councillors, staff and community partners working together to support a strong, connected and thriving Wellington Shire.



Image: Swing Bridge, Sale


WELLINGTON SHIRE
Profile
WELLINGTON SHIRE COUNCIL
11,279
Square kilometres
Population
46,551
Male
50.4%
Female
49.6%
Families
11,979
4.12
Persons per sq km
23,554
PRIVATE DWELLINGS
81.2%
BORN IN AUSTRALIA
2.3
PEOPLE PER AVERAGE HOUSEHOLD
DARGO
LICOLA
NORTHERN WARD
VIC
BRIAGOLONG
MAFFRA
HEYFIELD
STRATFORD
CENTRAL WARD
COWWARR
LOCH SPORT
SALE
ROSEDALE
LONGFORD
GORMANDALE
SEASPRAY
COASTAL WARD
YARRAM
PORT ALBERT
23%
Couples with children
29.5%
Couples without children
9.1%
One parent households
28.2%
People living alone
2.1%
Visitor only households
8.1%
Other households
industry
NUMBER OF BUSINESSES
4,308
TOTAL NUMBER OF JOBS
19,315
Top 6 industries makes up 63.1% of employment
1 Health care & social assistance 15.2%
2 Agriculture, forestry and fishing 11.5%
3 Construction 9.6%
4 Public administration and safety 9.4%
5 Retail trade 8.9%
6 Education and training 8.5%
54.4%
Employed full-time
33.3%
Work part-time
7.6%
Employed, away from work
4.7%
Unemployed

COMMUNITY VISION 2041

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



OUR *Values*

The organisation's values guide our behaviour and underpin everything we do. Our values help us achieve our vision and improve the quality of the services we offer to our community.

Cooperation
Working together, teamwork, collaboration and being solution oriented.

Integrity
Acting with respect, honesty, reliability, trust, tolerance and understanding.

Balance
Demonstrating fairness, equity and flexibility. Considering work-life balance and balancing community needs against resources.

Professionalism
Personal development and meaningful work, being competent, innovative and courageous, focusing on excellence and continuous improvement.

Sustainability
Going above and beyond to demonstrate commitment to leading sustainable practices and encouraging and supporting others to do the same.

Fast Facts for 2025/26

Airports and Aerodromes

- 11,130 aircraft movements at West Sale Airport (17.5% decrease on previous year)
- 2,492 aircraft movements at Yarram Aerodrome (32.7% decrease on previous year)

Commercial Properties

- Over 85 commercial property investments generating in excess of $700,000 in revenue

Customer Service

- 33,374 phone calls answered from the community
- 27 seconds average call answer time
- 2 minutes and 42 seconds average time spent handling customer enquiries
- 66% of customer enquiries resolved at first contact, without the need for transfer to another area of Council
- 16,591 visitors assisted in person at Council service centres
- 25,398 payments and receipts processed
- 8,826 customer requests and enquiries managed through phone, email, online forms and in-person contact
- 525 online animal registration applications processed
- 5 new Customer Service team members recruited and trained

Emergency Management

- Approximately 200 fewer fire prevention notices were issued in 2025/26 than in 2024/25.
- 94.7% compliance with 378 fire prevention notices issued in 2025/26

Governance, Environmental Health and Local Laws

- 2,262 vaccines administered
- 87,459 mosquitoes trapped
- 142 enquiries received from people seeking to establish or register food business, accommodation providers, caravan park and personal care premises.
- 120 new registered premises including change of ownership premises.
- 587 registered premises inspections (food, accommodation, caravan parks and personal care)
- 166 inspections of onsite wastewater management systems
- 588 domestic animals received at Council's pound and animal shelter with 65% reunited with their owners
- 208 unclaimed animals rehomed
- 292 after-hours requests for service attended by Council officers

The Wedge Performing Arts Centre

- 25,731 ticketed attendances

Gippsland Art Gallery

- 40,491 people visited Gippsland Art Gallery (increase from 35,508 last year)
- 24 exhibitions were held at Gippsland Art Gallery, including 12 children's exhibitions
- 130 public programs, workshops and artist talks at Gippsland Art Gallery engaging 3,648 people
- 9,746 students and 1,103 teachers (10,849 total) engaged with the Gippsland Art Gallery Education Program
- 154 artworks acquired
- 16 cash donations and grants totalling $319,400

Wellington Libraries

- 227,382 visits across Wellington Shire's library network
- 223,913 library collection loans, including eResources from the library network
- 59% of library collection purchased in the last five years
- 1,601 new library members across the Library Network
- 1,012 programs and events were delivered across the library network, with 17,786 attendees
- 67,803 Wi-Fi and public computer sessions totalling 64,083 hours of use across the Library Network

Grants to support the community

- 73 organisations successful in receiving Quick Response Grants to support community projects and events totalling $138,881.37 in funding
- 52 organisations successful in receiving Community Assistance Grants to support community projects and events totalling $251,645.57 in funding
- 88 community facilities supported with maintenance funding totalling $219,529
- 88 committees of management received $927,696 in risk and maintenance subsidies

Leisure Services

- 170,098 visits to the Gippsland Regional Sports Complex (GRSC), the second-highest annual attendance on record
- 199,275 Aqua Energy visits
- 19,075 visits to our outdoor seasonal pools
- 28,887 swim school attendances

Planning and Building

- 439 planning permits issued with an estimated value of $369 million
- 804 building permits issued
- 163 building complaints received

Roads

- 74,963 square metres of local roads reconstructed
- 631,597 square metres (130 kilometres) of roads sealed across the municipality
- 17,713 square metres of asphalt delivered through the annual program
- 22,756 square metres of new asphalt installed on local roads through urban reconstruction works
- 5,866 square metres of footpath renewal
- 4,248 square metres of footpath reconstruction
- 6,424 linear metres of kerb and channel renewals
- 6 kilometres of drainage cleaning
- 2,715 kilometres of gravel roads graded
- 12,602 kilometres of roadsides slashed
- 2,766 culverts cleared
- 2,242 urban drainage pits cleaned
- 2,823 Customer Action Requests (CARS) received for the Built Environment Roads team

Tourism

- 30 major events attracted, funded or co-funded by Council across the region
- 43,051 visitors welcomed across Council's three Visitor Information Centres
    - 24,384 visitors attended the Central Gippsland Visitor Centre (Sale)
    - 2,025 visitors attended the Maffra Visitor Centre
    - 16,642 visitors attended the Yarram Visitor Centre
- 61,060 visitors accessed the broader Port of Sale precinct and building
- 17,000 combined social media followers and 2.6 million social media views

Urban Forest Renewal Program

- Council increased the number of trees across its open spaces by 389 through proactive planting and targeted removals

Waste Management

- 1,688,960 garbage and recycling collection bin lifts
- More than 2,700 tonnes of recyclable material diverted from landfill in 2025/26

1.2 Highlights of the Year

Assets and Projects

- ✓ The Aqua Energy Redevelopment project involved the major renewal of the Aqua Energy facility, including the replacement of the nearly 50-year-old 25-metre indoor pool. The redevelopment delivered significant improvements in accessibility, utilisation and programming, enhancing the overall experience for a broad range of users.
- ✓ Replacement of old and damaged culverts along Wonnangatta Road to fix drainage issues and road damage caused by slips. The work will help improve water flow, strengthen the road, and make it safer and more reliable for drivers.
- ✓ Rectification works addressed a landslip on Moroka Road at Valencia Creek, which compromised road stability and safety. The works include stabilising the affected embankment, reinstating the road formation, and improving drainage to reduce the risk of future slip events and ensure continued safe access for road users.
- ✓ Progression of the modernisation project introducing digital tools and electronic devices for outdoor staff, improving workplace safety, inspections, record keeping and real-time communication while reducing reliance on paper-based systems.

Built Environment

- ✓ Continued implementation and update of the Residential Road and Street Construction Plan 2026 delivering coordinated upgrades to residential road infrastructure and supporting planned urban growth.
- ✓ Implementation of the 2025–26 Road Management Plan, strengthening Council's approach to road maintenance, inspections and service delivery across the municipality.
- ✓ Successful completion of key Special Charge Schemes, delivering long-term infrastructure improvements for local communities, including works at Ellen Avenue, Seaspray and Coongulla. Works on the Longford scheme commenced in late May.
- ✓ Funding and delivery of North Sale Wetland.
- ✓ Urban Paths Plan Delivery update.
- ✓ North Sale Wetlands and Aqua Energy Redevelopment projects recognised at the Public Works Engineering Australasia (IPWEA) Victoria Conference.

Planning and Building

- ✓ Secured state government grant funding to support a key planning scheme amendment (flood provisions)
- ✓ Secured state government grant funding to undertake a legislated review of the Wellington Planning Scheme.
- ✓ Maintained a consistently high rate for determination of statutory planning permits within legislated timeframes.
- ✓ Significant contributions to Environmental Effects Statement for several renewable energy proposals.
- ✓ Adoption of the Wellington Shire Growth Management Strategy.
- ✓ Approval of several Development Plans within key settlements across the Shire.
- ✓ Securing $4.7 million federal funding to manage the impacts of renewable energy projects within Wellington and South Gippsland Shires via the Regional Precincts Partnership Program (RPPP) and appointed a Project Manager for the RPPP project.

Aqua Energy Leisure Centre

- ✓ Delivered outstanding community outcomes following the successful reopening and activation of the redeveloped Aqua Energy facility.
- ✓ Achieved record membership, visitation and program participation levels across aquatic, fitness and wellness services.
- ✓ Expanded health and wellbeing opportunities through new fitness, recovery and recreation offerings.
- ✓ Increased access to learn-to-swim and community-based aquatic programs.
- ✓ Completed the new car park, improving access, safety and customer experience.
- ✓ Reinforced Aqua Energy's role as Wellington Shire's premier aquatic, fitness and wellbeing facility.

Natural Environment and Parks

- ✓ 33 events held in 24 parks during Parks Week.
- ✓ Public parks and open spaces continued to be well maintained and widely used by the community. The 2026 Local Government Community Satisfaction Survey ranked the appearance of public areas among Council's top three performing service areas, with results significantly above the state-wide and large rural council averages.
- ✓ Delivery of Council's Food Organics and Garden Organics (FOGO) bin service.
- ✓ Waste policy was adopted.
- ✓ The Urban Forest Renewal Program continued to enhance tree canopy and climate resilience across the municipality, with 811 trees planted during the 2025/26 planting season.

Gippsland Art Gallery

- ✓ Presented a strong and varied exhibition program featuring nationally recognised artists alongside local and regional talent.
- ✓ Successfully attracted audiences through significant exhibitions and innovative gallery programming.
- ✓ Improved public access to the Gallery's collection through the relaunch of the online collection database.
- ✓ Continued to support artist development and showcase local creative excellence.
- ✓ Advanced planning and partnership development for future major and blockbuster exhibitions.
- ✓ Further strengthened the Gallery's profile as one of regional Victoria's leading cultural institutions.

Gippsland Regional Sports Complex (GRSC)

- ✓ Continued to support strong participation in sport and recreation across local, regional and state-level competitions and events.
- ✓ Maintained high utilisation of indoor courts, training spaces and community facilities.
- ✓ Strengthened partnerships with sporting clubs, associations and schools to support participation pathways.
- ✓ Provided high-quality facilities that encourage active lifestyles and community connection.
- ✓ Supported sporting events that generate visitation and economic benefits for the region.

- ✓ Continued to position GRSC as a key regional sport and events destination within Gippsland.
- ✓ Expanded facility offerings to include major events and social sports programming, resulting in a record number of visits.

The Wedge Performing Arts Centre

- ✓ Delivered a diverse performing arts program featuring professional touring productions, local performances and community events.
- ✓ Supported strong audience engagement through theatre, music, comedy and family entertainment.
- ✓ Provided opportunities for local performers, arts organisations and community groups to showcase their talents.
- ✓ Hosted notable productions and performances that attracted audiences from across the region.
- ✓ Strengthened The Wedge's reputation as a leading regional performing arts venue.
- ✓ Continued to foster creativity, cultural participation and community connection through accessible arts experiences.

Libraries

- ✓ Wellington Libraries delivered a diverse range of free programs catering to a wide variety of library users, encouraging non-library users to visit and engage with the library for the first time, including: school holiday programming, author talks, Itty Bitty Book Sales at Rosedale and Maffra Libraries, in addition to regular programming.
- ✓ Several exclusive author events were held, featuring authors Kelly Rimmer and Christian White, including a final event delivered in partnership with Natasha and Daryl Hunt, outgoing owners of Collins Booksellers Sale.
- ✓ Local performers Steve Dwyer and Melesa Eldred presented their final Children's Book Week performances with Wellington Libraries. For more than a decade, Steve and Melesa celebrated Children's Book Week with Wellington Shire school children across library branches.
- ✓ Heyfield Library was refreshed with a new layout, creating a more open, welcoming space for everyone to enjoy, with clearly defined areas for both children and adults. This space was further refreshed with the replacement of the carpet.
- ✓ Development of library collections included ePress through BorrowBox, a new Classics Collection, and travelling collections featuring Banned Books, adult graphic novels and Wonderbooks. The Library of Things collection was also expanded with the addition of CO_2 monitors and a film scanner.
- ✓ Updates were made to the library online catalogue for inclusivity and to improve visibility of special collections and contact information.
- ✓ Following receipt of a Living Libraries Infrastructure Program grant, Wellington Libraries successfully implemented RFID technology across the library network.

People and Capability

- ✓ Successfully concluded negotiations for the Wellington Shire Council Enterprise Agreement No. 12 with the Fair Work Commission approving the agreement in May 2026.
- ✓ Strengthened recruitment practices through the ongoing use of Pulse, our recruitment system implemented as part of the broader Human Resource Information System

transformation. This has supported more streamlined recruitment processes, improved visibility of recruitment activity, and enhanced our ability to use data to inform workforce planning and decision-making.

- ✓ Continued rollout of Leadership Development training to strengthen leadership capability across Council.
- ✓ Commenced a soft launch of the Capability Framework and backend development of the capability assessment tool.
- ✓ Finalised preferred providers for Recruitment Agency panels following tendering process.

Corporate Finance

- ✓ Successfully developed and adopted the 2026/27 Budget following extensive community consultation and internal review. The 2026/27 Budget provides a responsible and balanced financial plan that responds to rising costs and inflationary pressures while operating within the State Government's rate cap
- ✓ Restructured the General Ledger to support Council's changing operational and reporting requirements, including the delivery of capital projects
- ✓ Launched a new system to enhance the budgeting, reporting and forecasting functions that will assist in delivering timely, accurate and targeted information for better decision making, both for Operational and Capital expenses.
- ✓ Implemented the changes to payroll for awards, entitlements and benefits that stemmed from the recently adopted Enterprise Agreement No. 12.
- ✓ Council has initiated a Telematics project to improve driver safety, increase vehicle efficiency and to reduce emissions.

Information and Communication Technology (ICT)

- ✓ Delivered ICT Strategic Plan actions that improved customer service delivery, streamlined internal processes, and enhanced staff productivity across Council operations.
- ✓ Implemented the Office of the Victorian Information Commission (OVIC) Protective Markings (Security Labels). This security enhancement strengthens Council's compliance with OVIC and Victorian Protective Data Security Standards (VPDSS) and helps ensure information is handled appropriately, reducing the risk of accidental data exposure.
- ✓ Completion of collaborative procurements with East Gippsland Shire Council for the provision of ICT Professional Services Panel of Providers and Geographic Information Systems. This joint initiative will ensure procurement and business process efficiencies for both councils over the next 3 year period.
- ✓ Strengthened cybersecurity maturity through continued alignment with the Essential Eight framework, expanded security monitoring capabilities, staff awareness training, and improved incident response readiness.
- ✓ Modernised core ICT infrastructure and cloud services to improve system reliability, business continuity, remote access capability, and overall network performance across Council sites.
- ✓ Winner of the 2026 Local Government Professionals (LGPro) Award for Excellence in Innovative Management for the Shared Services Electronic Document and Records Management System (EDRMS) project. Delivered in partnership with East Gippsland Shire Council, the project successfully implemented a cloud-based records management solution, improving records and information management practices and enabling greater automation across both councils.

Local Laws

- ✓ Progressed planning for the refurbishment of Council's animal pound and shelter facilities.
- ✓ Detailed plans and project requirements were developed during 2025/26, with construction works scheduled to commence in 2026/27.
- ✓ Council reviewed and adopted the Domestic Animal Management Plan 2026-2029, providing a framework to support responsible pet ownership, animal welfare, and community safety.

Environmental Health

- ✓ Environmental Health Officers continued to work closely with residents and local businesses to protect public health across the municipality.
- ✓ The team provided education, advice, compliance monitoring and enforcement relating to:
    - Food premises registration
    - On-site wastewater management systems
    - Beauty, skin penetration and hairdressing premises
    - Accommodation businesses
    - This work helps support a safe, healthy and resilient community

Governance and Strategy

- ✓ Delivered governance, strategic planning and reporting functions to support effective Council operations and decision-making.
- ✓ Successfully led the Future Wellington Project, culminating in the adoption of Council's key strategic planning documents:
    - Community Vision
    - Council Plan 2025-29
    - Asset Plan
    - Municipal Public Health and Wellbeing Plan
    - Financial Plan
- ✓ All strategic planning documents were adopted by Council within the statutory timeframe by October 2025, establishing a clear framework to guide Council's future direction and service delivery.

1.3 Our Challenges

Assets and Projects, Built Environment and Natural Parks and Environment

- Increasing fuel costs
- Contractor availability
- Materials and construction costs

Communities, Facilities and Emergencies

- Increasing fuel costs
- Increased frequency of emergencies and natural disasters
- Materials and construction costs
- Volunteer attraction and retention
- Building asset insurance costs

Culture and Leisure

Aqua Energy Leisure Centre

- Managing increased visitation and participation while maintaining high-quality customer experiences and service standards.
- Balancing operational costs associated with a large, modern aquatic and leisure facility.
- Recruiting and retaining qualified aquatic, fitness and customer service staff in a competitive labour market.

The Wedge Performing Arts Centre

- Ongoing challenges attracting specialist technical and production staff.
- Maintaining a diverse and financially sustainable performing arts program in a changing touring market.

Gippsland Art Gallery

- Securing funding, partnerships and resources to attract major exhibitions and grow audiences.
- Balancing exhibition development, collection management and public programming within available resources.

Outdoor Pools

- Rising operating and maintenance costs continue to impact the sustainability of outdoor pool operations.
- Patronage remains heavily dependent on weather conditions, with the cooler summer season resulting in lower attendance and revenue than anticipated.
- Balancing community expectations, ageing infrastructure and increasing operating costs remains an ongoing challenge.

Economic Development

- Economic conditions continue to create challenges for local businesses, with rising operating costs, insurance premiums, energy prices and cost-of-living pressures affecting business confidence and investment decisions.

- Agriculture, forestry and other primary industries remain vulnerable to climate-related impacts, including drought, fire and flooding events, which can affect productivity, profitability and regional economic growth.
- Attracting and retaining skilled workers continues to be a challenge across a range of industries, particularly in regional areas and specialised occupations.
- Ongoing industry transition and changing market conditions require businesses and communities to adapt and identify new opportunities for growth, innovation and economic resilience.

Planning and Building

- Planning and Building services continue to operate in an increasingly complex regulatory environment, with evolving legislation, reporting obligations and compliance requirements requiring ongoing monitoring, training and policy review.
- Growing demand for services and expanding regulatory responsibilities require the Planning and Building teams to carefully prioritise workloads and make effective use of available resources.
- Staff regularly work with community members, businesses and developers to manage complex enquiries, permit applications, complaints and compliance matters, balancing community expectations with legislative requirements and Council policies.
- Increasing requests for land rezoning to support housing targets identified in the Victorian Government's *Plan for Victoria* continue to create additional demand for strategic planning resources.
- Responding to the impacts of climate change, particularly sea level rise in coastal areas, remains an ongoing challenge for planning and development decision-making.
- Building and maintaining effective working relationships with key statutory agencies is essential to support timely decision-making and progress important strategic land use planning initiatives.

Information Services

- Increasing cybersecurity threats, including phishing, ransomware, and unauthorised access attempts, continued to place pressure on Council systems, staff awareness, and security response capabilities.
- Growing compliance and regulatory obligations required additional focus on information security governance, privacy management, records retention, and alignment with frameworks such as the Essential Eight.
- Rising costs associated with software licensing, cloud services, cybersecurity tools, and ageing infrastructure created ongoing budget pressures while maintaining service reliability and modernisation programs.

Corporate Finance

- During the year, the Fair Work Commission's Road Transport Contractual Chain Order (RTCCO) allowed increased fuel costs affecting the transport sector to be passed on through contractual arrangements. The Order applied to Council and all relevant requirements were complied with.
- Rising fuel prices continued to place upward pressure on operating costs across a range of Council services, requiring efficiencies in other areas to maintain service levels.

- The rollout of the Food Organics and Garden Organics (FOGO) service across the municipality required significant planning to establish the associated waste collection charges and ensure clear and transparent communication to the community. Information about the service and charges was also presented on rates notices.
- Significant increases in the Consumer Price Index (CPI) continue to present a challenge in managing services and project delivery within the budget and a rate capped environment.
- Rising cost-of-living pressures are making it harder for some ratepayers to pay their rates and charges on time, leading to more requests for support and flexible payment options.
- Suppliers are requesting a trigger of the 'rise and fall clause' of the contracts to offset the increase in the index costs and fuel costs.

Governance

- The Governance team relies on suitably qualified and experienced professionals across governance, local laws and environmental health disciplines. Recruiting and retaining staff with specialised skills remained challenging throughout the year due to a competitive employment market and statewide shortages in some professions.
- Local Laws and Environmental Health staff undertake significant frontline work and regularly engage with community members, businesses and visitors. Managing complex enquiries, complaints and compliance matters requires balancing community expectations with legislative requirements and Council policies.
- Cost-of-living pressures and housing affordability challenges are contributing to increased levels of financial hardship, housing insecurity and homelessness within the municipality. Frontline staff are increasingly encountering these issues when engaging with community members and responding to service requests.
- Staff continue to operate in an increasingly complex regulatory environment, with new and changing legislation, reporting obligations and compliance requirements. Keeping up to date with these changes and ensuring Council remains compliant requires ongoing monitoring, training and policy review.
- Growing demand for services and expanding regulatory responsibilities require the Governance team to carefully prioritise workloads and make effective use of available resources.

People and Capability

- Persistent challenges in attracting and retaining skilled professionals to regional areas.
- Ongoing critical shortage of qualified personnel in essential service areas (i.e. building surveying, environmental health and engineering).
- Growing compliance obligations required additional focus on Gender Equality and Psychosocial Risks

1.4 The Future

Built and Natural Environment

- Continue the rollout of the Built and Natural Environment Mobilisation Project, introducing electronic devices to field staff for OHS checklists and inspections as well as general communications and record keeping tasks, replacing old paper-based systems.
- Continue to focus on long term infrastructure plans including climate risk impact analysis.
- Continue delivery of emergency resilience projects in small communities to support them to be self-sufficient in the first 72 hours following an emergency.
- Continue efforts to maintain the Parks and Open Space network to a high standard as measured by Community Satisfaction.
- Completion of the new Public Open Space Strategy 2026-2036 as a key strategic tool to guide planning decisions and investment.
- Continue with the Urban Forest Program to invest in street and park planting to provide future shading and greening of townships for amenity and climate impact mitigation.
- Continue to pursue cost effective renewable energy solutions either through infrastructure upgrades, solar and battery investment, or the purchase of fully renewable power options.
- Continue to investigate the transition of fleet and plant, both large and small to electric alternatives, where this is cost-effective and delivers service outcomes that are equal to or better than current solutions.
- Continue to manage FOGO (Food Organics and Garden Organics) and Waste Policy
- Launch a renewed Community Infrastructure Strategy

Economic Development

- Continue development of the new Economic Development Strategy to guide investment attraction, business growth, workforce development and industry diversification across Wellington Shire.
- Progress strategic opportunities associated with the West Sale Industrial Precinct and West Sale Airport, including completion of the West Sale Airport Master Plan.
- Continue to work with industry, government and regional partners to maximise opportunities arising from the emerging offshore wind industry and support local businesses to participate in supply chain and workforce opportunities.
- Advocate for investment in priority infrastructure, economic development initiatives and regional projects that support Wellington Shire's long-term growth and competitiveness.
- Strengthen the visitor economy through a review of flagship events and initiatives that encourage visitation, investment and economic activity across the municipality.
- Continue to explore opportunities to maximise the economic contribution of the Gippsland Regional Livestock Exchange and support the long-term growth of the agricultural sector.
- Support local businesses to adapt to changing economic conditions and identify opportunities for innovation, value-adding and economic resilience.
- Continue to support business growth, investment, job creation, industry development and economic resilience across Wellington Shire.

Culture and Leisure

- Continue building participation, membership and visitation across Aqua Energy, GRSC, The Wedge and Gippsland Art Gallery through expanded programming and community engagement initiatives.
- Progress the redevelopment of The Wedge Performing Arts Centre, delivering improved facilities, enhanced accessibility and a contemporary venue that will support performing arts, community events and cultural experiences for years to come.
- Progress delivery of the Arts, Culture and Leisure Strategy, including development of the Aquatic Strategy to guide future service planning and investment.
- Advance planning and development of major exhibition opportunities at the Gippsland Art Gallery, with a focus on attracting high-profile exhibitions and growing cultural tourism.
- Strengthen partnerships across local, regional and state networks to support the development of new cultural events, festivals and community experiences.
- Continue to enhance customer experiences and increase participation opportunities across sport, recreation, aquatic and cultural services.
- Continue investing in the renewal and maintenance of key community assets to ensure facilities remain safe, sustainable and fit for purpose.
- Explore opportunities to secure external funding and partnerships that support the delivery of future projects and strategic priorities.

Planning and Building

- Progress several key planning scheme amendments to facilitate residential growth and to meet Plan for Victoria targets.
- Continue to investigate opportunities to facilitate key infrastructure at West Sale Industrial Precinct.
- Complete a review of the Wellington Planning Scheme.
- Complete Amendment C125well – updated flood provisions in the Wellington Planning Scheme.
- Adopt the Stratford Structure Plan.
- Maintain consistently high determination rates for planning permits.
- Continue to effectively integrate the Planning and Building teams.
- Continue to provide a high standard Building Control service to the community.
- Assist in the preparation of the 'Land and Infrastructure Plan', funded under the Regional Precincts and Partnership Program.

Information Services

- Development and implementation of new Cyber Security Strategy to provide a clear and coordinated approach to protecting Council's information, systems, and services from cyber threats. The new strategy will also ensure Council's ongoing compliance with the Victorian Protective Data Security Standards Framework, Australian Cyber Security Centres Essential Eight and *Privacy and Data Protection Act 2014.*
- Renewal and upgrade of Councils technology fleet and equipment to mitigate cyber risk to ensure we meet our cyber compliance obligations.
- Set up systems to support Council's emergency management technology requirements, including the operation of Strengthening Telecommunications Against Natural Disasters

(STAND) sites across Wellington and East Gippsland, and ensure rapid response capabilities that allow emergency teams and partner agencies to share information and coordinate quickly.

People and Capability

- Continued rollout of capability framework to support talent building and workforce planning.
- Development of new Workforce Plan to continue successful workforce planning
- Implementation of actions within new Gender Equality Action Plan
- Continued focus on strengthening organisational leadership capacity across all of organisation.

Governance

- Continue to improve service delivery and ensure Council meets its legislative and regulatory responsibilities.
- Improve access to information and make it easier for community members to understand their rights and responsibilities.
- Provide clearer information and increase the use of plain English in Council communications.
- Explore opportunities to improve how residents interact with and access Council services.
- Continue to strengthen community engagement, education and awareness initiatives.
- Promote compliance through information, guidance and support, while maintaining Council's regulatory responsibilities.
- Focus on continuous improvement and innovation to respond to changing legislation and community expectations.
- Build strong relationships with residents, businesses and community groups to support a safe, healthy and well-governed Wellington Shire.
- Maintain transparency, accountability and trust in Council's decision-making and service delivery.

2.0 The Year in Review

2.1 Mayor's Message

On behalf of Wellington Shire Council, I am pleased to present the 2025/26 Annual Report.

It has been a privilege to serve our community as Mayor and reflect on a year focused on planning ahead, investing wisely and delivering positive outcomes for Wellington Shire. This report highlights Council's achievements from 1 July 2025 to 30 June 2026 and demonstrates our commitment to delivering value for our community while planning for the future.

This was the first financial year of the current Council's term and an important one for setting long-term direction. In August, Council adopted four key strategic documents: the Council Plan 2025-29, Financial Plan, Asset Plan and Municipal Public Health and Wellbeing Plan, Live Well in Wellington. Together, these plans provide a clear roadmap for the years ahead and support our vision of **connected and inclusive communities, a thriving economy, a resilient environment and a sustainable future.**

One of the most rewarding aspects of local government is hearing directly from our community. Throughout the year, residents helped shape a range of important plans and strategies, including the Domestic Animal Management Plan, Residential Road and Street Construction Plan, the Great Southern Rail Trail Master Plan and future planning for valued community facilities and public spaces. Thank you to everyone who took the time to contribute. Your feedback helps ensure Council's decisions reflect the needs and aspirations of the people who call Wellington home.

As one of Victoria's largest municipalities, maintaining and improving infrastructure remains one of our most important responsibilities. Council continued to invest in roads, drainage, footpaths, bridges, parks and recreational facilities to ensure residents and visitors have access to safe, reliable and well-maintained infrastructure.

Projects delivered during the year reflected the scale and diversity of the infrastructure we manage across the Shire. These included the Special Charge Schemes in Coongulla, Seaspray and Longford; the strengthening and widening of Delta Bridge in Briagolong; and drainage renewals in Davis Street, Heyfield, and George Street, Maffra. Less visible but equally important were emergency slip and rehabilitation works on Wonnangatta Road in Dargo, Moroka Road in Valencia Creek, and Glencairn Road in Licola. Together, these projects highlight the breadth of work being delivered across the Shire's almost 11,000 square kilometres.

A major highlight of the year was the completion and reopening of the redeveloped Aqua Energy Leisure Centre in Sale. The $23 million project, the largest construction project ever undertaken by Council, has delivered a modern and accessible facility that will support health, wellbeing and community connection for decades to come. It was also pleasing to see the project recognised by the Institute of Public Works Engineering Australasia (IPWEA), receiving the Victorian Award for a Public Works Project over $5 million. This achievement reflects the high standard of infrastructure being delivered for our community.

Supporting economic growth and creating opportunities for future investment remained a key focus throughout the year. Council began work on a new 20-year Master Plan for West Sale Airport, a strategically important asset that supports employment, training, emergency services and business growth across the whole Gippsland region. We also welcomed more than 12,000 visitors to The Middle of Everywhere ANZAC Week Airshow, further strengthening Wellington's reputation as a destination for major events and tourism.

As our communities continue to grow, so too does the need for housing and supporting infrastructure. Council progressed a number of significant planning scheme amendments and development initiatives, helping pave the way for approximately 1,800 future housing lots across key growth areas, including Longford, Rosedale and Sale.

Wellington also continued to play a leading role in Australia's renewable energy transition. Securing $4.7 million in Australian Government funding for the Renewable Energy Land and Infrastructure Plan (RELIP), in partnership with South Gippsland Shire Council and Gunaikurnai Land and Waters Aboriginal Corporation, was a significant achievement. This project will help ensure our region is prepared for future growth while keeping local communities at the centre of planning and decision-making.

Council remained committed to sustainability through practical initiatives that deliver long-term benefits. Working alongside neighbouring Gippsland councils, we progressed preparations for the rollout of Food Organics and Garden Organics (FOGO), helping to reduce waste sent to landfill and supporting more sustainable waste management practices across the region. We also continued to help residents better understand the impacts of climate change and build resilience through a series of emergency management and community preparedness workshops delivered in our most vulnerable communities.

Community wellbeing continued to be at the heart of everything we do. Through grants, libraries, arts, events and sporting facilities, Council invested in programs and infrastructure that bring people together and strengthen community connections. More than 40,000 people visited the Gippsland Art Gallery during the year, while a Civic Reception was held to recognise the extraordinary legacy of Mr John Leslie OBE and the John Leslie Foundation. The Foundation has contributed almost $13 million to more than 80 projects, providing a lasting benefit to the people of Sale and Wellington Shire.

More than $390,000 in community grants supported local projects, events and initiatives across the region, while ongoing investment in sporting and recreation facilities is helping communities remain active, connected and healthy. Council also completed the first stage of the Community Managed Facilities Strategy Review, an important piece of work that will help ensure continued access to well-maintained, fit-for-purpose community facilities into the future.

Behind the scenes, Council continued to improve the way we deliver services. A standout achievement was receiving the LGPro Award for Excellence in Innovative Management for the Shared Services Electronic Document and Records Management System project. Delivered in partnership with East Gippsland Shire Council, this initiative strengthens information security, improves efficiency and supports the ongoing protection of community information.

While there is much to celebrate, local government continues to face significant financial challenges. Rising costs associated with construction, fuel, insurance and service delivery require councils to carefully balance community expectations with available resources.

Throughout the year, Council remained committed to responsible financial management, ensuring every dollar is spent wisely while continuing to deliver the services, facilities and infrastructure our community relies on.

I would like to thank my fellow Councillors, Council staff, volunteers, community groups and residents for their ongoing support. The achievements outlined in this annual report reflect what can be accomplished when we work together in the best interests of our community.



Councillor Cindy Madeley
Mayor, Wellington Shire Council

2.2 Financial Summary

This summary should be read in conjunction with the Performance Statement and Financial Statements which are included in Section Two and Section Three of the Annual Report.

Performance to Budget

Council finished the year with a surplus of $12.3 million (excluding asset revaluation increments), against a budgeted surplus of $17.0 million, a variance deficit of $4.7 million.

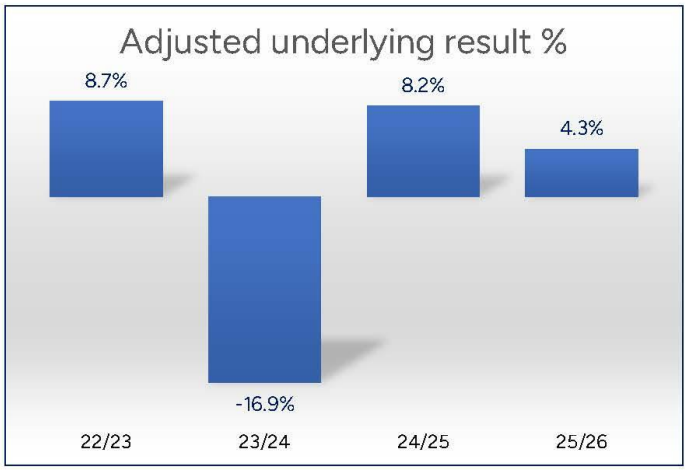
The following major factors influenced this result:

- Contractor and materials expenditure increased as Council delivered additional funded projects. Grant funding of $2.3 million for these projects is expected to be received in 2026/27.
- An additional $2.5 million expenditure due to the rehabilitation of the Longford landfill.
- Depreciation expense was $5.5 million higher than budget, primarily due to asset revaluations and the addition of completed capital projects during the year.

Adjusted Underlying Result

The adjusted underlying result, pictured below, excludes non-recurrent capital grants, other revenue received towards capital projects, non-monetary asset contributions (gifted assets and developer subdivision contributions) and the effects of asset revaluations. The 2025/26 adjusted underlying result of 4.3% is within the acceptable range of (20%) to 20%. Maintaining a small underlying surplus in our long term financial plan is a critical financial strategy that provides capacity to renew Council's assets, and this is an ongoing challenge for councils with an extensive road network and lower populations than metropolitan councils.

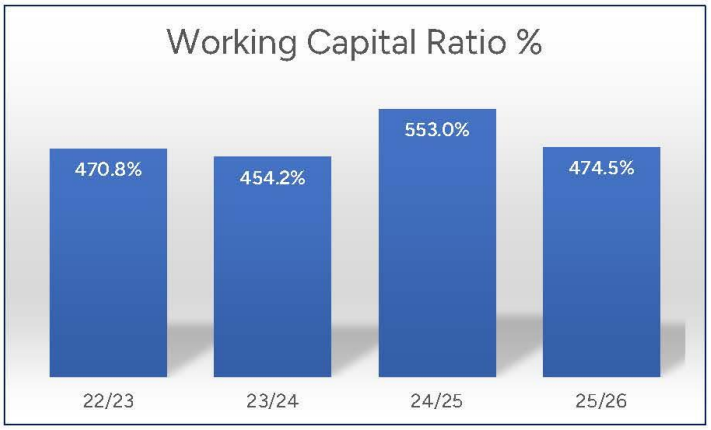
In recent years, the timing of Victorian Grants Commission funding has had the greatest impact on the result. No instalments were allocated to 2023/24 because the funding was received early, increasing the surplus in 2022/23. In 2024/25, Council received a full year of funding and a 50% advance on its 2025/26 allocation. In 2025/26, Council received 80% of its 2026/27 allocation in advance.



2.2.1 Liquidity

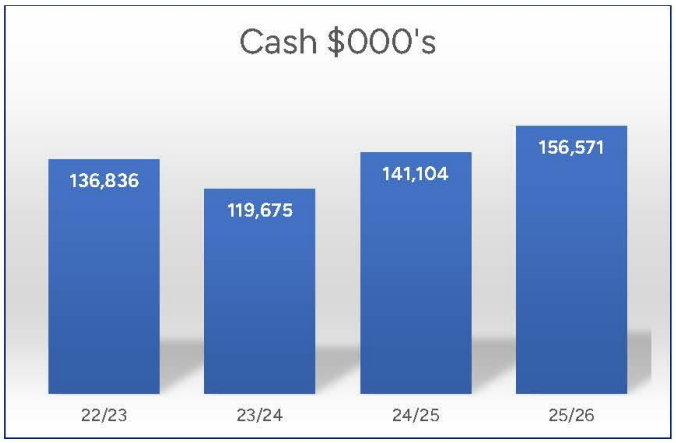
Working capital at the end of the year was $137.3 million or 474.5%, which is slightly higher than the 2025/26 budgeted position of 424.5%. The working capital ratio which assesses Council's ability to meet current commitments is calculated by measuring Council's current assets as a percentage of current liabilities.

Council's result of 474.5% reflects our strong financial position and is above the expected target band of between 120% and 200%. Ignoring cash, which is restricted for specific purposes, the ratio reduces to 376.1%.



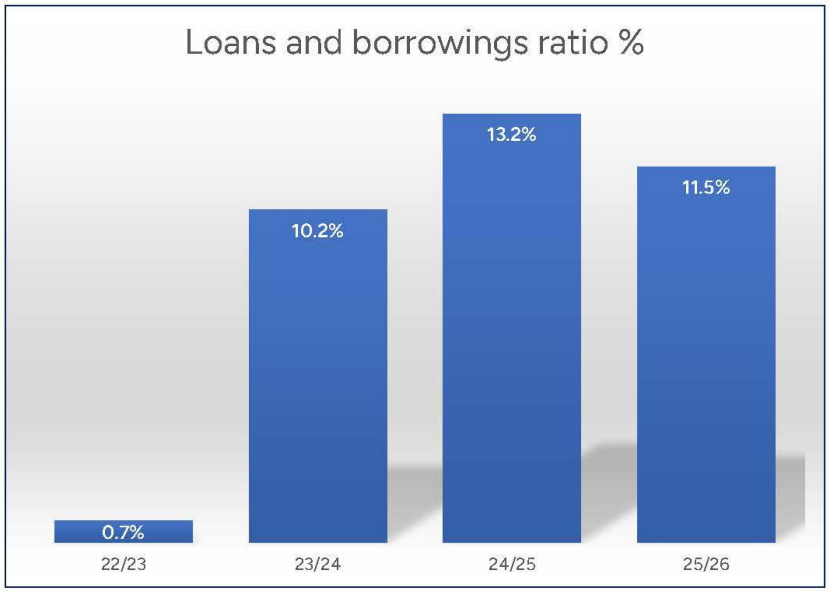
2.2.2 Cash

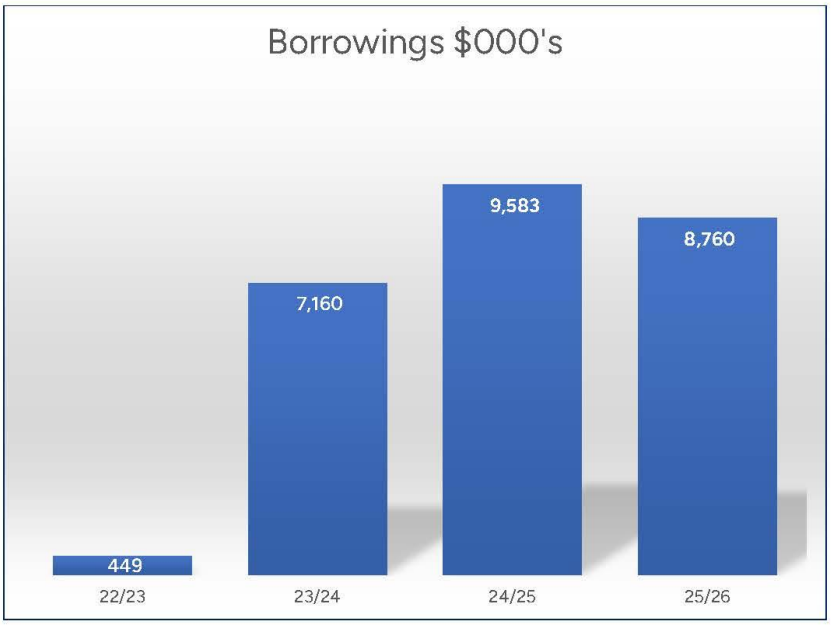
Council's cash including term deposits greater than 90 days' maturity (classified as other financial assets) finished at $156.6 million against a budget of $110.7 million, with $54.9 million reserved for specific purposes in future years including; completion of carried forward capital works and major operating projects, trust funds and deposits, and funds for future waste infrastructure projects and major plant purchases.



2.2.3 Obligations

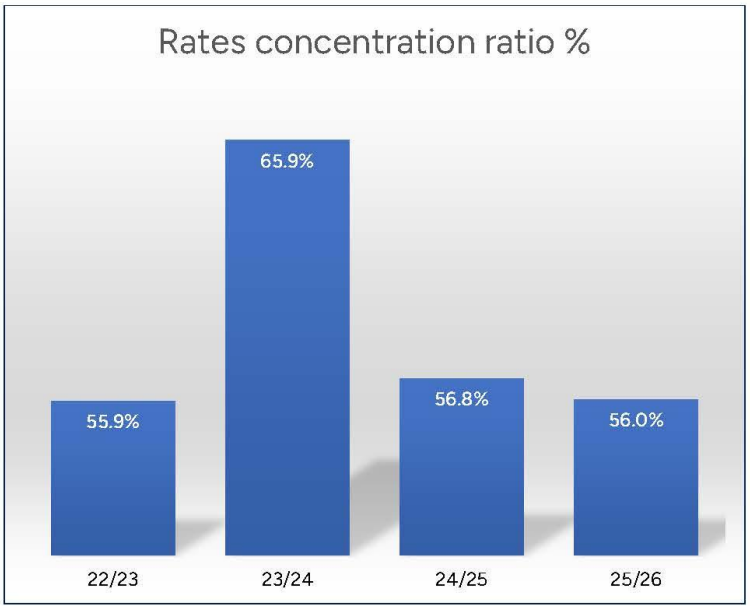
No new borrowings were entered into in the 2025/26 financial year, with principal repayments on the Aqua Energy Redevelopment loan continuing to reduce the overall loan obligations. At the end of the year, Council's loans and borrowings ratio was 11.5%. This was well within the expected target band of 0% - 70% and is also in line with Council's Borrowing Strategy of no more than 40% of annual rate revenue.

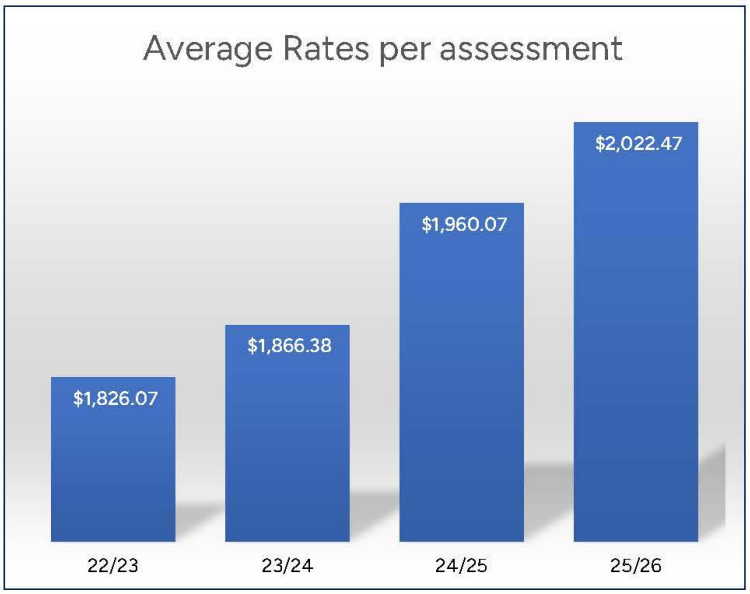




2.2.4 Stability and Efficiency

Council raises a wide range of revenues including rates, user fees, fines, grants and contributions. Council's rates concentration which compares rate revenue to adjusted underlying revenue was 56.0% for the 2025/26 year. Council average rates per assessment was $2022.47, an increase of $62.40 from the previous year.





2.2.5 Capital Expenditure

Council spent $46.8 million on capital works in 2025/26 with $24.9 million spent on rehabilitating and upgrading roads, bridges and footpaths.

Projects completed throughout the year included:

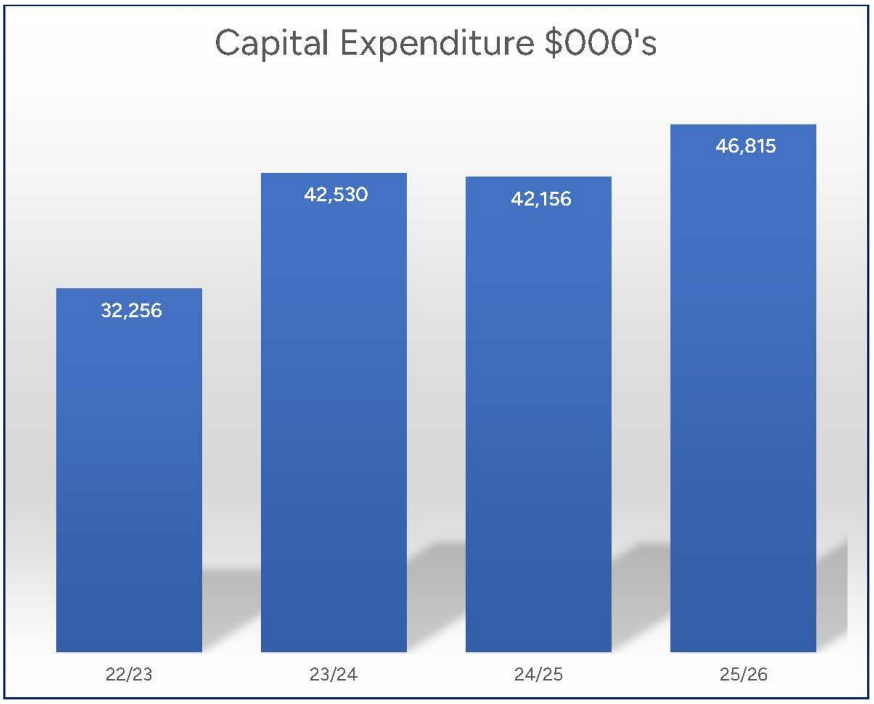
- George Street Drainage Renewal in Maffra
- Macalister Street Drainage in Sale,
- Emergency Landslip rectification in Yarram,
- North Sale Development Works.

Road reconstruction projects were also completed across the municipality, including

- River Street and Skeels Street in Heyfield,
- Glenmaggie Road/Seymours Lane in Seaton,
- Duke Street,
- Marshalls Road in Denison,
- Ellen Avenue in Seaspray.

Council spent $5.2 million on the completion of the Aqua Energy Redevelopment, this completed the multi-year project with a total budget of $23.2 million.

As part of the introduction of the Food Organics and Garden Organics (FOGO) service, new kerbside bins were distributed to residents across the municipality at a cost of $1.1 million. This supports improved waste diversion and more sustainable waste management.



2.3 Description of Operations

Council is responsible for delivering more than 100 services across a broad range of areas, including the maintenance of public open spaces, environmental health, statutory building services, land use planning, governance and compliance, animal management, infrastructure planning, road construction and maintenance, building services, community wellbeing, recreational facilities, arts and culture, access and inclusion, youth engagement, waste management, business development, tourism, and planning for sustainable development.

Council is also responsible for the prudent management of public resources and ensuring accountability for its financial performance and budget.

Council's long-term direction is guided by the Future Wellington Community Vision 2041, which reflects the aspirations of the community for the future of the municipality. The Vision is supported by the Council Plan 2025-29, which sets Council's strategic direction, objectives and priorities for the four-year Council term.

In addition, Council fulfils a wide range of responsibilities under Victorian and Australian legislation. Refer to the section on 'Our Performance' for more information about Council services.

This broad range of services and infrastructure for residents supports the wellbeing and prosperity of our community.



Image: Heyfield Wetlands

Economic Factors

- Victorian local governments faced a tight financial environment in 2025–26, with capped revenue and rising costs creating the main pressure.
- The 3.0% rate cap limited Council's main income source, while construction, labour, insurance, utilities, waste and maintenance costs continued to rise. This placed significant pressure on operating budgets and made it harder to fund asset renewal, capital works and core community services. Smaller rural and regional councils were most exposed because they have smaller rate bases, larger road networks and greater reliance on grants.
- Funding uncertainty, especially around Financial Assistance Grants, also made year-to-year results harder to interpret. Overall, councils had to balance affordability expectations with long-term financial sustainability.

  Updated indicators:

  - the 2026–27 rate cap is 2.75%
  - National Consumer Price Index (CPI) rose 4.6% to March 2026;
  - Gross Domestic Product (GDP) grew 2.5% year-on-year to March 2026;
  - Victoria's state final demand grew 3.5% to February 2026 and
  - Victorian Councils delivered $3.37 billion in capital works.

Major Changes

- Rollout of Food Organics Garden Organics (FOGO) including policy update and service changes.
- Appointment of new General Manager of Development.
- Integrated Commercial Property services into the Council-wide procurement platform, improving process consistency and service delivery.
- Ongoing major state planning reforms to statutory and strategic planning areas
- New legislative reporting requirements for Building Control introduced (including Municipal Building Control Plan).
- All aquatic services resumed at newly redeveloped Aqua Energy leisure facility, ending a two-year period at West Sale Pool.

Major Achievements

Built Environment

- Progressed the implementation and review of key strategic road infrastructure plans, including the Road Management Plan and Residential Road and Street Construction Plan, to support effective asset management, road maintenance and planned urban growth.

Natural Environment and Parks

- Progressed towards our 2040 net zero emissions target by reviewing our roadmap, strengthening our governance and exploring carbon offset opportunities.
- Improved physical accessibility, enhanced safety and ease of use for all ages and abilities and embedded inclusive design features in playgrounds and communal areas.
- Maintained a network of local parks, open spaces and urban forest to support community activity, wellbeing and connection to the natural environment.

- Managed waste production and resource recovery, supporting both waste reduction and diversion from landfill.
- The full bin rollout of up to 20,400 properties was completed by the end of June 2026, with commencement of collection beginning in July 2026. Less waste is expected to end up in landfill, with measures of results to be made available in the first quarter of next financial year.
- Ongoing waste education campaigns have assisted residents in understanding the importance of reducing, reusing and recycling resources. These efforts have built in momentum, and excitement from the public has been noted in anticipation of the introduction of the Food Organics Garden Organics (FOGO) bin in mid-2026.

Facilities and Emergencies

- 20 Emergency Management community preparedness workshops and sessions rolled out Wellington wide within the financial year, Introducing the first 72 hours brochure and preparedness plan.
- 20 Local Emergency Directories have been completed with the final 13 in progress.
- The Municipal Emergency Management Plan is being reviewed by the Municipal Emergency Management Planning Committee.
- Adoption of the 10 year Asset Management Plan helps inform priorities required to maintain Council infrastructure assets.
- First stage of the review of the Community Managed Facilities Strategy has been completed. Focus is now on working through key focus areas individually before compiling together in a new strategy document.

People and Capability

- Continued rollout of Leadership Development training to strengthen leadership capability across Council, further equipping individuals with tools and knowledge to effectively lead teams, navigate challenges, drive positive results, ultimately improving performance, increasing employee engagement and strengthening organisational culture.
- Lodgement of next Gender Equality Action Plan.
- Negotiation and adoption of Enterprise Agreement 12.

Economic Development

- Continued advocacy for a Payment in Lieu of Rates (PILOR) model for offshore wind developments to support long-term benefits for host communities.
- Secured $4.7 million in Commonwealth funding to progress the Renewable Energy Land and Infrastructure Plan (RELIP), supporting the region's readiness for future investment.
- Continued to grow and promote The Middle of Everywhere brand, supporting visitation, investment, workforce attraction and business promotion across Wellington Shire.
- Secured $50,000 in Victorian Government funding to support the ongoing delivery of the ANZAC Week Airshow.
- Distributed more than $104,000 through Council's Major Event Funding Program, supporting 30 community and tourism events across the municipality.
- Successfully delivered the ANZAC Week Airshow, attracting more than 12,000 attendees and generating an estimated $2.6 million in economic impact.
- Progressed the West Sale Airport Master Plan, supporting future investment and development opportunities.

- Maintained a strong commercial property portfolio, generating approximately $700,000 in annual rental revenue from Council-owned assets.
- Continued to support and advocate for Wellington's key agricultural industries, including horticulture, dairy, forestry and livestock production, through strategic partnerships, industry engagement and targeted economic development initiatives.

Planning and Building

- State government grant funding to support a key planning scheme amendment (flood provisions).
- State government grant funding to undertake a legislated review of the Wellington Planning Scheme.
- Continued consistently high performance of statutory planning permit applications determined within legislated timeframes.
- Significant contributions to Environmental Effects Statement for renewable energy proposals
- Adoption of the Wellington Shire Growth Management Strategy.
- Approval of several Development Plans within key settlements.
- Securing $4.7 million of Federal grant funding under the Regional Precinct Partnership Program to prepare the 'Land and Infrastructure Plan', to support growth in the renewable energy sector within Wellington and South Gippsland shires.

Culture and Leisure

- Successful activation of the $23 million Aqua Energy redevelopment.
- Successful delivery of the Turner Exhibition and multiple major Gallery exhibitions.
- Strong performing arts program including Twelfth Night, The Rocky Horror Show and Meg Washington.
- Restoration of online public access to the Gallery collection.
- Record participation, memberships and swim school enrolments at Aqua Energy.
- Opening of the new Aqua Energy car park.
- Expansion of wellness and recreation programming.
- Strengthened regional cultural partnerships and festival development opportunities.
- Commencement of the Arts, Culture and Leisure Strategy and Aquatic Strategy.
- Development of future blockbuster exhibitions Plan to elevate Wellington Shire's cultural profile.

Capital Works

Overview of significant capital works completed during the 2025/26 financial year across various Council divisions.

Project	Summary
Aqua Energy Redevelopment	Council's targeted reactivation of Aqua Energy Leisure Centre continues to deliver outstanding results, with record levels of participation, visitation and community engagement across the facility. Supported by new membership options, expanded swimming lesson capacity, enhanced wellness offerings and improved digital communication, the centre has experienced significant growth in both membership and program participation since reopening. These initiatives complement the recently completed $23 million redevelopment, which delivered major facility upgrades including a seven-lane indoor pool, zero-depth water play area, 24-hour gym access, contemporary wellness facilities and fully accessible changerooms and pool deck. Additional services such as Reformer Pilates, cold-water immersion and recovery programs have further diversified opportunities for participation and wellbeing. The centre continues to exceed expectations, with memberships now well above pre-closure levels and record numbers being achieved across a range of programs, including swim school enrolments. Increased programming and community engagement activities have strengthened Aqua Energy's role as a key health, wellbeing and recreation destination for Wellington Shire residents.
Playgrounds Renewal Program	The Playgrounds Renewal Program is an ongoing initiative aimed at renewing and upgrading existing playgrounds within the Wellington Shire. The program focuses on ensuring that playgrounds are safe, accessible, and enjoyable for the community.
Unsealed Roads Intersection Upgrades	This project involved upgrading intersections on unsealed roads to improve safety, visibility and traffic efficiency. Works typically include intersection reconstruction, improved drainage, pavement strengthening and, where required, sealing or safety treatments. This project was completed as part of the 2025/26 budget.
Reconstruction Roads Special Charge Schemes	Special Charge Schemes support the reconstruction and upgrading of roads and associated infrastructure where works provide a direct benefit to adjoining properties. These schemes typically involve the sealing and upgrading of unsealed roads, including kerb and channel, drainage improvements and pavement construction, with costs shared between Council and benefiting property owners in accordance with statutory requirements.

Project	Summary
Glencairn Road Rehabilitation	Glencairn Road Rehabilitation project involves landslide rectification works on a steep and narrow section of Glencairn Road, Licola. The project includes the construction of multiple retaining walls to stabilise the road formation and reinstate safe traffic access. Works were completed through a tendered contract, with construction continuing to improve safety and resilience of this key access route.
Emergency Slip Works	Emergency Slip Works involve urgent repair and stabilisation of roads impacted by landslips, erosion and extreme weather events. Works typically include slope stabilisation, retaining structures, drainage improvements and pavement reconstruction to restore safe access for residents, emergency services and road users. These works are prioritised to address safety risks and maintain critical road connectivity across the Shire. Emergency Slip works were conducted at Ross Street Sale, Moroka Road - Valencia Creek, Woorarra Road, Yarram-Morwell Roads, and Buttners Saddle Road.
Wonnangatta Road Drainage Slips Culverts	Council completed the replacement of old and damaged culverts along Wonnangatta Road, addressing drainage issues and road damage caused by slips. The project improved water flow, strengthened the road network and increased safety and reliability for motorists.
Moroka Road Slip Rectification – Valencia Creek	Council completed rectification works on Moroka Road at Valencia Creek to address a landslip that had compromised road stability and safety. The project included stabilising the affected embankment, reinstating the road formation and improving drainage infrastructure to reduce the risk of future slip events and ensure safe and reliable access for road users.
Delta Bridge Strengthening – Briagolong	This project involved strengthening and upgrading the Delta Bridge to meet current bridge loading and safety standards. The works included strengthening the bridge to T44 loading and widening the bridge deck to approximately 7.2 metres between barriers, improving structural capacity and road safety.
Major Culvert Renewals	Council completed the replacement and upgrade of ageing and deteriorated culverts across the Shire to improve drainage performance, road safety and asset resilience. The works targeted culverts that had reached the end of their service life or posed a risk to road stability, helping to reduce flooding impacts and improve the long-term reliability of the road network.

Project	Summary
Bridge Renewal Program	This project is focused on strengthening, upgrading and renewing bridge assets across the shire to meet current safety and loading standards. Works typically involve structural strengthening, deck widening and asset rehabilitation to improve load capacity, extend asset life and ensure safe, reliable access. Completed in 2025/26: • Dollar Bridge, Willung Road, Willung • Davis Bridge, Riversdale Road, Bundalaguah • Rivers Creek Bridge, Heyfield-Dawson Road, Heyfield • Reillys Bridge, Cowwaar-Seaton Road, Dawson
Footpath Renewals	Council renewed and upgraded existing footpaths across the Shire to improve safety, accessibility and overall condition. The program targeted footpaths in poor condition or those no longer meeting contemporary standards, enhancing pedestrian safety and connectivity within local communities. During 2025/26, renewal works were successfully completed in Briagolong, Yarram, Stratford, Sale and Rosedale.
Urban Paths Plan	The Urban Paths Plan was developed to guide future footpath and shared path investment across the Shire. The Plan identifies priority projects that improve connectivity, safety and accessibility for pedestrians and cyclists. During 2025/26, work was completed for Sale, Cowwarr, Heyfield, Rosedale, Stratford and Yarram, with community consultation planned for January 2027.
Drainage – Minor Capital Works	This project delivered targeted drainage upgrades across the Shire to address localised drainage issues and improve stormwater management. Works included pipe and pit renewals, drainage improvements and minor infrastructure upgrades designed to reduce flood risk, protect road and asset condition, and enhance overall network performance.
Yarram Outfall Drain Assessment	Council undertook an assessment of the existing outfall drainage system servicing the Yarram township to better understand its condition, capacity and performance. The findings will inform future drainage planning and prioritisation, helping to identify opportunities to improve network performance, reduce flood risks and support long-term asset management.
North-East Maffra Drainage Improvements	Council progressed initiatives to improve the performance of the drainage network in north-eastern Maffra. The project addressed known drainage constraints and supported improved stormwater management, contributing to greater network resilience and better outcomes for the local community.

Project	Summary
Davis Street Drainage Renewal - Heyfield	Council undertook drainage improvements along Davis Street, Heyfield, to address identified drainage issues and enhance stormwater management. The project is improving the performance and reliability of the drainage network while supporting the long-term condition of the road and surrounding infrastructure.
George Street Drainage Renewal Maffra	Council progressed the renewal of drainage infrastructure along George Street, Maffra, to improve stormwater management and address local drainage constraints. The project enhanced drainage performance supported the long-term condition of the road and surrounding assets and contributed to improved network resilience. 50% of the project to collect water from the north of town has been completed with a second stage to be completed in the 2026/27 financial year.
North Sale Development Works	The North Sale Development Works project supported urban growth within the North Sale development area through the delivery of essential infrastructure. Works included civil and drainage improvements required to facilitate future residential and commercial development while ensuring effective stormwater management outcomes.
Macalister Street Drainage Renewal Sale	The works improved stormwater management, addressed identified drainage performance issues, and supported the ongoing functionality and condition of the road.
Park Light Replacement Program	Council completed the renewal and upgrade of ageing lighting infrastructure across public parks and open spaces within the Shire. The works improved public safety, visibility and amenity for park users while transitioning lighting assets to more energy-efficient and reliable systems. Upgrades included the replacement of light poles, luminaires and associated electrical infrastructure, ensuring parks remained safe, accessible and fit for community use.
Boardwalk Renewal Program	This project improved the safety, accessibility and structural integrity of boardwalk infrastructure while protecting surrounding environmental values. Works included the replacement of decking, substructures, handrails and access points to ensure boardwalks remained safe, durable and suitable for ongoing community and visitor use.
Sale – Flooding Creek Masterplan	The Sale – Flooding Creek Masterplan involves the investigation and strategic planning for the management of flooding and drainage issues associated with Flooding Creek in Sale.

Project	Summary
	The masterplan focuses on identifying flood risk areas, assessing the performance and capacity of the existing drainage network, and developing long-term solutions to reduce flood impacts on surrounding properties, infrastructure and public land. The outcomes of the Masterplan will inform future capital works priorities and support improved flood resilience for the Sale township.
Prince Street Reserve Open Space Rosedale	The Prince Street Reserve Open Space Rosedale project involves improvements to the reserve to enhance the functionality, accessibility and amenity of the open space for community use. The project focuses on upgrading recreational infrastructure, pathways and landscaping to support informal recreation, improve accessibility. This project was open for community consultation from February 2026. Following extensive stakeholder and community consultation, a staged master plan has been developed to enhance the amenity and activation of the space. Projects stemming from the development of the master plan will inform future renewal and capital works programs that will look to create an inviting space that supports community and visitors to Rosedale.
Lions Park – Inclusive Open Space	Focuses on improving recreational infrastructure, play spaces, pathways and supporting amenities to enable inclusive play, social interaction and community use. Works contribute to enhanced accessibility, safety and overall amenity while supporting positive health and wellbeing outcomes for the broader community and a more welcoming public space. Works contribute to improved community outcomes while supporting the long term use and sustainability of the reserve. Following extensive community and stakeholder engagement, the master plan has been developed for the reserve that will look to activate the space for all. Through Sport and Recreation Victoria, a funding application has been submitted for the delivery of Stage 1 as part of the 2026/27 and 2027/28 financial years. Any future works will be undertaken at appropriate timing to ensure no impact to athletic activities.
Kilmany Landfill Cell 4	Council progressed the development of Cell 4 at the Kilmany Resource Recovery Facility to ensure the continued capacity and sustainability of its waste management services. The project incorporated environmental protection measures to manage leachate, groundwater and landfill gas, supporting safe and compliant landfill operations. The additional landfill cell will provide essential disposal capacity to meet current and future community needs while protecting environmental values and maintaining regulatory compliance.

Project	Summary
Kilmany Landfill Leachate Evaporation Pond	Council progressed the Kilmany Landfill Leachate Evaporation Pond project to enhance leachate management at the Kilmany Resource Recovery Facility. The new infrastructure improved the facility's capacity to safely store and manage leachate, reducing environmental risks and supporting compliant and sustainable landfill operations. The project formed an important part of Council's ongoing commitment to responsible waste management and environmental protection.
Cameron Main Oval Changeroom Refurbishment	Council progressed the refurbishment of the Cameron Main Oval changeroom facilities, improving accessibility, functionality and user amenity with works continuing and expected to be completed in October 2026. The works include upgrades to amenities, services and access provisions, creating a contemporary and inclusive facility that supports increased participation, including female involvement, and meets the needs of the wider community.
Stephenson Park Oval Fencing	Council installed and upgraded perimeter fencing around the oval following the removal of the existing wire fencing. The works improved safety, enhanced asset protection and increased the overall functionality and presentation of the facility for community use.
Lions Park Athletics Renewal Design	Council progressed the Lions Park Athletics Renewal Design project through the preparation of a concept design aimed at improving pavilion use for all users.
Community Managed Facilities Roof Renewal Program	Council undertook major roof repair and replacement works at Sale Neighbourhood House, Golden Beach Community Centre and Maffra Recreation Reserve. The works improved the condition, safety and longevity of these community facilities, protecting key assets and ensuring they remain functional and fit for ongoing community use.
Sugar Beet Museum Weigh Bridge Deck Replacement	Works were undertaken to replace the ageing deck timbers, which had begun to fail, on the Sugar Beet Museum weigh bridge in Maffra. The replacement timbers were sought to be in line with the heritage nature of the building.
Boisdale Hall Façade	This project was delivered by the Hall Committee of Management and involved repair works to the hall façade. The works included repointing and tuckpointing of the brickwork, improving the building's structural integrity, appearance and long-term preservation while maintaining the character of the facility.

Project	Summary
Early Years Infrastructure Refurbishment Program	Renewal and refurbishment works were completed across eight of Council's eleven Early Years facilities, including bathroom upgrades, painting works and the replacement of floor coverings. These improvements enhanced the safety, functionality and overall amenity of the buildings, supporting the continued delivery of high-quality early years services across the Shire.
Yarram Courthouse Asbestos Removal	The Yarram Courthouse Asbestos Removal project involved the safe removal of asbestos-containing sheeting from several functional areas within the Courthouse building. The works included the reinstatement of affected areas through resheeting and repainting, improving the safety, condition and usability of the facility while supporting compliance with relevant health and safety requirements.
Sale Museum	Council completed works to address rising damp issues at the Sale Museum, improving the protection and longevity of the building. The project included relocating the all-weather access path and installing stormwater drainage infrastructure to better manage surface water, helping to reduce moisture ingress and preserve the condition of the heritage asset.
Yarram Pool Plant Renewal	Successfully delivered a major capital renewal project at the Yarram Outdoor Pool, replacing critical pool plant infrastructure that had reached the end of its operational life after more than 50 years of service.
Gippsland Regional Livestock Exchange (GRLE) Future Development – Feasibility	Works commenced on the subdivision of vacant land at the Gippsland Regional Livestock Exchange to support future development and investment opportunities.
OA Ruff Stadium and Royal Flying Doctor Service (RFDS) – Required Maintenance	Routine maintenance works were completed to prepare the premises for new tenants.
Commercial Road Yarram	Works have been deferred while a comprehensive feasibility study is undertaken to inform future investment and development decisions.
Port Albert Fish and Chip Co Building	Routine maintenance works were completed to prepare the premises for new tenants.
West Sale Airport – Terminal Building Repair	Works were undertaken to repair the terminal.
Western Apron Towlane (Taxiway F)	This work has been delayed due to rising fuel costs.

THE MIDDLE OF EVERYWHERE

WELLINGTON SHIRE COUNCIL

The Middle of Everywhere campaign has been a resounding success for Wellington Shire, transforming regional perception, driving tourism, attracting investment, and fostering a renewed sense of local pride. Launched as a bold and unifying identity, the campaign has elevated the Shire's profile across Victoria and beyond generating millions in visitor spending, securing national recognition, and providing a strong platform for economic development. By redefining the region as connected, vibrant, and full of opportunity, The Middle of Everywhere has become a powerful catalyst for community confidence, growth, and resilience.

However, The Middle of Everywhere is more than just a slogan, it's a lifestyle brand and regional identity that captures the essence of life throughout the diverse and expansive region. This campaign celebrates the region's unique geographical position and the richness of its landscapes, communities, and opportunities.

Situated just 2.5 hours east of Melbourne, Wellington Shire offers a compelling mix of coastline, high country, farmland, and vibrant towns making it one of Victoria's most dynamic and liveable regional areas. From the tranquil waters of the Gippsland Lakes to the sweeping sands of the Ninety Mile Beach, and from the lush rainforest trails of Tarra Bulga National Park to the fertile farmlands and heritage towns of the interior, Wellington Shire is defined by its extraordinary natural beauty and variety. Whether you're after adventure, serenity, or a sense of belonging, the region offers space to roam and room to grow.

By positioning itself as "The Middle of Everywhere," Wellington Shire flips the script on regional identity. It is not isolated or removed but connected in every meaningful way: to nature, to community, and to opportunity. It is a place where life feels grounded, spacious, and full of possibility, a region where you're never far from the things that matter most. This clever, optimistic messaging has been embraced by local businesses, residents, and community groups, creating genuine grassroots momentum, something other councils often find difficult to achieve.

The campaign also shares real stories from residents, small business owners, farmers, artists, and young families. This human-centered content shows the diversity and richness of life in Wellington Shire, making the brand relatable and aspirational. It's not just about tourism, it's about lifestyle, connection, and potential.

The campaign's success similarly extends to local engagement. Businesses, community groups, and residents have embraced the brand, integrating it into signage, marketing materials, and local events, reinforcing a collective identity and enhancing the visibility of the region. The Middle of Everywhere messaging has provided a unifying theme that encourages collaboration across towns and industries. Economically, the campaign has contributed to a growing interest in Wellington Shire as a place to live, work, and invest.



THE MIDDLE OF EVERYWHERE

WELLINGTON SHIRE COUNCIL

By highlighting the region's connectivity, affordability, and quality of life, The Middle of Everywhere brand has supported efforts to attract new residents and businesses, particularly those seeking to relocate from metropolitan areas in search of greater space and lifestyle flexibility.

Councils often struggle to tie branding efforts to economic outcomes, so the demonstrable return on investment sets this campaign apart.

- Economic uplift through tourism, events, and investment
- Increased population interest from regional relocators
- National award recognition for marketing excellence
- Community buy-in and civic pride across towns
- A regional brand now known across Victoria and Australia

By promoting Wellington Shire as a connected and liveable region, not remote, but "the middle of everywhere" the campaign appeals to:

- Investors looking for affordable, well-serviced areas for development
- Professionals and remote workers seeking lifestyle relocation opportunities
- Entrepreneurs and start-ups drawn to lower operating costs and lifestyle advantages

Helping grow the working-age population, stimulates housing development, and creates demand for new services.

The campaign has garnered national attention, being a finalist in the 2021 and 2024 National Economic Development Awards for Excellence in the Economic Development Marketing and Promotion category. This recognition underscores the effectiveness of the campaign in promoting the region's assets to a wider audience .

Overall, The Middle of Everywhere campaign has been a transformative initiative for Wellington Shire, significantly elevating the region's profile on both a state and national scale. By crafting a bold and memorable identity, the campaign has not only drawn increased attention from tourists and potential investors but also instilled a renewed sense of pride among local residents.

It has effectively positioned Wellington Shire as a place that offers the best of all worlds; natural beauty, community spirit, and economic opportunity without the compromises often associated with regional living.

Wellington Shire isn't just proud of The Middle of Everywhere we see it as a defining success story that reflects the spirit and future of the region and will continue to expand and evolve the campaign.



3.0 Our Council

3.1 City Profile

Wellington Shire Council is in Gippsland and is Victoria's third-largest municipality, covering nearly 11,000 square kilometres. The Shire was established in 1994 following the amalgamation of the Shires of Alberton, Avon, Maffra, the City of Sale and parts of Rosedale. It is situated on the traditional land of the Gunaikurnai People. Gunaikurnai country stretches across coastal and inland areas beyond Wellington's boundaries, including parts of the southern slopes of the Victorian Alps. The municipality is divided into three wards: Central, Coastal and Northern.

Known as *The Middle of Everywhere*, Wellington Shire is recognised for its diverse and striking natural landscape, ranging from pristine beaches and rainforests to mountain ranges, and expansive wetlands. Iconic locations such as the 90 Mile Beach, Alpine National Park, and the Gippsland Lakes Coastal Park make the region a hub for tourism, economic activity, and sustainable development.

Wellington's geography and climate also bring environmental challenges, including bushfires, flooding, salinity, erosion and the growing impacts of changes to climate conditions.

Home to more than 30 communities and over 46,000 residents, most people live in and around the main centres of Sale, Maffra, Rosedale, Yarram, Stratford, and Heyfield. Council manages more than $1.4 billion in assets and infrastructure, and the population is expected to grow to over 57,000 by 2041, increasing the need for housing and supporting services.

Wellington Shire has an ageing population, with 31% of residents aged 60 and over. This is significantly higher than the Victorian average of 22.4%. A total of 11% of residents were born overseas, and the top three languages spoken at home other than English are Mandarin, Tagalog (a Filipino dialect), and Vietnamese. Lone-person households are also more common in Wellington Shire, making up just over 28.2% of all households, compared to 22.4% across Victoria.

Aboriginal and Torres Strait Islander people make up 2% of the Wellington Shire population. This is higher than the Victorian average. In addition, just shy of 10% of residents identify as LGBTQIA+. Approximately 30% of the population have a disability, and 7.1% report needing assistance with core daily tasks.

The type of housing across Wellington Shire is diverse, including rural properties, coastal homes, farms, and medium to higher-density housing. Future planning suggests that there is strong potential to increase housing diversity and make better use of urban land and infrastructure. As household sizes shrink and the population ages, there is a growing need for housing options such as apartments, shop-top living, villa units, and townhouses. Increasing the supply of social and affordable housing is essential to maintaining Wellington Shire's liveability, productivity, and inclusiveness.

Employment across the Shire is expected to grow by 4000 jobs by 2041. This growth will be supported by early planning and the availability of commercial and industrial land. Much of this employment growth will be in industries that require larger land areas and building footprints, such as primary industries. Significant job increases are forecast for urban centres, particularly in Sale and Maffra, with industrial expansion likely to occur on the outskirts of these towns and other communities.

Wellington's economy is strong and diverse, supported by long-established industries such as Defence, aviation, oil and gas, construction and tourism. Healthcare, social assistance, and agriculture are the largest employment sectors, with local farmers playing a key role in Gippsland's $7 billion food and fibre sector. The region is also home to Fulham Correctional Centre, a medium-security prison for men with a capacity of nearly 900 inmates.

Wellington Shire sits at the centre of Australia's first declared offshore wind zone, which has a proposed capacity of 25GW and an estimated $40 billion in investment. Supporting Australia's move to new energy is a strategic priority, and attracting renewable energy investment is essential for the

region's transition and economic future. Over the next decade, the Shire will face a number of challenges, including the need for new transmission infrastructure, grid connections, accommodation for a growing workforce, and funding for local infrastructure. Planning requirements and ongoing consultation processes may also place pressure on community and Council resources. Collaboration with neighbouring councils, including South Gippsland and Latrobe City, and strong advocacy to state and federal governments will be critical.

Wellington Shire's aviation industry is also a growing asset that extends well beyond the Royal Australian Air Force Base in East Sale. Council operates both West Sale and Yarram Airports, supporting a strong and passionate local aviation sector. The region continues to benefit from more than $400 million in ongoing Defence aviation investment at the RAAF Base, home to Defence's Basic Pilot Training School under Project Air 5428.

This activity, along with the development of a 20-year master plan for West Sale Airport, will deliver a significant economic boost to the Shire and position Wellington as a hub for aviation training, infrastructure and innovation. It all ties into our unique identity *The Middle of Everywhere* - with the biennial Airshow at West Sale Airport serving as a major regional attraction, driving tourism, economic activity, and strengthening our profile as a key player in the aviation space.

Although Wellington is undergoing major economic shifts - such as the decline of the oil and gas industry, the end of native timber harvesting and the closure of coal plants across Gippsland - it remains well-positioned for growth. Its natural assets, strategic location, and established industries provide a strong foundation for expansion in renewable energy, Defence, and other emerging sectors.



Image: Loch Sport

3.2 Council Offices

Council Headquarters

Sale Service Centre
18 Desailly Street, Sale Vic 3850



Yarram Service Centre
156 Grant Street, Yarram Vic 3971



Contact us

Postal address: PO Box 506, Sale Vic 3850
Customer Service: 1300 366 244
Yarram Service Centre: 03 5182 5100
Email: enquiries@wellington.vic.gov.au
Website: www.wellington.vic.gov.au

3.3 Our Councillors

Councillors play an important role in representing the community and helping shape the future of Wellington Shire. Their primary responsibility is to provide leadership, make decisions in the best interests of the community, and ensure Council is well governed in accordance with the Local Government Act 2020.

Wellington Shire is divided into three wards: Northern, Central and Coastal. Each ward is represented by three Councillors, giving a total of nine Councillors.

The following Councillors were elected at the 2024 General Election and commenced a four-year term on 18 November 2024.

Name	Ward	Terms elected	Mobile	Email
Cr Catherine Bannerman	Coastal	2024	0475 241 614	catherineb@wellington.vic.gov.au
Cr Liz Foat (Deputy Mayor)	Central	2024	0472 570 115	lizf@wellington.vic.gov.au
Cr Edward Lowe	Northern	2024	0474 761 207	edwardl@wellington.vic.gov.au
Cr Cindy Madeley (Mayor)	Coastal	2024	0428 678 430	cindym@wellington.vic.gov.au
Cr Carmel Ripper	Northern	2016, 2021, 2024	0457 056 436	carmelr@wellington.vic.gov.au
Cr Scott Rossetti	Central	2008, 2012, 2016, 2020, 2024	0419 366 686	scottr@wellington.vic.gov.au
Cr Garry Stephens	Coastal	2016, 2020, 2024	0476 000 157	garrys@wellington.vic.gov.au
Cr John Tatterson	Northern	2020, 2024	0448 433 036	johnta@wellington.vic.gov.au
Cr Geoff Wells	Central	2024	0474 445 741	geoffw@wellington.vic.gov.au

Mayor and Deputy Mayor roles

The Mayor and Deputy Mayor are elected by Councillors in accordance with the Local Government Act 2020 and Council's Governance Rules.

The Mayor is Council's elected leader and principal spokesperson. The Mayor chairs Council meetings, provides leadership to Councillors, and represents Council at official functions and community events. The Deputy Mayor supports the Mayor and performs the Mayor's duties when the Mayor is unavailable.

From 18 November 2024 until 18 November 2025, Cr Scott Rossetti served as Mayor and Cr Cindy Madeley served as Deputy Mayor. Following the annual election for these positions, on 18 November 2025, Cr Cindy Madeley was elected Mayor and Cr Liz Foat was elected Deputy Mayor.

The next election for the positions of Mayor and Deputy Mayor will be held on 17 November 2026.

Wellington Shire Ward Map



OUR COUNCILLORS

WELLINGTON SHIRE COUNCIL



Cr Liz Foat
Central Ward



Cr Scott Rossetti
Central Ward



Cr Geoff Wells
Central Ward



Cr Catherine Bannerman
Coastal Ward



Cr Cindy Madeley
Coastal Ward



Cr Garry Stephens
Coastal Ward



Cr Edward Lowe
Northern Ward



Cr Carmel Ripper
Northern Ward

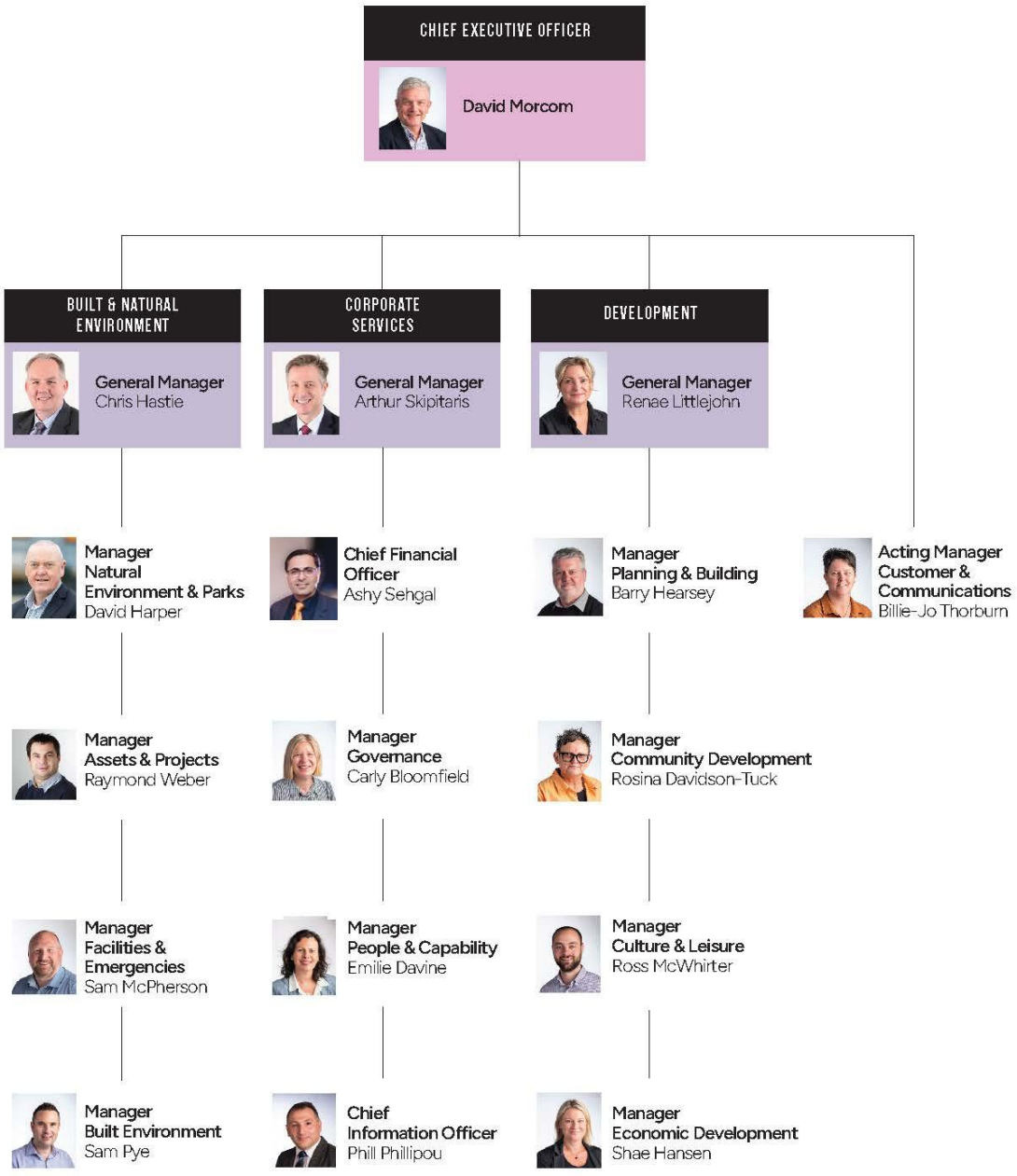


Cr John Tatterson
Northern Ward

ORGANISATION STRUCTURE

As of 30 June 2026, Council organisation structure was as below.

Council is the governing body that appoints a Chief Executive Officer (CEO). The CEO has the responsibility for the day-to-day management of operations in accordance with the strategic directions of the Council Plan. The CEO and three General Managers from the Corporate Management Team (CMT) lead the organisation.

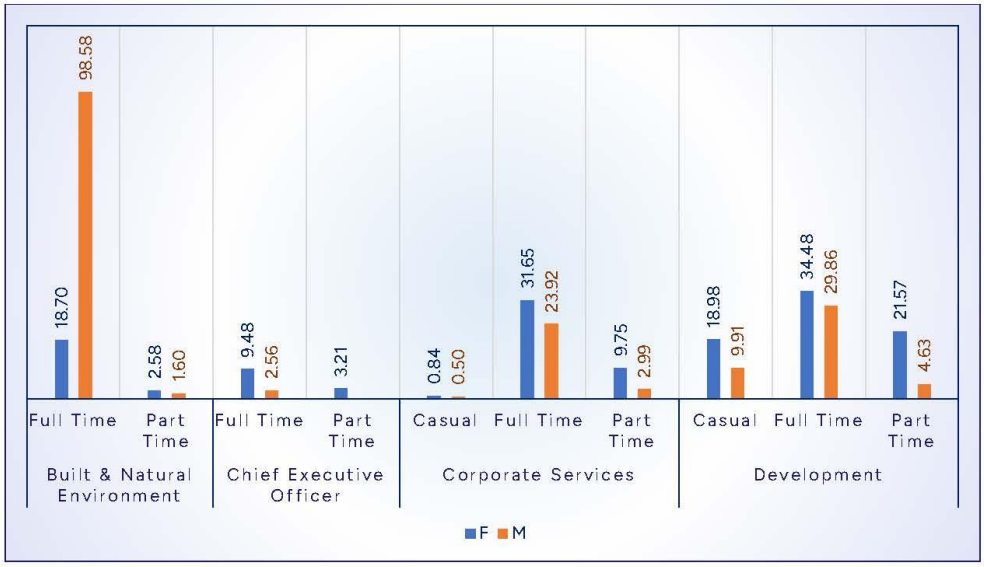


4.2 Council Staff

Full time equivalent (FTE) staff by organisational structure, employment type and gender.

Sum of Actual FTE by hours worked				
Division	Employment Status	Gender		Total
		Female	Male	
Built and Natural Environment	Full Time	18.70	98.58	117.28
	Part Time	2.58	1.60	4.18
Total		**21.28**	**100.18**	**121.46**
Chief Executive Officer	Full Time	9.48	2.56	12.03
	Part Time	3.21		3.21
Total		**12.68**	**2.56**	**15.24**
Corporate Services	Casual	0.84	0.50	1.35
	Full Time	31.65	23.92	55.58
	Part Time	9.75	2.99	12.73
Total		**42.24**	**27.42**	**69.66**
Development	Casual	18.98	9.91	28.89
	Full Time	34.48	29.86	64.34
	Part Time	21.57	4.63	26.20
Total		**75.02**	**44.41**	**119.43**
Grand Total		**151.23**	**174.56**	**325.78**

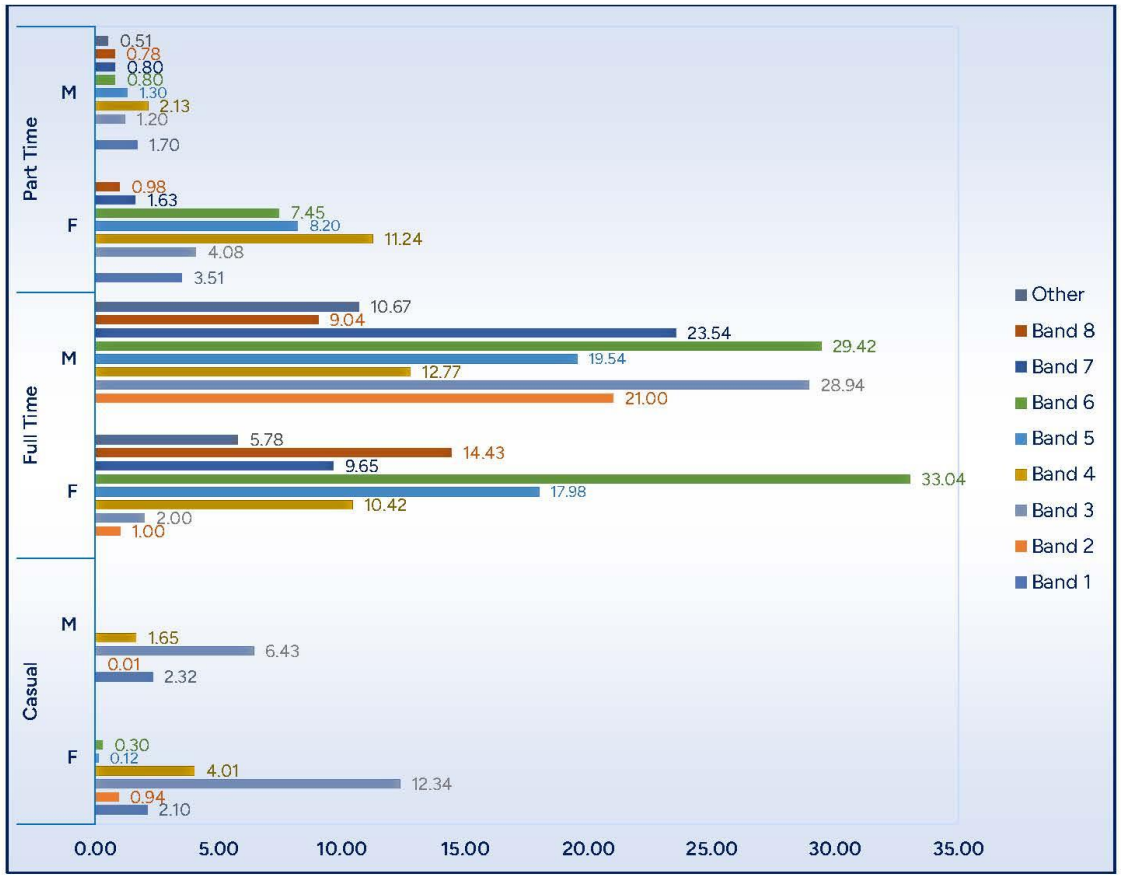
FTE by organisational structure, employment type and gender



Full time equivalent (FTE) staff categorised by employment classification and gender.

Sum of Actual FTE by hours worked											
Status	Gender	Band									
		1	2	3	4	5	6	7	8	Other	Grand Total
Casual	Female	2.10	0.94	12.34	4.01	0.12	0.30				19.82
	Male	2.32	0.01	6.43	1.65						10.41
Total		**4.43**	**0.94**	**18.78**	**5.67**	**0.12**	**0.30**				**30.24**
Full Time	Female		1.00	2.00	10.42	17.98	33.04	9.65	14.43	5.78	94.31
	Male		21.00	28.94	12.77	19.54	29.42	23.54	9.04	10.67	154.92
Total			**22.00**	**30.94**	**23.19**	**37.52**	**62.46**	**33.19**	**23.47**	**16.46**	**249.23**
Part Time	Female	3.51		4.08	11.24	8.20	7.45	1.63	0.98		37.10
	Male	1.70		1.20	2.13	1.30	0.80	0.80	0.78	0.51	9.22
Total		**5.21**		**5.28**	**13.37**	**9.51**	**8.25**	**2.43**	**1.76**	**0.51**	**46.31**
Grand Total		**9.64**	**22.94**	**55.00**	**42.23**	**47.14**	**71.02**	**35.62**	**25.23**	**16.97**	**325.78**

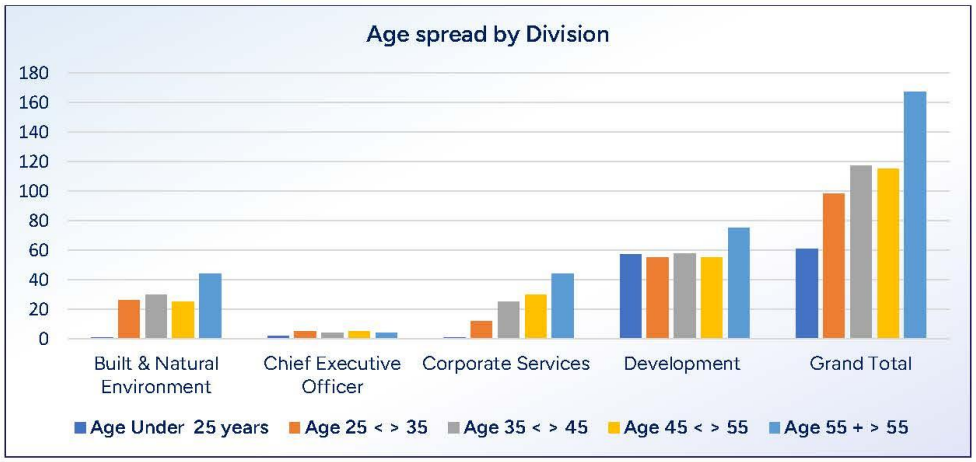
Full time equivalent (FTE) staff categorised by employment classification and gender.



Age spread (Total staff: 558)

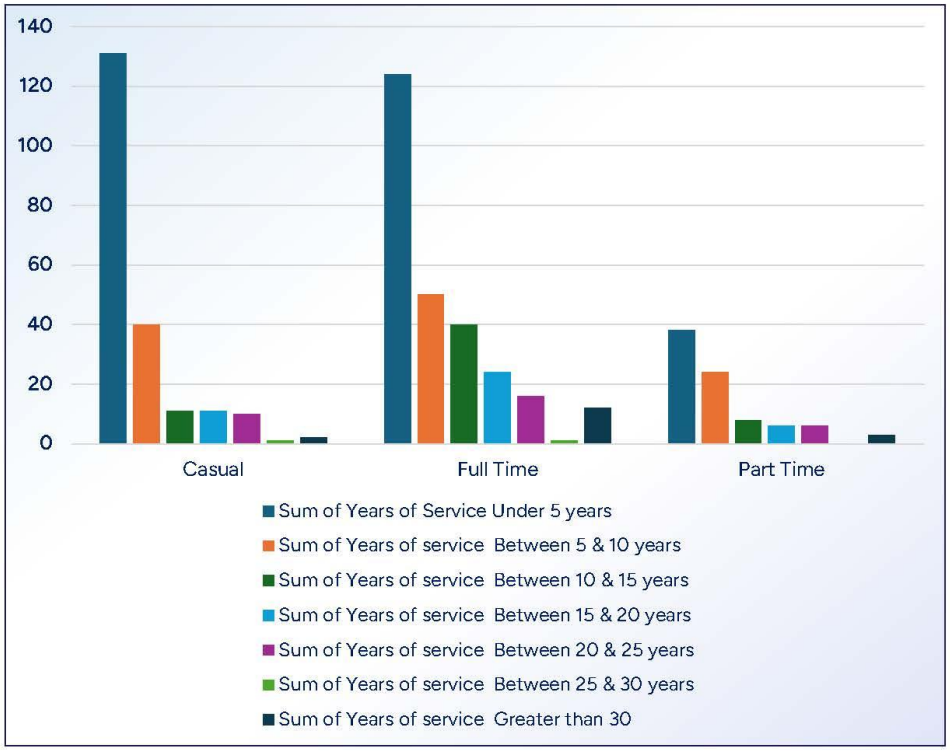
Division	Age				
	Under 25 years	25 - 35	35 - 45	45 - 55	55 +
Built and Natural Environment	1	26	30	25	44
Chief Executive Officer	2	5	4	5	4
Corporate Services	1	12	25	30	44
Development	57	55	58	55	75
Grand Total	61	98	117	115	167

Division	Total staff
Built and Natural Environment	126
Chief Executive Officer	20
Corporate Services	112
Development	300
Total	558



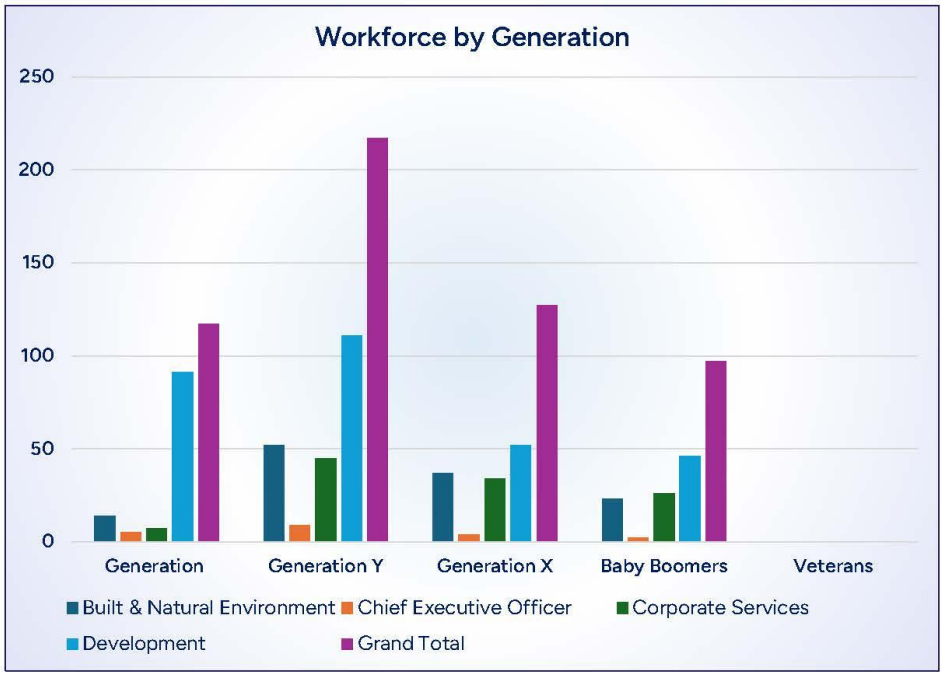
Years of service summary (Total staff: 558)

Employment Status	Years of Service						
	Under 5 years	Between 5 and 10 years	Between 10 and 15 years	Between 15 and 20 years	Between 20 and 25 years	Between 25 and 30 years	Greater than 30
Casual	131	40	11	11	10	1	2
Full Time	124	50	40	24	16	1	12
Part Time	38	24	8	6	6	0	3
Grand Total	293	114	59	41	32	2	17



Our workforce by generation (Total staff: 558)

Division	Generation				
	Generation Z	Generation Y	Generation X	Baby Boomers	Veterans
Built and Natural Environment	14	52	37	23	
Chief Executive Officer	5	9	4	2	
Corporate Services	7	45	34	26	
Development	91	111	52	46	
Grand Total	**117**	**217**	**127**	**97**	



Key:

- Gen Z 1995-2025
- Gen Y 1977-1994
- Gen X 1966-1976
- Baby Boomers 1946-1965
- Veterans pre-1946

Our Volunteers

Wellington Shire Council remains committed to providing meaningful opportunities for community members to contribute their time, skills and enthusiasm. Volunteering offers people a way to give back to the community, build connections, and deepen their understanding of the region in which they live. Through their involvement, volunteers help strengthen local networks, foster a sense of belonging, and support the delivery of valued services and programs across the Shire.

There are a number of ways in which volunteers can contribute to our services and give back to their community, including:

- Providing tourism advice and support at Council's Visitor Information Centres
- Delivering education programs and workshops for kindergarten, school and community groups at the Art Gallery
- Greeting visitors and providing customer service within our Gallery and Visitor Information spaces
- Assisting with bicycle education through TAC and VicRoads
- Supporting young people through FReeZA and Youth Council
- Participation on community committees across Wellington Shire
- Gardening with the Friends of Sale Botanic Gardens group
- Providing advice as part of the Wellington Disability Advisory Committee

Council continues to value the significant contribution volunteers make across these programs and is grateful for the many hours they dedicate each year in support of the Wellington community.

Community members interested in volunteering with Wellington Shire Council can register through the careers page on Council's website www.wellington.vic.gov.au



Image: Thank you sign

Gender Equality and Equal Opportunities Practices

Council is committed to building a workplace and community where everyone feels respected, included and safe. Our work in equity, inclusion and diversity supports a positive workplace culture, strengthens our ability to attract and retain talented people, and helps ensure the services, programs and infrastructure we deliver are responsive to the needs of our whole community.

During 2025/26, Council continued to strengthen its approach to gender equality, with a focus on embedding gender equality into everyday planning, decision-making, workforce practices and service delivery. This work was undertaken in the context of organisational change, regional workforce pressures, operational service delivery requirements and ongoing budget constraints.

Advancing Gender Equality

Council continued to meet its obligations under the Gender Equality Act 2020, including the preparation and submission of our 2026 Progress Report and the development of our new Gender Equality Action Plan 2026–2029 (GEAP).

The new GEAP builds on the foundations established through Council's first Gender Equality Action Plan. It is designed to be practical, measurable and sustainable, with a stronger focus on clear ownership, improved data, annual action planning and regular monitoring of progress. Overall accountability sits with the Chief Executive Officer, with executive oversight through the Corporate Management Team and implementation support through People and Capability, the Gender Equality Committee and relevant business areas.

Council's 2025 workplace gender audit identified that women represented approximately 53% of Council's workforce and men approximately 47%. While this shows strong overall gender balance, the data also highlighted areas for continued focus, including representation in senior leadership roles, access to acting and higher duties opportunities, occupational segregation, flexible work, career development and staff confidence in fair and transparent progression pathways.

Council's gender pay gap has improved since the first audit period. In 2025, the mean total remuneration gender pay gap was 9.7%, down from 15.7% in 2021. The remaining gap is largely influenced by structural factors, including representation in higher-paid roles, employment basis, part-time work patterns, occupational segregation, and access to higher duties, overtime and allowances. Council will continue to use audit data, workforce planning, recruitment practices and leadership development to address these factors over time.

Gender Impact Assessments

A key area of progress during the reporting period was the continued development and maturity of Gender Impact Assessments (GIA). GIAs are now being applied across a broader range of Council policies, programs, services, infrastructure projects and community initiatives.

This has helped Council consider gender equality earlier in project planning, policy review, community engagement, funding applications and service design. Council's approach to GIAs has also become more intersectional, with stronger consideration of disability, age, cultural background, Aboriginality, LGBTQIA+ inclusion, caring responsibilities, family violence, rurality and socioeconomic disadvantage.

Examples of work assessed through a gender impact lens included sport and recreation infrastructure upgrades, the Road Management Plan, the Waste Services Kerbside Collection Policy, the Domestic Animal Management Plan, Aqua Energy facility redevelopment planning, community health and wellbeing initiatives, the Community Local Law amendment, the Enterprise Agreement 12 preparation process and the Employee Code of Conduct review.

These assessments have helped identify practical improvements to support safer, more accessible and more inclusive outcomes. Examples include improved lighting and changeroom design for women, girls and underrepresented groups; more accessible and inclusive communication;

consideration of barriers faced by carers, older people, people with disability and rural residents; and improved policy design to better reflect the needs of diverse community members.

Respectful and Inclusive Workplaces

Council remains committed to creating a workplace culture that is safe, respectful and free from discrimination, harassment and gendered harm.

The 2025 People Matter Survey was completed by 240 staff. Results showed a generally positive foundation for respectful workplace behaviour, with staff broadly understanding expectations around respectful conduct. However, the results and consultation also reinforced that ongoing work is required to build confidence in speaking up, improve trust in reporting pathways, and ensure concerns are responded to consistently and fairly.

During the reporting period, Council continued work on the Speak Up campaign and strengthened reporting pathways through the Your Call reporting platform. This work is intended to make it easier and safer for current and former employees, contractors and volunteers to raise concerns, including options for anonymous reporting where appropriate.

Council also continued to support respectful workplace education and prevention initiatives, including work undertaken through the Our Equal Local Government project with other Gippsland councils, Gippsland Women's Health and partner organisations. This work supports safer, more inclusive local government workplaces and helps build shared capability in preventing gendered violence and promoting respectful behaviour.

Training and awareness activities during the reporting period included respectful workplace learning, sexual harassment prevention, bystander action, gender equity workshops, and targeted activities for male-dominated and operational workgroups. Council also continued to recognise and participate in key awareness events and commemorative activities, including International Women's Day, IDAHOBIT, the Candlelight Vigil, Walk for Remembrance and Men's Health Week, to promote inclusion, respect and allyship.

Family Violence

Council continued to build its leadership in preventing family and gender-based violence through the Victorian Government's Free from Violence Local Government Program 2024–2027. The program focuses on preventing violence before it occurs by addressing its underlying drivers through gender equality, community leadership and cross-sector collaboration.

The Free From Violence funding has helped shape the internal gender equality work, including the expanded use of Gender Impact Assessments and a focus on respectful and inclusive workplaces. Through the Free from Violence Program, this work has been extended into the community, embedding gender equality, safety and inclusion into decision-making, partnerships and community initiatives to address the drivers of family violence.

During 2025/26, Council led the Wellington Prevention of Family Violence Network, bringing together 19 organisations across prevention, response and recovery. The network grew into an active partnership delivering coordinated initiatives, shared action and increased regional capability. Council also partnered with the Gippsland Family Violence Alliance to co-host the inaugural Gippsland Family Violence Forum, attended by more than 110 practitioners, further strengthening Wellington's role as a regional leader in prevention.

Council was selected to participate in Safe and Equal's inaugural Prevention of Violence Through Sport Community of Practice and led regionally unique work supporting local sporting clubs to develop and implement Gender Equality Action Plans through the Change Our Game Capability Grant, strengthening club capability to create safer, more inclusive and equitable environments.

Community awareness and engagement continued to grow through Wellington's largest 16 Days of Activism campaign to date, an expanded Walk Against Family Violence, a significant increase in

Candlelight Vigil participation and Elder Abuse Awareness initiatives. Council also embedded evidence-based prevention messaging across speeches, public statements and community communications, while amplifying the voices of people with lived experience to challenge harmful attitudes and encourage action.

Together, this work demonstrates sustained, practical action to address the drivers of family violence and create safer, more respectful and inclusive communities.

Looking Ahead

Council's focus for the next GEAP cycle is to move from foundation-building to sustained, measurable change.

Key priorities for 2026–2029 include:

- maintaining a reliable gender equality data set to improve workforce planning and audit readiness
- strengthening transparency in acting, higher duties and development opportunities
- improving recruitment, promotion and leadership pathway practices
- continuing to embed GIAs into Council planning, policy and service delivery
- building staff confidence in reporting pathways through Speak Up and Your Call
- supporting flexible work and leave arrangements in a fair, practical and consistent way
- improving voluntary self-identification data while protecting employee privacy
- continuing respectful workplace, inclusion and prevention initiatives across Council worksites.

Council remains committed to progressing gender equality in a practical, evidence-based and sustainable way.

By embedding equity and inclusion into our systems, leadership practices, policies and services, we are working towards a workplace and community where all people, regardless of gender, background, identity or ability, are respected, safe and able to participate fully.



Image: Balanced scale

4.3 Other Staff Matters

Enterprise Bargaining Agreement

During the year, Council successfully concluded negotiations for a new enterprise agreement.

The Wellington Shire Council Enterprise Agreement No. 11 expired in November 2025 and was replaced by Enterprise Agreement No.12 in May 2026 following extensive negotiations with employees, unions and employee representatives. Conducted in accordance with good-faith bargaining requirements, the process focused on achieving an outcome that supports a sustainable workforce, recognises employee contributions and meets Council's organisational and service delivery needs. Council values the positive working relationships maintained throughout the process with local organisers from the Australian Municipal, Administrative, Clerical and Services Union, the Australian Nursing and Midwifery Federation and Professionals Australia, and acknowledges the contribution of staff who supported the negotiations through data analysis, research and modelling.

The new agreement delivers a range of positive outcomes for employees, including an increase to employer-paid parental leave for secondary carers to eight weeks, an additional week of employer-paid parental leave for primary carers, increasing the entitlement to 16 weeks, and an additional two days of personal leave, bringing the total entitlement to 14 days. It also updates terminology to reflect legislative changes and provides wage increases of 3% or $48, whichever is greater, in each year of the three-year agreement. The agreement was subsequently approved by the Fair Work Commission.

Staff Achievement Awards

Wellington Staff Achievement Awards Program seeks to recognise individuals who go 'above and beyond' in their roles, or in their service to the community.

The nomination categories have been developed in line with Council values; staff are encouraged to nominate their peers for going 'above and beyond' in the following areas:

- Leadership
- Customer Focus
- Relationships
- Innovation
- Sustainability

Staff Recognition Years of Service

Council recognises employees for their ongoing contribution, commitment and service to the organisation by acknowledging their key service milestones. Sixty-eight staff members celebrated and received Service Awards in the 2025/26 year as reflected in the table below.

Years of service	Number of staff members to achieve the milestone in 2025/26
>50 years	1
>40 years	1
>30 years	4

Years of service	Number of staff members to achieve the milestone in 2025/26
>25 years	1
>20 years	4
>15 years	9
> 10 years	15
> 5 years	33
Total	68

Professional Development

Wellington Shire Council supports ongoing professional development, recognising the value of building staff capability through enhanced skills, knowledge and qualifications.

Learning is delivered through an integrated approach, including on-the-job experience, online and instructor-led training, and formal education.

Training undertaken in 2025/26:

- Online courses: 2603
- Compliance: 173
- Professional Development: 91

In 2025/26, Council strengthened leadership capability through targeted development programs, equipping leaders with the skills to effectively support and manage their teams.

A Capability Framework is being introduced establishing a consistent approach to defining the skills, behaviours and attributes required across all roles. The framework will progressively be embedded into recruitment, induction and workforce planning processes to support a skilled, future-ready workforce.

Health and Safety

Council has enhanced its safety management system to strengthen our commitment to the health and safety of employees, contractors, customers, and visitors. These ongoing improvements support continuous progress in our workplace health and safety performance.

Prioritising work health and safety (WHS) reporting in all circumstances regardless of potential or realised consequences, conducting safety meetings, drills, and occupational health and safety (OHS) management system development drives ongoing improvement of OHS objectives.

Throughout the year, a major psychosocial safety initiative was implemented with the commencement of the Psychosocial Hazards Risk Assessment Project that has received direct positive feedback from the WorkSafe regulator regarding documentation, consultation and risk assessment works.

Donesafe, our online OHS incident reporting and management tool, has further developed with numerous additional audit and checklist profiles created and implemented.

The OHS Transformation Plan is in essence complete with some actions ongoing to finalise the project taking time due to operational and resource requirements (i.e. verification of Competence/High Risk License training).

Targeted WHS achievements:

- Work Health and Safety team supported and embedded, providing effective OHS objective results;
- Ongoing liaison and cooperation with all stakeholder business units (BU), supporting BU OHS reporting and performance;
- Commencement of Psychosocial Hazards Risk Assessment project - document suite development complete.
- Incident data and OHS performance dashboard to monitor and assess trends across safety performance for business units;
- Ongoing site toolbox and meeting presence across all levels to encourage confidence and awareness in our health and safety systems and OHS team; and
- Attendance in business unit meetings promoting awareness of OHS responsibilities amongst our Managers and Supervisors.

Below statistics are WSC Employee only figures:

Incidents	Number of Incidents
Incidents	102
Near Miss	37
Lost time incidents	4
Serious Workcover Claims (>7days LTI)	1

Hazard Reports	Number of Reports
Hazards identified	43

Workplace Safety Inspections	Number of Inspections
Inspections completed	313

Employee Health and Wellbeing

Council's commitment to the health and wellbeing of our workforce remains strong, with programs, events and resources aimed at supporting physical, mental and social wellbeing throughout the year.

Wellbeing initiatives in 2025/26 included:

- Employee Assistance Program (EAP) – Free, confidential counselling and wellbeing support available to all staff.
- R U OK? Day – Activities included mindfulness sessions, and wellness raffles to encourage connection and support.
- International Women's Day – Mentor Walk Event and communications reinforced our ongoing commitment to gender equity, inclusion, and support for health and wellbeing.
- Men's Health Week – Campaigns to raise awareness and promote support around physical and mental health for men at work.
- Australia's Biggest Morning Tea – Staff came together to raise funds for cancer support, contributing to social connection and shared purpose.
- IDAHOBIT Day – Reinforced our support for LGBTQIA+ inclusion and allyship, with wearable resources and awareness activities.
- Our employee-led Social Club continues to play a strong role in promoting social inclusion and connection across teams, through shared events and activities such as communal lunches, trivia nights and health-focused events.

These initiatives are designed to enhance workplace culture, reduce absenteeism and presenteeism, and improve both employee experience and organisational performance.

Recruitment Trends

As an organisation committed to leveraging local talent, Wellington Shire Council continues to respond to a changing recruitment environment shaped by workforce mobility, regional skills shortages, increased expectations around flexibility, and strong competition for skilled professionals across local government and the broader Gippsland region.

In 2025/26, Council continued to strengthen its recruitment practices through the ongoing use of Pulse, our recruitment system implemented as part of the broader Human Resource Information System transformation. This has supported more streamlined recruitment processes, improved visibility of recruitment activity, and enhanced our ability to use data to inform workforce planning and decision-making.

This year, Council has undertaken a soft launch of a new Capability Framework, marking an important step in strengthening how we define, assess and develop the skills, behaviours and attributes required for success across the organisation. The Capability Framework will support a more consistent and transparent approach to recruitment, selection and employee development.

Council's recruitment activity continues to reflect broader labour market trends across regional Victoria, where employers are navigating skills shortages, demographic change, and increased competition for specialist and professional roles. In local government, challenges remain in attracting candidates to critical areas such as engineering, planning, governance, finance and other specialised functions.

Key Statistics and Performance Indicators (2025/26):

- Total external recruitment campaigns conducted: 70
- Internal recruitment campaigns conducted: 29

- Total applications received for recruitment campaigns: 1,135
- Staff turnover rate: 10.5%
- Higher duties opportunities offered internally: 167

Gippsland and Local Government Context

Wellington's recruitment experience reflects the broader labour market pressures being felt across Gippsland, where demand remains strong for skilled workers across key sectors including healthcare, construction, retail and administration. Within local government, competition continues for specialist and professional roles, particularly in areas such as engineering, planning, information technology and environmental health.

Across the region, employers are responding to ongoing skills shortages, demographic change and evolving employee expectations, including greater flexibility in how and where work is performed. Council's continued focus on capability development, flexible work practices and inclusive recruitment helps position the organisation to respond to these challenges and attract, develop and retain the workforce needed for the future.

Looking Ahead

Looking ahead, Council will continue to embed the Capability Framework to strengthen recruitment, selection and workforce planning practices. The framework will support a clearer and more consistent understanding of the skills, behaviours and attributes needed across the organisation, while helping to guide development opportunities and career pathways for employees.

Through continued implementation of the Workforce Plan, Council remains focused on building a resilient, capable and inclusive workforce that is well placed to meet organisational priorities and deliver strong outcomes for the community.

Workforce Plan

At Wellington Shire Council, Workforce Planning assists us in having the right people, with the right skills and capabilities at the right time to achieve our Council Plan. We are committed to becoming an employer of choice to our current and future employees. At Council, we are committed to engaging and retaining employees by providing a workplace that embraces equality and diversity in an inclusive work environment.

The Workforce Plan 2022-2027 addresses six key areas of focus:

- Recruiting suitably qualified staff in key areas such as ICT, Planning, Engineering and Governance
- Providing targeted and consistent training
- Providing traineeships and graduate roles for local students
- Continuing to promote and support gender equality, diversity and inclusiveness
- Supporting emergency management and pandemic response capability
- Enhancing employee engagement

Work is continuing in these areas as we look to address the gaps we have identified, and as we look to build capability across the workforce for the challenges and opportunities ahead.

This year significant background work has occurred to support the rollout of the Capability Framework, ensuring continued strengthening of the workforce skillset.

5.0 Our Performance

5.1 Integrated Strategic Planning and Accountability Framework

This annual report has been prepared in accordance with the *Local Government Act 2020* (The Act) and Local Government (Planning and Reporting) Regulations 2020.

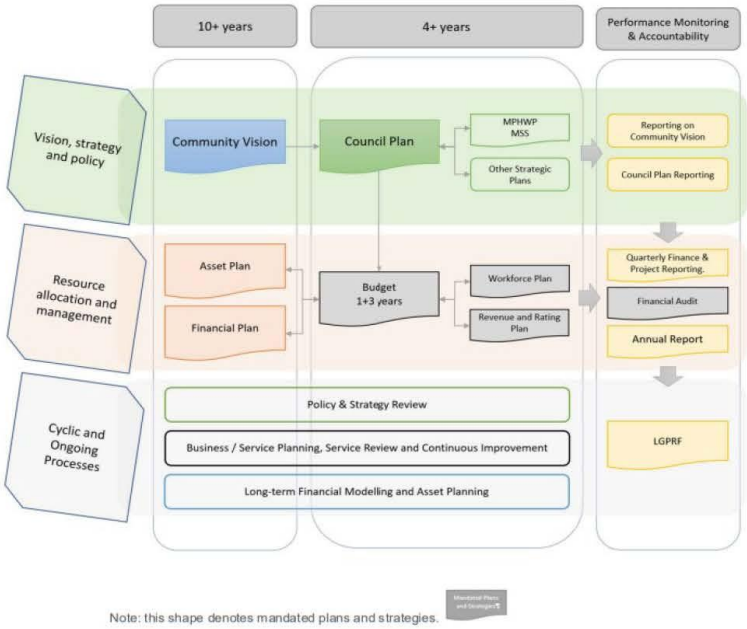
Part 4 of the *Act* outlines the requirements for planning and financial management, mandating that councils prepare the following documents:

- A Community Vision (for at least the next 10 financial years);
- A Council Plan (for at least the next 4 financial years);
- A Financial Plan (for at least the next 10 financial years);
- An Asset Plan (for at least the next 10 financial years);
- A Revenue and Rating Plan (for at least the next 4 financial years);
- A Budget (completed annually covering at least the next 4 financial years);
- Quarterly budget reports;
- An Annual Report (for each financial year); and
- Financial policies.

The Act also mandates councils to prepare:

- A Workforce Plan (including projected staffing requirements for at least 4 years).

The following diagram shows the relationship between the key planning and reporting documents that make up the integrated strategic planning and reporting framework for local government.



Community Satisfaction Survey

The Community Satisfaction Survey (CSS) is conducted annually by JWS Research, an independent research company. The survey is completed through telephone interviews with a randomly selected sample of Wellington Shire residents aged 18 years and over.

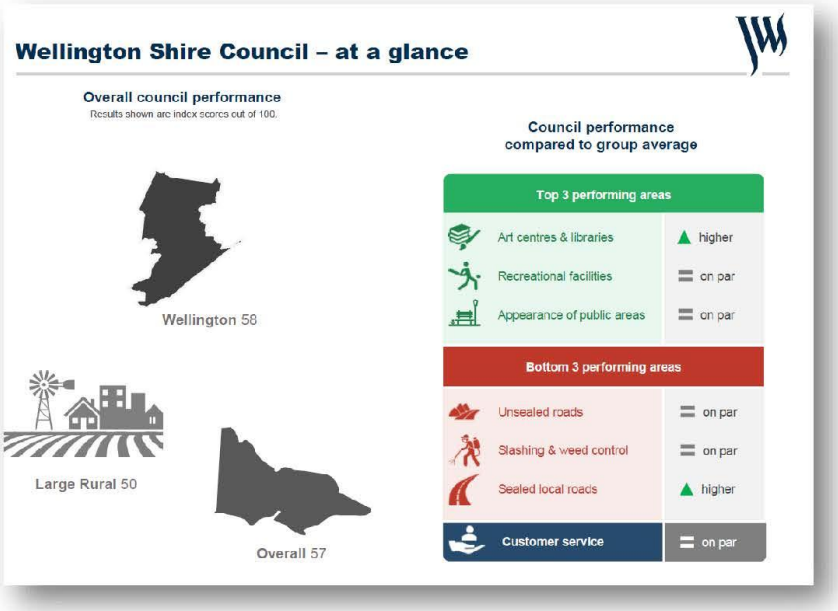
This survey serves as a key interface between Council and the community, helping to inform service planning and performance evaluation. In 2026, a total of 400 interviews were completed between February to mid-March 2026, capturing a representative sample that met minimum quotas for gender within defined age groups.

Key highlights from the 2026 results include:

- Overall council performance continues to exceed both large rural council group and state-wide averages with an index score of 58.
- Art centres and libraries received the highest rating, with an index score of 76, which is on par with State-wide and higher than large rural council group.
- Customer service satisfaction improved this year, achieving an index score of 69, up from 68 in the previous year. This result is above the large rural council group average of 66 and aligns with the state-wide average of 69.

Shown below and on the next page is a snapshot and summary of core CSS results for 2026, to view full survey results please visit the Wellington Shire Council website www.wellington.vic.gov.au.

Ratepayers, residents and other stakeholders can compare our performance results against other large rural Victorian councils via the Know Your Council website Know Your Council | Victorian Government .



Services	Wellington 2026	Large Rural 2026	State-wide 2026	Wellington 2025	Large Rural 2025	State-wide 2025
Overall Performance	58	50	57	58	50	53
Value for Money	47	44	49	51	43	47
Overall council direction	46	44	48	50	44	46
Customer service	69	66	69	68	65	66
Art centres & libraries	76	72	76	77	71	73
Recreational facilities	70	70	71	70	65	67
Appearance of public areas	69	69	71	71	66	68
Waste Management	66	64	69	63	62	65
Emergency and disaster management	65	64	68	67	65	65
Community & cultural	64	63	67	66	63	65
Enforcement of local laws	61	60	60	60	59	59
Business/community dev./tourism	59	57	59	61	55	56
Environmental sustainability	58	58	60	59	58	59
Informing the community	57	55	60	57	54	56
Local streets & footpaths	55	50	54	56	48	52
Town planning policy	55	47	51	58	46	48
Population growth	54	48	48	57	46	48
Planning, building and permits	54	44	46	53	41	43
Consultation & engagement	52	49	53	52	48	50
Lobbying	51	49	54	52	47	49
Community decisions	50	47	52	55	46	49
Sealed local roads	47	39	46	51	39	45
Slashing & weed control	41	43	45	50	46	47
Unsealed roads	38	36	40	43	36	38

5.2 Council Plan

The Council Plan is a requirement under the *Local Government Act 2020* and is the key strategic document that describes the commitments Council makes to its community.

Created in close collaboration with our community, the Council Plan 2025-29 sets the course for our work over the next four years and outlines how Council will support the achievement of the Community Vision 2041, respond to the unique challenges and opportunities facing our Shire, and meet the statutory responsibilities placed on councils.

This document serves as a roadmap, shaping all actions and priorities. The Council Plan 2025-29 sets the Strategic Direction around four Strategic Objectives to realise the aspirations of the community.

What is the Council Plan?

In response to the aspirations of the Community Vision 2041, Council has developed four **Strategic Objectives** for the next four years to form the Strategic Direction of the Council Plan 2025-29:

1. **Healthy Connected Communities**

   Vibrant, healthy, connected and inclusive communities. Quality services are accessible to everyone.

2. **Dynamic and Diverse Economy**

   An economy that enables sustainable growth, enhancing the social environment, lifestyle and unique characteristics of our communities.

3. **Infrastructure, Spaces and Places**

   Strategically planned, designed and well-maintained infrastructure, spaces and places.

4. **Natural Environment**

   A healthy natural environment, protected and nurtured for generations to come.

Each **Strategic Objective** is supported by:

- four **Strategies**: *what we will deliver*
- a set of **Major Initiatives** and **Actions**: *how we will deliver*
- **Strategic Indicators**: *how we will measure success*

The Council Plan acts as a bridge between community aspirations and practical outcomes, making sure Council work stays focused, transparent and aligned with what matters to the community, our partners and stakeholders.



5.3 Performance: Council Plan 2025-29

Performance for the 2025/26 year has been reported against each strategic objective to demonstrate Council's progress in delivering on the objectives of the Council Plan 2025-29.

Performance is assessed through the following measures:

- Achievement of the 41 Indicators outlined in the Council Plan 2025-29
- Progress on Major Initiatives and Actions
- Delivery of services funded in the Council Budget, including identification of the responsible service providers and the sections of the community they support
- Results against the prescribed service performance indicators and measures.

Strategic Objective One: Healthy Connected Communities

The table below monitors Council's progress towards achieving its Strategic Indicators of Success. It presents the Year 1 results for the 2025/26 financial year against the 2025 baseline to measure progress and performance over time.

Strategic Indicators: How we will measure success	**Baseline** 30 June 2025	**2025/26** Result	**Target** 30 June 2029
Community satisfaction with Council's customer service.	Wellington Shire Council result 68/100 Large Rural Council result 65/100	Wellington Shire Council result 69/100 Large Rural Council result 66/100	Equal to or greater than Large Rural Council result
Community satisfaction with Council's community and culture activities.	Wellington Shire Council result 66/100 Large Rural Council result 63/100	Wellington Shire Council result 64/100 Large Rural Council result 63/100	Equal to or greater than Large Rural Council result
Community satisfaction with Council's local street and footpath network.	Wellington Shire Council result 56/100 Large Rural Council result 48/100	Wellington Shire Council result 55/100 Large Rural Council result 50/100	Equal to or greater than Large Rural Council result
Satisfaction with Council's community consultation and engagement.	Wellington Shire Council result 52/100 Large Rural Council result 48/100	Wellington Shire Council result 52/100 Large Rural Council result 49/100	Equal to or greater than Large Rural Council result
Participation at Council-run performing arts events.	18,615 visits	25,731 visits	Maintain
Participation in Gippsland Art Gallery programs and events.	35,508 visits	40,491 visits	Maintain

Major Initiatives and Actions Report: Healthy Connected Communities

The following table reports the progress of the Major Initiatives and Actions identified in the budget for Year 1 of the Council Plan for 2025/26.

Strategic Objective One: **Healthy Connected Communities**

Vibrant, healthy, connected and inclusive communities.
Quality services are accessible to everyone.



Service Area: Built Environment

1.1 – Major Initiative

Support initiatives that improve access, encourage movement, and increase community use of local places and spaces through education, infrastructure activation, and promotion of active and safe travel.

Status: Progressing 15%

Progress comment:

The Urban Paths Plan (UPP) is a key driver in achieving this Council Plan Action. Implementation is on track, with planning and construction activities progressing as anticipated. A scheduled review will assess outcomes and provide an updated status report to inform future priorities.

Progress on this action is also supported by reviews and renewals of key infrastructure and boating strategies, delivery of park maintenance and activation programs, and continued investment in community wellbeing initiatives (such as Live4Life and Parks Week) that improve access, encourage movement, and increase use of local places and spaces.

Service Area: Community Development

1.2 – Major Initiative

Partner with the Gunaikurnai community to strengthen relationships and deliver positive outcomes.

Status: Progressing 30%

Progress comment:

In May 2026, Council was advised by VicHealth that the Partners in Place initiative had been successful in securing five years of funding. Council is now working closely with VicHealth to establish the foundations of the project, including the development of position descriptions for the newly created CONNECT Project Lead and Project Support roles.

The Wellington Health and Wellbeing Coalition will now focus on identifying priority areas for the first year of the project in consultation with Gunaikurnai people, Ramahyuck, and the broader First Peoples community across Wellington Shire.

In June 2026, the Ramahyuck Board of Directors invited representatives from Council's Community Development Team to present on the initiative. The Board expressed strong support for the project and welcomed the opportunities it presents for collaboration and community outcomes.

The next phase of the project will focus on recruitment, detailed planning, project development, and implementation.

Service Area: Customer and Communications

1.3 – Major Initiative

Deliver transparent and consistent community engagement, providing opportunities for input and how community feedback is considered.

Status: Progressing 30%

Progress comment:

Council continued to carry out a range of community engagement activities to better understand local needs and help inform future decisions.

The projects open for community feedback during the quarter included:

- Draft Budget 2026/27 - Asking the community for feedback on Council's proposed budget and spending priorities.
- Golden Beach Master Plan - Seeking feedback on the draft master plan to help shape the future of this community open space.
- Great Southern Rail Trail Master Plan - Gathering feedback from residents and stakeholders to support planning for this popular tourism and recreation trail.
- Lions Park Master Plan - Inviting community input on the future development of this important recreation area.
- Prince Street Reserve Master Plan - Consulting with the community on the future use and development of the reserve.
- Draft Waste Collection Policy and Guideline - Seeking community feedback on a policy that helps guide the delivery of Council's waste collection service.

Council also gathered participant feedback through targeted surveys and forms, including the Jobs and Careers Fair Feedback Survey, to inform improvements for future events. These activities help ensure community views are considered when planning services, projects and future improvements across the shire.

Service Area: Culture and Leisure

1.4 – Major Initiative

Advance inclusion and engagement of Wellington's socially and culturally diverse communities through a range of arts and culture programs.

Status: Progressing 35%

Progress comment:

There has been a focus on strengthening Wellington Shire's cultural offering through the continued development of performing and visual arts programs, audience engagement initiatives and strategic partnerships.

At The Wedge Performing Arts Centre, work has continued to deliver a diverse and accessible program of performances and community activities, supporting both professional artists and local creative groups. Ongoing venue improvements, programming development and stakeholder engagement have helped maintain The Wedge's role as a key cultural hub for the region.

At the Gippsland Art Gallery, the team has concentrated on exhibition development, collection management and audience engagement, while also progressing plans for future major exhibitions. Significant effort continues to be directed towards securing and developing high-profile exhibition opportunities that will enhance visitation and strengthen the Gallery's reputation as one of regional Victoria's leading cultural destinations. Across the broader cultural portfolio, the team has remained actively engaged with regional and state networks to identify opportunities for collaboration, cultural events and creative initiatives that support community participation and promote Wellington Shire as a vibrant and connected cultural centre.

Service Area: Information Services

1.5 – Major Initiative

Implement key initiatives of the Information and Communication Technology Strategic Plan, including regional shared services initiatives, that support community facing services and emergency management responsiveness.

Status: Progressing 65%

Progress comment:

Key highlights include work undertaken for the following initiatives:

- Digital transformation projects that are designed to enhance customer service delivery, streamline internal processes, and enhance staff productivity across Council operations through use of new technologies.
- Strengthening cybersecurity maturity through continued alignment with the Essential Eight framework, expanded security monitoring capabilities, staff awareness training, and improved incident response readiness to ensure ongoing protection and security of community data.
- Regional collaboration and shared service opportunities to ensure ongoing capability sharing, and cost efficiencies in ICT service delivery.

Service Area: People and Capability

1.6 – Action

Provide ongoing internal training in inclusive practices, cultural safety, and accessibility.

Status: Progressing 25%

Progress comment:

A Gender Equality Audit and new Gender Equality Action Plan has been submitted to the Gender Equality Commission.

Internal training is undertaken on a recurring cycle and includes:

- Cultural Awareness
- Gender Equality
- Prevention of Workplace Bullying and Harassment
- Child Safety
- A new e-learning module relating to Gender Impact Assessments (GIAs) which includes the topic of intersectionality is in development.
- Monthly Gender Impact Assessment drop-in sessions are also facilitated to build capability and strengthen understanding of gender equality.

An audit against the Child Safety standards has commenced which will include a review of the allocation of cultural awareness training across the organisation.

Service Area: Culture and Leisure
1.7 – Action
Lead a collaborative procurement initiative to acquire upgraded leisure management software that provides a user-friendly customer experience.
Status: Progressing 25%
Progress comment: Since the close of the tender period, the project has continued to progress through a detailed assessment phase during this quarter. Additional due diligence activities, including site reviews, technical evaluations and service demonstrations, have been undertaken to further refine project requirements and confirm the preferred delivery approach. The project is now in its final stages of assessment, with evaluation outcomes being reviewed and the associated report nearing completion. Procurement activities are also expected to be finalised shortly, positioning the project to move forward to the next phase and enabling works to commence once all approvals and appointment processes are complete.
Service Area: Facilities and Emergencies
1.8 – Action
Provide resources, training, and recognition opportunities that strengthen volunteering and community groups.
Status: Progressing 30%
Progress comment: Despite staffing vacancies and recruitment activity impacting some planned initiatives, Council continued to support and recognise community-managed facility committees. Training and learning opportunities were promoted through the quarterly Community Managed Facilities newsletter, and three volunteer thank you events were successfully delivered in Heyfield, Stratford and Dargo to acknowledge the valuable contribution of volunteers across the municipality.
Service Area: Governance
1.9 – Action
Strengthen public transparency through enhancing accessibility to reporting and decision-making information.
Status: Progressing 60%
Progress comment: The new reporting platform, Future Wellington was launched in September 2025, and demonstrates a commitment to transparency, accessibility, and community engagement. This platform serves as a central hub for Council's long-term strategic plans, including the: • Community Vision 2041 • Council Plan 2025-2029 • Financial Plan • Asset Plan • Municipal Public Health and Wellbeing Plan - Live Well in Wellington The new website is designed to address previous challenges around engagement and accessibility. It replaces the static PDF-based approach with a dynamic, user-friendly interface that allows: • Real-time tracking of progress against strategic priorities via a performance dashboard. • Clear updates on Council initiatives and actions

- Interactive access to strategic documents and sub-plans
- New channels for community feedback and engagement

The reporting platform is available at future.wellington.vic.gov.au and is updated after the end of each quarter.

Engagement with our local community is guided by the International Association for Public Participation (IAP2) framework, which recognises that when a community, or a specific cohort within the community, is impacted by a decision, they should have a meaningful opportunity to contribute to that decision. Consistent with this approach, Council has established a Youth Council, focused on training and empowering young people to build the skills and confidence needed to have their voices heard across the municipality. Through this forum, young people are supported to participate as active citizens and to contribute to community policy, discussion and decision-making.

Council also continued to strengthen public transparency and accessibility to decision-making information through the Your Wellington Your Say online engagement platform. Between 1 April and 30 June 2026, the platform recorded 12,791 page views, 8,314 visits and 6,596 visitors, resulting in 1,640 community contributions through surveys. These results demonstrate strong community interest in Council projects and decisions, providing residents with accessible opportunities to stay informed, share feedback and participate in Council's decision-making processes.

Continued use of the platform supports Council's commitment to open, transparent and informed engagement with the community. The importance of providing accessible, timely information to support meaningful community participation aligns with Council's community engagement approach and commitment to transparency.

A section titled Gender Impact Assessment (GIA) has been incorporated into the Council Report process, embedding the consideration of gender equality impacts into decision making. This enhancement aligns reporting requirements with legislative obligations and supports more informed and thoughtful assessments across projects and initiatives.

Service Area: Culture and Leisure

1.10 – Action

Continue to grow Wellington Shire's reputation as a cultural centre for Gippsland through major arts, culture events and festivals.

Status: Progressing 35%

Progress comment:

A strong focus on strategic planning, partnership development and future program delivery across the cultural portfolio has been a key priority. The team has been actively engaging with regional, state and industry networks to identify opportunities for new cultural events, festivals and creative initiatives that will strengthen community participation and enhance Wellington Shire's cultural offering. Through these ongoing relationships, Council continues to advocate for the region and explore collaborative opportunities that support visitation, economic development and community connection.

At the Gippsland Art Gallery, significant effort has been directed towards the development and planning of future major exhibitions. The team is working extensively with partners, artists, lenders and stakeholders to secure and deliver high-profile blockbuster exhibitions that will attract new audiences, increase visitation and further strengthen the Gallery's reputation as a leading cultural destination within regional Victoria.

Across the broader cultural services area, work has continued on program development, audience engagement initiatives and the ongoing improvement of visitor experiences. Planning and preparation activities undertaken this quarter will help ensure a strong pipeline of cultural experiences, exhibitions and events for residents and visitors in the months ahead. The team remains committed to delivering high-quality cultural opportunities that celebrate creativity, support local communities and contribute to Wellington Shire's reputation as a vibrant and connected region.

Services

The following table provides information in relation to the services funded in the 2025/26 budget and the persons or sections of the community who are provided the service.

Service Area	Description	Net Cost Actual Budget Variance $000
Facilities and Emergencies	The Facilities and Emergencies unit is responsible for the long-term planning, provision, and maintenance of Council's community building and property portfolio. This portfolio includes community assets such as town halls, early learning centres, and multipurpose community hubs as well as sport and recreation reserves. The unit is also responsible for supporting the community during times of emergency and ensuring Council fulfils its legislated emergency management roles and functions.	Actual: 393 Budget: 418 Variance: 25
Built Environment	The Built Environment unit manages the maintenance, renewal and improvement of Council's road and boating infrastructure, in addition to various civic facilities and buildings, including roadways, paths, drainage, boat ramps and jetties etc. This includes planning for new infrastructure development opportunities and managing Council's road maintenance teams and ensures that maintenance of Council's road and other infrastructure is performed in a coordinated way to maximise benefits to the community and other users.	Actual: 2,535 Budget: 2,399 Variance: (136)
Community Development	The Community Development unit is responsible for strategic planning and policy across community, social and library services. This includes delivering community development initiatives, leading the Municipal Public Health and Wellbeing Plan, coordinating key community events, and overseeing the delivery of Library Services to the Wellington community.	Actual: 1,156 Budget: 1,190 Variance: 34
Customer and Communications	The Customer and Communications unit offers comprehensive support across communications, media, community engagement, and advocacy. With a focus on keeping the Wellington Shire community well-informed about Council projects, initiatives, and events, the team utilises a range of digital and traditional media channels. Additionally, the Communications and Media team plays a crucial role in supporting the organisation's brand and reputation, ensuring transparency, consistency, and clarity across all messaging and engagement opportunities.	Actual: 2,811 Budget: 2,817 Variance: 6

Service Area	Description	Net Cost Actual Budget Variance $000
Culture and Leisure	Culture and Leisure delivers a broad range of recreation, fitness, arts, and cultural services that enhance community wellbeing, connection, and creativity. The unit offers and facilitates programs, as well as manages Council's recreation, cultural and creative facilities, including pools, gyms, theatres, galleries, and community venues, ensuring they are sustainable, well utilised, and accessible to all. Through diverse activities and inclusive opportunities, Culture and Leisure supports a healthy, active, and culturally vibrant community.	Actual: 1,153 Budget: 1,351 Variance: 198
Information Services	The Information Services Unit provides a range of cost-effective, centralised and integrated services relating to technology, data management, cybersecurity, ICT infrastructure and telecommunications, information management, business systems and application management, and new and emerging technologies. The unit also supports the management, protection and responsible use of Council data that underpins community service delivery across the organisation and ensures legislative requirements are met to support Council staff to deliver services in a smart, productive, and efficient way.	Actual: 4782 Budget: 5,211 Variance: 429
People and Capability	The People and Capability unit provides expert, responsive, and strategically aligned support across all aspects of end-to-end Human Resources Management. The unit partners closely with leaders and employees to build a positive and high-performing workplace culture, offering guidance and services across recruitment, workforce planning, organisational development, employee relations, performance management, and workplace wellbeing. Through this work, People and Capability ensures Council has the right people, capabilities, and systems in place to deliver high-quality services to the community and to support a safe, inclusive, and engaged workforce.	Actual: 1,476 Budget: 1,832 Variance: 356
Governance	Governance is responsible for delivering a range of strategic and regulatory services, including corporate performance and reporting, governance, fraud prevention, risk management, insurance, council business, local laws, and environmental health. These functions are fundamental to ensuring statutory compliance, transparency and the integrity of Council's operations.	Actual: 8,268 Budget: 8,162 Variance: (106)

Service Performance Indicators

The following table presents the results of the prescribed service performance indicators and measures, as outlined in the Local Government Performance Reporting Framework (LGPRF), along with explanatory comments to provide context and interpretation of the outcomes.

Service Indicator	Measure	Results			
		2023	2024	2025	2026
AF2	**Health inspections of aquatic facilities** *Number of authorised officer inspections of Council aquatic facilities / Number of Council aquatic facilities*	1.00	1.00	1.00	1.00
	Comment				
	Microbiological testing and inspections have been conducted across all seven of Council's aquatic facilities.				
Service Indicator	Measure	Results			
		2023	2024	2025	2026
AF6	**Utilisation of aquatic facilities** *Number of visits to aquatic facilities / Population*	5.15	3.69	3.46	4.69
	Comment				
	The reopening of the redeveloped Aqua Energy Leisure Centre in October 2025 has resulted in a significant increase in aquatic facility utilisation. As Wellington Shire's premier year-round aquatic facility, Aqua Energy has experienced record swim school enrolments and strong participation growth, supported by an expanded and diversified program offering across the facility.				
Service Indicator	Measure	Results			
		2023	2024	2025	2026
AF7	**Cost of aquatic facilities** *Direct cost of aquatic facilities less income received / Number of visits to aquatic facilities*	$7.81	$11.82	$13.86	$9.04
	Comment				
	The reduction in the net cost of aquatic facilities is largely attributable to increased revenue generated through the redeveloped Aqua Energy Leisure Centre. Record swim school enrolments, higher visitation, and expanded programming have improved cost recovery, reducing the overall operating subsidy required while enhancing service delivery to the community.				

Service Indicator	Measure	Results			
		2023	2024	2025	2026
AM1	**Time taken to action animal management requests** *Number of days between receipt and first response action for all animal management requests / Number of animal management requests*	1.12	1.16	1.32	1.29
	Comment				
	Local Laws staff responded to 1,302 Animal Management requests during the 2025/26 financial year, with an average initial response time of 1.29 days. Animal management requests included lost, wandering or nuisance pets, animal welfare concerns, dog attack reports, reports of dangerous/menacing dogs and reports of unregistered/illegal domestic animal businesses, including breeding facilities.				

Service Indicator	Measure	Results			
		2023	2024	2025	2026
AM2	**Animals reclaimed** *Number of animals reclaimed / Number of animals collected x 100*	67.25%	64.48%	59.62%	65.48%
	Comment				
	During the 2025/26 year, 588 registerable animals were collected by local laws officers. Of these, 385 were reunited with their owners. Unclaimed animals are placed in the care of the Victorian Animal Aid Trust and if suitable, rehomed through their pet adoption program.				

Service Indicator	Measure	Results			
		2023	2024	2025	2026
AM5	**Animals rehomed** *Number of unclaimed collected animals rehomed / Number of unclaimed collected animals x 100*	32.75%	67.81%	86.58%	102.46%
	Comment				
	Through the dedicated work of the Victorian Animal Aid Trust, 208 unclaimed animals were successfully rehomed during the 2025/26 financial year. Because some animals can take up to 90 days to find a new home, animals rehomed during the year may have entered the shelter in a previous reporting period. As a result, the rehoming rate is greater than 100 per cent.				

Service Indicator	Measure	Results			
		2023	2024	2025	2026
AM6	**Cost of animal management service per population** *Direct cost of the animal management service / Population*	$20.05	$19.64	$22.13	$20.84
	Comment				
	Direct animal management costs for the 2025/26 financial year are estimated at $970,263, equating to about $20.84 per head of population.				

Service Indicator	Measure	Results			
		2023	2024	2025	2026
AM7	**Animal management prosecutions** *Number of successful animal management prosecutions / Number of animal management prosecutions x 100*	100.00%	100.00%	100.00%	100.00%
	Comment				
	During the 2025/26 financial year, Council successfully prosecuted four serious dog attack matters in the Sale Magistrates Court. In addition, one person was successfully prosecuted on 26 charges of operating an illegal dog breeding facility and failing to provide sufficient food and drink for the dogs in his care.				

Service Indicator	Measure	Results			
		2023	2024	2025	2026
FS1	**Time taken to action food complaints** *Number of days between receipt and first response action for all food complaints / Number of food complaints*	1.00	1.00	1.00	1.00
	Comment				
	In 2025, Council received 26 food safety related complaints. To reduce risks to the community, Council prioritises prompt responses to food safety concerns. This commitment is reflected in the 2026 results, with all food safety related complaints being responded to within one day.				

Service Indicator	Measure	Results			
		2023	2024	2025	2026
FS2	**Food safety assessments** *Number of registered class 1 food premises and class 2 food premises that receive an annual food safety assessment in accordance with the Food Act 1984 / Number of registered class 1 food premises and class 2 food premises that require an annual food safety assessment in accordance with the Food Act 1984 x 100*	88.89%	94.74%	100.00%	100.00%
	Comment				
	In 2025, a total of 38 premises required food safety assessments, with 38 assessments completed. The overall number of premises requiring assessment has fluctuated compared to previous years due to new business registrations, closures, and changes in business operations.				

Service Indicator	Measure	Results			
		2023	2024	2025	2026
FS3	**Cost of food safety service** *Direct cost of the food safety service / Number of food premises registered or notified in accordance with the Food Act 1984*	$418.12	$386.45	$422.87	$429.62
	Comment				
	Direct cost of Council's food safety program per registered and notifiable food premises is $429.62. This reflects an increase from the 2024/25 year due to the number of premises requiring an assessment, and has fluctuated compared to previous years due to new business registrations, closures, and changes in business operations.				

Service Indicator	Measure	Results			
		2023	2024	2025	2026
FS4	**Critical and major non-compliance outcome notifications** *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*	100.00%	100.00%	100.00%	100.00%

	Comment				
	In the 2025 calendar year, 22 non-compliance notifications were issued. Each of the identified food premises received at least one follow-up inspection to ensure compliance with the Food Act 1984.				
Service Indicator	Measure	Results			
		2023	2024	2025	2026
FS5	**Food safety samples** *Number of food samples obtained / Required number of food samples × 100*	New	108%	111%	111.48%
	Comment				
	Food sampling targets are set annually for each Council. During the reporting period, Council collected slightly more food samples than required, achieving a result of over 100%. All required food samples were collected by October 2025.				
Service Indicator	Measure	Results			
		2023	2024	2025	2026
G1	**Council decisions made at meetings closed to the public** *Number of Council resolutions made at meetings of Council, or at meetings of a delegated committee consisting only of Councillors, closed to the public / Number of Council resolutions made at meetings of Council or at meetings of a delegated committee consisting only of Councillors x 100*	4.39%	3.35%	8.48%	4.48%
	Comment				
	Council made a total of 223 resolutions during the 2025–26 financial year, with 10 decisions (4.48%) made in meetings closed to the public. Decisions relating to leave requests from Councillors are considered in closed sessions due to the sensitive nature of these matters. Of the 10 closed session decisions, 6 specifically related to Councillor leave. All meetings open to the public are broadcast live via Council's website and archived online for future access. Council remains committed to transparency and accountability and actively seeks to minimise the number of decisions made in closed sessions.				
Service Indicator	Measure	Results			
		2023	2024	2025	2026
G2	**Satisfaction with community consultation and engagement** *Community satisfaction rating out of 100 with how Council has performed on community consultation and engagement*	53.00	53.00	52.00	52.00

	Comment				
	Council's participation in the 2026 Local Government Community Satisfaction Survey resulted in a community satisfaction rating that was three points above the large rural average. This reflects positively on Council's performance in community consultation and engagement processes.				
Service Indicator	Measure	Results			
		2023	2024	2025	2026
G3	**Councillor attendance at council meetings** *The sum of the number of Councillors who attended each Council meeting / (Number of Council meetings) × (Number of Councillors elected at the last Council general election) x 100*	93.72%	92.75%	100.00%	98.55%
	Comment				
	Councillors demonstrated a strong commitment to serving the community, reflected in a 98.55% attendance rate across 22 ordinary Council Meetings and one unscheduled meeting during the 2025/26 financial year. The continued use of a hybrid meeting model combining in-person and virtual attendance supports a high level of participation.				
Service Indicator	Measure	Results			
		2023	2024	2025	2026
G4	**Cost of elected representation** *Direct cost of the governance service / Number of Councillors elected at the last Council general election*	$50,451.00	$54,134.93	$53,878.33	$61,004.44
	Comment				
	This calculation includes operating costs directly associated with the activities of elected Councillors, such as Councillor allowances (which are set externally and subject to annual increases), mandated training and professional development, conferences and seminars, travel, phone and computer costs, and other approved expenses. The increase is primarily attributable to the annual adjustment of Councillor allowances and a higher level of participation in mandated professional development activities. As Councillors are now midway through their Council term, as expected there is an increased focus on mandated professional development opportunities to support their ongoing effectiveness in the role and further strengthen their governance capabilities.				

Service Indicator	Measure	Results			
		2023	2024	2025	2026
G5	**Satisfaction with council decisions** *Community satisfaction rating out of 100 with how council has performed in making decisions in the interest of the community*	54.00	53.00	55.00	50.00
	Comment				
	The satisfaction score for Council decision making as measured by the 2026 Local Government Community Satisfaction Survey was 3 points above the large rural average.				

Service Indicator	Measure	Results			
		2023	2024	2025	2026
LB5	**Cost of library service per population** *Direct cost of the library service / Population*	$34.27	$35.29	$34.71	$40.52
	Comment				
	The increase in the cost of delivering the library service compared to last year, would be attributed to the Library Radio Frequency Identification (RFID) project which replaces old barcodes to speed up book borrowing and stop theft. However the overall costs are within the Australian Public Library Alliance (APLA) - Australian Library and Information Association (ALIA) standard range for a service population size of Wellington Shire.				

Service Indicator	Measure	Results			
		2023	2024	2025	2026
WC2	**Kerbside collection bins missed** *Number of kerbside garbage and recycling collection bins missed / Number of scheduled kerbside garbage and recycling collection bin lifts x 10,000*	5.15	3.86	2.83	2.30
	Comment				
	Over 1.68 million bin lifts were scheduled during 2025/26 as part of Wellington Shire's waste collection service which operates within a defined collection boundary within the 11,000km2 municipality. 389 bins were reported as missed during 2025/26.				

Service Indicator	Measure	Results			
		2023	2024	2025	2026
WC3	**Cost of kerbside garbage bin collection service** *Direct cost of the kerbside garbage bin collection service / Number of kerbside garbage collection bins*	$100.43	$96.81	$178.74	$196.76
	Comment				
	Wellington Shire's kerbside collection includes the weekly garbage waste collection and disposal service of over 21,000 bins across the municipality. Additional services for residents in Wellington Shire, not incorporated in this cost, include an annual hard waste collection service, our annual green waste program and a fortnightly recycling bin collection service. The reason for the increase is mostly due to Landfill Gates fees and a small amount of management cost increases.				

Service Indicator	Measure	Results			
		2023	2024	2025	2026
WC4	**Cost of kerbside recyclables collection service** *Direct cost of the kerbside recyclables bin collection service / Number of kerbside recyclables collection bins*	$83.08	$85.12	$85.37	$70.80
	Comment				
	Wellington Shire's kerbside collection includes the fortnightly commingled recycling collection and processing service of over 21,000 bins across the municipality. There has been approximately 2.8% reduction in the amount of kerbside recycling compared to the 2024/2025 financial year. The continued uptake of the Container Deposit Scheme (CDS) by our residents has seen a significant number of containers sent for recycling through this scheme.				

Service Indicator	Measure	Results			
		2023	2024	2025	2026
E2	**Expenses per property assessment** *Total expenses / Number of property assessments*	$3,312.18	$3,742.47	$3,609.76	$3,960.41
	Comment				
	There was a significant increase in expenditure in the 2025/26 year over the prior year. Depreciation expense increased by $3.7 million following the annual asset revaluation process and the addition of newly completed assets. Employee costs rose by $1.4 million, reflecting workforce growth and wage increases under the new Enterprise Bargaining Agreement. Contractor and materials expenditure also increased as Council delivered additional funded projects. Broader cost escalation pressures, particularly in software licensing and fuel costs also contributed to the higher level of expenses. In comparison to budget, expenses were $6.0 million over budget. $5.4 million of the additional expenditure was offset by additional funding received from reserve, grant or other funding. There was also $0.6M of additional expenditure on approved projects.				

Service Indicator	Measure	Results			
		2023	2024	2025	2026
E4	**Average rate per property assessment** *Sum of all general rates and municipal charges / Number of property assessments*	$1,792.55	$1,862.89	$1,960.07	$2,022.47
	Comment				
	Rates are increasing at the annual rate as set by the Fair Go Rate Cap guidelines. Property Assessment numbers have remained fairly steady with only minor increases due to subdivisions.				

Service Indicator	Measure	Results			
		2023	2024	2025	2026
L1	**Current assets compared to current liabilities** *Current assets / Current liabilities x 100*	470.82%	454.20%	552.97%	474.46%
	Comment				
	Current assets exceeded budget primarily due to the early receipt of 80% of the Financial Assistance Grant, resulting in an additional $6.0 million in cash holdings. While cash and cash equivalents at 30 June 2026 were higher than at 30 June 2025, the working capital ratio decreased compared to the prior year. This decline was driven by an increase in current liabilities, largely attributable to a significant balance of creditors outstanding at 30 June 2026. Current provisions also increased, as a larger proportion of the Yarram Landfill rehabilitation obligation is now classified as a current liability due to the timing of the planned rehabilitation works.				

Service Indicator	Measure	Results			
		2023	2024	2025	2026
L2	**Unrestricted cash compared to current liabilities** *Unrestricted cash / Current liabilities x 100*	21.01%	38.09%	139.46%	96.16%
	Comment				
	While cash and cash equivalents at 30 June 2026 were higher than at 30 June 2025, this ratio decreased compared to the prior year. This decline was driven by an increase in current liabilities, largely attributable to a significant balance of creditors outstanding at 30 June 2026. Current provisions also increased, as a larger proportion of the Yarram Landfill rehabilitation obligation is now classified as a current liability due to the timing of the planned rehabilitation works.				

Service Indicator	Measure	Results			
		2023	2024	2025	2026
O2	**Loans and borrowings compared to rates** *Interest bearing loans and borrowings / Rate revenue x 100*	0.67%	10.21%	13.16%	11.54%
	Comment				
	As no new borrowings were drawn down on in 2025/26 the total loans and borrowings decreased by the amount of borrowings repaid throughout the year.				

Service Indicator	Measure	Results			
		2023	2024	2025	2026
O3	**Loans and borrowings repayments compared to rates** *Interest and principal repayments on interest bearing loans and borrowings / Rate revenue x 100*	0.50%	0.45%	0.58%	1.37%
	Comment				
	As no new borrowings were undertaken in 2025/26, Council's outstanding loan balance continued to decrease through the repayment of existing borrowings. This resulted in lower annual loan repayment obligations and contributed to a higher ratio than the previous year. As Council has budgeted to continue to borrow small amounts at a similar amount to its projected repayments, this ratio is expected to remain consistent for the next four years.				

Service Indicator	Measure	Results			
		2023	2024	2025	2026
O4	**Non-current liabilities compared to own source revenue** *Non-current liabilities / Own source revenue x 100*	21.03%	21.43%	22.88%	24.72%
	Comment				
	No new borrowings has meant the Non-Current Liabilities and own source revenue have remained consistent with previous years, with a minor increase in provisions.				

Service Indicator	Measure	Results			
		2023	2024	2025	2026
O5	**Asset renewal and upgrade compared to depreciation** *Asset renewal and asset upgrade expense / Asset depreciation x 100*	97.10%	107.81%	104.91%	98.42%

	Comment				
	While the Asset Renewal Ratio was only marginally lower than prior years, it was below budget due to the timing of several major asset renewal and upgrade projects that were deferred to 2026/27. These delays resulted in lower renewal expenditure being incurred in 2025/26 than originally forecast.				
Service Indicator	Measure	Results			
		2023	2024	2025	2026
OP1	**Adjusted underlying surplus (or deficit)** *Adjusted underlying surplus (deficit)/ Adjusted underlying revenue x 100*	8.66%	-16.85%	8.22%	4.32%
	Comment				
	The adjusted underlying surplus result declined in 2025/26 due to increases in operating expenditure. Depreciation expense increased by $3.7 million following the annual asset revaluation process and the addition of newly completed assets. Employee costs rose by $1.4 million, reflecting workforce growth and wage increases under the new Enterprise Bargaining Agreement. Contractor and materials expenditure also increased as Council delivered additional funded projects, but grant funding to be collected in 2026/27. Broader cost escalation pressures, particularly in software licensing and fuel costs, further contributed to the reduction in the adjusted underlying result. Over the next 5 years WSC is projecting to maintain the adjusted underlying ratio within +/- 5% of zero.				
Service Indicator	Measure	Results			
		2023	2024	2025	2026
S1	**Rates compared to adjusted underlying revenue** *Rate revenue / Adjusted underlying revenue x 100*	55.91%	65.92%	56.78%	55.98%
	Comment				
	Underlying revenue has been reduced by lower grant funding than previous years, partly due to the timing of the financial assistance grants and Natural Disaster Funding received in 2024/25. However, this has been mostly offset by the increases in rates income (as per the Fair Go Rates Cap) and increases in user fees at Aqua Energy following its recently completed redevelopment.				
Service Indicator	Measure	Results			
		2023	2024	2025	2026
S2	**Rates compared to property values** *Rate revenue / Capital improved value of rateable properties in the municipality x 100*	0.41%	0.37%	0.38%	0.39%
	Comment				
	Both rates and property values are expected to increase at a slow and steady rate over the next few years.				

Service Indicator	Measure	Results			
		2023	2024	2025	2026
C1	**Expenses per head of municipal population** *Total expenses / Municipal population*	$2,388.91	$2,693.83	$2,529.15	$2,787.12
	Comment				
	While population has remained consistent there was a significant increase in expenditure in the 2025/26 year. Depreciation expense increased by $3.7 million following the annual asset revaluation process and the addition of newly completed assets. Employee costs rose by $1.4 million, reflecting workforce growth and wage increases under the new Enterprise Bargaining Agreement. Contractor and materials expenditure also increased as Council delivered additional funded projects. Broader cost escalation pressures, particularly in software licensing and fuel costs also contributed to the higher level of expenses.				

Service Indicator	Measure	Results			
		2023	2024	2025	2026
C4	**Own-source revenue per head of municipal population** *Own-source revenue / Municipal population*	$1,860.82	$1,963.88	$2,010.72	$2,105.60
	Comment				
	Own-source revenue increased in 2025/26, driven by the annual increase in rates in accordance with the Victorian Government's Fair Go Rates System. Additional own-source revenue was also generated through increased membership and patronage at Aqua Energy following its reopening after the redevelopment.				

Service Indicator	Measure	Results			
		2023	2024	2025	2026
C5	**Recurrent grants per head of municipal population** *Recurrent grants / Municipal population*	$519.80	$167.79	$649.00	$689.50
	Comment				
	The increase in Recurrent Grants is mainly due to Roads to Recovery Funding. 2025/26 is the second year of a 5 year program, timing of the program can vary due to Council requirements and project priorities.				

Service Indicator	Measure	Results			
		2023	2024	2025	2026
C7	**Percentage of staff turnover** *Number of permanent staff resignations and terminations / Average number of permanent staff for the financial year x 100*	14.3%	13.0%	10.3%	10.5%
	Comment				
	Staff turnover remains consistent with organisational needs. Staff movements create opportunities to attract new talent while supporting internal development, career progression, and capability building across the organisation.				

Strategic Objective Two: Dynamic and Diverse Economy

The table below monitors Council's progress towards achieving its Strategic Indicators of Success. It presents the Year 1 results for the 2025/26 financial year against the 2025 baseline to measure progress and performance over time.

Strategic Indicators: How we will measure success	Baseline 30 June 2025	2025/26 Result	Target 30 June 2029
Community satisfaction with the support given by Council to business, community development and tourism.	Wellington Shire Council result 61/100 Large Rural Council result 55/100	Wellington Shire Council result 59/100 Large Rural Council result 57/100	Equal to or greater than Large Rural Council result
Community satisfaction with Council's planning and building permits.	Wellington Shire Council result 53/100 Large Rural Council result 41/100	Wellington Shire Council result 54/100 Large Rural Council result 44/100	Equal to or greater than Large Rural Council result
Annual growth rate of real Gross Regional Product (GRP).	Wellington Shire Council $5.134B - 20.78% growth Gippsland $24.933B - 15.40% growth	Wellington Shire Council $4.8224B (6.08% decrease) Gippsland $25.029B – 0.39% increase	Equal to or greater than the growth rate of Gippsland
Unemployment rate.	Wellington Shire 4.8% Gippsland 4.9%	Wellington Shire 4.1% Gippsland 4.2% **Data provided is from 1 July 2025 to March 31, 2026** Final 2025/26 figures are expected by October 2026.	Equal to or lower than the Gippsland rate
Domestic travel visitors to Wellington Shire.	1,168,000 visitors	Data source no longer available	Increase
Population growth of Wellington Shire.	46,533 people	46,551 people (0.03% increase)	Increase

Major Initiatives and Actions Report: Dynamic and Diverse Economy

The following table reports the progress of the Major Initiatives and Actions identified in the budget for Year 1 of the Council Plan for 2025/26.

Strategic Objective Two: **Dynamic and Diverse Economy**

An economy that enables sustainable growth, enhancing the social environment, lifestyle and unique characteristics of our communities.

Service Area: Economic Development

2.1 – Major Initiative

Provide support to existing, new and emerging businesses and industries to contribute to their sustainability and growth.

Status: Progressing 40%

Progress comment:

A series of targeted events were delivered to support workforce development, industry awareness, and local business capability across the defence and aviation sectors.

The Aviation Taster Tour provided participants with a practical introduction to aviation careers and training pathways, fostering early interest in the sector and highlighting local opportunities. Complementing this, the Defence 101 Event offered foundational knowledge of the defence industry, including procurement processes, key stakeholders, and potential entry points for businesses and individuals seeking to engage with defence-related opportunities.

Industry engagement was further strengthened through the Ventia Subcontractors Forum, which connected local suppliers with a major defence contractor to explore subcontracting opportunities and requirements for participation in defence supply chains.

This event facilitated direct contact between Ventia and local businesses, improving understanding of compliance, capability, and partnership expectations. Similarly, participation in The Middle of Everywhere Jobs and Careers Fair broadened outreach efforts by showcasing local employment pathways, promoting local industries, and connecting job seekers with employers and highlighting potential careers to students.

To build business capability, the Business Victoria Workshop on Winning Government Grants and Tenders assisted local enterprises with practical skills to navigate funding opportunities and tender processes. This workshop provided guidance on identifying relevant opportunities, preparing strong submissions, and aligning business offerings with government objectives.

Collectively, these events contributed to strengthening workforce pipelines and supporting economic development outcomes within the region.

Service Area: Planning and Building

2.2 – Major Initiative

Deliver integrated, place-based planning for community infrastructure and services with a focus on housing diversity, equitable access, and long-term social and physical infrastructure requirements.

Status: Progressing 20%

Progress comment:

Council continues to advance integrated place-based planning and promote housing diversity through the ongoing assessment of planning permit applications and the implementation of Planning Scheme Amendments. These actions ensure alignment with strategic objectives and support sustainable growth across the municipality.

Service Area: Economic Development

2.3 – Major Initiative

Collaborate with industry and government partners in attracting new investment to advance renewable energy solutions.

Status: Progressing 40%

Progress comment:

Council continued to work with industry and government partners to attract investment that supports renewable energy development and the broader energy transition.

Engagement with Regional Development Victoria focused on identifying opportunities to strengthen local industry participation and investment outcomes.

To further promote the region's capabilities, Council organised a tour of local businesses during the quarter, highlighting the strength of the local supply chain and advocating for greater involvement of local businesses in upcoming new energy projects.

Service Area: Economic Development

2.4 – Major Initiative

Maximise Council's current and future investment in The Middle of Everywhere branding and supporting materials.

Status: Progressing 20%

Progress comment:

Council continued to maximise investment in the Middle of Everywhere brand through the support, facilitation and promotion of events across the municipality. The ANZAC Week Airshow was a significant success, attracting 12,300 ticket sales and firmly establishing itself as a major regional event. The airshow delivered substantial economic benefits to the region through increased visitation, accommodation bookings and visitor expenditure.

There were 28 event applications assessed and approved, ensuring events were compliant and able to proceed successfully. Three major events received additional Council support, including sponsorship, staff attendance, visitor information and promotional materials, social media promotion, and direct permit assistance.

Council's event facilitation role involved extensive cross-organisational coordination, with 71 referrals made across Council departments for acknowledgements, approvals, permits and specialist advice. This collaborative approach helped deliver safe, compliant and successful events that contribute to visitation, economic activity and the promotion of Wellington Shire as the Middle of Everywhere.

Council also continued work on the Gippsland Rally, supporting event planning and delivery to ensure the event remains a premier attraction for motorsport enthusiasts and visitors to the region. The rally continues to provide opportunities to showcase local communities, businesses and visitor experiences while generating economic benefits across Wellington Shire.

Service Area: Planning and Building

2.5 – Major Initiative

Facilitate the delivery of zoned land for residential, industrial and commercial growth and land supply.

Status: Progressing 10%

Progress comment:

Several Planning Scheme Amendments (including C124well, C126well, C131well and C132well) are currently in progress and at different stages of preparation but when completed will enable the delivery of zoned land for residential, industrial, and commercial growth

Service Area: Planning and Building

2.6 – Major Initiative

Progress the West Sale industrial precinct to facilitate economic development.

Status: Completed 100%

Progress comment

A finalised Development Plan was formally adopted by Council at the Ordinary Council Meeting of 21 April 2026. Work will now continue to provide support in accessing the necessary infrastructure required to facilitate the development of the land.

Service Area: Economic Development

2.7 – Action

Progress initiatives and projects to maximise returns to Council by leveraging its assets.

Status: Progressing 40%

Progress comment

Investigation works continued on the subdivision of strategically significant Council-owned land in Stratford, Sale and Yarram. These activities support future investment opportunities and help ensure an ongoing supply of land to meet residential, commercial and industrial development needs across the municipality.

Progress also continued on the West Sale Airport Master Plan, with the project advancing through key planning and consultation stages. Endorsement of the Master Plan is anticipated in late 2026 and will provide a strategic framework to guide the future development and growth of this important regional asset.

Service Area: Planning and Building

2.8 – Action

Review the Wellington Planning Scheme.

Status: Progressing 25%

Progress comment

Following a successful bid for funding from the Department of Transport and Planning, consultants have been appointed to undertake the project, which is now formally underway.

Councillors will receive an update in September 2026 with a final report for adoption anticipated to be presented to the 20 October 2026 Council meeting.

Service Area: Economic Development

2.9 – Action

Partner with and advocate for our local agricultural industry, to support and add value to horticulture, dairy, timber, animal husbandry and other key agri-business sectors.

Status: Progressing 20%

Progress comment

As part of Council's participation in Timber Towns Victoria, a delegation attended State Parliament to advocate on behalf of timber-dependent communities. The delegation focused on key State Government election priorities, highlighting the importance of supporting regional economies, industry development, workforce transition, and investment in communities impacted by changes in the forestry sector. This advocacy aimed to ensure local priorities were recognised and considered in future government policy and funding decisions.

Throughput at the Gippsland Regional Livestock Exchange continues to remain strong, with increased buyer attendance at sales contributing to robust competition and positive market activity. The continued strength of the exchange reinforces its importance as a key regional economic asset, supporting livestock producers and attracting participation from across Victoria and interstate.

Services

The following table provides information in relation to the services funded in the 2025/26 budget and the persons or sections of the community who are provided the service.

Service Area	Description	Net Cost Actual Budget Variance $000
Economic Development	Council's Economic Development service plays an important role in supporting a strong and resilient local economy. The service works closely with businesses to encourage growth, investment, and job creation, and manages Council's commercial properties to ensure they are used sustainably and deliver value to the community. It also promotes Wellington's lifestyle advantages and vibrant tourism sector, helping attract visitors, new residents, and new industries. Together, these efforts contribute to a thriving economy and an enhanced quality of life across the Shire.	Actual: 2,240 Budget: 2,086 Variance: (154)
Planning and Building	Through building, statutory planning and strategic land use planning services, the Planning and Building unit prepare forward looking land use planning policies and plans that guide and support future sustainable growth and facilitate appropriate land use and development outcomes. Many of these services are required and driven by statutory legislation. The unit aims to provide services that satisfy community needs by encouraging and supporting safe, well-designed development that satisfies the required statutory standards.	Actual: 1,328 Budget: 1,254 Variance: (74)

Service Performance Indicators

The following table presents the results of the prescribed service performance indicators and measures, as outlined in the Local Government Performance Reporting Framework (LGPRF), along with explanatory comments to provide context and interpretation of the outcomes.

Service Indicator	Measure	Results			
		2023	2024	2025	2026
C6	Relative Socio-Economic Disadvantage Index of Relative Socio-Economic Disadvantage by decile	3.00	3.00	3.00	3.00
Comment					
Wellington Shire has a Socio-Economic Indexes for Areas (SEIFA) ranking of 3. The SEIFA ranks locations based on their relative socio-economic advantage and disadvantage using Census data. These rankings are updated every five years, in line with the Census cycle.					

Strategic Objective Three: Infrastructure, Spaces and Places

The table below monitors Council's progress towards achieving its Strategic Indicators of Success. It presents the Year 1 results for the 2025/26 financial year against the 2025 baseline to measure progress and performance over time.

Strategic Indicators: How we will measure success	**Baseline** 30 June 2025	**2025/26 Result**	**Target** 30 June 2029
Community satisfaction with the appearance of Council's public areas.	Wellington Shire Council result 71/100 Large Rural Council result 66/100	Wellington Shire Council result 69/100 Large Rural Council result 69/100	Equal to or greater than Large Rural Council result
Community satisfaction with Council's recreational facilities.	Wellington Shire Council result 70/100 Large Rural Council result 65/100	Wellington Shire Council result 70/100 Large Rural Council result 70/100	Equal to or greater than Large Rural Council result
Community satisfaction with Council's Art centres and libraries.	Wellington Shire Council result 77/100 Large Rural Council result 71/100	Wellington Shire Council result 76/100 Large Rural Council result 72/100	Equal to or greater than Large Rural Council result
Community satisfaction with Council's overall performance.	Wellington Shire Council result 58/100 Large Rural Council result 50/100	Wellington Shire Council result 58/100 Large Rural Council result 50/100	Equal to or greater than Large Rural Council result
Utilisation of aquatic facilities.	160,943 visits or 3.46 visits per head of population	218,350 visits or 4.69 visits per head of population	Maintain
Library visits per head of population.	226,587 visits or 4.87 visits per head of population	227,382 visits or 4.88 visits per head of population	Maintain

Major Initiatives and Actions Report: Infrastructure, Spaces and Places

The following table reports the progress of the Major Initiatives and Actions identified in the budget for year 1 of the Council Plan for 2025/26.

Strategic Objective Three: **Infrastructure, Spaces and Places**

Strategically planned, designed and well-maintained infrastructure, spaces and places.

Service Area: Natural Environment and Parks

3.1 – Major Initiative

Maintain a network of local parks, open spaces and urban forest to support community activity, wellbeing and connection to the natural environment.

Status: Progressing 25%

Progress comment:

Parks are regularly maintained on a set schedule, and upgrades to park infrastructure are planned as assets require renewal or replacement at end of life.

Masterplans for key reserve sites are in preparation with active engagement of communities including:

- Lions Park Sale
- Golden Beach
- Prince Street Reserve Rosedale, and
- Great Southern Rail Trail.

The Urban Forest program has delivered over 700 street and park trees in the autumn of 2026 following engagement with the relevant communities on tree selection in late 2025. Council continues to support in-park events and licensed activities that encourage community use of the Shire's parks.

Service Area: Culture and Leisure

3.2 – Major Initiative

Explore alternative, cost-effective models for delivering cultural, leisure, and recreation facilities and programs.

Status: Pending 0%

Progress comment:

This activity is scheduled to begin in Year 3 of the Council Plan. It follows a regular cycle and was last completed in 2024.

Service Area: Community Development

3.3 – Major Initiative

Advocate and plan for early years infrastructure provision and developments that support inclusive access to appropriate facilities.

Status: Progressing 40%

Progress Comment

Council has commenced the review of the adopted Early Years Infrastructure Plan. The focus of this review is to ensure that the region is well placed to respond to the 2028 roll out of the Best Start, Best Life reforms

Service Area: Natural Environment and Parks

3.4 – Major Initiative

Improve physical accessibility, enhance safety and ease of use for all ages and abilities, and embed inclusive design features.

Status: Progressing 25%

Progress Comment

Council is continuing regular maintenance of parks along with upgrades to trails, paths, playgrounds, and accessible facilities. Plans also include improving access to open spaces within a short walk of homes and adding lighting to make parks safer and more usable for longer hours.

The 2025/26 Capital Expenditure (CapEx) Program rollout has supported some enhanced accessible infrastructure to paths and playgrounds and will continue to respond to identified needs and opportunities.

Service Area: Culture and Leisure

3.5 – Major Initiative

Deliver a targeted activation plan for the newly redeveloped Aqua Energy leisure facility.

Status: Completed 100%

Progress Comment

Council's targeted reactivation of Aqua Energy Leisure continues to deliver outstanding results, with record levels of participation, visitation and community engagement across the facility. Supported by new membership options, expanded swimming lesson capacity, enhanced wellness offerings and improved digital communication, the centre has experienced significant growth in both membership and program participation since reopening.

These initiatives complement the recently completed $23 million redevelopment, which delivered major facility upgrades including a seven-lane indoor pool, zero-depth water play area, 24-hour gym access, contemporary wellness facilities and fully accessible changerooms and pool deck. Additional services such as Reformer Pilates, cold-water immersion and recovery programs have further diversified opportunities for participation and wellbeing.

The centre continues to exceed expectations, with memberships now well above pre-closure levels and record numbers being achieved across a range of programs, including swim school enrolments. Increased programming and community engagement activities have strengthened Aqua Energy Leisure's role as a key health, wellbeing and recreation destination for Wellington Shire residents.

Further supporting this growth, a new car park upgrade has been completed and opened to the public, significantly improving access, safety and convenience for patrons. Together, these outcomes reflect the success of Council's investment in the facility and the strong community demand for high-quality aquatic and leisure services.

Service Area: Culture and Leisure

3.6 – Major Initiative

Develop and deliver a renewed Aquatic and Leisure Strategy.

Status: Progressing 5%

Progress Comment

This activity is scheduled to commence in Year 2 of the Council Plan, with planning and strategic development work already underway during the reporting period. The development of the Arts, Culture and Leisure Strategy has commenced and will provide the overarching framework to guide future service delivery, investment and community outcomes across the sector. As a critical supporting component of this work, an Aquatic Strategy will also be developed to inform the long-term planning and provision of aquatic facilities and services across Wellington Shire.

Service Area: Community Development

3.7 – Major Initiative

Undertake review of libraries to ensure improved effectiveness of service delivery without compromising community satisfaction.

Status: Progressing 90%

Progress Comment

The Library Review has progressed significantly and Council has collected and analysed qualitative and quantitative information against industry benchmarks.

Extensive consultation with Shire Library staff, the Public Library sector, and the Not For Profit library corporations in addition to reviewing and comparison of Public Library sector benchmarks has been completed.

The next step will include reporting to and engaging with Council's senior management and Councillors.

Service Area: Natural Environment and Parks

3.8 – Major Initiative

Work to ensure that our town centres are activated, safe, well presented, have appropriate facilities and are well-maintained.

Status: Progressing 25%

Progress Comment

Council continues to maintain garden beds, street trees, rubbish services, lighting, seating, and other amenities across the shire. Standards are regularly internally audited, and customer requests are promptly addressed to keep these spaces well-presented, active, and welcoming.

The completion of the 2025/26 Capital Expenditure program (CapEx) rollout during this reporting period has allowed for programmed renewal of assets, new green features and small infrastructure installations.

Service Area: Facilities and Emergencies

3.9 – Major Initiative

Undertake a review of the Community Managed Facilities Strategy to ensure continued community access to well-managed, well-maintained spaces that prioritise high-use and multi-purpose venues.

Status: Progressing 30%

Progress Comment

The review of key elements of the Community Managed Facilities Strategy and the Sporting and Community Infrastructure Plans is continuing as planned.

Key items to date during the quarter include the review of hierarchy model and core service level provision.

Service Area: Assets and Projects
3.10 – Action
Ensure the proactive maintenance, renewal, and management of Council infrastructure assets.
Status: Progressing 20%
Progress Comment Asset Condition data was considered in the development of the initial 2026/27 budget. This data ensures that any assets listed in poor condition have been addressed and considered in the program of developments in the coming years. Condition audits and renewal modelling has shown a steady positive trend in asset condition rating indicating that expenditure is effective in maintaining/slightly improving over the longer term. Council assets are being maintained in a good condition.
Service Area: Culture and Leisure
3.11 – Action
Deliver The Wedge Performing Arts Centre refresh project and operating model.
Status: Progressing 30%
Progress Comment The detailed design tender process has been completed, with submissions assessed and the preferred consultant identified. Council has progressed to final appointment arrangements, with the detailed design phase to commence in the near future. This phase of the project will include stakeholder and community engagement activities, to ensure the final design reflects project objectives and user requirements. Subject to completion of this phase and the necessary approvals, the project will then progress toward construction.
Service Area: Built Environment
3.12 – Action
Revise the Residential Road and Street Construction and Urban Paths Plans.
Status: Progressing 55%
Progress Comment The updated Residential Road and Street Construction Plan has been adopted by Council and the latest version is available on Council's website. The Urban Paths Plan update has remained on track with community engagement planned for later in the calendar year. The review is progressing as planned and due to be completed by June 2027.
Service Area: Facilities and Emergencies
3.13 – Action
Revise the Recreational Boating Facilities Plan.
Status: Progressing 15%
Progress Comment Initial internal review of the current Recreational Boating Facilities Plan has been undertaken. The community consultation planning phase has progressed with plans for it to be opened to the public later in the calendar year.

Services

The following table provides information in relation to the services funded in the 2025/26 budget and the persons or sections of the community who are provided the service.

Service Area	Description	Net Cost Actual Budget Variance $000
Assets and Projects	The Assets and Projects unit manages a diverse range of services for Council including the implementation and management of capital projects across the organisation in the order of $41 million to $50 million per annum and providing asset management and information systems and support.	Actual: 2,315 Budget: 2,249 Variance: (66)
Natural Environment and Parks	The Natural Environment and Parks (NEP) business unit covers a range of activities related to the operational management of public open space, which includes approximately 320 hectares of parkland and associated infrastructure, such as picnic shelters, BBQs, seating, boardwalks, fences and public toilets. The NEP business unit also proactively manages around 70,000 urban trees and is responsible for the management, design and development of parks and streetscapes in urban areas. NEP are also responsible for moving the Wellington community towards a more sustainable future by managing waste and resource recovery services including kerbside collection, recycling, transfer station/landfill operations, community education and the coordination of sustainability projects. Key priority areas include biodiversity, water consumption and quality, waste management and energy use.	Actual: 3,966 Budget: 3,456 Variance: (510)
Culture and Leisure	Culture and Leisure delivers a broad range of recreation, fitness, arts, and cultural services that enhance community wellbeing, connection, and creativity. The unit offers and facilitates programs, as well as manages Council's recreation, cultural and creative facilities, including pools, gyms, theatres, galleries, and community venues, ensuring they are sustainable, well utilised, and accessible to all. Through diverse activities and inclusive opportunities, Culture and Leisure supports a healthy, active, and culturally vibrant community.	Actual: 1,153 Budget: 1,351 Variance: 198

Service Area	Description	Net Cost Actual Budget Variance $000
Facilities and Emergencies	The Facilities and Emergencies unit is responsible for the long-term planning, provision, and maintenance of Council's community building and property portfolio. This portfolio includes community assets such as town halls, early learning centres, and multipurpose community hubs as well as sport and recreation reserves. The unit is also responsible for supporting the community during times of emergency and ensuring Council fulfils its legislated emergency management roles and functions.	Actual: 393 Budget: 418 Variance: 25
Community Development	The Community Development unit is responsible for strategic planning and policy across community, social and library services. This includes delivering community development initiatives, leading the Municipal Public Health and Wellbeing Plan, coordinating key community events, and overseeing the delivery of Library Services to the Wellington community.	Actual: 1,156 Budget: 1,190 Variance: 34
Built Environment	The Built Environment unit manages the maintenance, renewal and improvement of Council's road and boating infrastructure, in addition to various civic facilities and buildings, including roadways, paths, drainage, boat ramps and jetties etc. This includes planning for new infrastructure development opportunities and managing Council's road maintenance teams and ensures that maintenance of Council's road and other infrastructure is performed in a coordinated way to maximise benefits to the community and other users.	Actual: 2,535 Budget: 2,399 Variance: (136)

Service Performance Indicators

The following table presents the results of the prescribed service performance indicators and measures, as outlined in the Local Government Performance Reporting Framework (LGPRF), along with explanatory comments to provide context and interpretation of the outcomes.

Service Indicator	Measure	Results			
		2023	2024	2025	2026
LB2	**Recently purchased library collection** *Number of library collection items purchased in the last 5 years / Number of library collection items x 100*	56.00%	57.77%	60.96%	59.46%
	Comment				
	Wellington Libraries' collection standard currently sits well above the Australian Public Library Alliance (APLA) and Australian Library and Information Association (ALIA) benchmark. Wellington Shire's population falls within the less than 50,000 population category, for which the recommended target is 45 per cent. Wellington Libraries continues to perform above this benchmark, demonstrating a strong and well-maintained collection for the community.				

Service Indicator	Measure	Results			
		2023	2024	2025	2026
LB6	**Loans per head of population** *Number of library collection item loans / Population*	New	4.56	4.58	4.80
	Comment				
	Wellington libraries have exceeded the Australian Public Library Alliance (APLA) - Australian Library and Information Association (ALIA) standard use of physical and digital collection items (3.5). Borrowing trends have shifted over recent years, however increased investment in digital and non-traditional resources as well as improvements to the collection size and age has kept figures steady.				

Service Indicator	Measure	Results			
		2023	2024	2025	2026
LB7	**Library membership** *Number of registered library members / Population x 100*	New	21%	22%	21.67%
	Comment				
	Library participation remains stable.				

Service Indicator	Measure	Results			
		2023	2024	2025	2026
LB8	**Library visits per head of population** *Number of library visits / Population*	New	5.35	4.87	4.88
	Comment				
	Wellington Libraries continues to experience strong visitation at our library branches, particularly our Sale Library branch which is co-located in the Wellington Centre cultural hub. Many library users have built strong relationships with staff and feel a strong sense of belonging when visiting their 'third place' within Wellington Shire Council.				
Service Indicator	Measure	Results			
		2023	2024	2025	2026
R1	**Sealed local road requests** *Number of sealed local road requests / Kilometres of sealed local roads x 100*	26.09	20.53	14.72	13.64
	Comment				
	The number of customer action requests for local sealed roads has decreased by approximately 7% compared to the previous 2024/25 financial year. While Wellington Shire continued to experience periods of wet weather throughout the year, conditions were generally less severe than those experienced during recent years, reducing the need for reactive maintenance and associated customer requests. Council has also continued to invest in the renewal, rehabilitation and maintenance of sealed roads through both its capital works and operational programs. These ongoing efforts aim to improve the overall condition and serviceability of the network and may have contributed to the reduction in customer requests.				
Service Indicator	Measure	Results			
		2023	2024	2025	2026
R2	**Sealed local roads maintained to condition standards** *Number of kilometres of sealed local roads below the renewal intervention level set by Council / Kilometres of sealed local roads x 100*	97.84%	99.23%	99.40%	99.50%
	Comment				
	The percentage of sealed local roads meeting Council's set condition standard has improved slightly from 99.40% in the previous year to 99.50% in 2025/26. This continued improvement reflects Wellington Shire Council's ongoing investment in the renewal, rehabilitation and maintenance of its sealed road network through both capital works and operational programs.				

	Over recent years, Council has prioritised the reconstruction and rehabilitation of roads in poorer condition, including roads affected by emergency events and ageing infrastructure. As the condition of these assets improves, investment is increasingly being directed towards roads approaching the intervention threshold to help maintain network condition and prevent further deterioration. Council will continue this approach as part of its long-term asset management and capital works planning.

Service Indicator	Measure	Results			
		2023	2024	2025	2026
R3	**Cost of sealed local road reconstruction** *Direct cost of sealed local road reconstruction / Square metres of sealed local roads reconstructed*	$57.03	$52.50	$67.56	$53.01
	Comment				
	The cost of sealed local road reconstruction has remained relatively stable in 2025/26, decreasing slightly compared to the previous financial year. Variations in reconstruction rates can occur depending on factors such as project location, pavement condition, treatment type and site-specific construction requirements. Despite ongoing industry cost pressures, Council has continued to deliver its road reconstruction program at a rate comparable to previous years. The result reflects Council's ongoing investment in renewing ageing road infrastructure and improving the condition of the sealed road network.				

Service Indicator	Measure	Results			
		2023	2024	2025	2026
R4	**Cost of sealed local road resealing** *Direct cost of sealed local road resealing / Square metres of sealed local roads resealed*	$4.65	$4.72	$5.52	$5.78
	Comment				
	The unit rate for Wellington Shire Council's sealed local road resealing program has increased compared to the previous financial year. This increase is likely attributable to ongoing cost pressures across the civil construction industry, including higher costs associated with bitumen, fuel, materials and contractor delivery. Despite these pressures, Council has continued to deliver an extensive resealing program to maintain the condition of the sealed road network. Resealing remains a cost-effective treatment that helps extend pavement life and minimise the need for more expensive reconstruction works in the future. Council will continue to monitor market conditions and seek efficiencies in the delivery of its road renewal program while maintaining service levels across the network.				

Service Indicator	Measure	Results			
		2023	2024	2025	2026
R5	**Satisfaction with sealed local roads** *Community satisfaction rating out of 100 with how council has performed on the condition of sealed local roads*	50.00	50.00	51.00	47.00
	Comment				
	Results from the 2026 Community Satisfaction Survey show a decrease in community satisfaction with Wellington Shire's sealed local roads, falling from 51 points in 2025 to 47 points in 2026. While this result reflects a decline from the previous year, road condition and maintenance continue to be a prominent issue across many Victorian councils and road authorities, with community expectations often exceeding the funding available to address ageing infrastructure networks. A complexity in interpreting this result is that responsibility for roads within the municipality is shared between Wellington Shire Council and the Victorian Government. Community members responding to the survey may not always distinguish between Council-managed local roads and state-managed roads when providing feedback. As a result, some responses may reflect perceptions of roads that are outside Council's responsibility. Wellington Shire Council has continued to invest in the renewal, rehabilitation and maintenance of its sealed road network through both capital works and operational programs. However, the scale of the road network, ongoing cost pressures and competing priorities mean that improvements can take time to be reflected in community perceptions. Council remains committed to improving the condition, safety and serviceability of its road network through targeted renewal and maintenance activities. Wellington Shire Council manages a road network of 3,119 km, comprising 1,554 km of sealed roads and 1,565 km of unsealed roads.				

Service Indicator	Measure	Results			
		2023	2024	2025	2026
SP1	**Time taken to decide planning applications** *The median number of days between receipt of a planning application and a decision on the application*	41.00	36.00	47.00	43.00
	Comment				
	Council has achieved a result of 43 days (which sits significantly below the legislated 60 days) as the median number of days between receipt of an application and a decision being made.				

Service Indicator	Measure	Results			
		2023	2024	2025	2026
SP2	**Planning applications decided within required time frames** *(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 x 100*	86.23%	90.57%	92.16%	94.70%
	Comment				
	Council has achieved a strong result with 94.7% of standard and Vic Smart permit applications being determined within the specified statutory timelines against a regional average of 73.1%.				

Service Indicator	Measure	Results			
		2023	2024	2025	2026
SP3	**Cost of statutory planning service** *Direct cost of the statutory planning service / Number of planning applications received*	$1,407.16	$1,212.97	$2,105.28	$2,875.04
	Comment				
	The cost of the delivery of the Statutory Planning service in 25/26 has risen as a result of the associated increasing operational costs in delivery - including legal costs.				

Service Indicator	Measure	Results			
		2023	2024	2025	2026
SP4	**Council planning decisions upheld at VCAT** *Number of VCAT decisions that did not set aside council's decision in relation to a planning application / Number of VCAT decisions in relation to planning applications x 100*	0.00%	100.00%	100.00%	100.00%
	Comment				
	Three planning decisions were determined by the Victorian Civil and Administrative Tribunal (VCAT) within the reporting period. All three decisions were upheld by VCAT.				

Strategic Objective Four: Natural Environment

The table below monitors Council's progress towards achieving its Strategic Indicators of Success. It presents the Year 1 results for the 2025/26 financial year against the 2025 baseline to measure progress and performance over time.

Strategic Indicators: How we will measure success	Baseline 30 June 2025	2025/26 Result	Target 30 June 2029
Community satisfaction with emergency and disaster management by Council.	Wellington Shire Council result 67/100 Large Rural Council result 65/100	Wellington Shire Council result 65/100 Large Rural Council result 64/100	Equal to or greater than Large Rural Council result
Community satisfaction with the management of waste by Council.	Wellington Shire Council result 63/100 Large Rural Council result 62/100	Wellington Shire Council result 66/100 Large Rural Council result 64/100	Equal to or greater than Large Rural Council result
Community satisfaction with Council's approach to environmental sustainability.	Wellington Shire Council result 59/100 Large Rural Council result 58/100	Wellington Shire Council result 58/100 Large Rural Council result 58/100	Equal to or greater than Large Rural Council result
Kerbside collection waste diverted from landfill.	26.35% waste diversion	25.58% waste diversion	Maintain
Achieve an annual net gain of street and park trees through the Urban Forest Renewal Program.	Approximately 100,000 trees within Wellington Shire's urban areas are managed by Council.	Council increased the number of trees across its open spaces by 389 through proactive planting and targeted removals.	Increase

Major Initiatives and Actions Report: Natural Environment

The following table reports the progress of the Major Initiatives and Actions identified in the budget for year 1 of the Council Plan for 2025/26.

Strategic Objective Four: | **Natural Environment**

A healthy natural environment, protected and nurtured for generations to come.

Service Area: Natural Environment and Parks
4.1 – Major Initiative
In partnership with community and business, encourage sustainability initiatives and take actions to reduce Council's impact on climate.
Status: Progressing 25%
Progress comment: The Food Organics and Garden Organics (FOGO) introduction campaign has been the most significant focus for Sustainability. Education campaigns and attendance at events by Council Officers representing waste have aided in the community adapting to the new bin service.
Service Area: Natural Environment and Parks
4.2 – Major Initiative
Enhance the extent and quality of the urban forest across our townships.
Status: Progressing 25%
Progress comment: Council continues to deliver the multi-year Urban Forest program, which focuses on planting street trees to improve shade and streetscape amenity in Wellington townships where trees are limited or missing. Over 700 street and park trees have been planted in the autumn of 2026 across the shire.
Service Area: Built Environment
4.3 – Major Initiative
Continue involvement in regional Integrated Water Management forum and consider funding opportunities where aligned with Integrated Water Management Plan.
Status: Progressing 15%
Progress comment: Staff continue to actively participate in regional meetings, ensuring Wellington Shire remains engaged in collaborative planning efforts. Funding submissions have been submitted during the quarter for an Integrated Water Management (IWM) study to support the Stratford Structure Plan, and for an investigation into alternative water sources for the Yarram Recreation Reserve. Council officers plan to continue to contribute to these forums to support coordinated outcomes.

Service Area: Community Development

4.4 – Major Initiative

Encourage the reuse of items through the provision of a quality library service.

Status: Progressing 50%

Progress comment:

The Wellington Shire Library staff staged another Itty Bitty Booksale in Maffra in June where approximately 500 books were rehomed. The library service has provided local childcare and educational organisations with withdrawn library materials. They have also worked closely with local volunteers who arranged for resources to be sent overseas to disadvantaged children.

A small offering of free withdrawn library materials have also been made available within the branch libraries. This work redirects items away from landfill, encourages literacy development and engages non-library members who might be visiting hubs for other services e.g. Gallery, maternal child health, tourism, etc.

Libraries are committed to reducing use of plastics where possible. This has been achieved through the use of biodegradable book contact, advocating for the use of recyclable materials in packaging from book suppliers, reuse of boxes from book deliveries, and provision of reusable library bags to new members.

Home Efficiency Kits have been made available through our Library of Things collection. Winter is considered an ideal time for residents to use these kits.

Wellington Libraries have launched Citizen Science corners at Rosedale and Sale Libraries. Citizen scientists help researchers by collecting data, making observations, and contributing to real scientific discoveries.

Wellington Libraries guide library users to building their citizen scientist skills through the provision of information, resources, referrals. There has also been a collection of take-home citizen science kits being made available such as the:

- Bugs and Beetles Kit
- Nature Exploration Kit
- Stargazing Kit

Port of Sale Wetlands Discovery Kit.

Service Area: Facilities and Emergencies

4.5 – Major Initiative

Ensure emergency management plans are developed collaboratively with lead agencies and communities to improve community preparedness.

Status: Progressing 55%

Progress comment:

The review of the Municipal Emergency Management Plan (MEMP) by the Municipal Emergency Management Planning Committee (MEMPC) has remained on schedule, and is due to be completed by the legislative timeframe later in the 2026 calendar year.

Service Area: Planning and Building

4.6 – Major Initiative

Progress updates to the flooding provisions within the Wellington Planning Scheme.

Status: Progressing 25%

Progress comment:

Consent to progress Amendment C125well to exhibition was formally given by the Minister for Planning on 14 May 2026.

Work is progressing on the finalisation of associated supporting material (web portal, Frequently Asked Questions, media etc) in preparation for a 60-day period of exhibition which is anticipated to run between 3 September and 2 November 2026.

Service Area: Natural Environment and Parks

4.7 – Action

Manage waste production and resource recovery, supporting both waste reduction and diversion from landfill.

Status: Progressing 25%

Progress comment:

All Food and Garden Organics (FOGO) 240 litre bins have been delivered to properties, with commencement of collection beginning in July 2026.

Less waste is expected to end up in landfill, with measures of results to be made available in the first quarter of next financial year.

Education on general waste within schools and the general community, including FOGO, has been undertaken during the quarter and has assisted residents in understanding the importance of these new initiatives.

Council continues to deliver education campaigns to encourage waste reduction, as well as correctly separating materials to reduce contamination, improve recycling, and reuse where possible. These initiatives help maximise recovery within the community.

Service Area: Natural Environment and Parks

4.8 – Action

Enhance the reuse and recycling of resources, minimise waste and support the development of circular economy initiatives.

Status: Progressing 25%

Progress comment:

Ongoing waste education campaigns have assisted residents in understanding the importance of reducing, reusing and recycling resources. These efforts have built in momentum, and excitement from the public has been noted in anticipation of the introduction of the Food Organics Garden Organics (FOGO) bin in mid-2026.

The full bin rollout of up to 20,400 properties was completed by the end of June 2026, with commencement of collection beginning in July 2026.

Service Area: Natural Environment and Parks
4.9 – Action
Educate the community on the importance of environmental stewardship, sustainable living, and climate resilience.
Status: Progressing 25%
Progress comment: Campaigns across schools and the broader community have been delivered as scheduled. These include: • Sustainability Education • Planting programs have been implemented in designated Natural Environment areas. • Ongoing Waste Education with an emerging focus on the introduction of the new Food Organics Garden Organics (FOGO) service in 2026. Sustainable living monthly online training continues throughout 2026 in partnership with Gippsland Councils.



Image: Councillor Wells with Maffra Volunteers

Services

The following table provides information in relation to the services funded in the 2025/26 budget and the persons or sections of the community who are provided the service.

Service Area	Description	Net Cost Actual Budget Variance $000
Natural Environment and Parks	The Natural Environment and Parks (NEP) business unit covers a range of activities related to the operational management of public open space, which includes approximately 320 hectares of parkland and associated infrastructure, such as picnic shelters, BBQs, seating, boardwalks, fences and public toilets. The NEP business unit also proactively manages around 70,000 urban trees and is responsible for the management, design and development of parks and streetscapes in urban areas. NEP are also responsible for moving the Wellington community towards a more sustainable future by managing waste and resource recovery services including kerbside collection, recycling, transfer station/landfill operations, community education and the coordination of sustainability projects. Key priority areas include biodiversity, water consumption and quality, waste management and energy use. The $2 million budget to actuals variance is mainly caused by the Longford landfill rehabilitation provision which was increased to reflect our obligations for future landfill requirements.	Actual: 3,968 Budget: 1,907 Variance: (2,061)
Planning and Building	Through building, statutory planning and strategic land use planning services, the Planning and Building unit prepare forward looking land use planning policies and plans that guide and support future sustainable growth and facilitate appropriate land use and development outcomes. Many of these services are required and driven by statutory legislation. The unit aims to provide services that satisfy community needs by encouraging and supporting safe, well-designed development that satisfies the required statutory standards.	Actual: 1,328 Budget: 1,254 Variance: (74)
Facilities and Emergencies	The Facilities and Emergencies unit is responsible for the long-term planning, provision, and maintenance of Council's community building and property portfolio. This portfolio includes community assets such as town halls, early learning centres, and multipurpose community hubs as well as sport and recreation reserves. The unit is also responsible for supporting the community during times of emergency and ensuring Council fulfils its legislated emergency management roles and functions.	Actual: 393 Budget: 418 Variance: 25

Service Area	Description	Net Cost Actual Budget Variance $000
Community Development	The Community Development unit is responsible for strategic planning and policy across community, social and library services. This includes delivering community development initiatives, leading the Municipal Public Health and Wellbeing Plan, coordinating key community events, and overseeing the delivery of Library Services to the Wellington community.	Actual: 1,156 Budget: 1,190 Variance: 34
Built Environment	The Built Environment unit manages the maintenance, renewal and improvement of Council's road and boating infrastructure, in addition to various civic facilities and buildings, including roadways, paths, drainage, boat ramps and jetties etc. This includes planning for new infrastructure development opportunities and managing Council's road maintenance teams and ensures that maintenance of Council's road and other infrastructure is performed in a coordinated way to maximise benefits to the community and other users.	Actual: 2,535 Budget: 2,399 Variance: (136)

Service Performance Indicators

The following table presents the results of the prescribed service performance indicators and measures, as outlined in the Local Government Performance Reporting Framework (LGPRF), along with explanatory comments to provide context and interpretation of the outcomes.

Service Indicator	Measure	Results			
		2023	2024	2025	2026
WC5	**Kerbside collection waste diverted from landfill** *Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins x 100*	32.17%	30.02%	26.35%	25.58%
Comment					
More than 2,700 tonnes of recyclable material was diverted from landfill in 2025/26, this does not include Food Organics and Garden Organics as this service will be introduced in the 2026/2027 financial year, nor does it include the diverted material through the introduction of the Container Deposit Scheme (CDS). The result is an average of ~132kg of recyclables per kerbside collection household in Wellington Shire, a slight reduction of ~4kg per household when comparing to 2024/25 figures. Council will introduce a Food and Garden Organics collection in July 2026 which will divert additional waste from landfill.				

6.0 Governance, Management and Other Information

6.1 Governance

Council is committed to maintaining high standards of governance, promoting ethical conduct, and proactively managing risk. Constituted under the *Local Government Act 2020,* Council provides leadership for the good governance of the municipal district and its community.

Council has a number of roles including:

- considering the diverse needs of the local community in decision-making;
- providing leadership through the establishment of strategic objectives and monitoring performance;
- managing resources in a responsible and accountable manner;
- advocating on behalf of the community to other levels of government and external stakeholders;
- fostering community cohesion and encouraging active civic participation.

A strong focus is placed on effective corporate governance, which serves as the foundation for Council's ability to deliver on community priorities and maintain public trust. This includes transparent decision-making, responsible resource management, and adherence to legislative and ethical standards. The community plays an active role in shaping Council's direction through a range of engagement opportunities, including consultation activities, public forums, and the ability to make formal submissions on key issues and initiatives.

Transparency and accountability are central to Council's operations. Decisions are made through robust processes and systems, with officers supported to implement them appropriately and in line with legislative and policy requirements. Council is committed to operating efficiently, impartially, and with integrity.

Formal decision-making is carried out through scheduled Council meetings and through delegated authority to staff. These delegations are exercised in line with adopted policies and relevant legislation, ensuring that decisions are implemented in a consistent, effective, and accountable manner.

Meetings of Council

Meetings of the Council are held on the first and third Tuesday of each month at 5pm, excluding January. Council meeting procedures are outlined in the Council's Governance Rules.

Council meetings provide the opportunity for community members to submit a question to the Council either in person or online. Interested members of the public may attend Council meetings in person or view live stream over the internet. Council meeting agendas, minutes and video recordings are available on Council's website at https://www.wellington.vic.gov.au/council/meeting-minutes-and-agendas.

Council held a total of 23 Council Meetings during 2025/26:

- 22 Ordinary Council Meetings; and
- One unscheduled Council Meeting for the following purposes:
    - To receive Budget Submissions on 26 May 2026.

Councillor Meeting Attendance 2025/26

The following table provides a summary of Councillor attendance at Council meetings for the 2025/26 financial year.

Councillors in office from 1 July 2025 to 30 June 2026 (23 meetings held during this timeframe)

Councillor	Term of Office during the financial year	Council meetings attended
Cr Cindy Madeley	1/07/2025 to 18/11/2025 – Deputy Mayor 19/11/2025 to 30/06/2026 – Mayor	23 of 23 meetings
Cr Liz Foat	1/07/2025 to 18/11/2025 – Councillor 19/11/2025 to 30/06/2026 - Deputy Mayor	20 of 23 meetings
Cr Edward Lowe	1/07/2025 to 30/06/2026 – Councillor	23 of 23 meetings
Cr Catherine Bannerman	1/07/2025 to 30/06/2026 – Councillor	20 of 23 meetings
Cr Carmel Ripper	1/07/2025 to 30/06/2026 – Councillor	23 of 23 meetings
Cr Scott Rossetti	1/07/2025 to 18/11/2025 – Mayor 19/11/2025 to 30/06/2026 – Councillor	21 of 23 meetings
Cr Garry Stephens	1/07/2025 to 30/06/2026 – Councillor	21 of 23 meetings
Cr John Tatterson	1/07/2025 to 30/06/2026 – Councillor	22 of 23 meetings
Cr Geoff Wells	1/07/2025 to 30/06/2026 – Councillor	22 of 23 meetings

Note: All instances of Councillor absence in the above tables are attributed to approved leave or an apology.

Delegated Committees

Delegated committees have the powers, duties and functions of Council as set out in the applicable Instrument of Delegation and Terms of Reference. Wellington Shire Council does not currently have any delegated committees.

Councillor participation on Committees (as of 30 June 2026)

Advisory Committees

Advisory Committees have been established to assist Council and the community in a number of areas. These committees are generally governed by a Terms of Reference endorsed by Council and may consist of Councillors, Council Officers and community members as determined by the Terms of Reference. Advisory Committees do not have decision making authority, their purpose is to provide information or advice to Council to assist it in its decision-making role.

Advisory Committee	Purpose	Councillors
Audit and Risk Committee	To assist Council in the effective conduct of its responsibilities for financial and non-financial reporting and performance, management of risk, information services governance, maintaining a reliable system of internal controls and facilitating the organisation's ethical development.	*Councillor Bannerman* *Councillor Wells* *Alternate: Councillor Stephens*
CEO Employment and Remuneration Committee	To oversee the review of the CEO's performance as per the terms and conditions of the contract of employment.	*Councillor Madeley (Mayor)* *Councillor Foat (Deputy Mayor)* *Councillor Rossetti*
Remuneration Committee	To monitor and review Councillor expenses, Councillor allowances in line with the Victorian Independent Remuneration Tribunal determinations for adjustments, Enterprise Bargaining Agreements and any other related matters that may arise.	*Councillor Madeley (Mayor)* *Councillor Bannerman* *Councillor Ripper*
Port of Sale Masterplan Implementation Steering Committee	To facilitate the coordinated implementation of the key elements of the Port of Sale Masterplan (September 2021).	*Councillor Foat (Deputy Mayor)* *Councillor Ripper* *Councillor Wells*
Place Names Committee	To make recommendations to Council on naming issues.	*Councillor Foat (Deputy Mayor)* *Councillor Ripper* *Councillor Stephens*
Strategic Land Use Planning Project Review Group	To provide local Councillor review of, and feedback on the work program of the Strategic Land Use Planning Team.	*Councillor Foat (Deputy Mayor)* *Councillor Wells* *Councillor Tatterson*

Advisory Committee	Purpose	Councillors
Gippsland Art Gallery Advisory Group	To provide input to the Council on the operation, policy development and future planning of Gippsland Art Gallery.	*Councillor Ripper* *Alternate: Councillor Madeley (Mayor)*
Gippsland Regional Sports Complex User Group Committee	To provide advice, information, and feedback in relation to operational, maintenance and use of Gippsland Regional Sports Complex. Also, to share information with other users of the Gippsland Regional Sports Complex.	*Councillor Lowe* *Alternate: Councillor Foat (Deputy Mayor)*
Wellington Disability Advisory Committee	To provide advice to Wellington Shire Council on matters relating to access and inclusion for people living with a disability.	*Councillor Bannerman* *Alternate: Councillor Stephens*
Wellington Youth Service Network (WYSN)	To strengthen the local youth sector, foster collaboration amongst service providers, advocate for all young people need to reach their full potential and promote best practice youth work.	*Councillor Madeley (Mayor)* *Alternate: Councillor Wells*
Wellington Shire Youth Council	To develop and deliver projects and campaigns, and advocate for young people in Wellington.	*Councillor Madeley (Mayor)* *Alternate: Councillor Bannerman*

Community Asset Committees

Under section 65 of the *Local Government Act 2020* the Council may establish one or more Community Asset Committees, made up of any combination of Councillors, Council Officers and community members or organisations as determined by Council.

Community Asset Committee	Purpose	Councillors
Briagolong Recreation Reserve Committee	To protect, promote and develop the Briagolong Recreation Reserve.	No current Councillor representative
Cameron Sporting Complex Committee	To protect, promote and develop the Cameron Sporting Complex, Maffra.	*Councillor Tatterson*
Gordon Street Reserve Committee	To protect, promote and develop the Gordon Street Reserve.	No current Councillor representative
Maffra Recreation Reserve Committee	To protect, promote and develop the Maffra Recreation Reserve.	*Councillor Wells*
Newry Recreation Reserve Committee	To protect, promote and develop the Newry Recreation Reserve.	No current Councillor representative

Other groups

These groups and statutory committees are subject to formal Council approval processes.

Committee	Purpose	Councillors
Wellington Shire Municipal Emergency Management Planning Committee (MEMPC)	A multi-agency collaboration group whose members bring organisational, industry or personal expertise to the task of emergency management planning for Wellington Shire. Councillors fulfill the role of Community representatives on the Committee.	*Councillor Stephens* *Alternate: Councillor Lowe*
Business Boost Reference Group (Business Recovery Sub-committee)	To provide a forum for representatives of business associations and Council to share information and feedback relating to economic development activity across Wellington Shire.	*Councillor Foat (Deputy Mayor)* *Councillor Tatterson*
Sale Performance Space Fundraising Committee	To maintain a public fund into which the public may contribute towards the construction, maintenance, upgrade and expansion of Council owned cultural spaces, facilities and equipment.	*Councillor Madeley* *(Mayor)*

Committees of other organisations

Councillors are often requested or required to represent Council via participation on Committees formed by other organisations.

Committee	Purpose	Councillors
Gippsland Climate Change Network Incorporated	To provide Gippsland, at an individual and organisational level; information, consultation, and facilitation to enable action on climate change, whilst also providing a voice for Gippsland on climate change issues.	*Councillor Madeley (Mayor)* *Alternate: Councillor Foat (Deputy Mayor)*
Municipal Association of Victoria (MAV)	The legislated peak body for local government in Victoria.	*Councillor Rossetti* *Alternate: Councillor Tatterson*
Rural Councils Victoria (RCV) Committee	RCV is a representative body and has both CEOs and Councillors on its Committee. RCV has six regions and a CEO and Councillor from each region is elected onto the Committee for a four-year term. The Committee meets 6-8 times per year. Each member council can nominate a Councillor for a position on the Committee.	*Councillor Bannerman* **Appointed 2025 for a four-year term.*

Committee	Purpose	Councillors
Southeast Australian Transport Strategy	SEATS (South East Australian Transport Strategy Inc) is a membership-based organisation, originally formed in the mid-1990s by Local Government Authorities in Victoria and NSW to advocate for improved freight transport networks in South East Australia. Delegates can be elected officials or technical staff with expertise in transport, freight logistics or major capital works.	*Councillor Tatterson*
Star of the South Community Advisory Group	The Star of the South Community Advisory Group (the Group) is one avenue for community involvement in the Star of the South project (the Project) and will be an important point of connection between the Project and the Gippsland community.	*Councillor Bannerman* *Alternate: Councillor Wells*
Gippsland Critical Minerals Community Advisory Group	To provide a vital link between the project team for the Fingerboards Mine Project (the Project) and the local community and to foster transparent, inclusive, meaningful and constructive engagement, ensuring the community's views, concerns and aspirations help shape key project milestones.	*Councillor Wells*
National Timber Council Association Inc	To pursue a variety of issues relevant to local governments that have forest industries/timber issues with the Federal Government.	*Councillor Bannerman*
Timber Towns Victoria	To pursue a variety of issues relevant to local governments which have forest industries in Victoria and keep abreast of the issues and trends in forestry development that may have an impact upon rural communities.	*Councillor Bannerman*

Model Councillor Code of Conduct

The Model Councillor Code of Conduct sets out the standards of behaviour expected of Councillors while carrying out their role. It helps ensure Councillors act respectfully, professionally and in the best interests of the community.

A copy of the Model Councillor Code of Conduct is available on Council's website.

Internal Resolution Procedure

The *Local Government Act 2020* requires councils to have a process for dealing with concerns about a Councillor's conduct. To meet this requirement, Council adopted a Councillor Internal Resolution Procedure on 17 December 2024. The procedure provides a clear process for Councillors to raise and resolve concerns about alleged breaches of the Model Councillor Code of Conduct.

The procedure is available on Council's website.

Conflict of Interest

The Local Government Act 2020 requires Councillors and council officers to disclose any conflict of interests to demonstrate that they are not using their public office for their own private benefit.

When a conflict of interest is declared, the Councillor or officer must follow the requirements of the Act, which may include leaving the meeting while the matter is being discussed and decided.

During 2025/26, the following conflicts of interest were declared:

Date of declaration	Councillor	Meeting, item and nature of conflict
15/07/2025	Councillor Madeley	Councillor Madeley stepped down from the role of Council Delegate of the Aqua Energy Redevelopment Committee.
9/02/2026	Councillor Foat	Council Workshop 3 Feb 2026 - Item 1.1 - Amendment C122Well (PAO) Consideration of Submissions
17/03/2026	Councillor Tatterson	Council Workshop 3 March 2026 – Item 1.2 - Proposed Planning Scheme Amendment - Mondale Estate, Rosedale
5/05/2026	Councillor Stephens	Council Workshop 5 May 2026 – Item 1.5 - Community Assistance Grants
5/05/2026	Councillor Madeley	Council Workshop 5 May 2026 – Item 1.5 - Community Assistance Grants
19/05/2026	Councillor Stephens	Council Meeting 19 May 2026 – Item 16.1 - Community Assistance Grants
19/05/2026	Councillor Madeley	Council Meeting 19 May 2026 – Item 16.1 - Community Assistance Grants
16/06/2026	Councillor Foat	Council Workshop 16 June 2026 – Item 1.7 - North Sale Development Plan and Infrastructure Funding Review
16/06/2026	Councillor Tatterson	Council Workshop 16 June 2026 – Item 1.7 - North Sale Development Plan and Infrastructure Funding Review

Councillor Allowances

Councillors are entitled to receive an allowance while performing their duty as a Councillor pursuant to section 39 of the *Local Government Act 2020.* The Mayor and Deputy Mayor receive a higher allowance. Allowance amounts are specified by a Determination of the Victorian Independent Remuneration Tribunal (VIRT) under the *Victorian Independent Remuneration Tribunal and Improving Parliamentary Standards Act 2019.* Wellington Shire Council is classified as a Category 2 Council. Council Allowances are paid monthly, with pro-rata adjustments made following changes to the Mayor and Deputy Mayor positions.

In the financial year of 1 July 2025 to 30 June 2026, the VIRT determined the following increases:

- **1 July 2025:** 3.0 % increase to the values of the base allowances payable to the Mayors, Deputy Mayors and Councillors
- **18 December 2025:** a 2.56% increase to the values of the base allowances, applicable to Mayors and Deputy Mayors only.

Table 1 provides the allowance amounts set during the financial year. The allowance is inclusive of any Superannuation Guarantee Contribution amount, or equivalent, that may be payable under Commonwealth law to the Council member with respect to their service.

Table 1: Allowance set during the financial year

Councillor role	Base allowance 01/07/2025 – 17/12/2025	Base allowance 18/12/2025 – 30/06/2026
Mayor	$ 115,347	$ 118,303
Deputy Mayor	$ 57,673	$ 59,152
Councillor	$ 35,049	$ 35,049

Table 2: Summary of the allowances paid to each Councillor during the 2025/26 year

Councillor	Term of Office during the financial year	Allowance
Cr Cindy Madeley	1/07/2025 to 18/11/2025 – Deputy Mayor allowance 19/11/2025 to 30/06/2026 – Mayor allowance	$ 94,646.65
Cr Liz Foat	1/07/2025 to 18/11/2025 – Councillor allowance 19/11/2025 to 30/06/2026 - Deputy Mayor allowance	$ 49,723.49
Cr Edward Lowe	1/07/2025 to 30/06/2026 – Councillor allowance	$ 35,049.00
Cr Catherine Bannerman	1/07/2025 to 30/06/2026 – Councillor allowance	$ 35,049.00
Cr Carmel Ripper	1/07/2025 to 30/06/2026 – Councillor allowance	$ 35,049.00
Cr Scott Rossetti	1/07/2025 to 18/11/2025 – Mayor allowance 19/11/2025 to 30/06/2026 – Councillor allowance	$ 66,068.24
Cr Garry Stephens	1/07/2025 to 30/06/2026 – Councillor allowance	$ 35,049.00
Cr John Tatterson	1/07/2025 to 30/06/2026 – Councillor allowance	$ 35,049.00
Cr Geoff Wells	1/07/2025 to 30/06/2026 – Councillor allowance	$ 35,049.00

Councillor expenses

In accordance with section 40 of the *Local Government Act 2020*, it is mandatory for Council to reimburse Councillors for expenses incurred while performing their official duties. Additionally, Council is required to establish and maintain a policy governing the reimbursement of expenses. The Councillor Expense and Administration Policy was reviewed and adopted in March 2025.

This policy clearly outlines procedures for expense reimbursement, professional development, and the provision of resources, facilities, and other support to the Mayor and Councillors to assist them in fulfilling their roles.

Council publishes, within this report, detailed information on expenses paid to each Councillor, including reimbursements, in the interest of transparency and accountability.

It is a requirement for all Councillors to complete the training programs listed below in accordance with the *Local Government Act 2020* and the Local Government (Governance and Integrity) Regulations 2020:

- **Councillor Induction:** Must be completed within 4 months of taking the oath or affirmation of office. This applies to all newly elected Councillors, including those filling extraordinary vacancies, regardless of prior experience
- **Annual Professional Development:** Must be completed each calendar year of the Councillor's term, beginning in the first full calendar year after election. In election years, this must be completed by 1 September
- **Mayoral and Deputy Mayoral Professional Development**: Must be completed within 1 month of appointment.

During July 2025, November 2025 and June 2026, all Councillors participated in the mandatory Professional Development program, which featured both internal and external presenters. For reporting purposes, the total cost of the program was evenly distributed across the nine Councillors.

Additionally, the cost of external Mayoral and Deputy Mayoral Professional Development was allocated directly to the Councillors who held those positions and undertook the training during the financial year, being Cr Rossetti (Mayor), Cr Madeley (Mayor and Deputy Mayor) and Cr Foat (Deputy Mayor).

Note: Council does not have any delegated committees and accordingly does not report on delegated committee expenses.

Total Expenses across all Councillors	
Expense	**Total**
Travel	$11,133
Remote Area Travel Allowance	$1,509
Professional Development	$36,249
Information and Community Technology	$6,069
Conferences	$16,257
Office and Other expenses	$15,641
Grand Total	**$86,858**

Table 3 provides a detailed breakdown of Councillor expenses incurred during the 2025/26 financial year.

Councillor	Travel	Remote Area Travel Allowance	Professional Development and Training	Information and Communication Technology	Conferences	Office and Other Expenses
Cr Catherine Bannerman	$0	$0	$2,344	$488	$270	$780
						Total: $3,882
Cr Liz Foat (Deputy Mayor from 18 November 2025)	$310	$0	$2,550	$488	$169	$780
						Total: $4,297
Cr Edward Lowe	$0	$0	$1,194	$488	$0	$780
						Total: $2,462
Cr Cindy Madeley (Mayor from 18 November 2025, Deputy Mayor from 18 November 2024 to 18 November 2025)	$235	$0	$4,941	$488	$3,921	$6,059*
						Total: $15,644
Cr Carmel Ripper	$2,114	$147	$1,194	$1,840	$257	$780
						Total: $6,332
Cr Scott Rossetti (Mayor from 1 July 2025 to 18 November 2025)	$1,069	$193	$9,194	$813	$1,462	$4,122*
						Total: $16,853
Cr Garry Stephens	$2,334	$440	$1,194	$488	$1,232	$780
						Total: $6,468
Cr John Tatterson	$1,839	$0	$1,194	$488	$6,499	$780
						Total: $10,800
Cr Geoff Wells	$3,232	$729	$12,444	$488	$2,447	$780
						Total: $20,120
Grand Total: $86,858						

*Note: During the reporting period, the Mayoral vehicle incurred a total cost of $7,753 which has been allocated to the Office and Other Expenses category.

6.2 Management

Management

A range of processes are in place to support and enhance the organisation's management and governance framework. Robust systems in these areas contribute to informed decision-making and promote accountability across all levels. In line with the requirements of the Local Government Act 2020, an assessment was conducted against the prescribed Governance and Management Checklist and included in the Report of Operations. The following items are presented as key elements of the current management framework.

Audit and Risk Committee

Under section 53 of the Local Government Act 2020 Council must establish an Audit and Risk Committee to advise Council in the discharge of its responsibilities for financial reporting, risk management, maintaining a reliable system of internal controls and fostering the organisation's ethical development. Council must prepare and approve the Audit and Risk Committee Charter, that specifies the functions and responsibilities of the Audit and Risk Committee.

The Audit and Risk Committee is advisory and does not have decision making authority. The committee's role is to oversee and monitor the effectiveness of Council in carrying out its responsibilities for accountable financial management, good corporate governance, maintaining an effective system of internal control and risk management and fostering an ethical environment. The Audit and Risk Committee consists of three independent members, Mr Tony Smith (Chair), Dr Craig Nisbet and Ms Leanne Mulcahy and two Councillors. Independent members are appointed for a maximum term of three years. The Chair is elected from amongst the independent members.

The Audit and Risk Committee meets at least five times per year. The Internal Auditor, Chief Executive Officer, General Manager Corporate Services and Chief Financial Officer attend all Audit and Risk Committee meetings. Other management representatives attend as required to present reports. Each year the External Auditors provide an external audit plan and independent audit report.

Recommendations from each Audit and Risk Committee meeting are subsequently reported to and considered by Council.

The Committee met on five occasions during 2025/26, providing advice to Council on a wide range of issues including:

- quarterly legal and insurance reports;
- risk management updates;
- financial reports;
- updates on outstanding audit recommendations;
- review of the following Council policies considered strategic in nature –
    - Prevention of Sexual Harassment Policy
    - Conflict of Interest Policy
    - Procurement Policy
    - Climate Change and Sustainability Policy
    - Occupational Health and Safety Policy
    - Respect in the Workplace (Managing Bullying and Negative Workplace Behaviours) Policy
    - Accommodation and Meal Allowances Policy

  - Investment Policy
  - Risk Management Policy
- Occupational Health and Safety matters; and
- information services and cyber security.

Other key outcomes for the 2025/26 year are summarised below.

In **August 2025** the Committee:

- Received and noted the internal audits on;
  - Emergency Management; and
  - Follow up review;
- Evaluated the Audit and Risk Committee performance;
- Considered the draft Strategic Internal Audit Plan;
- Received a report on the Risk Management Action Plan;
- Received an update on the PAEC Inquiry into Fraud and Corruption Control in Local Government;
- Received a report on non-compliance with the Local Government Act 2020;
- Received a report on the review of Library Services;
- Received an update on the Council Plan 2025-29;
- Received a report on Related Party Transactions;
- Received a report on the Chief Executive Officer's credit card expenditure; and
- Received a report on the reimbursements made to Councillors and members of delegated Committees.

In **September 2025** the Committee:

- Reviewed the 2024/25 draft financial report and performance statement in accordance with legislative requirements;
- Received the final Management Letter for the year ending 30 June 2025;
- Received the follow up review of the Asset Revaluation Methodology Report paper after end of financial year; and
- Received the draft Annual Report 2024/25.

In **November 2025** the Committee:

- Elected Tony Smith as Chair of the Committee;
- Endorsed the Strategic Internal Audit Plan;
- Received and noted the internal audit on Statutory Planning;
- Received the Internal Audit Status Report;
- Endorsed the Strategic Risk Register;
- Received a report on operational risks that have a rating of extreme or high;
- Considered proposed changes to the Audit and Risk Committee Charter;
- Received a Red Flag Report;
- Received a summary of the Gifts Register.

In **February 2026** the Committee:

- Received and noted the Internal Audit on Privacy and Management of Personal Information;
- Received the Internal Audit Status Report;
- Reviewed and endorsed the Audit and Risk Committee Charter;
- Received the annual report of Staff Excess Leave;
- Received a report on Related Party Transactions; and
- Received a report on the Chief Executive Officer's credit card expenditure.

In **May 2026** the Committee:

- Received and reviewed the Audit Strategy Memorandum as provided by Council's External Auditors, Crowe;
- Considered the draft Strategic Internal Audit Plan;
- Received and noted the Internal Audit on Risk Management Framework;
- Received the Internal Audit Status Report;
- Reviewed the Asset Revaluation Methodology Report;
- Evaluated the performance of internal audit;
- Reviewed and approved strategic risks;
- Received a report on operational risks that have a rating of extreme or high;
- Reviewed and approved the Risk Appetite Statements;
- Received a summary of the Gifts Register;
- Received an update on the draft 2026/27 Budget; and
- Received a Red Flag Report.

Internal Audit

Council's internal audit function provides independent and objective assurance that the appropriate processes and controls are in place across Council. The function is undertaken by an independent external provider. A risk-based three-year Strategic Internal Audit Plan (SIAP) is revised annually to ensure the audit resources remain focused on the appropriate areas. The review process considers Council's risk framework, the Council Plan, the impact of any change to operations, systems or the business environment, prior audit coverage and outcomes and management input. The SIAP is reviewed and approved by the Audit and Risk Committee annually.

The Internal Auditor attends each Audit and Risk Committee meeting to report on the status of the SIAP, to provide an update on the implementation of audit recommendations and to present findings of completed reviews. All audit issues identified are risk rated. Recommendations are assigned to the responsible Manager and tracked in Council's corporate planning system. Managers provide quarterly status updates that are reviewed by the Audit and Risk Committee.

The SIAP for 2025/26 was undertaken with the following reviews conducted:

- Emergency Management – July 2025
- Follow Up Review - August 2025
- Statutory Planning - November 2025
- Privacy and Personal Information - February 2026
- Risk Management Framework - May 2026

External Audit

Council is externally audited by the Victorian Auditor-General's representatives to provide an assurance that financial statements reflect the financial position at the end of the financial year. The auditors conducted audits of Council's Financial Statements and Performance Statement for 2025/26 by testing a sample of Council's internal controls, observing processes being performed, making enquiries of key staff within Council and examining financial and accounting records and other relevant documents.

The external auditors also attended the 22 September 2025 and 27 May 2026 Audit and Risk Committee meetings to present the annual audit plan and Independent Audit Report. The external audit management letter and responses were also provided to the Audit and Risk Committee.

Risk Management

Council's Risk Management Framework provides a structured approach to identifying, assessing and managing risks across the organisation. The framework supports informed decision-making, protects community assets and services, and helps Council achieve its strategic objectives.

In June 2026, Council adopted updated Risk Appetite Statements, reinforcing its commitment to proactive and responsible risk management.

A key component of the framework is Council's Risk Register, which is used to record and monitor strategic and operational risks. Each risk is assigned to a responsible officer and reviewed regularly to ensure risk controls remain effective and risks continue to be managed appropriately.

Throughout 2025/26, Council continued to strengthen risk management practices through staff training, regular risk reviews and Councillor workshops focused on strategic and emerging risks.

By embedding risk management into everyday operations, Council is better positioned to respond to challenges, protect its assets and resources, and deliver services to the community.

Insurance

Council maintained a comprehensive insurance program during 2025/26 to help manage a range of operational and organisational risks.

As part of the annual renewal process, Council worked closely with its insurance broker to ensure insurance coverage remained appropriate for Council's activities, assets and risk profile.

Council's participation in a local government liability insurance scheme also provided access to specialist risk management advice, resources and training opportunities, supporting continuous improvement in risk management practices across the organisation.

Business Continuity Planning

Council's Business Continuity Plan supports the continued delivery of critical services during unexpected events that may affect Council facilities, technology, staff or other resources.

During 2025/26, Council continued to review and update its business continuity arrangements to ensure they remained current and effective.

An exercise was also scheduled to strengthen preparedness and maintain awareness of their roles and responsibilities during a disruption. These activities help ensure Council can respond effectively to unforeseen events and minimise impacts on service delivery to the community.

6.3 Governance and Management Checklist

Item No.	Governance and Management Items	Assessment	Yes ✓ No ×
1	**Community engagement policy** (policy outlining Council's commitment to engaging with the community on matters of public interest)	The Community Engagement Strategy and Policy was adopted in accordance with Section 55 of the Act. Date of adoption of policy: 2 June 2026	✓
2	**Community engagement guidelines** (guidelines to assist staff to determine when and how to engage with the community)	The Community Engagement Strategy and Policy provides the guidelines to assist staff with how and when to engage with the community. Date of commencement of current guidelines: 2 June 2026	✓
3	**Financial Plan** (plan under section 91 of the Act outlining the financial and non-financial resources required for at least the next 10 financial years)	The Financial Plan 2025/26 - 2034/35 was adopted in accordance with Section 91 of the Act. Date of adoption: 19 August 2025	✓
4	**Asset Plan** (plan that sets out the asset maintenance and renewal needs for key infrastructure asset classes for at least the next 10 years)	The Asset Plan 2025 was adopted in accordance with Section 92 of the Act. Date of adoption: 19 August 2025	✓
5	**Revenue and Rating Plan** (plan setting out the rating structure of Council to levy rates and charges)	The Revenue and Rating Plan 2025-2029 was adopted in accordance with section 93 of the Act. Date of adoption: 19 August 2025	✓
6	**Annual budget** (plan setting out the services to be provided and initiatives to be undertaken over the next 12 months and the funding and other resources required)	The 2026/27 Annual Budget was adopted in accordance with section 94 of the Act. Date of adoption: 16 June 2026	✓

Item No.	Governance and Management Items	Assessment	Yes ✓ No ×
7	**Risk policy** (policy outlining Council's commitment and approach to minimising the risks to Council's operations)	Council has a current Risk Management Policy in operation. Date of commencement: 1 June 2026	✓
8	**Fraud policy** (policy outlining Council's commitment and approach to minimising the risk of fraud)	Council has a current Fraud and Corruption Control Policy in operation. Date of commencement: 1 June 2026	✓
9	**Municipal emergency management planning** (Participation in meetings of the Municipal Emergency Management Planning Committee.)	Municipal Emergency Management Planning Committee (MEMPC) meetings attended by one or more representatives of Council (other than the chairperson of the MEMPC) during the financial year. Dates of meetings/sessions attended: • **CERA Meeting 2025** 31 July 2025 • **General MEMPC Meeting** 28 August 2025 • **CERA Meeting** 28 August 2025 • **General MEMPC Meeting** 27 November 2025 • **General MEMPC Meeting** 26 February 2026 • **General MEMPC Meeting** 28 May 2026 • **MEMP Review Meeting** 25 June 2026	✓
10	**Procurement policy** (policy outlining the principles, processes and procedures that will apply to all purchases of goods and services by the Council)	The Procurement Policy was adopted in accordance with section 108 of the Act. Date of commencement: 16 December 2025	✓

Item No.	Governance and Management Items	Assessment	Yes ✓ No ×
11	**Business continuity plan** (plan setting out the actions that will be taken to ensure that key services continue to operate in the event of a disaster)	Tier One Business Continuity Plan V3.2 is the current plan in operation. Date of commencement: 1 March 2026	✓
12	**Disaster recovery plan** (plan setting out the actions that will be undertaken to recover and restore business capability in the event of a disaster)	Council has an ICT Disaster Recovery Plan in operation. External review conducted and scenario test undertaken on 29 January 2025. Date of commencement of current plan: 29 January 2025	✓
13	**Complaint policy** (Policy under section 107 of the Act outlining Council's commitment and approach to managing complaints.)	The Complaints Handling Policy was developed in accordance with section 107 of the Act. Date of commencement: 16 December 2025	✓
14	**Workforce plan** (Plan outlining Council's commitment and approach to planning the current and future workforce requirements of the organisation.)	Council developed the Workforce Plan 2022-2027 in accordance with section 46 of the Act. New plan to be developed for 2027 implementation. Date of commencement: 31 December 2021	✓
15	**Payment of rates and charges hardship policy** (Policy outlining Council's commitment and approach to assisting ratepayers experiencing financial hardship or difficulty paying their rates.)	Council has the Rates Hardship and Debt Recovery Policy in operation. Date of commencement: 16 December 2025	✓
16	**Risk management framework** (framework outlining Council's approach to managing risks to the Council's operations)	Council has a Risk Management Framework in operation. Date of commencement: 1 April 2025	✓

Item No.	Governance and Management Items	Assessment	Yes ✓ No ×
17	**Audit and Risk Committee** (advisory committee of Council under section 53 and 54 of the Act)	Council established the Audit and Risk Committee in accordance with section 53 of the Act. Date of commencement: 1 September 2020	✓
18	**Internal audit** (independent accounting professionals engaged by the Council to provide analyses and recommendations aimed at improving Council's governance, risk and management controls)	Council continues to engage the services of an internal audit provider. Date of engagement: 1 December 2024	✓
19	**Performance reporting framework** (a set of indicators measuring financial and non-financial performance, including the performance indicators referred to in section 98 of the Act)	Council measures financial and non-financial performance indicators referred to in section 98 of the Act. Date of adoption: 1 July 2023	✓
20	**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)	Quarterly Performance reports are presented to Council in accordance with section 97(1) of the Act. Dates reports were presented to Council during 2025/26 financial year: • **Quarter 4** (finalising previous 2024/25 financial year) September 2025 • **Quarter 1** December 2025 • **Quarter 2** April 2026 • **Quarter 3** June 2026	✓

Item No.	Governance and Management Items	Assessment	Yes ✓ No ×
21	**Quarterly budget reports** (quarterly reports to Council under section 97 of the Act, comparing actual and budgeted results and an explanation of any material variations)	Quarterly reports are presented to Council in accordance with section 97(1) of the Act. Dates reports were presented to Council: • 16 June 2026 • 21 April 2026 • February 2026 • 21 October 2025 • 19 August 2025	✓
22	**Risk reporting** (six-monthly reports of strategic risks to Council's operations, their likelihood and consequences of occurring and risk minimisation strategies)	Six-monthly risk reports are prepared and presented to the Audit and Risk Committee for endorsement. Dates of endorsement: • 26 November 2025 • 27 May 2026	✓
23	**Performance reporting** (six-monthly reports of indicators measuring the results against financial and non-financial performance, including performance indicators referred to in section 98 of the Act)	This is an optional report. Given that many of the indicators cannot be calculated at 6 month intervals, this reporting is only being undertaken annually. Where data can be collected at more frequent intervals, it is recorded within operational systems and monitored on an ongoing basis.	×
24	**Annual report** (annual report under sections 98 and 99 of the Act containing a report of operations and audited financial and performance statements)	The 2024-25 Annual Report compiled under sections 98 and 99 of the Act was presented at a meeting of Council in accordance with section 100 of the Act. Date of presentation: 21 October 2025	✓

Item No.	Governance and Management Items	Assessment	Yes ✓ No ✗
25	**Councillor Code of Conduct** (Code setting out the standards of conduct to be followed by Councillors and other matters.)	The Model Councillor Code of Conduct was effective from 26 October 2024 and has been published on the Wellington Shire Council website. Date reviewed and adopted: 26 October 2024	✓
26	**Delegations** (documents setting out the powers, duties and functions of Council and the Chief Executive Officer that have been delegated to members of staff)	Delegations are reviewed in accordance with section 11(7) of the Act, and a register is kept in accordance with sections 11(8) and 47(7) of the Act. Dates of review: • S5 – Instrument of Delegation from Council to CEO: **2 September 2025** • S6 – Instrument of Delegation to Members of Council Staff: **3 March 2026** • S7 – Instrument of Sub-Delegation by Chief Executive Officer: **24 March 2026** • S13 – Instrument of Delegation of Chief Executive Officer Powers, Duties and Functions: **18 March 2026** • S14 – Instrument of Delegation from CEO to Staff (VicSmart and Future Homes Applications): **22 October 2025** • S16 – Instrument of Delegation by Chief Executive Officer for Bushfire Reconstruction: **22 October 2025** • S18 – Instrument of Sub-Delegation under the Environment Protection Act 2017: **21 May 2025** • S19A – Instrument of Delegation of the Municipal Fire Prevention Office under the Country Fire Authority Act 1958: **22 July 2025** • SSS – Instrument of Delegation, Shared Services Staff **23 April 2026**	✓

Item No.	Governance and Management Items	Assessment	Yes ✓ No ×
27	**Meeting procedures** (Governance Rules governing the conduct of meetings of Council and delegated committees)	Council has current Governance Rules in accordance with section 60 of the Act. Date rules adopted: 2 August 2022	✓

I certify that this information presents fairly the status of Council's governance and management arrangements.

David Morcom
Chief Executive Officer Dated:
12 October 2026

Cr Cindy Madeley
Mayor
Dated: 12 October 2026

Child Safe Standards

Wellington Shire Council is committed to child safety, and takes a proactive approach towards child safety, and has a zero-tolerance towards child abuse. A child safe organisation fosters and demonstrates openness, which creates a culture in which staff, volunteers, community members, parents, children and young people feel empowered and supported to safely disclose child safety or wellbeing concerns should they arise.

Council's child safe processes provide a holistic approach to ensuring the safety of young people in interactions with Council and consider the cultural safety, diverse backgrounds and needs of young people in our community, and their safety in online environments. The safety of our youngest community members is everyone's responsibility.

2025/26 has seen a range of actions to strengthen child safety. This includes updates to Council websites with dedicated Child Safety pages and the commencement of a child safety audit.

Citizenship

Wellington Shire Council conducted four Citizenship ceremonies during 2025/26. These were held in July 2025, September 2025, Australia Day (26 January) 2026 and April 2026.

We were proud to welcome into our community a total of 110 new Australian citizens from 24 different countries around the world, including Belgium, Poland, Austria, Colombia, Romania, Papua New Guinea, Netherlands, Mexico, Scotland, Vietnam and many others.

Civic Receptions

During 2025/26 Council has travelled to a number of communities in Heyfield, Stratford and Dargo to celebrate, and thank, the many wonderful volunteers that assist at a wide range of community organisations and various events across our Shire. There are more events planned in the coming year also.

Our first "Thank You" luncheon was held in Heyfield with 50 volunteers attending with Councillors on 8 July 2025. Councillors were able to personally thank volunteers for their work and gain an insight into how and why they commenced volunteering and the social benefits they all enjoy. By far our largest turnout of volunteers was at a luncheon in Stratford on 23 September 2025 with 95 volunteers attending. On 25 November 2025 our Councillors travelled to the high country in Dargo where they met and thanked 45 volunteers for their amazing efforts in volunteering with multiple organisations.

Our large Volunteer Expo will be conducted every 2 years with the next event being in 2027.

On 27 May 2026 a Civic Reception was held to recognise Mr John Leslie OBE (dec) and the lasting legacy that he has left for the people of Wellington. It was attended by approximately 70 guests who reflected on the work of the John Leslie Foundation.

Gippsland Art Gallery

Summary of highlights

2025/26 was another exciting year for the nationally renowned Gippsland Art Gallery. The Gallery welcomed 40,491 visitors during the year (the third highest on record since 1965), with more than half of those being visitors to Wellington Shire (including those from interstate and overseas). The Gallery presented 24 diverse exhibitions of outstanding quality, including 12 exhibitions for children or including children's work.

The year opened with the final two months of the acclaimed exhibition Turner and Australia, which attracted 12,271 visitors and generated $2.8 million in economic benefit for the community. This was followed in September by the Gallery's 60th anniversary celebrations, with a suite of exhibitions designed to acknowledge the many people who have contributed to the Gallery over that period, and to look to the future by showcasing the next generation of creatives.

The Gallery acquired 154 artworks during 2025/26 of which 148 were either donated or purchased with donated funds. The Gallery is home to a permanent collection that now numbers 5,241 artworks.

Philanthropy continues to play a decisive role in the Gallery's programs. During the year the Gallery received $319,400 in financial support through a total of 16 cash donations and grants, which does not include additional financial donations made to the Gallery's two external support groups, the Gallery Foundation and the Friends of the Gallery.

The Foundation Board and the Friends Committee (both voluntary) are each to be acknowledged for the outstanding work they contribute to fundraising and advocating for the Gallery.

Three boards and committees serve the Gippsland Art Gallery, with all sitting members assisting in a voluntary capacity:

- Gippsland Art Gallery Advisory Group
- Friends of the Gallery Committee
- Gippsland Art Gallery Foundation Board of Trustees

The Gallery's volunteer program continues to go from strength to strength, with over thirty regular volunteers now assisting with the Education Program as Volunteer Guides. Volunteers also assist as Gallery Attendants to provide a warm welcome to visitors on entry.

2025/26 was another extraordinarily successful year for the Gallery's Education Program. In all, 9,746 students and 1,103 teachers (10,849 total) engaged with the Education Program, which represents over a quarter of the Gallery's total visitation.
The Gallery held 130 public programs (workshops, talks and other events) in which 3,648 people participated, and 48 schools and other learning institutions joined the Gallery's Schools Membership Program. The annual VCE 'Accessing Art' Program engaged students from across the Shire in a range of talks and workshops.

Friends of the Gallery and other visitors continue to praise the Gallery's half-yearly Gallery News publication, which presents in-depth information about the exhibition program and permanent collection, with each new edition eliciting a wave of new donations.

From humble beginnings the Gallery's magazine is now admired Australia-wide as a model for other galleries to follow.

2025/26 Exhibition Program: Refer to following page

Exhibition Program 2025/26					
Exhibition / Activity start and finish date	Exhibition / Activity Title	Main Artform	Audience / Participants	Area Exhibition / Activity held	Presentation type
Until 24 August	Turner and Australia	• Painting, • Printmaking • Sculpture • Photography	• General • Women • Seniors • First Nations	All Galleries	Self-curated
From 13 September (ongoing)	The Art of Annemieke Mein	Textiles	• Seniors, • Women	Gallery 1a	Self-curated
13 September – 23 November	Fragile Earth	• Painting, • Printmaking, • Sculpture, • Photography • Multimedia	• General • Women • Seniors • First Nations	Gallery 1	Self-curated
13 September – 23 November	Soft Subversions	• Painting • Printmaking • Sculpture • Photography	• Seniors • Women	Gallery 2	Self-curated collection exhibition
13 September – 23 November	Spirit of Place	• Painting • Printmaking • Sculpture • Photography	• Seniors, • Women, • Emerging Artists	Gallery 3	Self-curated collection exhibition
From 13 September (ongoing)	Borun and Tuk Gallery	• Painting • Drawing • Sculpture • Printmaking	• General • First Nations	Gallery 4 (Borun and Tuk Gallery)	Self-curated
6 December – 22 February	Synchron City	• Installation • Multimedia • Sculpture • Painting	• General • Young People • Emerging • Artists • Children and Families • First Nations • People with Disabilities • Culturally and Linguistically Diverse Communities	Galleries 1 and 2	Self-curated

Exhibition Program 2025/26					
Exhibition / Activity start and finish date	Exhibition / Activity Title	Main Artform	Audience / Participants	Area Exhibition / Activity held	Presentation type
6 December – 22 February	Olive Cotton and her contemporaries	Photography	• Seniors • Women	Gallery 3	Inbound tour from NGA
7 March – 24 May	Shaping Ideas	• Painting • Printmaking • Sculpture • Photography	• General • Women • Seniors • First Nations	Gallery 1	Self-curated collection exhibition
7 March – 24 May	Jenny Noone: I am of the nature	Printmaking	• General • Women	Gallery 2	Self-curated
7 March – 24 May	Nexus: Crystal Stubbs, Gavin Roberts and Cindy Tong	• Sculpture • Woodwork • Glass • Ceramic	• General • Women	Gallery 3	Self-curated
6 June – 23 August	Frank Mesaric: Gippsland Gothic	Painting and Sculpture	General	Galleries 1, 2 and 3	Self-curated

Children's Exhibitions Program 2025/26					
Exhibition / Activity start and finish date	Exhibition / Activity Title	Main Artform	Audience / Participants	Area Exhibition / Activity held	Presentation type
5 July – 3 August	Bundalaguah Primary School	All artforms	• Young People • Children and Families	Gallery 5 (YES Gallery – Young Exhibitors Showcase)	Exhibition of children's artwork
5 July – 3 August	Sale Primary School 545	All artforms	• Young People • Children and Families	Gallery 5 (YES Gallery – Young Exhibitors Showcase)	Exhibition of children's artwork
9 August – 7 September	St Thomas' Primary School	All artforms	• Young People • Children and Families	Gallery 5 (YES Gallery – Young Exhibitors Showcase)	Exhibition of children's artwork
9 August – 7 September	Sale College	All artforms	• Young People • Children and Families	Gallery 5 (YES Gallery – Young Exhibitors Showcase)	Exhibition of children's artwork

Children's Exhibitions Program 2025/26					
Exhibition / Activity start and finish date	Exhibition / Activity Title	Main Artform	Audience / Participants	Area Exhibition / Activity held	Presentation type
13 September – 26 October	2025 Wellington Youth Art Prize	All artforms	• Young People • Children and Families	Gallery 5 (YES Gallery – Young Exhibitors Showcase)	Exhibition of children's artwork
1 November – 30 November	Hyland Kinder	All artforms	• Young People • Children and Families	Gallery 5 (YES Gallery – Young Exhibitors Showcase)	Exhibition of children's artwork
6 December – 1 March	Beci Orpin	All artforms	• Young People • Children and Families	Gallery 5 (YES Gallery – Young Exhibitors Showcase)	Exhibition of Melbourne designer and Installation Artist designed for children
7 March – 19 April	Cowwarr Primary School and Craig Burgess	All artforms	• Young People • Children and Families	Gallery 5 (YES Gallery – Young Exhibitors Showcase)	Exhibition of children's artwork
25 April – 31 May	Longford Primary School	All artforms	• Young People • Children and Families	Gallery 5 (YES Gallery – Young Exhibitors Showcase)	Exhibition of children's artwork
25 April – 31 May	Gippsland Grammar Early Learning Centre	All artforms	• Young People • Children and Families	Gallery 5 (YES Gallery – Young Exhibitors Showcase)	Exhibition of children's artwork
6 June to 12 July	Guthridge Primary School	All artforms	• Young People • Children and Families	Gallery 5 (YES Gallery – Young Exhibitors Showcase)	Exhibition of children's artwork
6 June to 12 July	Assist Gippsland	All artforms	• Young People • Children and Families • People with Disabilities	Gallery 5 (YES Gallery – Young Exhibitors Showcase)	Exhibition of artwork by people with disabilities

The Wedge Performing Arts Centre

During 2025/26, The Wedge Performing Arts Centre delivered a diverse program of performances, events and community activities across Wellington Shire. More than 17,000 patrons attended performances and events at the John Leslie Theatre and other locations throughout the municipality.

The annual program featured a broad range of theatrical productions, live music performances, community events and touring shows, providing opportunities for residents and visitors to engage with arts and culture. Indigenous storytelling was highlighted through the presentation of Saltbush, which engaged school students and families through themes of culture, history and connection to Country.

Council continued its ticketing initiative providing complimentary admission to secondary school students living in Wellington Shire, helping to improve access to performing arts opportunities and encourage participation by young people.

Supporting local artists and creative development remained a priority. Through the Scratch Night initiative and the presentation of Irish Goodbye by local playwright Melesa Eldred, The Wedge continued to provide opportunities for regional artists to develop and showcase original work.

Live music performances remained a strong feature of the program, including performances by Australian artists Tim Freedman and Meg Washington, alongside popular tribute productions celebrating the music of INXS, Cold Chisel and Fleetwood Mac.

Venue hire activities continued to support a range of community organisations, local performing arts groups and commercial promoters. A highlight of the year was the Maffra Dramatic Society's successful production of The Rocky Horror Show, which attracted strong community participation and audience attendance.

The Hall Stories program continued to expand its reach across Wellington Shire, delivering performances and community storytelling projects in Port Albert, Munro, Glenmaggie, Airly-Clydebank and Dargo. The initiative helped celebrate local history and strengthen community connections in smaller towns and rural communities.

The Wedge also welcomed a new corporate sponsor, Mansi, and continued to strengthen audience engagement through its membership program, offering a range of benefits including ticket discounts and member promotions.

The year demonstrated The Wedge's ongoing role as a key cultural facility for Wellington Shire, providing accessible arts and cultural experiences, supporting local creative talent and fostering community participation.

The Wedge Program 2025/26

The Wedge presented 94 performances across 67 events during 2025/26, including:

Performance Date	Event Title	Type	Hire or Internal
Wednesday 2 July 2025	The Holdovers	Film	Hire
Friday 18 July 2025	Kate Ceberano	Contemporary Music	Hire
Friday 25 July 2025	Robertson Brothers	Tribute	Hire
Wednesday 6 August 2025	The Blue Caftan	Film	Hire
Saturday 9 August 2025	You Got It – Roy Orbison	Tribute	Hire
Saturday 16 August 2025	Melbourne Comedy Showcase	Comedy	Internal
Wednesday 20 August 2025	1984 by George Orwell	Play	Internal
Friday 29 August 2025	Wellington Country	Concert	Internal
Wednesday 3 September 2025	Shamrock Tenors	Concert	Hire
Friday 5 September 2025	Kitty Flanagan	Comedy	Hire
Tuesday 9 September 2025	Women's Adventure Film Tour 2025	Film	Hire
Wednesday 10 September 2025	Anatomy of a Fall	Film	Hire
Thursday 11 September 2025	Melodies of Spring	Musical Matinee	Internal
Friday 19 September 2025	Arj Barker - The Mind Field	Comedy	Hire
Saturday 20 September 2025	BABBA - ABBA 'S Greatest Hits 2025	Tribute	Hire
Tuesday 23 September 2025	Rhythm in Blue	Concert	Hire

Performance Date	Event Title	Type	Hire or Internal
Friday 26 September 2025	The Paramour Cabaret	Cabaret	Internal
Wednesday 1 October 2025	Perfect Days	Film	Hire
Saturday 4 October 2025	Sale City Band 2025	Concert	Hire
Friday 10 October 2025	Seniors Week 2025 Wendy Stapleton	Concert	Hire
Monday 13 October 2025	Beanstalk	Children's Theatre	Internal
Thursday 16 October 2025	Irish Goodbye	Local Play	Internal
Tuesday 21 October 2025	Outside the Toy Box - Sky High Theatre Group	Play	Hire
Thursday 30 October 2025	Hilarious Comedy Hypnosis Show	Comedy	Hire
Friday 31 October 2025	Hans	Comedy	Hire
Saturday 1 November 2025	Kenny Rogers and Friends	Tribute	Hire
Saturday 8 November 2025	Hit Parade of the 50'S and 60'S	Tribute	Hire
Wednesday 12 November 2025	Touch	Film	Hire
Friday 14 November 2025	Pseudo Echo	Contemporary Music	Hire
Friday 21 November 2025	The Black Sorrows	Contemporary Music	Hire
Saturday 22 November 2025	INXSIVE and Gold Chisel	Tribute	Hire
Wednesday 3 December 2025	Perfect Strangers	Film	Hire
Thursday 4 December 2025	A Very Wedge Christmas	Musical Matinee	Internal

Performance Date	Event Title	Type	Hire or Internal
Saturday 6 December 2025	Heroes and Villains	Dance	Hire
Friday 12 December 2025	The Australian Bee Gees Show 2025	Tribute	Hire
Saturday 13 December 2025	In Concert The Music of Neil Diamond	Tribute	Hire
Wednesday 4 February 2026	El 47	Film	Hire
Saturday 14 February 2026	Tim Freedmans Moonlit Deck	Contemporary Music	Internal
Friday 20 February 2026	Rocketman vs Pianoman	Tribute	Hire
Saturday 21 February 2026	Thank you for The Music	Tribute	Hire
Friday 27 February 2026	Fleetwood Max 2026	Tribute	Internal
Saturday 28 February 2026	Melbourne Celtic Festival	Concert	Internal
Sunday 1 March 2026	Twelfth Night - Under the Stars	Play	Internal
Friday 6 March 2026	Echoes of Pink Floyd 2026	Tribute	Hire
Saturday 7 March 2026	Dolly Forever	Tribute	Hire
Wednesday 4 March 2026	Lee	Film	Hire
Friday 20 March 2026	The Rocky Horror Show	Musical Theatre	Hire
Wednesday 1 April 2026	Balloon	Film	Hire
Saturday 11 April 2026	Meg Washington	Contemporary Music	Internal
Friday 17 April 2026	Josh Pyke	Contemporary Music	Hire

Performance Date	Event Title	Type	Hire or Internal
Saturday 18 April 2026	Moonwalker Michael Jacksons History	Tribute	Hire
Thursday 23 April 2026	Spirit of the Anzacs	Musical Matinee	Internal
Wednesday 6 May 2026	Beneath Clouds	Film	Hire
Saturday 9 May 2026	Teardrops on my Dildo	Comedy	Hire
Sunday 10 May 2026	Still Swingin Starring Tom Burlinson and His Big Band 2026	Concert	Internal
Wednesday 13 May 2026	Saltbush School Shows	Children's Theatre	Internal
Sunday 17 May 2026	Gippsland Symphony Orchestra - Romantic Brilliance	Concert	Hire
Monday 18 May 2026	IDAHOBIT Film Screening – The Dream Life of Georgie Stone	Film	Hire
Tuesday 2 June 2026	Ross Noble	Comedy	Hire
Tuesday 3 June 2026	The Thread	Film	Hire
Thursday 4 June 2026	Is Shakespeare in this Movie	Play	Internal
Thursday 11 June 2026	Frozen Jr	Musical Theatre	Hire
Saturday 13 June 2026	Two of Us	Concert	Hire
Friday 19 June 2026	Queen Forever 2026	Tribute	Hire
Saturday 20 June 2026	Dave Hole Bluesman	Contemporary Music	Hire
Tuesday 23 June 2026	The Alphabet of Awesome Science	Children's Theatre	Internal
Friday 26 June 2026	The Eagles Story	Tribute	Hire

Community Engagement

Wellington Shire Council is committed to delivering genuine, inclusive and effective community engagement that is open, transparent and meaningful. Council continues to be guided by its Community Engagement Strategy and Community Engagement Policy. The Community Engagement Strategy was updated in 2025 following community consultation, and the Community Engagement Policy was reviewed and updated in June 2026 to better align with the Strategy.

Together, the Policy and Strategy set out Council's principles and approach to community engagement. Council is committed to:

- Improving transparency by providing timely feedback to the community and keeping people informed about the outcomes of engagement activities.
- Continuously seeking new and effective ways to communicate with the community, recognising that people access information in different ways.
- Recognising that poor engagement can lead to mistrust and that consistent, open and meaningful engagement helps build community confidence.
- Reducing barriers to participation by ensuring engagement activities are accessible and flexible, and that reasonable adjustments can be made to support community involvement.

The **Your Wellington Your Say** platform continues to be an important community engagement tool used across Council. The platform supports Council's commitment to building strong relationships with the community and ensuring decisions are informed by the needs, priorities and aspirations of Wellington Shire residents.

Grants Received

Sport and Recreation Victoria Funding

- Cameron Main Oval Changeroom Refurbishment: $919K
- Sale Tennis funding Hard Court Redevelopment and LED Lighting upgrade: $614K
- Woodside Recreation Reserve LED Lighting Upgrade: $200K
- Maffra Lawn Tennis LED Lighting Upgrade: $250K
- Boisdale Recreation Reserve Multipurpose Courts Redevelopment: $500K

Grants Distributed

- Community Assistance Grants distributed: $251,645.57
- Quick Response Grants distributed: $138,881.37

7.0 Statutory Information

Contracts

Council's Procurement Policy specifies the principles and processes applying to the procurement of goods, services and works and promotes open and fair competition to provide value for money for council. During the 2025/26 financial year, all contracts exceeding Council's procurement threshold of $250,000 were undertaken in accordance with Council's Procurement Policy, either through a public tender or under an approved exemption provided for within the Policy.

Documents Available for Public Inspection

Council documents and registers are available for public viewing in accordance with the *Local Government Act 1989*, the *Local Government Act 2020* and Council's Public Transparency Policy. The Public Transparency Policy has been developed in accordance with Section 57 of the *Local Government Act 2020* and was last reviewed and endorsed by Council in December 2024.

Under the policy, Council is committed to the principles of public transparency and commits to making Council information publicly available, except where the information is:

- 'Confidential Information' as defined under section 3(1) of the *Local Government Act 2020*, unless Council has determined by resolution that the information should be made publicly available,
- Confidential by virtue of any other Act; or
- Such that making it publicly available, would be contrary to the public interest.

Under the *Local Government Act 2020* and *Local Government Act 1989* there are specific provisions for certain information to be made publicly available, namely:

- Council Meeting Agendas and Minutes
- Local Laws and any documents incorporated
- Council Plan
- Community Vision
- Financial Plan
- Asset Plan
- Budget
- Annual Report
- Councillor Code of Conduct
- Various policies including Council's Procurement Policy, Public Transparency Policy, Acceptance and Declaration of Gifts Policy, Community Engagement Policy, Benefits and Hospitality Policy, Election Period Policy and Council Expense and Administration Policy
- Summary of Election Campaign Donation Returns
- Audit and Risk Committee Charter
- Summary of Personal Interest Returns
- Governance Rules
- Workforce Plan

This information is available by visiting www.wellington.vic.gov.au

Council will also undertake to make the following Council information available on request to ensure the community is informed and can benefit from access to information regarding Council's functions and operations:

- Register of Authorised Officers
- Register of Delegations
- Election Campaign Donation Returns Register
- List of all Leases
- List of Donations and Grants
- Record of Assembly of Councillors
- Travel Register
- Details of Chief Executive Officer reappointment and total remuneration.

Under various other Acts administered by Council, the following information will be made publicly available:

- Subject to the specified requirements of the *Planning and Environment Act 1987*, the following may be inspected (note that charges may apply):
    - Approved Planning Scheme Amendments
    - Panel Reports
    - Planning Permits/Applications
    - Submissions/objections
    - Planning Register
    - Planning Scheme
- Register of Building Permits and Occupancy Permits
- Copies of Building Permits, plans and documentation (by application from the property owner or persons authorised by the property owner only, charges will apply)
- Register of Animal Registrations
- Register of Public Roads
- Freedom of Information Part II Statement
- Child Safe Policy

To request council information, which is not available on Council's website, community members are advised to contact Wellington Shire Council via phone, email or in person.

Disability Action Plan

The Disability Access and Inclusion Plan 2026-2030 (DIAP) marks a renewed and innovative commitment by Wellington Shire Council to advance, access, equity and inclusion for people living with a disability in Wellington.

Over a quarter of Wellington residents live with a self-reported disability, with a further over 7% of residents requiring daily assistance. Therefore, the plan needed to reflect community expectations of those people with lived experience while fulfilling legislative obligations.

The plan demonstrates that every part of Council has an agreed commitment and responsibility to making Wellington as inclusive and accessible as possible. A whole of Council approach with significant input from the Wellington Disability Advisory Committee both current and former members, as well as service providers, schools and parent and carers means the plan is a well informed and vital document to Council and the community.

The DIAP is grounded in inclusion, equity, evidence informed and partnerships as guiding principles that inform the Action Plan, the 3 Priorities and 43 actions.

The DIAP provides a clear roadmap for the next four years and translates Council's commitment to access, equity and inclusion into practical, measurable outcomes so that everyone feels valued, thrives and fully participates in civic, social and economic life in Wellington.

Domestic Animal Management Plan

The current Domestic Animal Management Plan 2026-2029 was endorsed by Council on 18 November 2025. The Plan contains ten objectives and all actions scheduled for year one were achieved during the reporting period.

Below is an overview of the key actions taken over the past twelve months:

- 1,302 Animal management requests received, with an average initial response time of 1.29 days
- 8,894 Domestic animals currently registered in the Shire
- 588 Domestic animals received at Council's pound and animal shelter. Of these, 385 were reunited with their owners and 208 were successfully rehomed
- Serious dog attacks successfully prosecuted in the Sale Magistrates Court
- Successfully prosecuted individuals for offences relating to the operation of unregistered dog breeding facilities, animal welfare obligations and compliance with relevant Codes of Practice
- All (20) registered domestic animal businesses audited to ensure compliance with relevant codes of practice.



Food Act Ministerial Direction

In accordance with section 7E of the Food Act 1984, council is required to publish a summary of any Ministerial Directions received during the financial year in its annual report. No such Ministerial Directions were received by council during the financial year.

Freedom of Information

The *Freedom of Information Act 1982* was created to promote openness, accountability and transparency in the Victorian public service by giving the public the right to access government information.

This general right of access to information is limited only by exceptions and exemptions which have been prescribed to protect essential public interests, and the private or business affairs of people about whom information is held by the Council.

Requests for access to documents under the *Freedom of Information Act 1982* must be in writing, clearly describe the documents to which access is requested and include the applicable application fee ($33.60 - 2025/2026), unless entitled to fee waiver. Access charges are also payable under the *Freedom of Information Act 1982* prior to the release of documents processed under Freedom of Information (FOI). These are charges for search time, providing supervision of inspection of documents and or photocopying charges, where applicable.

Council encourages applicants to review the Freedom of Information (FOI) Part II Statement on the Wellington Shire Council website at www.wellington.vic.gov.au before lodging an FOI (Freedom of Information) request. Applicants are also encouraged to contact the Freedom of Information Officer on 1300 366 244 for assistance prior to submitting a request.

By contacting the FOI Officer, applicants can discuss their request, and assistance may be provided to enable clear descriptions and timeframes for which the requested documents relate, and/or provided details on how the documents can be obtained outside of the *Freedom of Information Act 1982*.

Council's Freedom of Information Part II Statement is a document, required under Section 7 of the *Freedom of Information Act 1982*, which describes Council's powers and functions, the documents and information maintained by Council and the ways in which people can view or access copies. Wellington Shire Council's Freedom of Information Policy is also published on Council's website www.wellington.vic.gov.au.

The Office of the Victorian Information Commissioner (OVIC) website www.ovic.vic.gov.au also includes information for individuals on how to make an FOI request, how to request an amendment, exempt documents and more.

FOI requests can be addressed to Freedom of Information Officer, Wellington Shire Council, PO Box 506, SALE VIC 3850, or emailed to foi@wellington.vic.gov.au.

Mrs Denise Lovett, Coordinator Information Management Services, is authorised under Section 26(1) of the *Freedom of Information Act 1982* to make decisions in respect of Freedom of Information requests made to Wellington Shire Council.

The Principal Officer of Council is Mr David Morcom, Chief Executive Officer.

From 1 July 2025 to 30 June 2026, Wellington Shire Council received 33 Freedom of Information requests.

Summary of FOI requests	
New requests	33
Access granted in full	20
Access granted in part	2
Access denied	0
Requests not finalised at the end of the reporting period	7
Withdrawn	1
Requests processed outside of the Freedom of Information Act	1
Requests – no documents existed	0
Other: not processed, not proceeded with	4
Application fees collected	$638.40
Access charges collected	$1,124.90
Access charges not paid (processed documents not collected)	$123.70
Freedom of Information requests transferred to another agency to whom the requested documents relate	0
Freedom of Information requests transferred from another agency to Council	1

Summary of FOI Appeals	
Complaints lodged with the Office of the Victorian Information Commissioner (OVIC) and investigated	1
Applications for review of FOI decision to the Office of the Victorian Information Commissioner (OVIC)	0
Application to the Victorian Civil and Administrative Tribunal (VCAT)	1
Notices served on the agency under Section 12(1)	0
Disciplinary action taken out against any officer in respect of the administration of this Act.	0
Outcomes of requests outstanding from previous reporting period	1 request released in full, 1 released in part

Public Interest Disclosures

The Public Interest Disclosure Policy aligns with section 58 of the *Public Interest Disclosures Act 2012* and outlines the protections available to individuals who make disclosures about suspected improper conduct or detrimental action involving Wellington Shire Council, its employees, officers or Councillors. Procedures for anyone wanting to make a disclosure are availably publicly on our website at https://www.wellington.vic.gov.au/council/public-interest-disclosures-process.

During the 2025/26 year, no disclosures were made to the Public Interest Disclosure Coordinator or to the Independent Broad-based Anti-Corruption Commission (IBAC).

Road Management Act Ministerial Direction

In accordance with Section 22 of the *Road Management Act, 2004*, Council must publish a copy or summary of any Ministerial direction in its annual report.

No such Ministerial Directions were received by Council during the financial year.

Carers Recognition

The Carers Recognition Act 2012 (the Act) formally recognises the valuable role of carers and the importance of carer relationships in Wellington and broadly in Victoria. Council is required to report annually on its carer obligations under Section 11 of The Act. During 2025/26 Wellington Shire Council has taken all practicable measures to comply with its responsibilities outlined in the *Carers Recognition Act 2012.*

In 2025, significant community engagement was undertaken by Wellington Shire Council to engage carers and people needing care to inform the next Wellington Disability Access and Inclusion Plan (DIAP). Through this engagement process, Council engaged with business owners, service providers, carers with lived experience, schools, Aboriginal Community Controlled Organisations, Central Gippsland Health Service, Yarram District Health Service, aged care providers and carer program coordinators from a range of not-for-profit organisations.

This engagement helped ensure Council's strategic direction reflects the current needs, challenges and experiences associated with caring responsibilities across the community.

This in-depth engagement informed the development of a progressive, innovative and well-resourced Disability Access and Inclusion Plan (DIAP) that recognises the important role of carers throughout its priorities, actions and guiding principles.

Wellington Shire Council also has a strong Disability Advisory Committee that advocates for people living with a disability and the carers who support them. Council seeks advice and feedback from the committee regarding infrastructure, plans, strategies, programs and emerging trends so that all voices are truly represented.

The DIAP provides a clear roadmap for the next four years and translates Council's commitment to access, equity and inclusion into practical, measurable outcomes so that everyone feels valued, thrives and fully participates in civic, social and economic life in Wellington.

Infrastructure and Development Contributions

Council has no Development Contribution Plan Overlays in the Wellington Planning Scheme and hence there are no such reports in 2025/26.

Privacy and Data Protection

The *Privacy and Data Protection Act 2014* (PDPA) applies to Victorian government departments, Ministers, local councils, statutory offices, government schools, universities, and TAFEs. The Act also applies to contracted service providers in the private sector and not-for-profit organisations when they handle personal information on behalf of a Victorian public sector organisation.

Council is committed to protecting the privacy of individuals and the responsible and fair handling of personal information, consistent with the requirements of the PDPA and the requirements of the *Health Records Act 2001* (Vic).

In keeping with the PDPA, Council will only collect personal information where it is necessary to perform Council functions or when required by law. Wellington Shire Council protects personal information from misuse, loss, inappropriate access and disclosure in accordance with the requirements of the PDPA's ten Information Privacy Principles.

In Victoria, individuals also have the right to know why their information is being collected, how an organisation handles their personal information and to which third parties their information may be disclosed. Council uses Privacy Collection Notices to inform individuals about what and why we are collecting personal affairs information and how it will or may be used.

Online training courses and information bulletins are regularly communicated within our organisation to assist staff, contractors, Councillors, volunteers and agency staff to understand their information privacy obligations under the *Privacy and Data Protection Act 2014*.

Wellington Shire Council's Privacy and Data Protection Policy is available on Council's website www.wellington.vic.gov.au.

Individuals also have the right to make a privacy complaint if they have concerns about how an organisation has handled their personal information. If an individual believes that Council has breached their privacy rights, they should first make a complaint to Wellington Shire Council's Privacy Officer to try to resolve the issue. If they are not satisfied with the way Council deals with their concerns, they can then make a complaint to the Office of the Victorian Information Commissioner (OVIC) who will attempt to resolve the matter.

Detailed information on the requirements of the *Privacy and Data Protection Act 2014* including the privacy complaints process is available on the OVIC website www.ovic.vic.gov.au.
Council is always readily available to assist with general privacy enquiries and privacy concerns which can be made to Council's Privacy Officer by phoning 1300 366 244 or by emailing privacy@wellington.vic.gov.au

FUTURE WELLINGTON

SECTION 2

PERFORMANCE STATEMENT

FOR THE PERIOD ENDING 30 JUNE 2026

WELLINGTON SHIRE COUNCIL

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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.



Ashpinder Sehgal
Principal Accounting Officer
Dated: 12 October 2026

In our opinion, the accompanying performance statement of the Wellington Shire Council for the year ended 30 June 2026 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.



Garry Stephens **Councillor**
Dated: 12 October 2026



Catherine Bannerman
Councillor
Dated: 12 October 2026



David Morcom
Chief Executive Officer
Dated: 12 October 2026

Independent Auditor's Report

Victorian Auditor-General's Office

To the Councillors of Wellington Shire Council

Opinion	I have audited the accompanying performance statement of Wellington Shire Council (the council) which comprises the: • description of municipality for the year ended 30 June 2026 • service performance indicators for the year ended 30 June 2026 • financial performance indicators for the year ended 30 June 2026 • sustainable capacity indicators for the year ended 30 June 2026 • notes to the accounts • certification of the performance statement. In my opinion, the performance statement of Wellington Shire Council in respect of the year ended 30 June 2026 presents fairly, in all material respects, in accordance with the performance reporting requirements of Part 4 of the *Local Government Act 2020* and Local Government (Planning and Reporting) Regulations 2020.
Basis for Opinion	I have conducted my audit in accordance with the *Audit Act 1994* which incorporates the Australian Standards on Assurance Engagements. I further describe my responsibilities under that Act and those standards in the *Auditor's Responsibilities for the Audit of the performance statement* section of my report. My independence is established by the *Constitution Act 1975*. My staff and I are independent of the council in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* (the Code) that are relevant to my audit of the performance statement in Victoria. My staff and I have also fulfilled our other ethical responsibilities in accordance with the Code. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.
Other information	The Councillors are responsible for the Other Information, which comprises the information in the council's annual report for the year ended 30 June 2026, but does not include the performance statement and my auditor's report thereon. My opinion on the performance statement does not cover the Other Information and accordingly, I do not express any form of assurance conclusion on the Other Information. However, in connection with my audit of the performance statement, my responsibility is to read the Other Information and in doing so, consider whether it is materially inconsistent with the performance statement or the knowledge I obtained during the audit, or otherwise appears to be materially misstated. If, based on the work I have performed, I conclude there is a material misstatement of the Other Information, I am required to report that fact. I have nothing to report in this regard.

Level 31 / 35 Collins Street, Melbourne Vic 3000
T 03 8601 7000 enquiries@audit.vic.gov.au www.audit.vic.gov.au

Councillors' responsibilities for the performance statement	The Councillors are responsible for the preparation and fair presentation of the performance statement in accordance with the performance reporting requirements of the *Local Government Act 2020* and Local Government (Planning and Reporting) Regulations 2020 and for such internal control as the Councillors determines is necessary to enable the preparation and fair presentation of a performance statement that is free from material misstatement, whether due to fraud or error.
Auditor's responsibilities for the audit of the performance statement	As required by the *Audit Act 1994*, my responsibility is to express an opinion on the performance statement based on the audit. My objectives for the audit are to obtain reasonable assurance about whether the performance statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Standards on Assurance Engagements will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of users taken on the basis of this performance statement. As part of an audit in accordance with the Australian Standards on Assurance Engagements, I exercise professional judgement and maintain professional scepticism throughout the audit. I also: • identify and assess the risks of material misstatement of the performance statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. • obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the council's internal control • evaluate the overall presentation, structure and content of the performance statement, including the disclosures, and whether performance statement represents the underlying events and results in a manner that achieves fair presentation. I communicate with the Councillors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.



MELBOURNE
16 October 2026

Travis Derricott
as delegate for the Auditor-General of Victoria

Section 1. Description of Municipality

Wellington Shire is the third largest municipality in Victoria, covering an area of more than 11,000 square kilometres with a population of 46,551 people. Found in central Gippsland, known as *The Middle of Everywhere*, between the Latrobe Valley and East Gippsland local government areas. Wellington Shire is on the traditional lands of the Gunaikurnai people. It 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. Most 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 was 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

Service Performance Indicators Results: For the year ended 30 June 2026						
	2023	2024	2025	2026		Comment
Service / Indicator / Measure (Formula)	Actual	Actual	Actual	Target as per budget	Actual	
Aquatic Facilities ***Utilisation*** *Utilisation of aquatic facilities* (Number of visits to aquatic facilities / Municipal population)	5.15	3.69	3.46	N/A	4.69	The reopening of the redeveloped Aqua Energy Leisure Centre in October 2025 has resulted in a significant increase in aquatic facility utilisation. As Wellington Shire's premier year-round aquatic facility, Aqua Energy has experienced record swim school enrolments and strong participation growth, supported by an expanded and diversified program offering across the facility.
Animal Management **Health and safety** *Animal management prosecutions* (Number of successful animal management prosecutions / Number of animal management prosecutions) x 100	100%	100%	100%	N/A	100%	During the 2025/26 financial year, Council successfully prosecuted four serious dog attack matters in the Sale Magistrates Court. In addition, one person was successfully prosecuted on 26 charges of operating an illegal dog breeding facility and failing to provide sufficient food and drink for the dogs in his care.
Food Safety **Health and safety** *Critical and major non-compliance outcome notifications* (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) x100	100.00%	100.00%	100.00%	N/A	100.00%	In the 2025 calendar year, 22 non-compliance notifications were issued. Each of the identified food premises received at least one follow-up inspection to ensure compliance with the Food Act 1984.

Service Performance Indicators Results: For the year ended 30 June 2026						
	2023	2024	2025	2026		Comment
Service / Indicator / Measure (Formula)	Actual	Actual	Actual	Target as per budget	Actual	
Governance **Consultation and engagement** *Satisfaction with community consultation and engagement* (Community satisfaction rating out of 100 with how Council has performed on community consultation and engagement)	53	53	52	53	52	Council's participation in the 2026 Local Government Community Satisfaction Survey resulted in a community satisfaction rating that was three points above the large rural average. This reflects positively on Council's performance in community consultation and engagement processes.
Libraries **Participation** *Library membership* (Number of registered library members / Population) x100	N/A	21.32%	21.80%	N/A	21.67%	Library participation remains stable.
Maternal and Child Health (MCH) **Participation** *Participation in the MCH service* (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%	Wellington Shire Council is not directly responsible for delivering Maternal and Child Health Services, therefore performance data for these indicators is not available.
Participation *Participation in the MCH service by Aboriginal children* (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%	Wellington Shire Council is not directly responsible for delivering Maternal and Child Health Services, therefore performance data for these indicators is not available.

Service Performance Indicators Results: For the year ended 30 June 2026						
	2023	2024	2025	2026		Comment
Service / Indicator / Measure (Formula)	Actual	Actual	Actual	Target as per budget	Actual	
Roads **Condition** *Sealed local roads maintained to condition standards* (Number of kilometres of sealed local roads below the renewal intervention level set by Council / Kilometres of sealed local roads) x100	97.84%	99.23%	99.40%	99.40%	99.50%	The percentage of sealed local roads meeting Council's set condition standard has improved slightly from 99.40% in the previous year to 99.50% in 2025/26. This continued improvement reflects Wellington Shire Council's ongoing investment in the renewal, rehabilitation and maintenance of its sealed road network through both capital works and operational programs. Over recent years, Council has prioritised the reconstruction and rehabilitation of roads in poorer condition, including roads affected by emergency events and ageing infrastructure. As the condition of these assets improves, investment is increasingly being directed towards roads approaching the intervention threshold to help maintain network condition and prevent further deterioration. Council will continue this approach as part of its long-term asset management and capital works planning.

Service Performance Indicators Results: For the year ended 30 June 2026						
	2023	2024	2025	2026		Comment
Service / Indicator / Measure (Formula)	Actual	Actual	Actual	Target as per budget	Actual	
Statutory Planning **Service standard** *Planning applications decided within required time frames* [(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	86.23%	90.57%	92.16%	93.00%	94.70%	Council has achieved a strong result with 94.7% of standard and Vic Smart permit applications being determined within the specified statutory timelines against a regional average of 73.1%.
Waste Management **Waste diversion** *Kerbside collection waste diverted from landfill* (Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins) x100	32.17%	30.02%	26.35%	27.00%	25.58%	More than 2,700 tonnes of recyclable material was diverted from landfill in 2025/26, this does not include Food Organics and Garden Organics as this service will be introduced in the 2026/2027 financial year, nor does it include the diverted material through the introduction of the Container Deposit Scheme (CDS). The result is an average of ~132kg of recyclables per kerbside collection household in Wellington Shire, a slight reduction of ~4kg per household when comparing to 2024/25 figures. Council will introduce a Food and Garden Organics collection in July 2026 which will divert additional waste from landfill.

Section 3. Financial Performance Indicators

Financial Performance Indicators Results: For the year ended 30 June 2026									
	Results					**Forecasts**			
	2023	2024	2025	2026		2027	2028	2029	2030
Dimension / Indicator / *Measure* (Formula)	Actual	Actual	Actual	Target as per budget	Actual	Forecasts	Forecasts	Forecasts	Forecasts
Efficiency **Expenditure level** *Expenses per property assessment* (Total expenses / Number of property assessments)	$3,312.18	$3,742.47	$3,609.76	$3,547.00	$3,960.41	$4,010.60	$4,061.94	$4,082.85	$4,201.21
Material Variations and Comments	There was a significant increase in expenditure in the 2025/26 year over the prior year. Depreciation expense increased by $3.7 million following the annual asset revaluation process and the addition of newly completed assets. Employee costs rose by $1.4 million, reflecting workforce growth and wage increases under the new Enterprise Bargaining Agreement. Contractor and materials expenditure also increased as Council delivered additional funded projects. Broader cost escalation pressures, particularly in software licensing and fuel costs also contributed to the higher level of expenses. In comparison to budget, expenses were $6.0 million over budget. $5.4 million of the additional expenditure was offset by additional funding received from reserve, grant or other funding. There was also $0.6 million of additional expenditure on approved projects.								

Financial Performance Indicators Results: For the year ended 30 June 2026									
	Results					**Forecasts**			
	2023	2024	2025	2026		2027	2028	2029	2030
Dimension / Indicator / Measure (Formula)	Actual	Actual	Actual	Target as per budget	Actual	Forecasts	Forecasts	Forecasts	Forecasts
Revenue level **Average rate per property assessment** (Sum of all general rates and municipal charges / Number of property assessments)	$1,792.55	$1,862.89	$1,960.07	N/A	$2,022.47	$2,066.23	$2,124.55	$2,181.97	$2,240.70
Material Variations and Comments	Rates are increasing at the annual rate as set by the Fair Go Rate Cap guidelines. Property Assessments numbers have remained fairly steady with only minor increases due to subdivisions.								
Liquidity ***Working capital*** *Current assets compared to current liabilities* (Current assets / Current liabilities) x100	470.82%	454.20%	552.97%	424.50%	474.46%	516.23%	496.41%	477.88%	464.95%
Material Variations and Comments	Current assets exceeded budget primarily due to the early receipt of 80% of the Financial Assistance Grant, resulting in an additional $6.0 million in cash holdings. While cash and cash equivalents at 30 June 2026 were higher than at 30 June 2025, the working capital ratio decreased compared to the prior year. This decline was driven by an increase in current liabilities, largely attributable to a significant balance of creditors outstanding at 30 June 2026. Current provisions also increased, as a larger proportion of the Yarram Landfill rehabilitation obligation is now classified as a current liability due to the timing of the planned rehabilitation works.								

Financial Performance Indicators Results: For the year ended 30 June 2026									
	Results					Forecasts			
	2023	2024	2025	2026		2027	2028	2029	2030
Dimension / Indicator / Measure (Formula)	Actual	Actual	Actual	Target as per budget	Actual	Forecasts	Forecasts	Forecasts	Forecasts
Unrestricted cash *Unrestricted cash compared to current liabilities* (Unrestricted cash / Current liabilities) x100	21.01%	38.09%	139.46%	N/A	96.16%	151.33%	136.86%	127.67%	120.94%
Material Variations and Comments	While cash and cash equivalents at 30 June 2026 were higher than at 30 June 2025, this ratio decreased compared to the prior year. This decline was driven by an increase in current liabilities, largely attributable to a significant balance of creditors outstanding at 30 June 2026. Current provisions also increased, as a larger proportion of the Yarram Landfill rehabilitation obligation is now classified as a current liability due to the timing of the planned rehabilitation works.								
Obligations **Loans and borrowings** Loans and borrowings compared to rates (Interest bearing loans and borrowings / Rate revenue) x100	0.67%	10.21%	13.16%	N/A	11.54%	11.15%	10.72%	10.19%	9.57%
Material Variations and Comments	As no new borrowings were drawn down on in 2025/26 the total loans and borrowings decreased by the amount of borrowings repaid throughout the year.								

Financial Performance Indicators Results: For the year ended 30 June 2026									
	Results					Forecasts			
	2023	2024	2025	2026		2027	2028	2029	2030
Dimension / Indicator / Measure (Formula)	Actual	Actual	Actual	Target as per budget	Actual	Forecasts	Forecasts	Forecasts	Forecasts
Loans and borrowings repayments compared to rates (Interest and principal repayments on interest bearing loans and borrowings / Rate revenue) x100	0.50%	0.45%	0.58%	N/A	1.37%	1.48%	1.58%	1.68%	1.78%
Material Variations and Comments	As no new borrowings were undertaken in 2025/26, Council's outstanding loan balance continued to decrease through the repayment of existing borrowings. This resulted in lower annual loan repayment obligations and contributed to a higher ratio than the previous year. As Council has budgeted to continue to borrow small amounts at a similar amount to its projected repayments, this ratio is expected to remain consistent for the next four years.								
Indebtedness **Non-current liabilities compared to own source revenue** (Non-current liabilities / Own source revenue) x100	21.03%	21.43%	22.88%	N/A	24.72%	24.08%	21.12%	19.67%	19.68%
Material Variations and Comments	No new borrowings has meant the Non-Current Liabilities and own source revenue have remained consistent with previous years, with a minor increase in provisions.								

Financial Performance Indicators Results: For the year ended 30 June 2026									
	Results					**Forecasts**			
	2023	2024	2025	2026		2027	2028	2029	2030
Dimension / Indicator / Measure (Formula)	Actual	Actual	Actual	Target as per budget	Actual	Forecasts	Forecasts	Forecasts	Forecasts
Asset renewal and upgrade **Asset renewal and upgrade compared to depreciation** (Asset renewal and asset upgrade expense / Asset depreciation) x100	97.10%	107.81%	104.91%	159.40%	98.42%	115.20%	102.56%	93.40%	90.82%
Material Variations and Comments	While the Asset Renewal Ratio was only marginally lower than prior years, it was below budget due to the timing of several major asset renewal and upgrade projects that were deferred to 2026/27. These delays resulted in lower renewal expenditure being incurred in 2025/26 than originally forecast.								
Operating position **Adjusted underlying result** **Adjusted underlying surplus (or deficit)** (Adjusted underlying surplus (deficit)/ Adjusted underlying revenue) x100	8.66%	-16.85%	8.22%	N/A	4.32%	-4.80%	1.56%	-0.43%	-1.64%
Material Variations and Comments	The adjusted underlying surplus result declined in 2025/26 due to increases in operating expenditure. Depreciation expense increased by $3.7 million following the annual asset revaluation process and the addition of newly completed assets. Employee costs rose by $1.4 million, reflecting workforce growth and wage increases under the new Enterprise Bargaining Agreement. Contractor and materials expenditure also increased as Council delivered additional funded projects; however, the associated grant funding will not be received until 2026/27. Broader cost escalation pressures, particularly in software licensing and fuel costs, further contributed to the reduction in the adjusted underlying result. Over the next 5 years WSC is projecting to maintain the adjusted underlying ratio within +/- 5% of zero.								

Financial Performance Indicators Results: For the year ended 30 June 2026									
	Results					**Forecasts**			
	2023	2024	2025	2026		2027	2028	2029	2030
Dimension / Indicator / Measure (Formula)	Actual	Actual	Actual	Target as per budget	Actual	Forecasts	Forecasts	Forecasts	Forecasts
Stability **Rates concentration** *Rates compared to adjusted underlying revenue* (Rate revenue / Adjusted underlying revenue) x100	55.91%	65.92%	56.78%	60.50%	55.98%	63.08%	60.29%	62.86%	63.50%
Material Variations and Comments	Underlying revenue has been reduced by a lower grant funding than previous years, partly due to the timing of the financial assistance grants and Natural Disaster Funding received in 2024/25. However, this has been mostly offset by the increases in rates income (as per the Fair Go Rates Cap) and increases in user fees at Aqua Energy following its recently completed redevelopment.								
Rates effort **Rates compared to property values** (Rate revenue / Capital improved value of rateable properties in the municipality) x100	0.41%	0.37%	0.38%	N/A	0.39%	0.40%	0.40%	0.40%	0.41%
Material Variations and Comments	Both rates and property values are expected to increase at a slow and steady rate over the next few years.								

Section 4. Sustainability Capacity Indicators

Sustainable Capacity Indicator Results: For the year ended 30 June 2026					
Indicator / *Measure* (Formula)	2023 Actual	2024 Actual	2025 Actual	2026 Actual	Comment
Population *Expenses per head of municipal population* (Total expenses / Municipal population)	$2,388.91	$2,693.83	$2,529.15	$2,787.12	While population has maintained consistent there was a significant increase in expenditure in the 2025/26 year. Depreciation expense increased by $3.7 million following the annual asset revaluation process and the addition of newly completed assets. Employee costs rose by $1.4 million, reflecting workforce growth and wage increases under the new Enterprise Bargaining Agreement. Contractor and materials expenditure also increased as Council delivered additional funded projects. Broader cost escalation pressures, particularly in software licensing and fuel costs also contributed to the higher level of expenses.
Infrastructure per head of municipal population (Value of infrastructure / Municipal population)	$25,883.27	$25,950.94	$26,746.37	$28,481.45	Infrastructure is increasing annually with revaluations and new asset construction.
Population density per length of road (Municipal population / Kilometres of local roads)	14.69	14.82	14.92	14.92	There are 3,119 kms of maintained sealed and unsealed roads, with an estimated population of 46,551 within Wellington Shire.

Sustainable Capacity Indicator Results: For the year ended 30 June 2026					
Indicator / *Measure* (Formula)	2023 Actual	2024 Actual	2025 Actual	2026 Actual	Comment
Own-source revenue *Own-source revenue per head of municipal population* (Own-source revenue / Municipal population)	$1,860.82	$1,963.88	$2,010.72	$2,105.60	Own-source revenue increased in 2025/26, driven by the annual increase in rates in accordance with the Victorian Government's Fair Go Rates System. Additional own-source revenue was also generated through increased membership and patronage at Aqua Energy following its reopening after the redevelopment.
Recurrent grants *Recurrent grants per head of municipal population* (Recurrent grants / Municipal population)	$519.80	$167.79	$649.00	$689.50	The increase in Recurrent Grants is mainly due to Roads to Recovery Funding. 2025/26 is the second year of a 5 year program, timing of the program can vary due to Council requirements and project priorities.
Disadvantage *Relative Socio-Economic Disadvantage* (Index of Relative Socio-Economic Disadvantage by decile)	3.00	3.00	3.00	3.00	Wellington Shire has a Socio-Economic Indexes for Areas (SEIFA) ranking of 3. The SEIFA ranks locations based on their relative socio-economic advantage and disadvantage using Census data. These rankings are updated every five years, in line with the Census cycle.
Workforce turnover *Percentage of staff turnover* (Number of permanent staff resignations and terminations / Average number of permanent staff for the financial year) x100	14.3%	13.0%	10.3%	10.5%	Staff turnover remains consistent with organisational needs. Staff movements create opportunities to attract new talent while supporting internal development, career progression, and capability building across the organisation.

Section 5. Notes to the accounts

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 2026-27 to 2029-30 based on the Council's 2026-27 budget adopted on 16 June 2026 which forms part of 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.

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 *Aboriginal Heritage Act 2006*
adjusted underlying revenue	means total income other than: • 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 Act
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 *Food Act 1984*, or advice given to council by an authorised 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 *Food Act 1984*
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 *Road Management Act 2004*
major non-compliance outcome notification	means a notification received by a council under section 19N (3) or (4) of the *Food Act 1984*, or advice given to council by an authorised 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
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

Key term	Definition
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

Wellington Shire Council

ANNUAL FINANCIAL REPORT

for the year ended 30 June 2026

Wellington Shire Council

Annual Financial Report

for the year ended 30 June 2026

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Wellington Shire Council

Annual Financial Report

for the year ended 30 June 2026

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Wellington Shire Council

Annual Financial Report
for the year ended 30 June 2026

Certification of the Financial Statements

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.

Ashpinder Sehgal
Principal Accounting Officer
Dated: 12 October 2026
Sale

In our opinion, the accompanying financial statements present fairly the financial transactions of the Wellington Shire Council for the year ended 30 June 2026 and the financial position of the Council as at that date.

At the date of signing, we are not aware of any circumstances which 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.

Catherine Bannerman
Councillor
Dated: 12 October 2026
Sale

Garry Stephens
Councillor
Dated: 12 October 2026
Sale

David Morcom
Chief Executive Officer
Dated: 12 October 2026
Sale

Independent Auditor's Report

Victorian Auditor-General's Office

To the Councillors of Wellington Shire Council

Opinion	I have audited the financial report of Wellington Shire Council (the council) which comprises the: • balance sheet as at 30 June 2026 • comprehensive income statement for the year then ended • statement of changes in equity for the year then ended • statement of cash flows for the year then ended • statement of capital works for the year then ended • notes to the financial statements, including material accounting policy information • certification of the financial statements. In my opinion the financial report presents fairly, in all material respects, the financial position of the council as at 30 June 2026 and their financial performance and cash flows for the year then ended in accordance with the financial reporting requirements of Part 4 of the *Local Government Act 2020*, the Local Government (Planning and Reporting) Regulations 2020 and applicable Australian Accounting Standards.
Basis for Opinion	I have conducted my audit in accordance with the *Audit Act 1994* which incorporates the Australian Auditing Standards. I further describe my responsibilities under that Act and those standards in the *Auditor's Responsibilities for the Audit of the Financial Report* section of my report. My independence is established by the *Constitution Act 1975*. My staff and I are independent of the council in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* (the Code) that are relevant to my audit of the financial report in Victoria. My staff and I have also fulfilled our other ethical responsibilities in accordance with the Code. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.
Other information	The Councillors are responsible for the Other Information, which comprises the information in the council's annual report for the year ended 30 June 2026, but does not include the financial report and my auditor's report thereon. My opinion on the financial report does not cover the Other Information and accordingly, I do not express any form of assurance conclusion on the Other Information. However, in connection with my audit of the financial report, my responsibility is to read the Other Information and in doing so, consider whether it is materially inconsistent with the financial report or the knowledge I obtained during the audit, or otherwise appears to be materially misstated. If, based on the work I have performed, I conclude there is a material misstatement of the Other Information, I am required to report that fact. I have nothing to report in this regard.

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Councillors' responsibilities for the financial report	The Councillors are responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards, the *Local Government Act 2020* and the Local Government (Planning and Reporting) Regulations 2020, and for such internal control as the Councillors determine is necessary to enable the preparation and fair presentation of a financial report that is free from material misstatement, whether due to fraud or error. In preparing the financial report, the Councillors are responsible for assessing the council's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless it is inappropriate to do so.
Auditor's responsibilities for the audit of the financial report	As required by the *Audit Act 1994*, my responsibility is to express an opinion on the financial report based on the audit. My objectives for the audit are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report. As part of an audit in accordance with the Australian Auditing Standards, I exercise professional judgement and maintain professional scepticism throughout the audit. I also: • identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. • obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the council's internal control • evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Councillors • conclude on the appropriateness of the Councillors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the council's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the council to cease to continue as a going concern. • evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

Auditor's responsibilities for the audit of the financial report (continued)	I communicate with the Councillors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.



MELBOURNE
16 October 2026

Travis Derricott
as delegate for the Auditor-General of Victoria

Wellington Shire Council

Comprehensive Income Statement

for the year ended 30 June 2026

	Note	2026 $ '000	2025 $ '000
Income / Revenue			
Rates and charges	3.1	76,381	73,111
Statutory fees and fines	3.2	1,098	931
User fees	3.3	11,809	10,773
Grants - operating	3.4	29,919	32,690
Grants - capital	3.4	7,780	13,305
Contributions - monetary	3.5	2,003	459
Contributions - non monetary	3.5	4,348	2,712
Other income	3.6	8,730	8,750
Total income / revenue		142,068	142,731
Expenses			
Employee costs	4.1	38,401	36,969
Materials and services	4.2	44,824	40,864
Depreciation	4.3	39,103	35,361
Amortisation - Intangible assets		480	903
Depreciation - Right of use assets		824	389
Allowance for impairment losses		12	6
Borrowing costs		215	136
Finance costs		1,391	4
Other expenses	4.4	3,361	1,288
Net loss on disposal of property, infrastructure, plant and equipment		1,132	1,769
Total expenses		129,743	117,689
Surplus/(deficit) for the year		12,325	25,042
Other comprehensive income:			
Items that will not be reclassified to surplus or deficit in future periods			
Net asset revaluation gain/(loss)	9.1	123,407	41,030
Total other comprehensive income		123,407	41,030
Total comprehensive result		135,732	66,072

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

Wellington Shire Council

Balance Sheet

as at 30 June 2026

	Note	2026 $ '000	2025 $ '000
Assets			
Current assets			
Cash and cash equivalents	5.1	52,482	58,829
Other financial assets	5.1	104,089	82,275
Trade and other receivables	5.1	15,540	14,209
Inventories		194	213
Prepayments		1,604	1,595
Total current assets		173,909	157,121
Non-current assets			
Trade and other receivables	5.1	607	3,556
Property, infrastructure, plant and equipment	6.1	1,585,273	1,453,456
Right-of-use assets		2,108	53
Intangible assets		305	1,220
Total non-current assets		1,588,293	1,458,285
Total assets		1,762,202	1,615,406
Liabilities			
Current liabilities			
Trade and other payables	5.2	12,702	8,109
Trust funds and deposits	5.2	6,334	4,862
Contract and other liabilities	5.2	4,530	3,768
Provisions	5.4	12,212	10,808
Interest-bearing liabilities	5.3	863	834
Lease liabilities		13	33
Total current liabilities		36,654	28,414
Non-current liabilities			
Provisions	5.4	14,183	12,618
Interest-bearing liabilities	5.3	7,897	8,749
Lease liabilities		2,154	43
Total non-current liabilities		24,234	21,410
Total liabilities		60,888	49,824
Net assets		1,701,314	1,565,582
Equity			
Accumulated surplus		516,529	501,942
Reserves	9.1	1,184,785	1,063,640
Total Equity		1,701,314	1,565,582

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

Wellington Shire Council

Statement of Changes in Equity
for the year ended 30 June 2026

	Note	Total $ '000	Accumulated Surplus $ '000	Revaluation Reserves $ '000	Other Reserves $ '000
2026					
Balance at beginning of the financial year		1,565,582	501,942	1,049,427	14,213
Surplus/(deficit) for the year		12,325	12,325	–	–
Net asset revaluation gain/(loss)		123,407	–	123,407	–
Asset Revaluation Reserve Movement		–	3,244	(3,244)	–
Transfers to other reserves	9.1	–	(5,605)	–	5,605
Transfers from other reserves	9.1	–	4,623	–	(4,623)
Balance at end of the financial year		1,701,314	516,529	1,169,590	15,195
2025					
Balance at beginning of the financial year		1,497,130	475,500	1,010,620	11,010
Surplus/(deficit) for the year		25,042	25,042	–	–
Net asset revaluation gain/(loss)		41,030	–	41,030	–
Asset Revaluation Reserve Movement		287	287	–	–
Transfer of reserve for assets sold		2,093	4,316	(2,223)	–
Transfers to other reserves	9.1	–	3,073	–	(3,073)
Transfers from other reserves	9.1	–	(6,276)	–	6,276
Balance at end of the financial year		1,565,582	501,942	1,049,427	14,213

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

Wellington Shire Council

Statement of Cash Flows

for the year ended 30 June 2026

	Note	2026 Inflows/ (Outflows) $ '000	2025 Inflows/ (Outflows) $ '000
Cash flows from operating activities			
Rates and charges		74,556	72,276
Statutory fees and fines		1,097	931
User fees		15,441	12,016
Grants - operating		28,801	32,161
Grants - capital		9,928	11,585
Contributions - monetary		1,953	405
Interest received		5,887	6,312
Trust funds and deposits taken		4,378	16,120
Other receipts		2,595	1,567
Net GST Refund / (Payment)		(470)	89
Employee costs		(37,769)	(36,076)
Materials and services		(39,684)	(41,661)
Trust funds and deposits repaid		(2,906)	(16,237)
Other payments		(811)	(1,230)
Net cash provided by/(used in) operating activities	9.2	62,996	58,258
Cash flows from investing activities			
Payments for property, infrastructure, plant and equipment	6.1	(46,801)	(42,304)
Proceeds from sale of property, infrastructure, plant and equipment		1,114	3,578
Payments for investments		(188,060)	(141,133)
Proceeds from sale of investments		166,246	146,188
Net cash provided by/(used in) investing activities		(67,501)	(33,671)
Cash flows from financing activities			
Finance costs		(215)	(136)
Proceeds from borrowings		–	3,000
Repayment of borrowings		(823)	(577)
Interest paid - lease liability		(16)	(4)
Repayment of lease liabilities		(788)	(386)
Net cash flow provided by/(used in) financing activities		(1,842)	1,897
Net Increase (decrease) in cash and cash equivalents		(6,347)	26,484
Cash and cash equivalents at the beginning of the financial year		58,829	32,345
Cash and cash equivalents at the end of the financial year		52,482	58,829

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

Wellington Shire Council

Statement of Capital Works

for the year ended 30 June 2026

	2026 $ '000	2025 $ '000
Property		
Land	–	107
Land improvements	358	3
Total land	358	110
Buildings	6,896	15,653
Total buildings	6,896	15,653
Total property	7,254	15,763
Plant and equipment		
Plant, machinery and equipment	3,024	2,809
Fixtures, fittings and furniture	164	149
Computers and telecommunications	1,000	458
Library books	251	274
Total plant and equipment	4,439	3,690
Infrastructure		
Roads	21,832	15,188
Bridges	1,241	682
Footpaths and cycleways	1,796	1,456
Drainage	5,096	1,660
Recreational, leisure and community facilities	1,820	1,659
Waste management	2,243	471
Parks, open space and streetscapes	700	427
Aerodromes	41	544
Other infrastructure	353	614
Total infrastructure	35,122	22,701
Total capital works expenditure	46,815	42,154
Represented by:		
Asset renewal expenditure	33,736	30,914
Asset expansion expenditure	8,330	5,057
Asset upgrade expenditure	4,749	6,183
Total capital works expenditure	46,815	42,154

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

Wellington Shire Council

Notes to the Financial Statements

for the year ended 30 June 2026

Note 1. Overview

Introduction

The Wellington Shire Council was established by an Order of the Governor in Council on 2 December 1994 and is a body corporate.

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 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. 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.

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.

Wellington Shire Council

Notes to the Financial Statements

for the year ended 30 June 2026

Note 1. Overview (continued)

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 Impacts of other external events

Council has considered ongoing external economic factors, including inflationary pressures, elevated construction costs, labour shortages and broader market volatility, which have influenced the fair value of Council's property, infrastructure, plant and equipment assets. These conditions contributed to a material net revaluation increment of $123.41 million during 2025/26. Given the ongoing uncertainty in construction and market costs, future asset valuations may continue to be affected by movements in these external factors, resulting in further changes to reported asset values.

To mitigate this risk, Council continues to engage qualified independent valuers, apply robust valuation methodologies, review and apply (if appropriate) construction cost indices to ensure asset values remain reasonable and supportable.

Wellington Shire Council

Notes to the Financial Statements

for the year ended 30 June 2026

Note 2. Analysis of our results

Note 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 2026 $ '000	Actual 2026 $ '000	Variance $ '000	Variance %	Ref
Income / Revenue					
Rates and charges	75,513	76,381	868	1%	1
Statutory fees and fines	1,017	1,098	81	8%	
User fees	11,664	11,809	145	1%	
Grants - operating	21,368	29,919	8,551	40%	2
Grants - capital	13,575	7,780	(5,795)	(43)%	3
Contributions - monetary	1,298	2,003	705	54%	4
Contributions - non monetary	1,670	4,348	2,678	160%	5
Other income	7,388	8,730	1,342	18%	6
Total income / revenue	133,493	142,068	8,575	6%	
Expenses					
Employee costs	38,404	38,401	3	0%	
Materials and services	41,356	44,824	(3,468)	(8)%	7
Depreciation	33,618	39,103	(5,485)	(16)%	8
Amortisation - intangible assets	1,010	480	530	52%	9
Depreciation - right of use assets	572	824	(252)	(44)%	
Allowance for impairment losses	16	12	4	25%	
Borrowing costs	224	215	9	4%	
Finance costs	73	1,391	(1,318)	(1,805)%	10
Other expenses	787	3,361	(2,574)	(327)%	11
Net loss on disposal of property, infrastructure, plant and equipment	426	1,132	(706)	(166)%	
Total expenses	116,486	129,743	(13,257)	(11)%	
Surplus/(deficit) for the year	17,007	12,325	(4,682)	(28)%	

Notes to the Financial Statements

for the year ended 30 June 2026

Note 2.1 Performance against budget (continued)

(i) Explanation of material variations

Variance Ref	Explanation
1.	The variance is primarily additional rates struck since the 2025/26 budget adoption.
2.	80% of the 2026/27 Victoria Grant Commission funding was received in June 2026 resulting in $6.0M more grant funding than budgeted. Funding was recognised for the Sale North Drainage program $0.3M, Woodside Recreation Reserve LED Lighting project $0.2M, and FOGO Implementation Administration $0.2M during 2025/26.
3.	Emergency Landslip Yarram Area works were completed in April 2026 with the ($2.3M) emergency funding claim submitted but yet to be paid. Residential Street construction works ($2.2M) in the Roads to Recovery program continued with Ellen Avenue, Seaspray works, and Longford Scheme works progressing. Delta Bridge ($0.8M) works have commenced and are on schedule for a July 2026 completion.
4.	The variance primarily relates to $1.2M of developer contributions received towards Council adopted North Sale Infrastructure development, which will be held in reserve to fund future projects.
5.	Gifted assets recognised during the year mainly for art gallery works.
6.	The majority of the variance reflects interest earned from short term investments and donations recognised for the Aqua Energy Redevelopment project in 2025/26.
7.	The major variances in contractors and materials include: • ($2.50M) - The Longford landfill rehabilitation provision increased to reflect our obligations for future landfill requirements. • ($0.67M) - Expenditure incurred on building, infrastructure, and parks maintenance was greater than budgeted due to proactive works carried out for operational and community facilities. • ($0.49M) - Contractor and IT costs associated with shared services were higher than budgeted due to expanded arrangements.
8.	Overall higher than expected depreciation (non cash) mainly for roads ($2.8M), buildings ($1.6M), plant and machinery ($0.5M), and footpaths ($0.4M). Annual depreciation charges are impacted by the timing of project completions plus the projects moving from work in progress to completion.
9.	Amortisation expenditure was below budget due to delays in the construction of the new landfill cell at Kilmany Landfill. As the associated airspace asset had not yet been recognised and brought into service at year-end, no amortisation expense was recorded against this asset during 2025/26.
10.	The majority of the borrowing expenses represents non cash interest arising from the landfill provision calculations for 2025/26. The yearly calculations are based on NPV and inflation rates as of 30 June 2026.
11.	The Maffra Recreation Reserve clubrooms were disposed of for $666k to facilitate the new redevelopment. Prior year work in progress assets were written off for $584k. Intangible assets totalling $456k were written off to comply with the correct accounting treatment of Software as a Service (SaaS) arrangements. A donation of $400k was made to the Gippsland Art Gallery Foundation, funded by a corresponding contribution received from the John Leslie Foundation.

Notes to the Financial Statements
for the year ended 30 June 2026

Note 2.1 Performance against budget (continued)

2.1.2 Capital works

	Budget 2026 $ '000	Actual 2026 $ '000	Variance $ '000	Variance %	Ref
Property					
Land	295	–	(295)	(100)%	1
Land improvements	3,207	358	(2,849)	(89)%	2
Total land	3,502	358	(3,144)	(90)%	
Buildings	9,091	6,896	(2,195)	(24)%	3
Total buildings	9,091	6,896	(2,195)	(24)%	
Total property	12,593	7,254	(5,339)	(42)%	
Plant and equipment					
Plant, machinery and equipment	3,776	3,024	(752)	(20)%	4
Fixtures, fittings and furniture	–	164	164	∞	5
Computers and telecommunications	1,080	1,000	(80)	(7)%	
Library books	243	251	8	3%	
Total plant and equipment	5,099	4,439	(660)	(13)%	
Infrastructure					
Roads	26,146	21,832	(4,314)	(16)%	6
Bridges	700	1,241	541	77%	7
Footpaths and cycleways	1,865	1,796	(69)	(4)%	
Drainage	7,519	5,096	(2,423)	(32)%	8
Recreational, leisure and community facilities	2,860	1,820	(1,040)	(36)%	9
Waste management	2,120	2,243	123	6%	
Parks, open space and streetscapes	1,330	700	(630)	(47)%	10
Aerodromes	90	41	(49)	(54)%	11
Off street car parks	–	–	–	∞	
Other infrastructure	1,315	353	(962)	(73)%	12
Total infrastructure	43,945	35,122	(8,823)	(20)%	
Total capital works expenditure	61,637	46,815	(14,822)	(24)%	
Represented by:					
Asset renewal expenditure	42,720	33,736	(8,984)	(21)%	
Asset expansion expenditure	9,874	8,330	(1,544)	(16)%	
Asset upgrade expenditure	9,043	4,749	(4,294)	(47)%	
Total capital works expenditure	61,637	46,815	(14,822)	(24)%	

Wellington Shire Council

Notes to the Financial Statements

for the year ended 30 June 2026

Note 2.1 Performance against budget (continued)

(i) Explanation of material variations

Variance Ref	Explanation
1.	Delays in negotiations for the purchase of the land for Maffra Drainage Strategy Purchase ($295k) and the Department of Education Land ($10k).
2.	Landfill design and audit are awaiting Environment Protection Authority approval before the works can commence ($2.8M).
3.	The Wedge Redevelopment Design ($1.3M) and HVAC ($200K) works have been delayed awaiting the finalisation of the design and works are now scheduled for the 2026/27 financial year. The Community Facility Renewal Program ($729k) and the Market Street Hub ($150k) were delayed due to community consultation. The Cameron Social Club Clubroom Redevelopment ($447k) works are on schedule to be completed in the 2026/27 financial year. Commercial Road Yarram ($400k) was unsuccessful in receiving grant funding and the project placed on hold. The Early Years Infrastructure ($90k) and Art Gallery Lighting ($65k) were no longer required. Toilets Renewal Program ($50k) was put on hold until 2026/27 financial year. Aqua Energy Redevelopment was a multiyear project, with final works being completed in the 2025/26 financial year $1.3M. Additional funds were needed for the Wellington Centre Improvement & Design $61k, Pound and Animal Shelter $61k, Council Managed Facilities Renewal Floor $32k. Unbudgeted works were completed on the Golden Beach Community Centre $37k, Cameron Sporting Complex Sewer Pump $30k, and Aqua Energy Cafe Equipment Replacement $13k.
4.	There is ($382k) in Fleet with some purchases being put on hold due to low kilometres on some fleet cars, these will be purchased in the 2026/27 financial year. The Wedge Stage line ($280k) and Wedge line certification ($90k) are on hold and will be completed with the Wedge Redevelopment.
5.	There were unbudgeted furniture and fittings purchases of $20k. There was additional art work $138k purchased after donations were received.
6.	There was reduced funding on the Yarram Emergency Slip works ($884k). There were savings on the Seaton - Glenmaggie Road ($595k) and the Wonnangatta Road Drainage Slips ($578k) works were delayed and will be completed in the 2026/27 financial year. There are savings on Ross Street- Landslip ($515k), Emergency Slip Various Locations ($515k), Bushs Road Reconstruction - Meerlieu ($420K), Williamsons Road Reconstruction-Denison ($378k), Moroka Road Slip Rectification - Valencia Creek ($318K), Marshalls Road Reconstruction - Denison ($253k), Heyfield Road Rehabilitation - Skeels St/River Rd (160k), Duke Street Reconstruction ($123k), Deans Roads Reconstruction ($96k), Crest Widening ($80k) and Glencairn Road Rehabilitation ($68k). Additional work was completed on Thomson/Simpson Street $268k, McLean Street - Rehabilitation $131k, Tinamba Road Levee Improvement Project $115k and Evelyn Street Donald Street Rehabilitation $61k.
7.	Unbudgeted government funding was received for Delta Bridge Briagolong works $540k.
8.	Davis Street Drainage Renewal - Heyfield ($500k) works were no longer required. Developer Contribution works program ($400k) were delayed due to community consultation. North Sale Development works ($728k) was completed with savings. George Street Drainage works will be completed in the 2026/27 financial year ($219k).

Notes to the Financial Statements

for the year ended 30 June 2026

Note 2.1 Performance against budget (continued)

9. The Maffra Lawn Tennis LED Lighting ($450k) was unsuccessful in receiving government grant funding. The LED Lighting works ($297k) were moved to operating based on assessment of the asset. The Yarram Pool Water Treatment Plant Design ($336k) minor works will be completed in the 2026/27 financial year. Community consultation has delayed the Community Facility Vehicle and Pedestrian Safety Program ($223k). There was an unbudgeted government grant for the Sale Tennis Court Hardcourt Redevelopment $307k. There was additional unbudgeted works completed for the Indoor and Outdoor Pools - Major Equipment $76k.

10. Lions Park ($350k) was unsuccessful in receiving government funding. The Pump Track Reseal Program had savings of ($68k). Flooding Creek Masterplan ($50k), Golden Beach Community Park ($50k), Prince Street Reserve open space ($40k) works have been postponed to the 2026/27 financial year. There were savings in the Project Development ($33k) and the Playgrounds Renewal Program ($24k).

11. Western Apron Towlane ($80k) has been delayed due to community consultation and will now be completed in 2026/27 financial year. The Yarram Aerodrome Landside Facilities project works $24k continued on from the 2024/25 financial year have been completed.

12. Caravan Park Capital works were delayed due to negotiations with the Caravan Park Operators ($440k). Other Boating Facilities Upgrade ($250k) are awaiting Community Consultation. Boisdale Common Effluent system works are part of a multi-year project and expected works ($161k) to continue in the 2026/27 financial year. The Port of Sale Lighting Refurbishment had savings of ($78k). Robertsons Beach and Port Albert Seawalls had savings of ($48k). McLoughlins Beach Boat Ramp Jetty ($55k) works were put on hold. Gippsland Regional Livestock Exchange $36k unbudgeted works were completed and Seaspray Levee Upgrade works $33k were completed from the 2024/25 financial year.

Wellington Shire Council

Notes to the Financial Statements

for the year ended 30 June 2026

Note 2.2 Analysis of Council results by program

2.2.1 Analysis of Council results by program

Council delivers its functions and activities through the following programs.

Built & Natural Environment
The Built & Natural Environment division promotes, plans, and implements strategies that significantly contribute to the responsible care and sustainable management of our municipality's diverse natural and built environment. This division delivers services such as Capital Works, Asset Management, Infrastructure Development, Road Planning and Maintenance, Built Environment Facilities, Parks Services, Open Space Planning, and Waste & Sustainability. It prioritises sustainable growth and development in appropriate locations, supported by infrastructure that meets the evolving needs of the community while safeguarding valued local amenities. Additionally, it includes services that support local communities and their facilities, such as Emergency Management, Community Facilities Planning, and Community Committees.

Chief Executive Officer
The CEO Office ensures leadership and engagement with our community to help residents feel engaged and informed by Council through services including Media and Communications and Customer Service.

Corporate Services
The 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 ensures legislative compliance by conducting our affairs openly and with integrity, reflecting the highest level of good management and governance. The division also manages customer-focused services such as Local Laws and Environmental Health.

Development
The Development division supports and advocates for the social, cultural, and economic wellbeing of our community by providing essential and innovative amenities, services and fostering beneficial partnerships with key stakeholders. Its diverse service areas include Social Planning & Policy, Community Engagement, Youth Services, Rural Access, as well as a focus on sustainable growth and development. The division offers Strategic and Statutory Planning, Municipal Building Services, Economic Development and Tourism and Visitor Economy services. It oversees various commercial property portfolios, including the Gippsland Regional Livestock Exchange, and manages cultural and recreational assets such as the Art Gallery, Library Services, 'The Wedge' Entertainment Centre, and Leisure Services, including pools and the Gippsland Regional Sports Complex in Sale.

Notes to the Financial Statements
for the year ended 30 June 2026

Note 2.2 Analysis of Council results by program (continued)

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

Functions/activities	Income / Revenue $ '000	Expenses $ '000	Surplus / (Deficit) $ '000	Grants included in income / revenue $ '000	Total assets $ '000
2026					
Built & Natural Environment	37,922	89,748	(51,826)	18,132	1,739,708
Chief Executive Officer	245	2,345	(2,100)	110	–
Corporate Services	90,936	16,321	74,615	16,376	3,323
Development	12,965	21,329	(8,364)	3,081	19,171
Total functions and activities	142,068	129,743	12,325	37,699	1,762,202
2025					
Built & Natural Environment	41,517	79,879	(38,362)	25,086	1,438,928
Chief Executive Officer	37	2,251	(2,214)	–	–
Corporate Services	90,961	15,307	75,654	17,990	163,292
Development	10,216	20,252	(10,036)	2,919	13,186
Total functions and activities	142,731	117,689	25,042	45,995	1,615,406

Wellington Shire Council

Notes to the Financial Statements

for the year ended 30 June 2026

Note 3. Funding for the delivery of our services

	2026 $ '000	2025 $ '000

3.1 Rates and charges

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 2025/26 was $19,161 million (2024/25: $19,344 million).

General rates	65,678	63,403
Waste management charge	6,339	6,083
Service rates and charges	2,711	2,340
Supplementary rates and rate adjustments	662	501
Interest on rates and charges	523	485
Special rates and charges	468	299
Total rates and charges	76,381	73,111

The date of the general revaluation of land for rating purposes within the municipal district was 1 January 2025 and the valuation was first applied in the rating year commencing 1 July 2025.

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	532	504
Land information certificates	208	171
Permits	176	168
Infringements and costs	182	88
Total statutory fees and fines	1,098	931

Statutory 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	3,896	4,082
Leisure centre and recreation	2,641	1,984
Other fees and charges	2,962	2,247
Registration and other permits	998	959
Entertainment centre	380	390
Saleyards	894	958
Emergency management works	–	62
Animal services	38	91
Total user fees	11,809	10,773
User fees recognised at a point in time	11,809	10,773
Total user fees	11,809	10,773

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 Statements
for the year ended 30 June 2026

Note 3. Funding for the delivery of our services (continued)

	2026 $ '000	2025 $ '000
3.4 Funding from other levels of government		
Grants were received in respect of the following:		
Summary of grants		
Commonwealth funded grants	31,316	33,092
State funded grants	6,383	12,903
Total grants received	37,699	45,995
(a) Operating Grants		
Recurrent - Commonwealth Government		
Financial Assistance Grants	24,894	27,356
Recurrent - State Government		
Libraries	356	354
Cultural Services	231	236
Municipal emergency	436	240
School crossing supervisors	177	172
Parks and Environmental services	153	150
Environmental health	75	67
Community support programs	62	54
Total recurrent operating grants	26,384	28,629
Non-recurrent - Commonwealth Government		
Parks and Environmental services	–	183
Municipal Emergency	10	170
Street Lights	–	26
Non-recurrent - State Government		
Natural disaster funding	305	2,795
Community support programs	875	446
Economic Development and Tourism	1,195	217
Community and Recreation facilities upgrade	180	104
Cultural Services	50	50
Municipal emergency	65	38
Waste Management	245	32
Parks and Environmental services	610	–
Total non-recurrent operating grants	3,535	4,061
Total operating grants	29,919	32,690

Notes to the Financial Statements
for the year ended 30 June 2026

Note 3. Funding for the delivery of our services (continued)

	2026 $ '000	2025 $ '000
(b) Capital Grants		
Recurrent - Commonwealth Government		
Roads to recovery	5,713	1,571
Total recurrent capital grants	5,713	1,571
Non-recurrent - Commonwealth Government		
Roads	–	3,669
Buildings	–	90
Parks, open space and streetscapes	–	14
Bridges	678	–
Recreation and leisure community facilities	21	–
Other	–	13
Non-recurrent - State Government		
Roads	160	5,691
Other Infrastructure	9	149
Drainage	125	539
Buildings	453	1,446
Plant	106	90
Recreation and Leisure Facilities	307	25
Library books	8	8
Computer & Equipment	200	–
Total non-recurrent capital grants	2,067	11,734
Total capital grants	7,780	13,305

Notes to the Financial Statements

for the year ended 30 June 2026

Note 3. Funding for the delivery of our services (continued)

	2026 $ '000	2025 $ '000

(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.

The following 2024/25 allocations to AASB 15 and AASB 1058 have been adjusted to align with the 2025/26 classifcations.

Income recognised under AASB 1058 Income of Not-for-Profit Entities		
General purpose	25,588	28,335
Specific purpose grants to acquire non-financial assets	7,781	13,305
Other specific purpose grants	4,150	4,161
Revenue recognised under AASB 15 Revenue from Contracts with Customers		
Specific purpose grants	180	194
	37,699	45,995

(d) Unspent grants received on condition that they be spent in a specific manner:

Operating		
Balance at start of year	2,358	2,873
Received during the financial year and remained unspent at balance date	718	767
Received in prior years and spent during the financial year	(1,578)	(1,282)
Balance at year end	1,498	2,358
Capital		
Balance at start of year	1,317	1,854
Received during the financial year and remained unspent at balance date	2,907	339
Received in prior years and spent during the financial year	(1,225)	(876)
Balance at year end	2,999	1,317

Unspent grants are determined and disclosed on a cash basis.

Notes to the Financial Statements
for the year ended 30 June 2026

Note 3. Funding for the delivery of our services (continued)

	2026 $ '000	2025 $ '000
3.5 Contributions		
Monetary contributions		
Monetary	2,003	459
Total monetary contributions	2,003	459
Non-monetary contributions		
Non-monetary	4,348	2,712
Total non-monetary contributions	4,348	2,712
Total contributions	6,351	3,171

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

Roads	587	–
Infrastructure	3,761	2,555
Property	–	157
Total non-monetary contributions	4,348	2,712

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	5,886	6,312
Changes to net present value due to interest rate movements	–	641
Other rent	751	726
Volunteer Income	205	196
Donations	1,393	515
Recognition of assets	250	211
Insurance	174	86
Miscellaneous income	47	22
Interest on debtors	24	22
Bad and doubtful debts	–	19
Total other income	8,730	8,750

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.

Wellington Shire Council

Notes to the Financial Statements

for the year ended 30 June 2026

Note 4. The cost of delivering services

	2026 $ '000	2025 $ '000
4.1 Employee costs		
(a) Employee costs		
Wages and salaries	29,628	28,598
Superannuation	3,980	3,683
Casual staff	3,139	3,047
Other	732	788
WorkCover	684	627
Fringe benefits tax	238	226
Total employee costs	38,401	36,969
(b) Superannuation		
Council made contributions to the following funds:		
Defined benefit fund		
Employer contributions to Local Authorities Superannuation Fund (Vision Super)	144	164
	144	164
Accumulation funds		
Employer contributions to Local Authorities Superannuation Fund (Vision Super)	1,811	1,695
Employer contributions to Australian Super	539	501
Employer contributions to Aware-Vicsuper Scheme	188	223
Employer contributions to REST Superannuation	227	192
Employer contributions to Hostplus	231	201
Employer contributions to Cbus	229	195
Employer contributions - other funds	1,130	934
	4,355	3,941
Total superannuation costs	4,499	4,105

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	10,020	8,057
Infrastructure & parks maintenance	8,183	7,136
Materials	10,000	9,726
Waste management services	4,199	4,123
Contributions	2,275	2,335
Utility payments	2,724	2,926
Insurances	2,443	2,444
Environmental Authority fees	1,914	1,597
Building maintenance	1,783	1,533
Consultants	1,283	987
Total materials and services	44,824	40,864

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

Notes to the Financial Statements
for the year ended 30 June 2026

Note 4. The cost of delivering services (continued)

	2026 $ '000	2025 $ '000
4.3 Depreciation		
Property	10,615	8,801
Plant and equipment	2,726	2,715
Infrastructure	25,762	23,845
Total depreciation	39,103	35,361

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

	2026 $ '000	2025 $ '000
4.4 Other expenses		
Derecognition of assets	1,072	277
Assets written off	1,041	259
Councillors' allowances	421	380
Volunteer Expenses	218	196
Auditors' remuneration - VAGO - audit of the financial statements, performance statement and grant acquittals	71	73
Auditors' remuneration - Internal Audit	73	58
Donations and Gifts	400	–
Operating lease rentals	65	45
Total other expenses	3,361	1,288

Wellington Shire Council

Notes to the Financial Statements

for the year ended 30 June 2026

Note 5. Investing in and financing our operations

	2026 $ '000	2025 $ '000
5.1 Financial assets		
(a) Cash and cash equivalents		
Cash on hand	6	7
Cash at bank	5,516	2,719
Term deposits	46,960	56,103
Total cash and cash equivalents	52,482	58,829
(b) Other financial assets		
Term deposits	104,089	82,275
Total other financial assets	104,089	82,275

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 3 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 Statements
for the year ended 30 June 2026

Note 5. Investing in and financing our operations (continued)

	2026 $ '000	2025 $ '000
(c) Trade & Other Receivables		
Current		
Statutory receivables		
Rates debtors [1]	11,002	5,223
Special rate assessment	42	160
Infringement debtors [1]	123	55
Provision for doubtful debts [1]	(978)	–
Net GST receivable	1,888	1,419
Non-statutory receivables		
Government grants	1,493	1,762
Allowance for expected credit loss - other debtors	(2)	(2)
Other debtors	858	4,917
Allowance for expected credit loss - infringements [1]	(2)	–
Waste management	1,116	675
Total current trade and other receivables	15,540	14,209
Non-Current		
Statutory receivables		
Rates debtors [1]	–	4,043
Provision for doubtful debts [1]	–	(972)
Special rate scheme	607	407
Infringements and fire hazards [1]	–	80
Allowance for expected credit loss - infringements [1]	–	(2)
Provision for doubtful debts - special charge scheme	–	–
Total non-current trade and other receivables	607	3,556
Total trade and other receivables	16,147	17,765

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.

(1) During 2025/26, Council adjusted the classification of current and non-current rates receivables to align with the timing of rates revenue recognition, resulting in a more accurate presentation of outstanding debtors based on expected collection periods. No adjustment to 2024/25 figures has been made.

(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)	2,500	6,587
Past due by up to 30 days	384	61
Past due between 31 and 180 days	149	351
Past due between 181 and 365 days	80	3
Past due by more than 1 year	354	352
Total trade and other receivables	3,467	7,354

Notes to the Financial Statements
for the year ended 30 June 2026

Note 5. Investing in and financing our operations (continued)

	2026 $ '000	2025 $ '000
5.2 Payables, trust funds and deposits and contract and other liabilities		
(a) Trade and other payables		
Current		
Non-statutory payables		
Trade payables	11,589	7,114
Accrued expenses	1,113	995
Total current trade and other payables	12,702	8,109
(b) Trust funds and deposits		
Current		
Overpaid rates	2,341	1,730
Refundable deposits	1,308	1,075
Emergency Services and Volunteers Fund	1,390	1,261
Retention amounts	1,141	639
Other refundable deposits	154	157
Total current trust funds and deposits	6,334	4,862
(c) Contract and other liabilities		
Contract liabilities		
Current		
Grants received in advance:		
Grants received in advance - operating	1,498	2,358
Grants received in advance - capital	2,999	1,317
Other	33	93
Total current contract and other liabilities	4,530	3,768

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.

Grants received in advance
Unearned income/revenue represents contract liabilities and reflect consideration received in advance from customers in respect of capital and operating projects. Unearned income/revenue 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.

Notes to the Financial Statements

for the year ended 30 June 2026

Note 5. Investing in and financing our operations (continued)

Emergency Services and Volunteers Fund - Council is the collection agent for the Emergency Services and Volunteers Fund 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 forwarded to the performer on completion of the show.

	2026 $ '000	2025 $ '000
5.3 Interest-bearing liabilities		
Current		
Other borrowings - secured	863	834
Total current interest-bearing liabilities	863	834
Non-current		
Other borrowings - secured	7,897	8,749
Total non-current interest-bearing liabilities	7,897	8,749
Total	8,760	9,583

Borrowings are secured by Council Rate Income.

a) The maturity profile for Council's borrowings is:		
Not later than one year	863	834
Later than one year and not later than five years	3,884	3,517
Later than five years	4,013	5,232
Total	8,760	9,583

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.

In classifying borrowings as current or non-current Council considers whether at balance date it has the right to defer settlement of the liability for at least twelve months after the reporting period. Council's loan arrangements include covenants based on Council's financial performance and position at the end of the reporting period. These covenants are assessed for compliance after the reporting period based on specified financial ratios.

Notes to the Financial Statements

for the year ended 30 June 2026

Note 5. Investing in and financing our operations (continued)

	Employee provisions $ '000	Landfill restoration $ '000	Total $ '000
5.4 Provisions			
2026			
Balance at the beginning of the financial year	8,511	14,915	23,426
Additional provisions	4,069	2,333	6,402
Amounts used	(3,205)	(2,507)	(5,712)
Change in the discounted amount arising because of time and the effect of any change in the discount rate	(351)	1,375	1,024
Change in cost estimates	–	1,255	1,255
Balance at the end of the financial year	9,024	17,371	26,395
Provisions			
Provisions - current	8,511	3,701	12,212
Provisions - non-current	513	13,670	14,183
Total Provisions	9,024	17,371	26,395
2025			
Balance at the beginning of the financial year	7,834	16,621	24,455
Additional provisions	3,670	–	3,670
Amounts used	(3,207)	(1,461)	(4,668)
Change in the discounted amount arising because of time and the effect of any change in the discount rate	214	(641)	(427)
Change in cost estimates	–	396	396
Balance at the end of the financial year	8,511	14,915	23,426
Provisions			
Provisions - current	8,077	2,731	10,808
Provisions - non-current	434	12,184	12,618
Total Provisions	8,511	14,915	23,426

Notes to the Financial Statements
for the year ended 30 June 2026

Note 5. Investing in and financing our operations (continued)

	2026 $ '000	2025 $ '000
(a) Employee provisions		
Current provisions expected to be wholly settled within 12 months		
Annual leave	2,154	2,072
Long service leave	576	517
	2,730	2,589
Current provisions expected to be wholly settled after 12 months		
Annual leave	1,037	889
Long service leave	4,744	4,599
	5,781	5,488
Total current employee provisions	8,511	8,077
Non-Current		
Long service leave	512	433
Sick leave	1	1
Total Non-Current Employee Provisions	513	434
Aggregate Carrying Amount of Employee Provisions:		
Current	8,511	8,077
Non-current	513	434
Total Aggregate Carrying Amount of Employee Provisions	9,024	8,511

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:		
- index rate (Annual Leave)	3.00%	3.00%
- index rate (Long Service Leave)	4.00%	4.00%
- discount rate (Annual Leave)	4.413%	3.212%
- discount rate (Long Service Leave)	4.822%	4.161%

Notes to the Financial Statements
for the year ended 30 June 2026

Note 5. Investing in and financing our operations (continued)

	2026 $ '000	2025 $ '000
(b) Landfill restoration		
Current	3,701	2,731
Non-current	13,670	12,184
Total	17,371	14,915

Council is obligated to restore the Kilmany, Longford, Maffra, Rosedale, Stratford and Yarram landfill 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	4.536%	3.754%
- index rate	3.800%	3.000%
- index rate (2026/27 onwards)	4.500%	3.000%
- settlement rate	10 Years	10 Years
- estimated cost to rehabilitate	$16.3 Million	$16.4 Million

Notes to the Financial Statements
for the year ended 30 June 2026

Note 5. Investing in and financing our operations (continued)

	2026 $ '000	2025 $ '000

5.5 Financing arrangements

The Council has the following funding arrangements in place as at 30 June 2026.

Bank overdraft	200	200
Credit card facilities	130	130
Other facilities	8,760	9,583
Total Facilities	9,090	9,913
Used facilities	8,827	9,656
Unused facilities	263	257

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

	Not later than 1 year $ '000	Later than 1 year and not later than 2 years $ '000	Later than 2 years and not later than 5 years $ '000	Later than 5 years $ '000	Total $ '000
2026					
Operating					
Waste management	5,155	3,833	12,911	8,322	30,221
Animal pound and shelter service	408	35	–	–	443
Software maintenance	1,819	277	–	–	2,096
Litter bins	472	497	1,610	–	2,579
Health Services	366	–	–	–	366
Longford Landfill Capping Project	1,255	–	–	–	1,255
Total	9,475	4,642	14,521	8,322	36,960
Capital					
Bridges	844	–	–	–	844
Buildings	568	–	–	–	568
Drainage	360	–	–	–	360
Parks, open space & Streetscapes	140	–	–	–	140
Plant, Machinery & Equipment	945	–	–	–	945
Recreational leisure and community facilities	690	–	–	–	690
Roads	1,384	–	–	–	1,384
Waste Management	–	–	–	–	–
Total	4,931	–	–	–	4,931

Notes to the Financial Statements
for the year ended 30 June 2026

Note 5. Investing in and financing our operations (continued)

	Not later than 1 year $ '000	Later than 1 year and not later than 2 years $ '000	Later than 2 years and not later than 5 years $ '000	Later than 5 years $ '000	Total $ '000
2025					
Operating					
Waste management	3,825	6,748	14,364	13,032	37,969
Animal pound and shelter service	390	402	35	–	827
Software maintenance	1,032	324	208	–	1,564
Litter bins	383	–	–	–	383
Health Services	373	–	–	–	373
Longford Landfill Capping Project	1,665	–	–	–	1,665
Total	7,668	7,474	14,607	13,032	42,781
Capital					
Buildings	4,924	–	–	–	4,924
Drainage	1,432	–	–	–	1,432
Plant, Machinery & Equipment	1,098	–	–	–	1,098
Recreational leisure and community facilities	1,067	–	–	–	1,067
Roads	1,283	–	–	–	1,283
Waste Management	482	–	–	–	482
Total	10,286	–	–	–	10,286

Wellington Shire Council

Notes to the Financial Statements
for the year ended 30 June 2026

Note 6. Assets we manage

6.1 Property, infrastructure, plant and equipment

Summary of property, infrastructure, plant and equipment	Carrying amount 30 June 2025 $ '000	Additions $ '000	Recognised $ '000	Contribution $ '000	Depreciation $ '000	Revaluation $ '000	Disposal $ '000	Derecogn-ised $ '000	Write-off $ '000	Transfers $ '000	Carrying amount 30 June 2026 $ '000
Property	373,710	4,788	–	–	(10,615)	50,917	(18)	(1,042)	–	17,222	434,962
Plant and equipment	25,507	5,588	–	3,036	(2,726)	2,829	(517)	(6)	–	107	33,818
Infrastructure	1,028,608	27,776	250	1,312	(25,762)	69,661	(1,712)	(22)	–	5,958	1,106,069
Work in progress	25,631	8,664	–	–	–	–	–	–	(584)	(23,287)	10,424
Total	1,453,456	46,816	250	4,348	(39,103)	123,407	(2,247)	(1,070)	(584)	–	1,585,273

Summary of Work in Progress	Opening WIP $ '000	Additions $ '000	Write-off $ '000	Transfers $ '000	Closing WIP $ '000
Property	20,070	486	(3)	(19,892)	661
Plant and equipment	132	–	(25)	(107)	–
Infrastructure	5,429	8,178	(556)	(3,288)	9,763
Total	25,631	8,664	(584)	(23,287)	10,424

Notes to the Financial Statements

for the year ended 30 June 2026

Note 6. Assets we manage (continued)

	Land specialised $ '000	Land improve-ments $ '000	Land Under Roads $ '000	Total land and land improve-ments $ '000	Buildings specialised $ '000	Total buildings $ '000	Work in progress $ '000	Total property $ '000
Property								
At fair value 1 July 2025	154,147	4,587	54,091	212,825	371,262	371,262	20,070	604,157
Accumulated depreciation at 1 July 2025	–	(3,957)	–	(3,957)	(206,420)	(206,420)	–	(210,377)
	154,147	630	54,091	**208,868**	164,842	**164,842**	20,070	**393,780**
Movements in fair value								
Additions	–	–	17	17	4,771	4,771	486	5,274
Derecognised	(207)	–	–	(207)	(2,804)	(2,804)	–	(3,011)
Revaluation	12,403	–	38,514	50,917	–	–	–	50,917
Disposal	–	–	–	–	(123)	(123)	–	(123)
Write-off	–	–	–	–	–	–	(3)	(3)
Transfers	15	1	3	19	17,169	17,169	(19,892)	(2,704)
	12,211	1	38,534	**50,746**	19,013	**19,013**	(19,409)	**50,350**
Movements in accumulated depreciation								
Depreciation and amortisation	–	(180)	–	(180)	(10,435)	(10,435)	–	(10,615)
Accumulated depreciation of disposals	–	–	–	–	105	105	–	105
Accumulated depreciation of derecognised	–	–	–	–	1,968	1,968	–	1,968
Transfers	–	(1)	–	(1)	35	35	–	34
	–	(181)	–	**(181)**	(8,327)	**(8,327)**	–	**(8,508)**
At fair value 30 June 2026	166,358	4,588	92,625	263,571	390,275	390,275	661	654,507
Accumulated depreciation at 30 June 2026	–	(4,138)	–	(4,138)	(214,747)	(214,747)	–	(218,885)
Carrying amount	166,358	450	92,625	**259,433**	175,528	**175,528**	661	**435,622**

Wellington Shire Council

Notes to the Financial Statements

for the year ended 30 June 2026

Note 6. Assets we manage (continued)

	Plant machinery and equipment $ '000	Fixtures fittings and furniture $ '000	Computers and telecomms $ '000	Library books $ '000	Art Works * $ '000	Total $ '000	Work in progress $ '000	Total plant and equipment $ '000
Plant and Equipment								
At cost 1 July 2025	17,758	2,994	2,052	3,062	11,414	37,280	132	37,412
Accumulated depreciation at 1 July 2025	(7,012)	(2,080)	(1,178)	(1,503)	–	(11,773)	–	(11,773)
	10,746	914	874	1,559	11,414	**25,507**	132	**25,639**
Movements in carrying value								
Additions	3,034	1,473	686	251	144	5,588	–	5,588
Contributions	–	–	–	–	3,036	3,036	–	3,036
Revaluation	–	–	–	–	2,829	2,829	–	2,829
Derecognise	–	–	–	–	(6)	(6)	–	(6)
Disposal	(2,067)	–	–	(227)	–	(2,294)	–	(2,294)
Write-off	–	–	–	–	–	–	(25)	(25)
Transfers	(29)	–	107	–	–	78	(107)	(29)
	938	1,473	793	24	6,003	**9,231**	(132)	**9,099**
Movements in accumulated depreciation								
Depreciation and amortisation	(2,066)	(211)	(199)	(250)	–	(2,726)	–	(2,726)
Accumulated depreciation of disposals	1,550	–	–	227	–	1,777	–	1,777
Transfers	29	–	–	–	–	29	–	29
	(487)	(211)	(199)	(23)	–	**(920)**	–	**(920)**
At cost 30 June 2026	18,696	4,591	2,844	3,086	17,417	46,634	–	46,634
Accumulated depreciation at 30 June 2026	(7,499)	(2,415)	(1,376)	(1,526)	–	(12,816)	–	(12,816)
Carrying amount	11,197	2,176	1,468	1,560	17,417	**33,818**	–	**33,818**

Plant and equipment are carried at historical cost.

(*) Art Gallery Collection is measured at fair value

Wellington Shire Council

Notes to the Financial Statements
for the year ended 30 June 2026

Note 6. Assets we manage (continued)

	Roads $ '000	Bridges $ '000	Footpaths and cycleways $ '000	Drainage $ '000	Recrea-tional, leisure and community $ '000	Waste management $ '000	Parks open spaces and streets-capes $ '000	Aerodromes $ '000	Off street car parks $ '000	Other infra-structure $ '000	Total $ '000	Work in progress $ '000	Total infra-structure $ '000
Infrastructure													
At fair value 1 July 2025	1,017,563	155,156	68,990	139,202	78,422	10,264	60,034	65,750	6,922	64,515	1,666,818	5,429	1,672,247
Accumulated depreciation at 1 July 2025	(350,428)	(63,915)	(22,945)	(51,649)	(38,103)	(4,862)	(29,802)	(36,646)	(3,392)	(36,468)	(638,210)	–	(638,210)
	667,135	**91,241**	**46,045**	**87,553**	**40,319**	**5,402**	**30,232**	**29,104**	**3,530**	**28,047**	**1,028,608**	**5,429**	**1,034,037**
Movements in fair value													
Additions	19,305	319	2,422	1,648	2,169	1,099	578	–	–	237	27,777	8,178	35,955
Contributions	587	–	386	329	10	–	–	–	–	–	1,312	–	1,312
Newly Recognised	161	–	1	105	–	–	–	–	–	–	267	–	267
Derecognised	(14)	–	–	–	(40)	–	–	(11)	–	–	(65)	–	(65)
Found Assets	–	–	–	–	–	–	–	–	–	–	–	–	–
Revaluation	93,044	415	6,639	19,567	–	–	–	–	–	–	119,665	–	119,665
Disposal	(4,044)	(213)	(517)	(286)	(717)	–	(223)	(260)	–	–	(6,260)	–	(6,260)
Write-off	–	–	–	–	–	–	–	–	–	–	–	(556)	(556)
Transfers	1,195	29	112	1,292	3,131	121	–	–	–	113	5,993	(3,288)	2,705
	110,234	**550**	**9,043**	**22,655**	**4,553**	**1,220**	**355**	**(271)**	**–**	**350**	**148,689**	**4,334**	**153,023**
Movements in accumulated depreciation													
Depreciation and amortisation	(14,767)	(1,559)	(1,503)	(1,350)	(2,103)	(345)	(1,524)	(1,033)	(131)	(1,447)	(25,762)	–	(25,762)
Accumulated depreciation of disposals	3,039	161	356	102	589	–	173	129	–	–	4,549	–	4,549
Accumulated Depreciation - Derecognise	6	–	–	–	27	–	–	10	–	–	43	–	43
Revaluation movement	(40,038)	77	(2,384)	(7,665)	2	–	1	–	–	3	(50,004)	–	(50,004)
Accumulated Depreciation - Newly Recognised	–	–	–	(17)	–	–	–	–	–	–	(17)	–	(17)
Transfers	–	–	–	–	(35)	(1)	–	–	–	–	(36)	–	(36)
	(51,760)	**(1,321)**	**(3,531)**	**(8,930)**	**(1,520)**	**(346)**	**(1,350)**	**(894)**	**(131)**	**(1,444)**	**(71,227)**	**–**	**(71,227)**
At fair value 30 June 2026	1,127,797	155,706	78,033	161,857	82,975	11,484	60,389	65,479	6,922	64,865	1,815,507	9,763	1,825,270
Accumulated depreciation at 30 June 2026	(402,188)	(65,236)	(26,476)	(60,579)	(39,623)	(5,208)	(31,152)	(37,540)	(3,523)	(37,912)	(709,437)	–	(709,437)
Carrying amount	**725,609**	**90,470**	**51,557**	**101,278**	**43,352**	**6,276**	**29,237**	**27,939**	**3,399**	**26,953**	**1,106,070**	**9,763**	**1,115,833**

Wellington Shire Council

Notes to the Financial Statements
for the year ended 30 June 2026

Note 6. Assets we manage (continued)

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.

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.

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.

Depreciation periods used are listed above and are consistent with the prior year unless otherwise stated.

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.

Notes to the Financial Statements
for the year ended 30 June 2026

Note 6. Assets we manage (continued)

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

Notes to the Financial Statements
for the year ended 30 June 2026

Note 6. Assets we manage (continued)

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

Wellington Shire Council

Notes to the Financial Statements

for the year ended 30 June 2026

Note 6. Assets we manage (continued)

Valuation of land and land under roads

The land revaluation was undertaken by certified practising valuer Sarah Morrissy of Westlink Consulting (AAPI No. 62894) at the valuation date of 30 June 2026.

Where there are observable inputs such as market evidence to support a valuation, the highest and best use of the subject site is established and then compared to sales evidence to determine the valuation. Where a site has a public use zoning, a discount is applied to consider that the asset can only be used for public use purposes and the time and risk involved in rezoning that asset for sale.

Most of the land assets have been valued under Level 2 fair Value hierarchy because it is considered that there are observable inputs (market evidence of similar properties) available to value the sites.

Some assets have been valued under Level 3, as it was considered that there was no available market evidence as these land assets have a heavily restricted use and are generally not marketable.

As a result of the valuation, the fair value of land increased by $12.4M (8.1%).

Land under roads is valued at fair value using 2026 aggregated site values of rateable land as the basis, published by the Valuer-General Victoria.

The site values for urban and rural land are 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.

As a result of the valuation, the fair value of land under roads increased by $38.5M (71.7%).

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.

Buildings

The replacement cost of buildings was determined by the qualified independent valuer Daniel Scarfo, Registered Valuer No 71139 of Gippsland Property Valuations.

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 was $82.7M (102.12%) in 2023.

At 30 June 2025, Council reviewed the carrying amount of buildings and structures to determine whether any material movement in fair value had occurred during the year. The ABS Index 3020 Non-residential building construction Victoria reflected an increase of 13-15% in the current replacement cost of buildings & structures since the last revaluation at 30 June 2023. It was thus determined that the movement was material in nature and an index should be applied at 30 June 2025 to accurately reflect the value of this asset class. As a result of the revaluation using the Non-residential building construction Victoria ABS index, the total net increase in the value of buildings increased by $15.0M (12%).

Buildings will be subject to a full revaluation in 2026/27.

	Level 1	Level 2	Level 3	Date of valuation	Type of Valuation
Land - Specialised	–	166,264	94	Jun/26	Full
Land improvements	–	–	450	n/a	n/a
Land under roads	–	–	92,625	Jun/26	Full
Buildings - Specialised	–	274	175,253	Jun/25	ABS Index Applied
Total	–	166,538	268,422		

Notes to the Financial Statements
for the year ended 30 June 2026

Note 6. Assets we manage (continued)

Non-infrastructure assets

Art Gallery collection
Valuation of the Art Gallery collection has been determined in accordance with an independent valuation undertaken by Rodney James B.A (Hons.); M.A. Monash University, Art Consultant and Valuer. After revaluation on 30 June 2026, the collection was valued at $17,351,152.50 which is an increase of approximately 19.4%. This increase is attributed to continued accrual in value of blue-chip Australian traditional, modern and contemporary works with links to the region. Works acquired or commissioned as part of print, drawing and photography folios have also experienced steady rises in value.

Valuation of Infrastructure

Drainage
Valuation of the drainage asset class was undertaken on 30 June 2026 by Coordinator Asset Management and verified by the Manager Assets and Projects, Mr Raymond Weber B Eng, MBA(Tech Mngt), MIEAust, CPENG, NER APEC Engineer IntPE(Aus), RPEng Vic. Valuation is at fair value based on replacement cost less accumulated depreciation as at the date of valuation.

At 30 June 2026, Council reviewed the carrying amount of drainage to determine whether any material movement in fair value had occurred during the year. The ABS Index 3101 Road and bridge construction Victoria reflected an increase of 14.5% in the current replacement cost of drainage since the last revaluation at 30 June 2023. It was thus determined that the movement was material in nature and an index should be applied at 30 June 2026 to accurately reflect the value of this asset class. As a result of the adjustment, the total net increase in the fair value of drainage increased by $11.9M. The drainage asset class will undergo a full revaluation at 30 June 2027.

Bridges, Major Culverts & Floodways
Valuation of the bridges, major culverts & floodways asset class was undertaken at 30 June 2025 by Coordinator Asset Management and verified by the Manager Assets and Projects, Mr Raymond Weber B Eng, MBA(Tech Mngt), MIEAust, CPENG, NER APEC Engineer IntPE(Aus), RPEng Vic. 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 bridges, major culverts and floodways increased by $13.48M. During 2025/26, an immaterial adjustment of $0.5 million was made to the prior year asset revaluation to correct volume and area measurement data.

Roads and Footpaths
Valuation of the roads and footpath asset classes was undertaken on 30 June 2026 by Coordinator Asset Management and verified by the Manager Assets and Projects, Mr Raymond Weber B Eng, MBA(Tech Mngt), MIEAust, CPENG, NER APEC Engineer IntPE(Aus), RPEng Vic.

At 30 June 2026, Council reviewed the carrying amount of roads to determine whether any material movement in fair value had occurred during the year. The ABS Index 3101 Road and bridge construction Victoria reflected an increase of 11.4% in the current replacement cost of roads and footpaths since the last revaluation at 30 June 2024. It was thus determined that the movement was material in nature and an index should be applied at 30 June 2026 to accurately reflect the value of this asset class. As a result of the adjustment, the total net increase in the fair value of roads increased by $52.6M and the total net increase in the fair value of footpaths increased by $4.25M.

Structures
The replacement cost of 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.

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 was $65.9M (102.05%) in 2023.

The Structure asset classes are defined to include Recreational, Leisure & community facilities, Waste management, Parks, open space & streetscapes, Aerodromes, Off street car parks and Other infrastructure. The review of the ABS Non-residential

Note 6. Assets we manage (continued)

building construction Victoria ABS index resulted in an increase of approximately 12% in the current replacement cost of the structure asset classes since the last revaluation on 30 June 2023. It was thus determined that the movement was material in nature and a managerial revaluation was required at 30 June 2025 to accurately reflect the value of these asset classes using the Non-residential building construction Victoria ABS index. As a result of the revaluation, the total net increase in the value of structures increased by $13.2M (12%).

Structures will be subject to a full revaluation in 2026/27.

Details of the Council's infrastructure and information about the fair value hierarchy as at 30 June 2026 are as follows:

	Level 1	Level 2	Level 3	Date of valuation	Type of Valuation
Roads	–	–	725,609	Jun/26	ABS Index Applied
Bridges	–	–	90,470	Jun/25	Full
Footpaths and cycleways	–	–	51,557	Jun/26	ABS Index Applied
Drainage	–	–	101,278	Jun/26	ABS Index Applied
Recreational, leisure & community facilities	–	3,206	40,147	Jun/25	ABS Index Applied
Waste management	–	–	6,276	Jun/25	ABS Index Applied
Parks, open space & streetscapes	–	12	29,225	Jun/25	ABS Index Applied
Aerodromes	–	–	27,939	Jun/25	ABS Index Applied
Off street car parks	–	–	3,399	Jun/25	ABS Index Applied
Other Infrastructure	–	61	26,892	Jun/25	ABS Index Applied
Total	–	3,279	1,102,792		

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 10% 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 $0.05 and $3,250 per square metre and land under roads values range between $0.27 and $8.00 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.

Notes to the Financial Statements
for the year ended 30 June 2026

Note 6. Assets we manage (continued)

	2026 $ '000	2025 $ '000
Reconciliation of specialised land		
Land under roads	92,625	54,090
Parks, open space and streetscapes	85,620	84,388
Recreation, leisure and community facilities	54,403	48,197
Off-street car parks	11,062	8,424
Aerodromes	3,906	5,302
Waste management	4,492	3,909
Other infrastructure - Piers/Jetties/Caravan parks/Markets/Saleyards	4,262	3,026
Drainage	2,613	901
Total specialised land	258,983	208,237

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

Roads, Streets, Drainage, Bridges & Culverts	(679)	(1,286)
Buildings & Structures	(2,374)	(867)
Land	(191)	(69)
Total	(3,244)	(2,223)
Assets held for sale and sold throughout the year	–	(2,093)
Revaluation Reserve Adjustment	(3,244)	(4,316)

Wellington Shire Council

Notes to the Financial Statements

for the year ended 30 June 2026

Note 7. People and relationships

7.1 Council and key management remuneration

(a) Related Parties

Parent entity
Wellington Shire Council is the parent entity.

Subsidiaries and Associates
Wellington Shire Council has no subsidiaries or associates.

(b) 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:

Councillors

Deputy Mayor Cindy Madeley (01/07/2025 - 18/11/2025)
Mayor Cindy Madeley (19/11/2025 - Present)
Mayor Scott Rossetti (01/07/2025 - 18/11/2025)
Cr Scott Rossetti (19/11/2025 - Present)
Cr Liz Foat (01/07/2025 - 18/11/2025)
Deputy Mayor Liz Foat (19/11/2025 - Present)
Cr Garry Stephens (01/07/2025 - Present)
Cr John Tatterson (01/07/2025 - Present)
Cr Carmel Ripper (01/07/2025 - Present)
Cr Catherine Bannerman (01/07/2025 - Present)
Cr Geoff Wells (01/07/2025 - Present)
Cr Edward Lowe (01/07/2025 - Present)

CMT

Chief Executive Officer - David Morcom
General Manager Built and Natural Environment - Chris Hastie
General Manager Development - Andrew Pomeroy (01/07/2025 - 16/12/2025)
General Manager Development - Renae Littlejohn (12/01/2026 - Present)
General Manager Corporate Services - Arthur Skipitaris

	2026 No.	2025 No.
Total Number of Councillors	9	14
Total of Chief Executive Officer and other Key Management Personnel	4	5
Total Number of Key Management Personnel	13	19

Wellington Shire Council

Notes to the Financial Statements

for the year ended 30 June 2026

Note 7. People and relationships (continued)

(c) Remuneration of Key Management Personnel and Councillors

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.

Termination benefits include termination of employment payments, such as severance packages.

	2026 $ '000	2025 $ '000
Total remuneration of key management personnel was as follows:		
Short-term employee benefits	1,547	1,593
Other long-term employee benefits	26	25
Post-employment benefits	119	127
Termination benefits	11	16
Total	1,703	1,761

	2026 No.	2025 No.
The numbers of key management personnel whose total remuneration from Council and any related entities, fall within the following bands:		
$10,000 - $19,999	–	4
$20,000 - $29,999	–	4
$30,000 - $39,999	6	5
$40,000 - $49,999	1	–
$60,000 - $69,999	1	–
$70,000 - $79,999	–	1
$90,000 - $99,999	1	–
$190,000 - $199,999	–	1
$250,000 - $259,999	–	1
$260,000 - $269,999	–	1
$270,000 - $279,999	1	–
$280,000 - $289,999	1	–
$300,000 - $309,999	–	1
$310,000 - $319,999	1	–
$370,000 - $379,999	–	1
$390,000 - $399,999	1	–
Total	13	19

Notes to the Financial Statements
for the year ended 30 June 2026

Note 7. People and relationships (continued)

(d) 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.

	2026 $ '000	2025 $ '000
Short-term employee benefits	2,443	1,954
Other long-term employee benefits	59	47
Post-employment benefits	293	226
Termination benefits	34	131
Total	2,829	2,358

	2026 No.	2025 No.
The number of other senior staff are shown below in their relevant income bands:		
Income Range:		
$170,000 - $179,999	1	4
$180,000 - $189,999	2	5
$190,000 - $199,999	6	2
$200,000 - $209,999	3	–
$220,000 - $229,999	1	1
$230,000 - $239,999	1	–
Total	14	12

	2026 $ '000	2025 $ '000
Total remuneration for the reporting year for other senior staff included above, amounted to:	2,829	2,358

7.2 Related party disclosure

(a) Transactions with related parties

During the period Council entered into the following transactions with related parties:	976	405

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 $44,110 of community grants for various events and minor facilities improvements. Two donations were paid to the Art Gallery Foundation of $405,000 (2025: $0). Transactions with Central Gippsland Health Services included contributions towards health services of $353,330 (2025: $181,861), as well as $506 for linen services. A $134,780 (2025: $122,074) contribution was made towards Destination Gippsland's Event Acquisition Fund. A further $17,967 (2025: $20,928) was spent on room hire and production ticket sales, and $19,979 (2025: $12,046) was spent on memberships.

Wellington Shire Council

Notes to the Financial Statements

for the year ended 30 June 2026

Note 8. Managing uncertainties

	2026 $ '000	2025 $ '000

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 are expected to be received as developer contributions in respect of new subdivisions and gifted assets.

Developer contributions	2,297	5,988
Total Contingent Assets	2,297	5,988

(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.

Legal matters

A third party is seeking compensation from Wellington Shire Council through legal proceedings in relation to costs associated with the clean-up and remediation of contaminated land. The matter is at a preliminary stage, and the claim has not yet been quantified by the plaintiff. Accordingly, the potential financial impact on Council cannot currently be reliably estimated. As a result, no provision has been recognised as at the reporting date.

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.

Council has guaranteed a loan taken out by a community group, to undertake significant capital works to the Club's facilities on Council Land.

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

Bank Guarantees	735	735
Total Bank Guarantees	735	735

Wellington Shire Council

Notes to the Financial Statements
for the year ended 30 June 2026

Note 8. Managing uncertainties (continued)

8.2 Australian Accounting Standards issued but not yet effective

Certain new Australian Accounting Standards and interpretations have been published that are not mandatory for the 30 June 2026 reporting period. Council assesses the impact of these new standards.

The Australian Accounting Standards Board (AASB) has issued *AASB 18 Presentation and Disclosure in Financial Statements*. When applicable AASB 18 supersedes AASB 101 *Presentation of Financial Statements*. AASB 18 aims to improve how entities communicate in their financial statements, with a focus on information about financial performance in the statement of profit or loss. It is expected to result in presentation and disclosure changes, primarily to Council's Comprehensive Income Statement. AASB 18 is expected to first apply to Council for the 2028-29 financial year.

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 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's interest rate liability risk arises primarily from long term loans and borrowings at fixed rates which exposes Council 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.

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.

Wellington Shire Council

Notes to the Financial Statements
for the year ended 30 June 2026

Note 8. Managing uncertainties (continued)

(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 has 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.

(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 5.3.

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 5.06%.

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.

Wellington Shire Council

Notes to the Financial Statements
for the year ended 30 June 2026

Note 8. Managing uncertainties (continued)

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. For assets where Council adopts a current replacement cost approach to determine fair value, Council considers the inclusion of site preparation costs, disruption costs and costs to restore another entity's assets in the underlying valuation.

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.

Notes to the Financial Statements
for the year ended 30 June 2026

Note 8. Managing uncertainties (continued)

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

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. The impairment policy above does not apply to Council's property, infrastructure, specialised buildings and other non-current physical assets subsequently measured at fair value. These are primarily non-cash generating assets of not-for-profit entities, which are typically specialised in nature and held for continuing use of their service capacity. Their recoverable amount is expected to be materially the same as fair value determined under AASB 13 Fair Value Measurement, with the consequence that AASB 136 Impairment of Assets does not apply to such assets that are regularly revalued.

8.5 Events occurring after balance date

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

Wellington Shire Council

Notes to the Financial Statements
for the year ended 30 June 2026

Note 9. Other matters

	Balance at beginning of reporting period $ '000	Adjustment directly to equity $ '000	Increase (decrease) $ '000	Balance at end of reporting period $ '000
9.1 Reserves				
(a) Asset revaluation reserves				
2026				
Property				
Land and land improvements	139,424	(191)	12,403	151,636
Land Under Roads	36,445	–	38,514	74,959
Buildings and Structures	217,972	(1,412)	–	216,560
	393,841	(1,603)	50,917	443,155
Other				
Art Gallery Stock	6,330	–	2,829	9,159
	6,330	–	2,829	9,159
Infrastructure				
Roads	526,110	(252)	53,006	578,864
Bridges	44,609	(143)	492	44,958
Footpaths and cycleways	21,787	(133)	4,255	25,909
Drainage	43,508	(151)	11,902	55,259
Recreational, leisure and community facilities	4,071	(706)	2	3,367
Waste management	441	–	–	441
Parks, open space and streetscapes	2,845	(164)	1	2,682
Aerodromes	2,706	(92)	–	2,614
Offstreet car parks	379	–	–	379
Other infrastructure	2,800	–	3	2,803
	649,256	(1,641)	69,661	717,276
Total asset revaluation reserves	1,049,427	(3,244)	123,407	1,169,590

Notes to the Financial Statements
for the year ended 30 June 2026

Note 9. Other matters (continued)

	Balance at beginning of reporting period $ '000	Adjustment directly to equity $ '000	Increase (decrease) $ '000	Balance at end of reporting period $ '000
2025				
Property				
Land and land improvements	139,493	(69)	–	139,424
Land Under Roads	36,445	–	–	36,445
Buildings and Structures	203,793	(867)	15,046	217,972
	379,731	(936)	15,046	393,841
Other				
Art Gallery Stock	6,330	–	–	6,330
	6,330	–	–	6,330
Infrastructure				
Roads	526,787	(1,047)	370	526,110
Bridges	32,316	(79)	12,372	44,609
Footpaths and cycleways	21,930	(143)	–	21,787
Drainage	43,526	(18)	–	43,508
Recreational, leisure and community facilities	–	–	4,071	4,071
Waste management	–	–	441	441
Parks, open space and streetscapes	–	–	2,845	2,845
Aerodromes	–	–	2,706	2,706
Offstreet car parks	–	–	379	379
Other infrastructure	–	–	2,800	2,800
	624,559	(1,287)	25,984	649,256
Total asset revaluation reserves	1,010,620	(2,223)	41,030	1,049,427

The asset revaluation reserve is used to record the increased (net) value of Council's assets over time.

Wellington Shire Council

Notes to the Financial Statements
for the year ended 30 June 2026

Note 9. Other matters (continued)

	Balance at beginning of reporting period $ '000	Transfer from Accumulated Surplus $ '000	Transfer to Accumulated Surplus $ '000	Balance at end of reporting period $ '000
(b) Other reserves				
2026				
Discretionary reserves				
Asset improvement	4,575	(324)	–	4,251
Plant replacement	861	(945)	1,100	1,016
Waste management	5,739	(3,339)	2,822	5,222
Total discretionary reserves	11,175	(4,608)	3,922	10,489
Non discretionary reserves				
Recreational land	1,422	(5)	282	1,699
Infrastructure contributions	199	–	1,242	1,441
Art gallery acquisition	5	–	12	17
Art gallery contribution	5	(1)	–	4
Leased property improvements	1,407	(13)	151	1,545
Total Non Discretionary reserves	3,038	(19)	1,687	4,706
Total Other reserves	14,213	(4,627)	5,609	15,195
2025				
Discretionary reserves				
Asset improvement	2,428	(368)	2,515	4,575
Plant replacement	1,104	(1,343)	1,100	861
Waste management	4,241	(831)	2,329	5,739
Total discretionary reserves	7,773	(2,542)	5,944	11,175
Non discretionary reserves				
Recreational land	1,431	(195)	186	1,422
Infrastructure contributions	198	–	1	199
Art gallery acquisition	8	(13)	10	5
Art gallery contribution	52	(47)	–	5
Leased property improvements	1,548	(276)	135	1,407
Total Non Discretionary reserves	3,237	(531)	332	3,038
Total Other reserves	11,010	(3,073)	6,276	14,213

	2026 $ '000	2025 $ '000
Summary of reserves		
Asset revaluation reserves	1,169,590	1,049,427
Other reserves	15,195	14,213
Total reserves	1,184,785	1,063,640

Wellington Shire Council

Notes to the Financial Statements
for the year ended 30 June 2026

Note 9. Other matters (continued)

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.

Wellington Shire Council

Notes to the Financial Statements
for the year ended 30 June 2026

Note 9. Other matters (continued)

	2026 $ '000	2025 $ '000
9.2 Reconciliation of cash flows from operating activities to surplus/(deficit)		
Surplus/(deficit) for the year	12,325	25,042
Non-cash adjustments:		
Depreciation/amortisation	40,407	36,653
Profit/(loss) on disposal of property, infrastructure, plant and equipment	1,132	1,769
Other	1,863	(316)
Borrowing costs	215	136
Finance Cost - Leases	16	4
Bad and Doubtful Debts (net written off and expensed)	12	(13)
Contributions - Non-monetary assets	(4,348)	(2,712)
Contributions - monetary (non-operating)	(50)	(54)
Change in assets and liabilities:		
(Increase)/decrease in trade and other receivables	1,618	(789)
(Increase)/decrease in inventories	19	57
(Increase)/decrease in prepayments	(9)	(535)
Increase/(decrease) in trade and other payables	4,593	483
Increase/(decrease) in provisions	2,969	(388)
(Decrease)/increase in trust funds and deposits	1,472	(117)
(Decrease)/increase in contract and other liabilities	762	(962)
Net cash provided by/(used in) operating activities	62,996	58,258

9.3 Superannuation

Council makes the majority of its employer superannuation contributions in respect of its employees to the Local Authorities Superannuation Fund (the Fund). 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 Income 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 2026, this was 12.0% as required under Superannuation Guarantee (SG) legislation (2025: 11.5%)).

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.

Most employees are members of accumulation funds, including Vision Super and other industry or retail funds. As of 30 June 2026, there were 9 employees in the defined benefits funds.

For 30 June 2026 the Vested Benefits Index (VBI) for the Defined Benefit category is 116.9% and in a good financial position, and therefore it is expected that there will be no change to the Defined Benefit category's funding arrangement from prior years.

In the unlikely event that the Fund Actuary determines there is a shortfall, the Funds participating employers would be required to make an employer contribution to cover the shortfall. It is anticipated any shortfall in subsequent years would be immaterial to the Council.

Wellington Shire Council

Notes to the Financial Statements

for the year ended 30 June 2026

Note 10. Changes in accounting policies

During the year, Council updated its accounting treatment for cloud-based software arrangements in line with the interpretation of AASB 138 Intangible Assets and guidance issued by the IFRS Interpretations Committee. The revised guidance clarifies that Software as a Service (SaaS) and other cloud computing arrangements generally do not give rise to an intangible asset because Council does not control the underlying software. Instead, these arrangements are considered service contracts, with subscription, configuration and implementation costs generally recognised as operating expenses as incurred. Capitalisation is only applied where expenditure relates to a separately identifiable intangible asset that meets the recognition criteria of AASB 138. This resulted in an immaterial write off adjustment of $456,000 in the 2025/26 financial year.

WELLINGTON
SHIRE COUNCIL

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4. 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

NIL

FURTHER GALLERY COMMENTS

NIL

Meeting declared closed at: 5:07pm.

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