



Rural City of
Wangaratta

Agenda

For the Scheduled Council Meeting
1114 Great Alpine Road
Tarrawingee
6:00 PM 28 October 2025

Contents

1.	Acknowledgement to Country.....	5
2.	Opening Prayer	5
3.	Present	5
4.	Absent.....	5
5.	Acceptance of Apologies & Granting of Leave of Absence	5
	Order of Business	6
6.	Citizen Ceremony.....	6
7.	Confirmation of Minutes	6
8.	Conflict of Interest Disclosure.....	6
9.	Reception of Petitions	7
	9.1 Petition - Curtis Lane upgrade.....	7
10.	Hearing of Deputations.....	9
	Presentation of Reports	9
11.	Councillor Reports.....	9
	Officers' Reports	9
12.	Executive Services.....	9
13.	Corporate and Leisure.....	10
	13.1 Annual Report 2024-25	10
	13.2 Council Plan 2025-2029 including the Municipal Public Health and Wellbeing Plan	13
	13.3 Financial Plan 2025 - 2035.....	21
	13.4 Sunset of Major Council Policy Consultation Local Law 4.....	26
14.	Community and Infrastructure	29
	14.1 Community Sponsorship Grants.....	29
15.	Sustainability and Culture.....	33
16.	Special Committee Reports.....	33
17.	Advisory Committee Reports.....	33
18.	Minutes of Advisory Committee Meetings.....	34
	18.1 Minutes of Advisory Committee Meetings.....	34

19.	Notices of Motion	35
20.	Urgent Business.....	35
21.	Public Question Time	35
22.	Confidential Business.....	35
22.1	Support at Home Pricing Review.....	35
22.2	Land Development Matter	35
23.	Closure of Meeting	35
	Attachments.....	35
13.1	Annual Report 2024-25	
	Attachment 1 Annual Report 2024-25.....	36
13.2	Council Plan 2025-2029 including the Municipal Public Health and Wellbeing Plan	
	Attachment 1 Council Plan 2025-29 including Municipal Public Health & Wellbeing Plan.....	170
	Attachment 2 Community Engagement Feedback Summary - Council Plan 2025-29 including Municipal Public Health & Wellbeing Plan	222
13.3	Financial Plan 2025 - 2035	
	Attachment 1 Financial Plan 2025-2035	238
	Attachment 2 Community Engagement Feedback Summary - Financial Plan 2025-2035.....	280
13.4	Sunset of Major Council Policy Consultation Local Law 4	
	Attachment 1 Major Council Policy Consultation Local Law 4	281
18.1	Minutes of Advisory Committee Meetings	
	Attachment 1 19 August 2025 Audit and Risk Committee Minutes.....	303
	Attachment 2 2 April 2025 ACAC Committee Meeting Minutes	316
	Attachment 3 6 August 2025 ACAC Committee Meeting Minutes	320

Rural City of Wangaratta Live Stream

Clause 25 of the Governance Rules provides the following:

“This public meeting is being recorded to improve access to the meeting for our community. The recording will be published and will be retained by Council in accordance with Council’s legal obligations. As a visitor in the public gallery, your presence may be recorded.”

1. Acknowledgement to Country

We acknowledge the traditional custodians of the lands, on which the Rural City of Wangaratta communities reside.

We pay our respect to their Elders past, present and emerging, and celebrate and respect their continuing cultures.

We are committed to walking beside all traditional owners as we move toward reconciliation.

2. Opening Prayer

Almighty God, we humbly ask thee to bless and guide this council in its deliberations so that we may truly preserve the welfare of the people whom we serve. Amen

3. Present

4. Absent

5. Acceptance of Apologies & Granting of Leave of Absence

Order of Business

6. Citizen Ceremony

7. Confirmation of Minutes

Recommendation:

That Council read and confirm the Minutes of the Scheduled Meeting of 23 September 2025 and the Unscheduled Meeting of 6 October 2025 as a true and accurate record of the proceedings of the meetings.

8. Conflict of Interest Disclosure

In accordance with section 130 of the Local Government Act 2020 a councillor who has a conflict of interest in respect of a matter must disclose the conflict of interest in the manner required by Council's Governance Rules and exclude themselves from the decision making process in relation to that matter, including any discussion or vote on the matter and any action in relation to the matter.

Clause 28.1 of Council's Governance Rules requires a councillor to indicate that they have a conflict of interest by clearly stating:

- (a) the item for which they have a conflict of interest; and
- (b) whether their conflict of interest is general or material; and
- (c) the circumstances that give rise to the conflict of interest.

Immediately prior to the consideration of the item in which they have a conflict of interest, a councillor must indicate to the meeting the existence of the conflict of interest and leave the meeting.

A councillor who discloses a conflict of interest and leaves a Council meeting must not communicate with any participants in the meeting while the decision is being made.

9. Reception of Petitions

9.1 Petition - Curtis Lane upgrade

Meeting Type: Scheduled Council Meeting
Date of Meeting: 28 October 2025
Author: Director Community and Infrastructure

No Council officers or contractors who have provided advice in relation to this report have declared a conflict of interest regarding the matter under consideration.

Executive Summary

A petition containing 12 signatures has been received.

The petition urges Council to consider upgrading Curtis Laneway as a priority before a tripping injury or car damage occurs.

It states that the laneway has fallen into disrepair and there have been a lot of elderly customers that frequently use the laneway from the carpark to the Reid Street businesses that have complained about the condition of the laneway.

A copy of the letter has been provided to Councillors under separate cover.

Recommendation:

That Council:

Receives the petition and refers it to the Chief Executive Officer for consideration and response.

Conclusion

Clause 13 of the Rural City of Wangaratta Governance Rules, provides that a petition presented to the Council, may be dealt with in any of the following ways. The petition may:

- be received
- where the petition relates to an item listed on the agenda, be considered in conjunction with that agenda item.
- be referred to the Chief Executive Officer for consideration and response.
- be referred to the Chief Executive Officer for a report to a future Council meeting.

Where the petition relates to an operational matter, Council must refer it to the Chief Executive Officer for consideration.

Attachments

- 1 Petition - Curtis Lane - Confidential

10. Hearing of Deputations
Presentation of Reports

11. Councillor Reports

Nil

Officers' Reports

12. Executive Services

Nil

13. Corporate and Leisure

13.1 Annual Report 2024-25

Meeting Type:	Scheduled Council Meeting
Date of Meeting:	28 October 2025
Category:	Strategic
Author:	Governance Manager
Approver:	Director Corporate and Leisure

No Council officers or contractors who have provided advice in relation to this report have declared a conflict of interest regarding the matter under consideration.

Executive Summary

This report is presented for Council's consideration of the Annual Report 2024-25 (Attachment 1).

Recommendation:

1. That Council adopts the Annual Report for the financial year 2024-25, as prepared in accordance with the Local Government Act 2020 and the Local Government (Planning and Reporting) Regulations 2020

Background

Section 98 of the *Local Government Act 2020* requires all councils to prepare, and meet to consider, an Annual Report for the preceding financial year.

The 2024-25 Financial Statements, the 2024-25 Performance Statement and the 2024-25 Governance and Management Checklist required to be included in the Annual Report were adopted in-principle by Council on 6th October 2025, subject to final VAGO approval.

The Financial Statements and Performance Statements included in the Annual Report have been audited by Crowe Australia on behalf of the Victorian Auditor-General's Office (VAGO) and have subsequently been submitted to VAGO where they received final approval on 10th October 2025.

No changes have been made to the Financial Statements (Income Statement, Balance Sheet, Statement of Cashflows, and Statement of Changes in Equity) as a result of VAGO's final review.

During the 2024/25 audit it was identified that certain contributed infrastructure assets from developers had not been recognised in the 2023/24 financial year due to delays in processing Work In Progress capitalisations. Therefore, Council has restated the 2023/24 comparative figures to include a total \$3.373 million of non-monetary contributions. This adjustment increased the reported surplus and asset balances for 2023/24.

All councils are required to report performance results as part of their annual report in accordance with the *Local Governance (Performance and Reporting) Regulations 2020* (Vic). The framework was introduced to ensure all councils measure and report on their performance in a consistent way. The Annual Report also follows the State Government's Model Report of Operations for producing the report of operations.

Implications

Policy Considerations

The Annual Report considers Council's delivery of the strategic objectives, major initiatives and strategic indicators set out in the Council Plan for the 2023-24 financial year.

Financial/Economic Implications

The Annual Report includes the Financial Statements, Performance Statement, and Report of Operations, to provide transparency on the deployment of council funds over the past year, and the resulting delivery of services, infrastructure and initiatives.

Legal/Statutory

The Annual Report has been prepared in accordance with the Act and the *Local Government (Planning and Reporting) Regulations 2020* (Vic).

Social and Diversity

The Annual Report demonstrates progress on delivering the Council Plan 2021-25 strategic objectives of 'Nurturing our Wellbeing' and 'Enhancing our Lifestyle', including numerous social, recreational, cultural, health and wellbeing outcomes.

Environmental/Sustainability Impacts

The Annual Report demonstrates progress on delivering the Council Plan strategic objective of 'Valuing our Environment' including planting of native plants, diverting waste from landfill, production of compost from organic waste, and the use of renewable energy sources.

Strategic Links

Council Plan

The subject of this report supports achievement of the Council Plan strategic objective of strengthening Council's leadership through an engaged and connected community by providing open and transparent communication to the community to build trust, respect and understanding.

Consultation/Communication

In accordance with the Act, the Mayor must report on the implementation of the Council Plan by presenting the Annual Report at a council meeting open to the public.

The Financial Statements, Performance Statement and Governance Checklist have been reviewed independently by external auditors Crowe Australia, by Council's Audit & Risk Committee who endorsed the draft statements in principle on Thursday 25 September 2025, and by VAGO.

Officers believe that appropriate consultation has occurred and the matter is now ready for council consideration.

Options for Consideration

The Annual Report process is a legislated process and therefore no alternative options exist.

Conclusion

In accordance with the requirements of the Act, the Wangaratta Rural City Council has prepared an Annual Report for the financial year 2024-25 and believes that it is now appropriate for Council to adopt the Annual Report.

Attachments

- 1 Annual Report 2024-25 [↓](#) 

13.2 Council Plan 2025-2029 including the Municipal Public Health and Wellbeing Plan

Meeting Type:	Scheduled Council Meeting
Date of Meeting:	28 October 2025
Category:	Strategic
Author:	Governance Manager
Approver:	Director Corporate and Leisure

No Council officers or contractors who have provided advice in relation to this report have declared a conflict of interest regarding the matter under consideration.

Executive Summary

At its August 2025 Council meeting, Council endorsed the Draft Council Plan 2025-2029 including the Municipal Public Health & Wellbeing Plan to be published for community review for a period of 28 days. Following that period this report is presented to Council to adopt an updated 2025-2029 Council Plan and Municipal Public Health & Wellbeing Plan (Attachment 1), which incorporates recommended amendments in response to this community engagement.

Recommendation:

That Council:

1. Having considered the submissions, adopts the Council Plan 2025-2029 including the Municipal Public Health & Wellbeing Plan attached to this report, for the purpose of section 90 of the Local Government Act 2020.

Background

Section 90 of the Local Government Act 2020 (the Act) requires that Council must prepare and adopt a Council Plan for a period of at least the next four financial years following a general election, and in accordance with its deliberative engagement practices.

The Rural City of Wangaratta Council Plan also incorporates the Municipal Public Health and Wellbeing Plan that is required under section 26 of the Public Health and Wellbeing Act 2008, and as allowed by section 27 of that Act. The inclusion of the Municipal Public Health and Wellbeing Plan has been approved by the Department of Health.

Under the Act the Council Plan must include:

- Strategic objectives
- Strategies for achieving those objectives over the next four years;
- Strategic indicators for monitoring the achievement of objectives

In developing the Council Plan 2025-29 including the Municipal Public Health and Wellbeing Plan (hereafter referred to as the 'Council Plan'), Council undertook a range of general and deliberative engagement processes, all aligned to Council's Community Engagement Policy.

Since November, Council has been obtaining input from the community. A draft Council Plan was first developed following analysis of feedback from many community members through surveys, workshops, targeted engagement, and pop-up events that ran between December 2024 and March 2025.

The development of the draft Council Plan was a highly collaborative process, informed by over 2,000 people, and with 3,200 ideas from the community and service providers working in the municipality being captured.

This engagement included:

- 529 survey responses
- 118 community members participating across 3 deliberative workshops
- Over 340 quick poll votes across 8 community pop ups
- 116 children's worksheets
- 10 conversation kits
- 60+ targeted engagements
- 100+ council staff engaged

The top 10 priorities identified by the community through these engagement activities were:

1. The Rural City of Wangaratta, a place for everyone
2. Community health and wellbeing
3. Places and spaces for community connection and culture
4. Transport, roads and infrastructure
5. Care for nature and the environment
6. Cost of living and affordability
7. Community safety
8. Family violence and harm from drug and alcohol usage
9. Local economy and development
10. Communication, accountability and transparency.

The Council Plan clearly demonstrates a connection between the feedback received and the themes, strategies and initiatives outlined in the plan. It is based around four themes informed by this engagement. These themes are:

1. Community Wellbeing
2. Natural Environment
3. Economy and Tourism
4. Infrastructure and Place

The Council Plan also includes the Municipal Public Health and Wellbeing Plan ('MPHWP'), which guides Council to place health and wellbeing at the heart of everything we do.

Our community and local health and wellbeing partners participated in the community engagement, and they outlined five key priorities:

1. Improving mental health and wellbeing

2. Improving food security and healthy eating
3. Reducing harm from alcohol, tobacco, and other drugs
4. Preventing family violence
5. Improving access to affordable housing and easing cost of living pressures

No one organisation can address these health and wellbeing concerns alone. By partnering with local agencies and organisations, we can collectively advocate on behalf of the community to more effectively secure access to the things that support wellbeing for the community.

Initiatives that directly support health and wellbeing priorities are identified within the Council Plan by an asterisk (*), signposting actions under the MPHWP. These five overarching priorities are also aligned to the focus areas within the State Government's Victorian Public Health and Wellbeing Plan 2023–2027.

Community feedback and changes to the draft Council Plan

At the August Scheduled Council meeting, Councillors endorsed the draft Council Plan to be published for community review. 55 submissions were received (Confidential Attachment 3), comprising:

- 48 online surveys completed by both organisations and private individuals via Connect Wangaratta
- 5 submissions made via email
- Summarised feedback of 94 interactions across 3 pop up face-to-face consultation events at the Kiosk, Library and WSAC
- Summarised feedback received on behalf of the Wangaratta Health and Wellbeing Partnership

Furthermore, there has been:

- 694 visits to the Connect Wangaratta Council Plan page
- 168 downloads of the Draft Council Plan
- Internal feedback and review by Council Officers

All submissions have been carefully reviewed and considered. A summary of each community submission is attached (Attachment 2), including Officer recommendations against each submission which have been incorporated into the Council Plan where indicated.

The following provides key themes raised in the feedback and summarises any changes made to the Council Plan as a result:

Creative Precinct

We heard feedback about the importance of the Creative Precinct to community connection, culture and wellbeing, and a desire for this to initiative to receive a commitment for delivery within a shorter timeframe (18 submissions).

Council appreciates the strong support shown through this community feedback in relation to this initiative. Council continues to be committed to the Creative Precinct and associated cultural outcomes and benefits relating to community wellbeing and connection. In order for this upgrade to occur and given Council's existing financial adjusted underlying deficit position, investment is

required for both the construction and for the increased costs of running the operations. Council will continue to advocate for this project and must secure external funding to be able to progress this initiative whilst being fiscally responsible.

As such, no change has been recommended to this Initiative in the Council Plan, which demonstrates Council's commitment to continued advocacy for funding.

Rail Trail

We heard feedback regarding the desire for the continued construction and connection of the Rail Trail, in particular from Oxley and Edi Cutting to Cheshunt (9 submissions).

This feedback is aligned to Initiative 4.2.3 in the Council Plan which has been updated to include advocacy, specifically: 'Advocate for, maintain and develop the walking and cycling networks, connecting communities to services, recreation, and tourism opportunities', and Council's role has been updated to include both 'Advocate' as well as 'Deliver'.

This reflects that Council must advocate for funding to further extend the Rail Trail. Once the Council Plan is finalised, Council's Advocacy Priorities document will also be updated to reflect this priority.

King Valley focus

5 submissions were received advocating for further support and development for the King Valley in light of the significant economic and tourism role it plays in the Rural City of Wangaratta. Suggestions ranged from supporting different types of tourism, to events, transport links, marketing, road upgrades, and visitor infrastructure (signage, rest areas, digital connectivity).

Council recognises the importance of the King Valley (and other parts of the Rural City of Wangaratta) to the continuing economic and tourism development of the municipality. Council Plan Strategy 3.1 outlines the support council will provide to local businesses to locate, invest and create jobs in the municipality, and 3.3 sets out actions to support and promote the growth of local tourism businesses, experiences and events.

Further actions are set out in the Economic Development & Tourism Strategy - including Investment Attraction, Infrastructure, Tourism Development and Township Activation - which is listed in the Plans & Strategies section of the Council Plan. Again, once the Council Plan is finalised, Council's Advocacy Priorities document will also be updated to reflect this priority, in particular relating to funding advocacy for upgrading the Wangaratta-Whitfield Road.

Big Brothers, Big Sisters

9 submissions were received seeking Council support for the Big Brothers, Big Sisters organisation, to continue the great benefits it provides to young people through mentorship and other avenues.

Council provides support across the broad range of highly valuable community services and user groups. This support is captured in Initiative 1.2.1. 'Support community-led initiatives, social activities and services that connect people, especially those experiencing loneliness or isolation'. The Council Plan has not been updated as this initiative represents the broad support provided across the municipality, rather than naming individual organisations.

Other Changes to the Council Plan

Some further updates have been made to the Council Plan in response to community feedback. These can be identified in Attachment 2 where 'Change Made' has been indicated. Other select changes have been made from internal review. These changes have included, for example:

- Updating certain data points/presentation in response to feedback
- Reflecting Council's commitment to working in partnership with other key agencies for affordable housing
- Responding to feedback relating to Traditional Owner and First Nations engagement
- Updating some strategic indicators to better reflect likely outcomes
- More clearly distinguishing between Council's and State/Federal roles in funding, maintaining and upgrading our respectively-owned infrastructure.
- Adding the draft Youth Strategy to the list of Council Plans & Strategies
- Minor grammatical/typography corrections.

Council Officers now believe that substantial community consultation has occurred and the Council Plan is now ready for Council consideration.

Implications**Policy Considerations**

The Council Plan has been prepared in accordance with Council's deliberative engagement practices set out in the Community Engagement Policy.

Financial/Economic Implications

Funding was allocated to support development of the Council Plan in the 2024/25 Annual Budget. This project is anticipated to complete below budget.

The strategies and initiatives identified in the Council Plan will be funded and resourced through council's successive Annual Budgets. The Council Plan indicates certain Initiatives where advocacy is needed to secure grant funding for them to be implemented.

Certain strategies and actions contained in the Council Plan under the theme 'Economy and Tourism' are designed to provide continued support to the economic growth of the municipality.

Legal/Statutory

Development of the Draft Council Plan has been consistent with Section 90 of the Local Government Act 2020.

The Council Plan incorporates the Municipal Health and Wellbeing Plan that is required under section 26 of the Public Health and Wellbeing Act 2008 and as allowed for under section 27 of that Act.

Council has applied for and been granted an exemption from providing a standalone MPHWP under Section 27(3) of the *Public Health and Wellbeing Act 2008*.

Social and Diversity

Certain strategies and actions contained in the Council Plan, in particular under the Strategic Theme of 'Community Wellbeing', are intended to provide positive social outcomes for the community. Designed into the engagement process was improved representation of traditionally under-represented groups (e.g. CALD communities, people with disabilities, and First Nations peoples).

Equity Impact Assessment (EIA)

An EIA has been completed for the development of the Council Plan.

Environmental/Sustainability Impacts

Certain strategies and actions contained in the Council Plan, in particular under the Strategic Theme 'Natural Environment', are intended to enhance environmental sustainability and provide positive environmental outcomes for the community.

Strategic Links

Community Vision 2045

The Draft Council Plan sets out the strategies and initiatives proposed for council to deliver over the next four years to support delivery of the new Community Vision:

The Rural City of Wangaratta is a place for everyone.

We are a welcoming, connected, and caring community.

We value our urban and rural communities, ensuring shared opportunity and quality of life.

Our natural environment supports our wellbeing and forms a strong part of our cultural identity.

Our strength is our resilience and active participation in shaping a future for everyone to thrive.

Council Plan

The 4 Strategic Themes proposed in this new Council Plan are:

1. Community Wellbeing
2. Natural Environment
3. Economy and Tourism
4. Infrastructure and Place

Risk Management

Key risks relating to the development of the Council Plan are:

Risks	Likelihood	Consequence	Rating	Mitigation Action
Insufficient Community Engagement leading to a Plan not fit for purpose	3 Possible	4 Major	12	Detailed community engagement strategy planned and executed.
Lack of staff capacity leading to an inability to meet the	3 Possible	3 Moderate	9	A Project Control Group with key staff was established to oversee timely delivery and RCoW

statutory deadline.				procured external consultants to support the engagement and writing processes.
---------------------	--	--	--	--

Consultation/Communication

Deliberative engagement practices employed to develop the Draft Council Plan as well as the Community Vision and 10 Year Financial Plan are described in the Engagement Summary Report which was formally noted by Councillors at the 27 May 2025 council meeting. These and further engagement activities are summarised as:

Level of public participation	Promises to the public/stakeholders	Tools/Techniques
Inform	Community informed of each step of the process and of resulting documents	Informed through Social Media, Press Releases, Digital and Print Media.
Consult	All community members were provided with an opportunity to engage	Undertaken through online platforms and community events. Draft Council Plan published on council's website and available in hard copy from the Customer Service desk for further community engagement feedback, and publicised through social media and local media channels.
Collaborate	Community collaboration through deliberative engagement practices	Undertaken through surveys, workshops, targeted engagement, and pop-up events.

Officers believe that considerable consultation has occurred in developing the Council Plan, that appropriate updates have been recommended in response to that feedback, and the matter is now ready for Council consideration to adopt.

Options for Consideration

1. Adopt the Council Plan in full as attached to the report incorporating the recommended changes from the recent community engagement process.
2. Adopt the Council Plan without the recommended changes following the recent community engagement process.

Conclusion

The Council Plan 2025-2029 including the Municipal Public Health and Wellbeing Plan has been developed in accordance with Council's deliberative engagement practices and has been informed by considerable direct input from the community. This document will continue to guide the direction of Council projects, services and resource allocation to our community over a four-year period.

Attachments

- 1 Council Plan 2025-29 including Municipal Public Health & Wellbeing Plan [↓](#) 
- 2 Community Engagement Feedback Summary - Council Plan 2025-29 including Municipal Public Health & Wellbeing Plan [↓](#) 
- 3 Community Submissions - Draft Council Plan 2025-29 including Municipal Public Health and Wellbeing Plan - Confidential

13.3 Financial Plan 2025 - 2035

Meeting Type:	Scheduled Council Meeting
Date of Meeting:	28 October 2025
Category:	Strategic
Author:	Service Development Manager
Approver:	Director Corporate and Leisure

No Council officers or contractors who have provided advice in relation to this report have declared a conflict of interest regarding the matter under consideration.

Executive Summary

At its August 2025 Council meeting, Council endorsed the 2025-2035 Draft Financial Plan to be published for community review for a period of 28 days. Following that period this report is presented to Council to adopt an updated 2025-2035 Financial Plan (Attachment 1), which incorporates recommended amendments in response to this community engagement.

Recommendation:

That Council:

1. Having considered the submissions, adopts the 2025-2035 Financial Plan attached to this report, for the purpose of section 91 of the Local Government Act 2020.

Background

Section 91 of the Local Government Act 2020 (the Act) requires that Council must prepare and adopt a Financial Plan for a period of at least the next ten financial years following a general election, and in accordance with its deliberative engagement practices.

The Financial Plan 2025-35 (the 'Financial Plan') contains a range of information about our financial position and the expected changes over the next 10 years. It highlights Council's plans for rates and borrowings, key capital works projects and the assumptions made that will have the biggest impact over the next 10 years. It identifies the financial risks being managed and sensitivity to changes in key assumptions.

The Financial Plan defines the policy statements, and associated measures that demonstrate Council's financial sustainability to fund the aspirations of the Community Vision and the Council Plan.

Like any plan, it is based on certain assumptions and if any assumptions are changed, then the plan outcomes change. The intention of the plan is to give general direction to the community and government about our future from a strategic resource perspective as well as to provide general direction to staff on future budget parameters.

The Financial Plan includes a cumulative adjusted underlying deficit of \$30.3 million over the next 10 years. Council has a focus on achieving ongoing efficiencies and cost savings to address the deficit along with other strategic levers such as careful management and prioritisation of expenditure, setting fair and appropriate user fees and charges, and improved asset management planning.

Importantly, the annual deficits remain a key long-term financial challenge as highlighted in the Financial Plan. Key challenges include:

- Persistently high inflation which has significantly increased the cost of delivering core Council services. This has been exacerbated by the rate cap being set consistently below inflation for the prior four years. Council has absorbed the difference between inflation and the rate cap since rate capping was introduced.
- External and uncontrollable cost pressures including an increase in the Superannuation Guarantee Charge to 12 per cent from 11.5 per cent (in addition to the 2.0 per cent increase over the prior four years), increases significantly above inflation to WorkCover and general insurance premiums, and significant increases to the State Government landfill levy.
- Increases in depreciation expense of almost 50% from 2016/17 to 2025/26 (budgeted). Council will perform a review of the asset registers and depreciation calculations. This will provide assurance on the increased depreciation expense and will, together with condition data, guide future decisions as to how Council continues to invest in renewing and upgrading its assets in future years.

Community feedback and changes to Draft Financial Plan

Two community members completed the Financial Plan survey (refer Attachment 2) throughout the community review period. Feedback was also provided at the community engagement Pop-up sessions. More details of the feedback shared in the Pop-Up sessions can be found in the Council Plan agenda item.

Changes have been made to the draft Financial Plan as a result of the feedback received:

Creative Precinct

We heard feedback about the importance of the Creative Precinct and a desire for this to be included in the 10 Year Financial Plan. Advocating to secure funding for the Wangaratta Creative Precinct remains a key initiative in the Council Plan 2025 – 2029.

Council's Financial Sustainability program aims to reduce the size of the deficit over the life of the Financial Plan. Council officers will continue to explore possible funding avenues for the construction and operating costs of the Creative Precinct. If successful, these will help Council manage the higher operating costs of an upgraded Creative Precinct and open up opportunities for the project to proceed.

Art collection acquisition

The Financial Plan projects \$3 million of Council expenditure on new assets each year. The draft Financial Plan has been amended to show that \$15,000 of the \$3 million annual allocation is earmarked to acquire items for Council's art collection at the Wangaratta Art Gallery.

This annual funding commitment will be valuable in the context of working with Creative Victoria, State and Federal funding agencies and philanthropic bodies for the capital and operating costs associated with the Creative Precinct.

This change does not change Council's projected cash balances or adjusted underlying deficit position, rather it has just made this existing funding allocation visible within the Financial Plan for transparency.

Other amendments

A number of clerical corrections have been made to the draft Financial Plan to improve the readability of the document.

Implications**Policy Considerations**

The Financial Plan has been prepared in accordance with Council's deliberative engagement practices set out in the Community Engagement Policy. This deliberative engagement process has also included the Community Vision and Council Plan.

Legal/Statutory

Development of the Financial Plan has been consistent with Section 91 of the Local Government Act 2020.

Social and Diversity

The Financial Plan provides resources for the implementation of various strategies, plans, works and the delivery of services required to achieve the objectives of the Community Vision and the Council Plan.

Equity Impact Assessment (EIA)

An EIA was completed for the production of the Community Vision 2045 and Council Plan 2025-2029 which underpins the development of the 10 Year Financial Plan.

Environmental/Sustainability Impacts

There are no environmental/sustainability impacts identified for the subject of this report. These will be captured more specifically in the Council Plan 2025-2029.

Strategic Links**Community Vision 2045**

The Financial Plan allocates revenue and funding for the actions proposed for Council to undertake over the next ten years to support delivery of the new Community Vision:

The Rural City of Wangaratta is a place for everyone.

We are a welcoming, connected, and caring community.

We value our urban and rural communities, ensuring shared opportunity and quality of life.

Our natural environment supports our wellbeing and forms a strong part of our cultural identity.

Our strength is our resilience and active participation in shaping a future for everyone to thrive.

Council Plan

The initiatives in the Draft Council Plan 2025-29 will be funded through the Financial Plan and future Annual Budgets. These initiatives sit under the four following Strategic Themes:

1. Community Wellbeing
2. Natural Environment
3. Economy and Tourism

4. Infrastructure and Place

Risk Management

A well-planned Financial Plan will reduce the risk that Council will not be able to provide the services expected and required by the community in the years to come.

Risks	Likelihood	Consequence	Rating	Mitigation Action
Financial Plan not adopted within statutory timeframes	Low	High	Medium	Ensure Financial Plan timetable for adoption is adhered to.
Future budgets adopted without consideration of long-term financial implications	Low	High	Medium	Ensure continual review of Council's Financial Plan as part of budget setting process.
Financial Plan adopted without consideration of ratepayer input	Low	High	Medium	Undertake community consultation.

A summary of the risks we are specifically managing from a financial management perspective can be found in the Financial Plan.

Consultation/Communication

Deliberative engagement practices employed to develop the Council Plan as well as the Community Vision and 10 Year Financial Plan are described in the Engagement Summary Report which was formally noted by Councillors at the 27 May 2025 council meeting.

The development of the Council Plan, Community Vision and 10 Year Financial Plan has been a highly collaborative process, informed by over 2,000 people, and with 3,200 ideas from the community and service providers working in the municipality being captured.

This engagement included:

- 529 survey responses
- 118 community members participating across 3 deliberative workshops
- Over 340 quick poll votes across 8 community pop ups
- 116 children's worksheets
- 10 conversation kits
- 60+ targeted engagements
- 100+ council staff engaged

Since adopting the draft version of the Financial Plan in August 2025, there have been more than:

- 85 visits to Financial Plan Connect Wangaratta page

- 3 pop up face-to-face consultation events at the Kiosk, Library and WSAC
- 28 downloads of the Financial Plan
- Two survey responses received from community members
- Internal feedback and review by Council officers

In addition to the Financial Plan feedback there has been a range of interactions for the Draft Council Plan and Municipal Health & Wellbeing Plan 2025-2029. The feedback shared with respect to the Draft Council Plan and Municipal Health & Wellbeing Plan 2025-2029 has also been considered in amendments made to the Financial Plan. More details of the feedback and our response for the Council Plan can be found in that agenda item.

Officers believe that appropriate consultation has occurred and the matter is now ready for Council consideration.

Options for Consideration

1. Adopt the 2025-2035 Financial Plan in full as attached to the report incorporating the recommended changes from the recent community engagement process.
2. Adopt the 2025-2035 Financial Plan without the recommended changes following the recent community engagement process.

Conclusion

The 2025-2035 Financial Plan has been developed in accordance with Council's deliberative engagement practices and has been informed by considerable direct input from the community. The Financial Plan will guide the funding, resourcing and prioritisation of future Council projects, services and infrastructure. It is recommended that the 2025-2035 Financial Plan be adopted.

Attachments

- 1 Financial Plan 2025-2035 [!\[\]\(dce81645e0100714e86d66fe4d06ecba_img.jpg\)](#) 
- 2 Community Engagement Feedback Summary - Financial Plan 2025-2035 [!\[\]\(c642f5e2c9782d94443748a0940dbd21_img.jpg\)](#) 
- 3 Community Submissions - Draft Financial Plan 2025-35 - Confidential

13.4 Sunset of Major Council Policy Consultation Local Law 4

Meeting Type:	Scheduled Council Meeting
Date of Meeting:	28 October 2025
Category:	Strategic
Author:	Governance & Reporting Advisor
Approver:	Director Corporate and Leisure

No Council officers or contractors who have provided advice in relation to this report have declared a conflict of interest regarding the matter under consideration.

Executive Summary

This report is presented to Council to note the sunsetting of Major Council Policy Consultation Local Law 4 (Attachment 1).

Recommendation:

That Council:

1. Notes the sunset of Major Council Policy Consultation Local Law 4 and confirms the intent to allow it to expire.

Background

This local law established the process for the creation and maintenance of 'Major Council Policies' – these policies were to go through public exhibition to be introduced, amended or revoked. The Local Law was introduced during a time when Council was seeking to provide clarity and transparency to the community on the process for changing major policies.

Section 84 of the *Local Government Act 2020* (Vic) provides that a local law is automatically revoked 10 years after it comes into effect (i.e. there is no requirement for a council resolution 'revoking' a local law). The local law came into effect once it was published in the Victorian Gazette on 29 October 2015 and thus sunsets on 29 October 2025.

Additionally, Council's recently adopted Community Engagement Policy 2025 now provides the framework for how strategic Council documents will undergo community consultation prior to formal Council endorsement and the requirements of this local law are now captured by the *Local Government Act 2020* (Vic), which provides that a council must have regard to public transparency principles and community engagement principles before endorsing strategic documents.

Implications

Policy Considerations

Council's Community Engagement Policy 2025 provides the appropriate levels of consultation required for changes to significant policies.

Financial/Economic Implications

There are no financial or economic implications identified for the subject of this report

Legal/Statutory

The *Local Government Act 2020* (Vic) applies to the sunseting of any council local law across Victoria.

Social and Diversity

The council of the Rural City of Wangaratta has been stable since the 2016 municipal elections meaning the original reasons for introducing this Local Law are no longer current.

Equity Impact Assessment (EIA)

There are no equity impacts identified for the subject of this report as any impacts have been captured by Council's Community Engagement Policy 2025.

Environmental/Sustainability Impacts

There are no environmental/ sustainability impacts identified for the subject of this report.

Strategic Links**Council Plan 2021 – 2025**

This report relates to the 2021-2025 Council Plan through the following objectives and actions:

1. Strengthening our Leadership

- 1.1.1.6 Continue to provide transparency for the community regarding the information being considered in decision making processes.
- 1.1.2.2 Commit to the continual review and improvement of Council's Community Engagement Policy. This will include the review of Council's deliberative engagement process and role of the Shape Wangaratta Community Panel.

Risk Management

Risks	Likelihood	Consequence	Rating	Mitigation Action
Failure to formally inform the sunseting of this local law may result in an inconsistent engagement approach being taken regarding policies of significance to the community.	Likely	Minor	6 – Medium	Sunseting the local law and informing all impacted stakeholders of this sunset and its effects.

Consultation/Communication

Officers believe that appropriate consultation has occurred and the matter is now ready for Council consideration.

Options for Consideration

Councillors can either formally note the sunseting of this local law (recommended) or request a review be undertaken to ensure currency (not recommended).

Conclusion

Councillors are requested to formally note the sunseting of Major Council Policy Consultation Local Law 4.

Attachments

- 1 Major Council Policy Consultation Local Law 4 [↓](#) 

14. Community and Infrastructure

14.1 Community Sponsorship Grants

Meeting Type:	Scheduled Council Meeting
Date of Meeting:	28 October 2025
Category:	Strategic
Author:	Community Group Officer
Approver:	Director Community and Infrastructure

The following Council officers and contractors have provided advice in relation to this report and have disclosed a conflict of interest regarding the matter under consideration:

Officers: Hannah Clancy – has disclosed a conflict of interest due to a family connection—her mother is Chair of the CAV Board. Hannah was not involved in panel assessments and was excluded from all discussions regarding the CAV submission.

Executive Summary

This report is presented to Council to provide recommendations for the 2025/2026 Community Sponsorship Grants Program.

Following a comprehensive assessment process, the Community Sponsorship Assessment Panel recommends funding for 12 projects—six located in urban Wangaratta and six in rural areas. The total funding allocation for the program is \$56,774.

The 2025/2026 Community Sponsorship Grants Program is for one year and in 2026/27 will return to a three year funding program.

Recommendation:

That Council:

1. Approves the recommended applicants for the 2025/2026 Community Sponsorship Grants Program as per the confidential attachment.
2. Once approved Council will disclose the successful applicants.

Background

The Community Sponsorship Grants Program supports community-led initiatives that enhance the social, cultural, and environmental experience of residents across the municipality.

The 2025/2026 program was open for applications from Thursday 31 August to Monday 1 September 2025 and was promoted through Rural City Connections, Council social media, the Council website, and direct email newsletters to community groups and organisations.

Council's Community and Recreation team facilitated drop-in sessions at the Wangaratta Council Offices and held individual conversations and meetings with applicants to support the development of their submissions.

Applications were assessed through a two-stage process:

Stage 1 – Eligibility: All applications were reviewed by the Community Groups Officer and Manager of Community Services against the criteria outlined in the Community Sponsorship Grants Guidelines. One application was deemed ineligible, and three others were redirected to the Community Grants Program as they were more appropriately aligned.

Stage 2 – Assessment Panel: A total of 26 eligible applications were assessed by a panel of four Council staff members who self-nominated and declared no conflicts of interest. Panel members represented a cross-section of Council directorates and brought diverse expertise to the process.

Upon Council endorsement, successful and unsuccessful applicants will be notified via email. Details of successful projects will be published on Council's website, social media, and through a media release.

Implications

Policy Considerations

The Community Sponsorship Grants Program is informed by Council's Community Sponsorship Grants Program Policy and Procedure (2022) and incorporates recommendations from the 2019 Audit report on Grants and Sponsorships.

Financial/Economic Implications

A total of \$88,200 was budget for the Community Sponsorship Grants Program. Not all funding has been awarded officers recommend returning the remaining budget to the Council's general funds.

Legal/Statutory

A number of projects will require event planning permits, and will be notified of such as part of their approval process.

Social and Diversity

The granting of funds to community groups achieves social outcomes that benefit our community. Other social implications relate to the impact unfunded projects may have on community initiatives and projects. All unsuccessful projects are supported to develop their projects and applications to strengthen future funding opportunities – both within Council and through other funding opportunities. Assessment of project submissions takes into consideration the social impact of projects for communities.

Equity Impact Assessment (EIA)

There are a number of projects under the sponsorship grants that are likely to have different impacts for different groups of people. These will be assessed by individual groups/ organisations while delivering their projects.

Environmental/Sustainability Impacts

There are no environmental/ sustainability impacts identified for the subject of this report.

Strategic Links

Community Vision 2045

The content of this report supports delivery of the new Community Vision:

The Rural City of Wangaratta is a place for everyone.

We are a welcoming, connected, and caring community.

We value our urban and rural communities, ensuring shared opportunity and quality of life.

Our natural environment supports our wellbeing and forms a strong part of our cultural identity.

Our strength is our resilience and active participation in shaping a future for everyone to thrive.

Council Plan

This initiative in the Draft Council Plan 2025-29 sits under the following strategic themes:

1. Community Wellbeing
2. Natural Environment
3. Economy and Tourism
4. Infrastructure and Place

Risk Management

Risk Management Framework

Risks	Likelihood	Consequence	Rating	Mitigation Action
Disappointed applicants – due to the competitive nature of the Community Sponsorship Grants Program, the number of applications lacking suitable details and supporting documentation.	Possible	Minor	Medium	Council officers to provide feedback to unsuccessful applicants when requested, and provide information about alternative funding opportunities.
Successful applicants may be unable to deliver	Possible	Minor	Medium	Projects and Recreation team will monitor projects throughout delivery period to stay on top of issues as they arise.
Increasing scope of Community Sponsorship Grants program to include specific focus on accessibility and inclusion (2021) and Mental Health (2022 as per council plan) without any funding increase can lead to further over-subscription of the grant program.	Probably	Minor	Medium	Consider the budget allocation for Community Sponsorship Grants, as well as development of targeted promotions of these targets.

Consultation/Communication

The 2025/2026 program was open for applications from Thursday 31 August to Monday 1 September 2025 and was promoted through Rural City Connections, Council social media, the Council website, and direct email newsletters to community groups and organisations. Council's Community and Recreation team facilitated drop-in sessions at the Wangaratta Council Offices and held individual conversations and meetings with applicants.

Officers believe that appropriate consultation has occurred and the matter is now ready for Council consideration.

Upon Council endorsement, successful and unsuccessful applicants will be notified via email. Details of successful projects will be published on Council's website, social media, and through a media release.

Options for Consideration

1. That Council endorse the Community Sponsorship Grants Assessment Panel's recommendation to commit \$56,774, towards 12 projects.
2. Council defers endorsement of the recommended projects to allow time for additional consultation.

Conclusion

The 2025/2026 Community Sponsorship Grants Program reflects Council's commitment to supporting community-led initiatives across both urban and rural areas. The recommended funding allocation of \$56,774 enables delivery of diverse projects that enhance social, cultural and environmental outcomes. The transparent assessment process and balanced distribution of funds ensure fairness and alignment with Council's strategic objectives.

Attachments

- 1 Community Sponsorship Grants Program - Recommendations - Council meeting 2025-2026 - Confidential

15. Sustainability and Culture

Nil

16. Special Committee Reports

Nil

17. Advisory Committee Reports

Nil

18. Minutes of Advisory Committee Meetings

18.1 Minutes of Advisory Committee Meetings

Meeting Type: Scheduled Council Meeting
Date of Meeting: 28 October 2025
Author: Councillor and Executive Services Support Officer
Approver: Executive Services Coordinator

No Council officers or contractors who have provided advice in relation to this report have declared a conflict of interest regarding the matter under consideration.

Executive Summary

Minutes of Advisory Committee Meetings and committee reports are reported to Council for information (please refer attachments.)

Date	Meeting details	Refer
19 August 2025	Audit and Risk Committee	Attachment
2 April 2025	Arts and Culture Advisory Committee	Attachment
6 August 2025	Arts and Culture Advisory Committee	Attachment

Recommendation:

That Council notes the minutes of these Advisory Committees.

Attachments

- 1 19 August 2025 Audit and Risk Committee Minutes [↓](#) 
- 2 2 April 2025 ACAC Committee Meeting Minutes [↓](#) 
- 3 6 August 2025 ACAC Committee Meeting Minutes [↓](#) 

19. Notices of Motion

Nil

20. Urgent Business

21. Public Question Time

22. Confidential Business

Recommendation:

That Council resolves to close the meeting to members of the public in accordance with Division 3(1) of the Local Government Act 2020 to consider the following items:

22.1 Support at Home Pricing Review

Item 22.1 is Confidential under the Local Government Act 2020 as it contains information relating to : (a) Council business information, being information that would prejudice the Council's position in commercial negotiations if prematurely released..

22.2 Land Development Matter

Item 22.2 is Confidential under the Local Government Act 2020 as it contains information relating to : (g) Private Commercial Information.

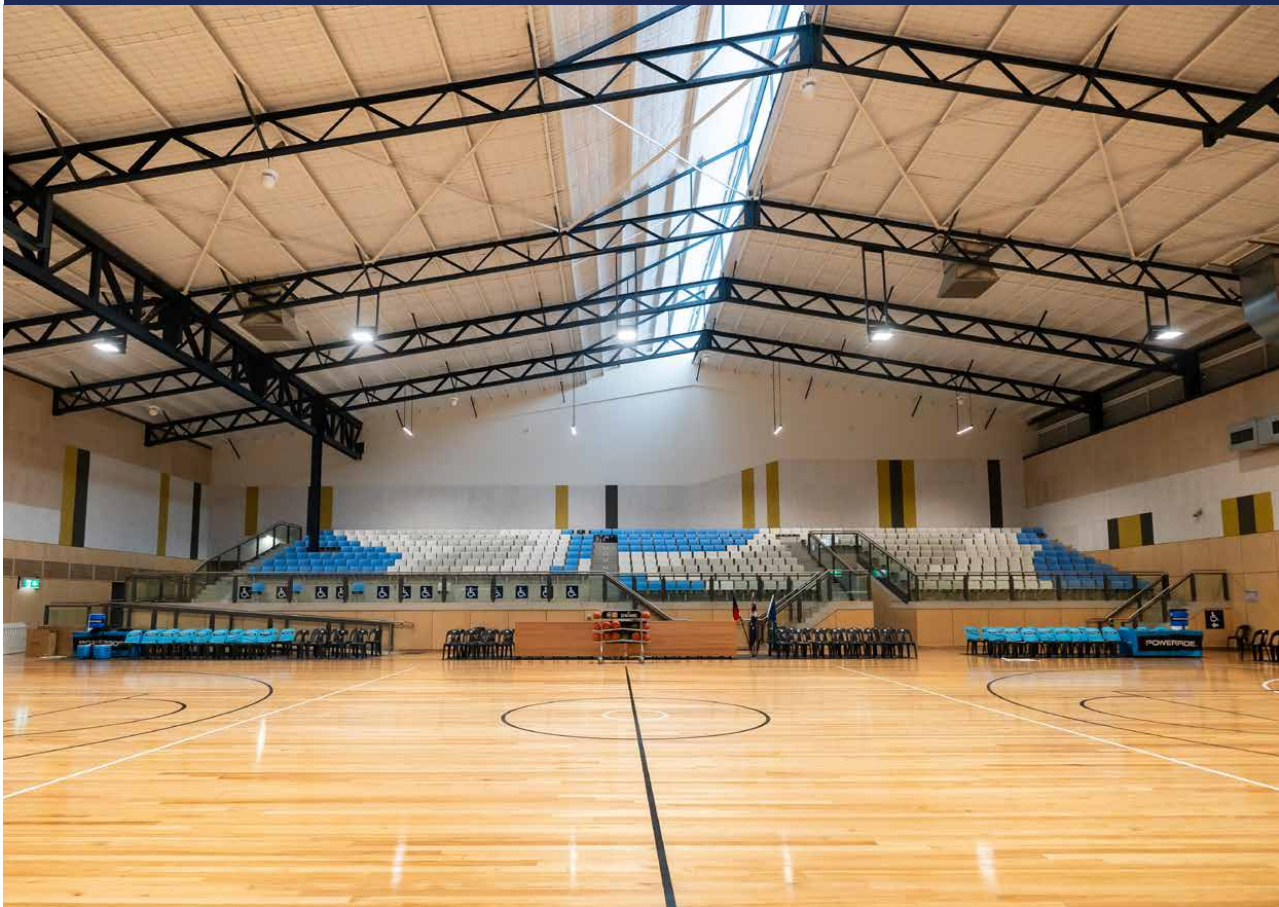
23. Closure of Meeting

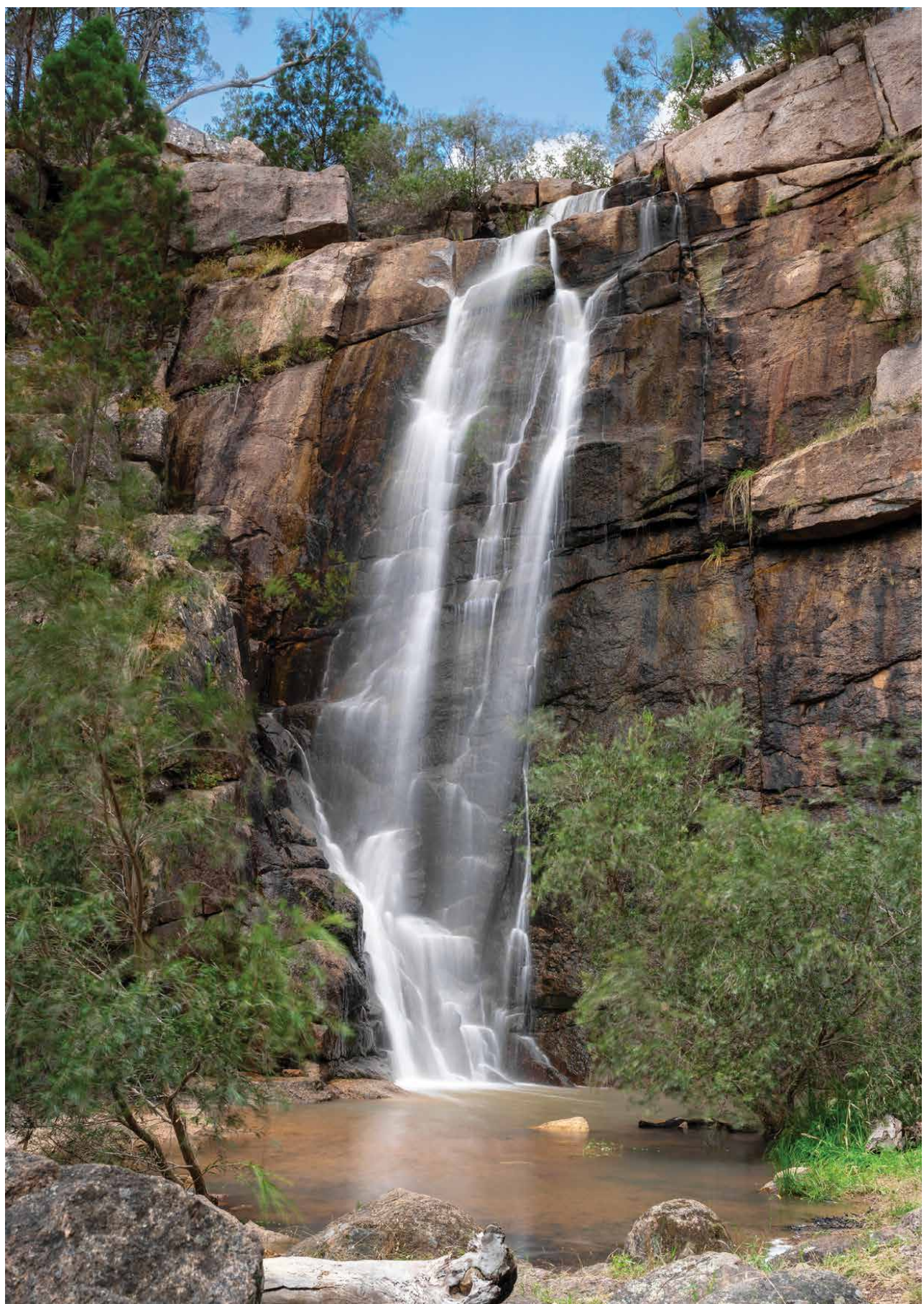
Attachments



Annual Report

2024-25





**Rural City of Wangaratta
Annual Report 2024/2025**

Contents

Introduction	4
Our Vision	4
Rural City of Wangaratta	5
Mayor's Message	6
CEO's Message	7
Highlights of the Year	8
Challenges & Future Outlooks	9
The Year in Review	10
Financial Summary	10
Description of Operations	12
Our Council	14
Our Councillors	15
Our People	17
Our Performance	24
Governance, Management & Other Information	52
Governance & Management Checklist	57
Statutory Information	61
Performance Statement	65
Financial Report	78

Wangaratta Government Centre

62-68 Ovens St Wangaratta VIC 3677	PO Box 238 Wangaratta VIC 3676	P 03 5722 0888 F 03 5721 9526	E council@wangaratta.vic.gov.au W wangaratta.vic.gov.au
---------------------------------------	-----------------------------------	----------------------------------	--

**Rural City of Wangaratta
Annual Report 2024/2025**

Introduction

Welcome to the Rural City of Wangaratta Annual Report 2024-25

Council is committed to transparent reporting and accountability to the community and the Report of Operations 2024-25 is the primary means of advising the Rural City of Wangaratta community about council's operations and performance during the financial year.

Acknowledgement of Country

We acknowledge the traditional custodians of the lands, on which the Rural City of Wangaratta Communities reside. We pay our respect to their Elders past, present and emerging, and celebrate and respect their continuing cultures.

We are committed to walking beside traditional owners and custodians and Aboriginal and Torres Strait Islander peoples living and working within the Rural City of Wangaratta as we move toward reconciliation.

Our Vision

The Rural City of Wangaratta is a place for everyone.

We are a welcoming, connected, and caring community.

We value our urban and rural communities, ensuring shared opportunity and quality of life.

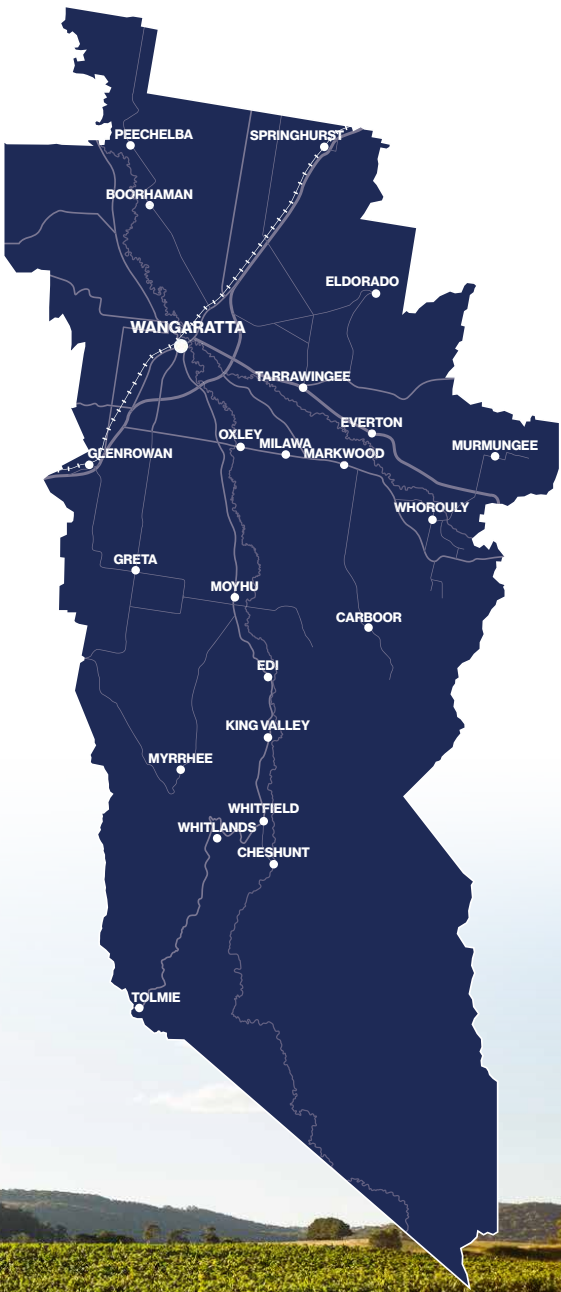
Our natural environment supports our wellbeing and forms a strong part of our cultural identity.

Our strength is our resilience and active participation in shaping a future for everyone to thrive.



Rural City of Wangaratta

The Rural City of Wangaratta comprises of several townships, each bringing unique characteristics and contributions to the local community.



The Rural City of Wangaratta is home to
30,169¹
residents

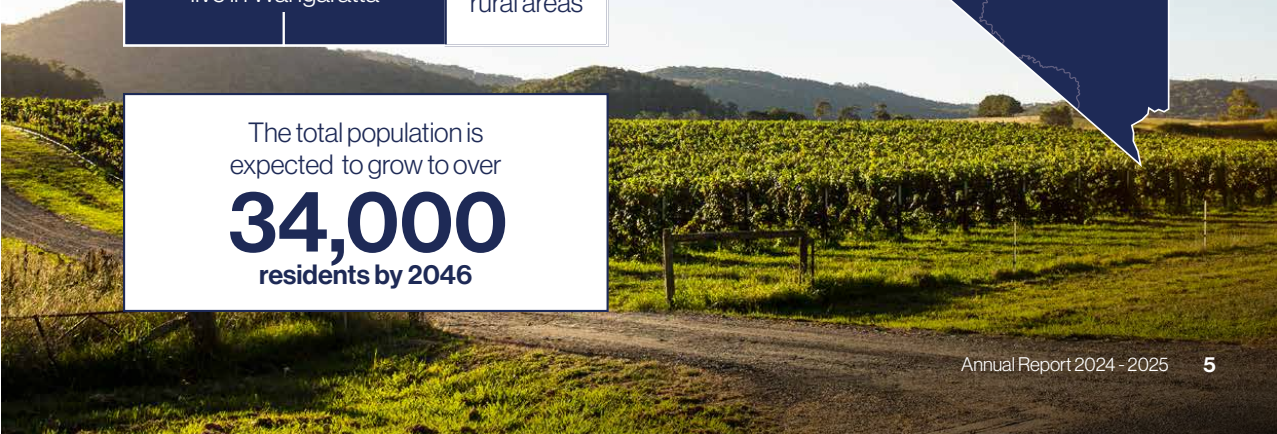
supporting
14,188
jobs

and has an annual economic output of
\$4.826 billion

2/3
of the population live in Wangaratta

with the remaining one-third residing in rural areas

The total population is expected to grow to over
34,000
residents by 2046





A Message from the Mayor

It is my privilege to present this year's Annual Report on behalf of the new Council. I want to acknowledge the trust placed in us by the community and reaffirm our commitment to listening, engaging, and delivering on your priorities.

I would like to take this opportunity to thank outgoing former Mayor Dean Rees and Councillor Jack Herry, for their years of dedicated service. Their leadership and commitment have left a lasting impact. At the same time, I warmly welcome our two new Councillors, whose fresh perspectives will help guide us through the next chapter.

This year has been marked by significant community engagement. Through surveys, and events, we heard from over 2,000 residents. Your voices have shaped our Community Vision and Council Plan, ensuring that our direction reflects what matters most: Community Wellbeing, Economy & Tourism, Natural Environment, and Infrastructure & Place.

With tightening budgets and increasing costs, Council has focused on core business, delivering essential services and maintaining our assets. We have had to make difficult decisions, prioritising projects to ensure every dollar is spent wisely. This approach is about getting back to basics, ensuring roads are safe, parks are maintained, and community needs are met.

We have celebrated the diversity of our community through citizenship ceremonies, welcoming new Australians and recognising the many cultures that enrich our region.

Mental health has remained a priority, with council supporting initiatives such as Project 365, farmer drought support, and Mental Health First Aid scholarships for local businesses and individuals. We have also helped our farmers build connections through networking events. These initiatives are vital as we continue to recover from the challenges of recent years.

We have worked closely with farmers and residents in Whorouly to address road maintenance and upgrades, recognising the importance of safe, reliable infrastructure for our rural communities.

As we look ahead, our focus remains on delivering core services, strengthening community connections, and advocating for our region. Thank you for your ongoing engagement, resilience, and pride in our community.

Cr Irene Grant
Mayor



A Message from the CEO

I am pleased to present the Annual Report and reflect on a year of both achievement and challenge for the Rural City of Wangaratta.

Among the year's highlights was the opening of the Wangaratta Sports & Aquatic Centre stadium. The launch featured a NBL pre-season game, a vibrant community open day, and an official ministerial opening. The \$11.6 million redevelopment supported by \$5.46 million in State Government funding, is now a premier venue for local and regional sport.

Our Climate Adaptation plan was endorsed, and we approved rezoning and planning permits for a major housing development in Clarks Lane, as well as progressing the Ovens College housing project, which will deliver much-needed affordable homes with State support.

We advanced the Creative Precinct to the 'shovel-ready' stage. This project, which will transform the heart of our CBD, exemplifies our financial sustainability challenge: even with careful planning, delivery relies on support from other levels of government and partners.

This year also saw a change in our Council leadership, with a new Mayor and two new Councillors joining the team. The transition coincided with an intensive planning cycle, including the development of a refreshed Community Vision and Council Plan. These strategic documents, shaped through extensive community engagement, will guide our decision-making for years to come.

Internally, we launched a new leadership statement and Team Award, which included celebrating our Unsealed Roads team, for their outstanding clean-up efforts after a storm event earlier in the year. Staff engagement in our survey remains strong, with our highest annual participation rate.

This year, Council has laid the foundations for long-term financial sustainability. Our Financial Sustainability Review, completed in March, highlighted the need for careful management and prioritisation of resources, especially as the gap between rate capping and rising costs continues to widen. While our capital works completion was below target, Council remains committed to delivering these projects in the coming years.

Looking ahead, our focus is on implementing our Council Plan, and delivering on the aspirations our community has helped shape.

Brendan McGrath
Chief Executive Officer

Highlights of the Year

Highlights of the Year

- Significant state and federal funding was secured to establish and maintain a flood protection system, including the urban levee network. Construction works are scheduled for completion in the first half of 2026. This major investment strengthens community resilience by reducing future flood risks and protecting urban areas.
- Council partnered with Tourism North East to deliver a public art program along the Murray to Mountains Rail Trail. Highlights include Magpie Family by internationally acclaimed artist Emily Floyd, located between Bowser and Tarrawingee and Bubbles in the Landscape, a placemaking sculpture by Alexander Knox, positioned near the Oxley roundabout.
- The Detailed Design for the Creative Precinct was released and a planning permit was issued for the project which aims to create a holistic, vibrant, and connected cultural precinct within the central business district of Wangaratta.
- The Wangaratta Performing Arts & Convention Centre celebrated its 15th anniversary, having welcomed over 1 million attendees to performances, conferences, workshops and events since opening on 18 September 2009. The venue has hosted 1,562 shows and generated nearly \$10 million in ticket sales.
- The 2024 Local Government Election was held on 26 October, giving residents the opportunity to vote for their ward councillor representatives and help shape the future of local government. In November, two newly elected councillors were sworn in, the Mayor and Deputy Mayor were elected for the new term and we welcomed back 5 current councillors.
- Our New Year's Eve celebration at the Wangaratta Showgrounds featured Joe Camilleri and The Black Sorrows, family entertainment, and two fireworks displays. This premier free event of the summer season attracted over 10,000 visitors from across the region and beyond.
- On 18 January the Wangaratta Sports and Aquatic Centre stadium was officially opened by the Hon Jaclyn Symes. The new show court offers state-of-the-art facilities for basketball, netball, and community events. The expansion project was completed in early September 2024, adding two multipurpose courts, expanded gym facilities, and improved accessibility.
- Council hosted the March into Sustainability series of events in collaboration with community groups and experts. The events focus on topics such as native wildlife, biodiversity, and food security - offering attendees memorable experiences while raising awareness about environmental issues in an interactive and enjoyable format.
- In May 2025 Wangaratta Art Gallery opened the biennale Contemporary Textile Award, celebrating the diversity and strength of Australian textile art. The \$40,000 prize is supported by the Kyamba Foundation and represents the richest textile prize in Australia.
- In October, major upgrade works began at Wareena Park Oval, including turf reconstruction, drainage improvements, and new sporting infrastructure. These works mark a key step in delivering the Wareena Park Masterplan, which aims to strengthen community connections, promote active lifestyles, and support local sports and community groups.



Challenges & Future Outlooks

Challenges & Future Outlooks

Council continues to navigate increasing financial pressures, with high inflation and rising construction and operational costs placing pressure on the ability to deliver services and maintain infrastructure. The rate cap (set by State government at 2.75% for 2024/25) limits the amount by which councils can increase their main revenue source each year meaning a widening gap between growth in costs versus revenue over several years of higher rates of inflation.

The anticipated changes to legislation for Aged Care services created uncertainty and change in 2024/25, and Council continues to navigate and adapt to the changing requirements in the sector. The region's tight labour market also made it challenging to attract and retain staff in some areas, in particular for certain technical roles, leading to delayed delivery in some areas, however positively the labour market started to rally across 2024/25 and council's retention and recruitment rates are recovering from the most difficult periods experienced during the Covid pandemic.

Looking ahead, Council is committed to refining its strategic direction through the development of the 2025-29 Council Plan, and substantial focus has been given to collaborating with the community in its development. Alongside the 2025-35 Financial Plan, Council will develop a cautious but forward-looking program of work to ensure long-term financial sustainability. Renewal and upgrade of assets will be prioritised over the creation of new assets, and borrowings will be used to appropriately manage cashflows whilst maintaining prudent debt levels below the sector's target 60% indebtedness ratio.

Council will also focus on revenue generation, ensuring revenue streams are protected and grown where appropriate, such as through increased participation in services such as the Wangaratta Sports and Aquatic Centre. We will work to continue the successful track record in attracting external grant funding, whilst also refining asset management practices, and continuing to engage the community in shaping future priorities. Whilst the environment is more challenging, these focus areas reflect the priorities the community has shared with us, including the desire to balance growth with infrastructure maintenance, to preserve the Wangaratta lifestyle, and to be a welcoming, connected and caring community for all.

Adopted Policies, Plans & Strategies

Waste & Resource Recovery Strategy 2023-2027

Waste and Resource Recovery Strategy 2023-2027 with expanded kerbside glass and organics collection as part of the rollout of the 4-bin waste system, supporting state-wide waste reform and environmental goals.

Climate Adaptation Plan

Climate Adaptation Plan, a strategic document guiding local responses to climate change and building community resilience.

Economic Development & Tourism Strategy

Economic Development and Tourism Strategy sets a plan to grow Wangaratta's economy, support local businesses, and position the region as a year-round tourism destination.

Events & Attractions Strategy

Events and Attractions Strategy, sets a framework for future event planning, tourism promotion, and economic development.

Community Engagement Policy 2025

The revised Community Engagement Policy 2025 strengthens transparency and public participation in decision-making processes.

Local Law No. 1 – Community Amenity

The revised Local Law No. 1 – Community Amenity ensures its relevance and effectiveness in maintaining public spaces and community standards

2024/25 Budget

The 2024/25 Budget, confirmed funding allocations and strategic priorities for the financial year.

Privacy Policy 2025

The Privacy Policy 2025 reinforces Council's commitment to responsible data protection, transparency, and ethical information management.

Low Density & Rural Residential Strategy (Wangaratta)

The Wangaratta component of the Low Density and Rural Residential Strategy ensures appropriate land is identified for lifestyle development. This facilitates a sustainable balance between growth and development and the protection of existing agricultural land.

The Year in Review

Financial Summary

Council's financial position remains sound albeit in an increasingly challenging financial environment. A summary of our performance is outlined below. Detailed information relating to Council's financial performance is included within the Financial Statements and Performance Statement sections of this Report. Council manages over \$873 million in assets, comprising land, buildings, and other infrastructure assets such as roads, footpaths, bridges, drainage, and bike paths.

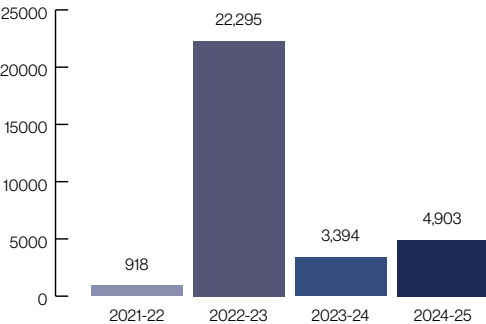
Operating Position

Council achieved a surplus of \$4,903 million in 2024/25. The adjusted underlying deficit of Council, after removing non-recurrent capital grants, monetary and non-monetary capital contributions is \$6,056 million.

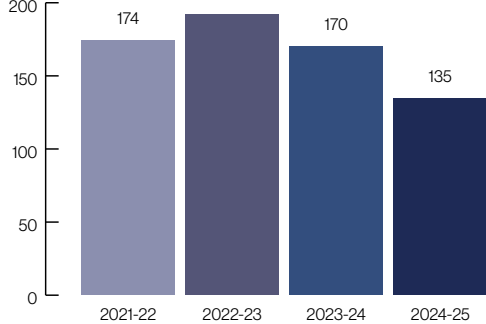
Liquidity

Council's liquidity position remains strong, with a significant increase in cash holdings largely due to fifty percent of the annual Financial Assistance Grant being received early, in the last week of June. This has been partially offset by an increase in current liabilities due to an interest-only loan moving from non-current to current liabilities. The working capital ratio of 135 percent remains well above the target of 100 percent, indicating Council's ability to meet current commitments.

Surplus/(Deficit) \$'000



Working Capital Ratio (%)



The Year in Review

Obligations

Council's debt ratio has improved, with borrowings reduced by \$2.68 million during the year.

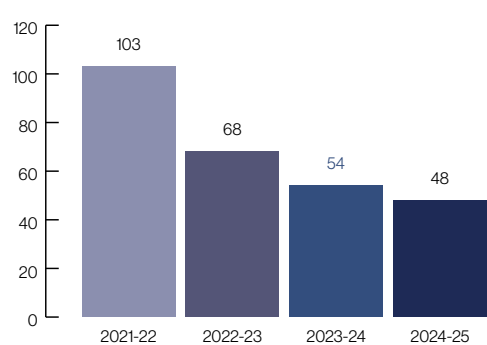
At the end of the 2024/2025 financial year, Council's Debt Ratio level, which is measured by comparing non-current liabilities to own sourced revenue was 48 percent. While this is within VAGO's high risk profile for indebtedness and the debt profile remains within manageable levels, Council plans to refinance a material interest-only loan that matures in June 2026, as outlined in the 2025/26 Revised Budget.

Council aims to ensure that it can maintain its infrastructure assets at the expected levels, while at the same time continuing to deliver the services needed by the community. Council's asset renewal ratio, which is measured by comparing asset renewal and upgrade expenditure to depreciation, was 63 percent, which is below the target band of 80-110 per cent. Total capital program delivery was less than previous year, with consistent investment in renewal projects but reduced investment in upgrade projects. Depreciation was greater than expected due to recalculation of depreciation rates for some asset categories.

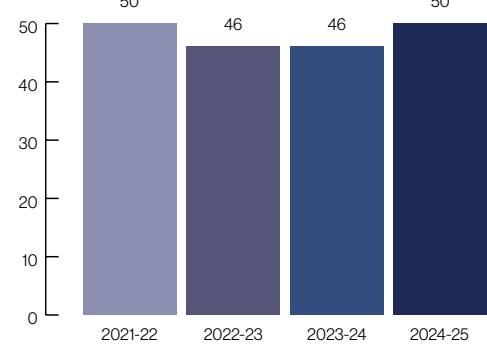
Stability And Efficiency

Council raises a wide range of revenues including rates, user fees, fines, grants and contributions. Despite this, Council's rate concentration, which compares rate revenue to adjusted underlying revenue, was 50 percent for the 2024/2025 year, which is within the expected target band of 30-80 percent. The average rate per property assessment was \$1,961.89.

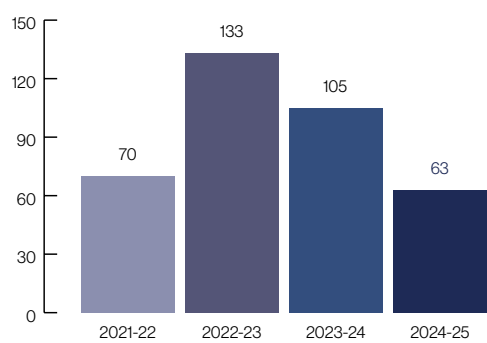
Debt Ratio (%)



Rate Concentration (%)



Asset Renewal Ratio (%)



The Year in Review

Description of Operations

The Rural City of Wangaratta is responsible for a wide range of services, from family, children's and aged care services, parking and traffic regulation, open space maintenance, youth services, waste management, community buildings, business development, town planning, the Wangaratta Sports and Aquatic Centre (WSAC) and the Wangaratta Performing Arts and Conference Centre (WPACC). This broad range of community services and infrastructure for residents supports the wellbeing and prosperity of our community. Council's vision, strategic objectives and strategies to further improve services and facilities are described in our Council Plan 2021-2025 and the 2024-25 Budget and are reported upon in this document. Refer to the section on Our Performance for more information about council services.

The delivery of services, facilities, support and advocacy to achieve the Strategic Objectives is measured by a set of service performance indicators and measures. Council also has a wide range of responsibilities under State and Federal legislation.

Economic Factors

Rate Capping

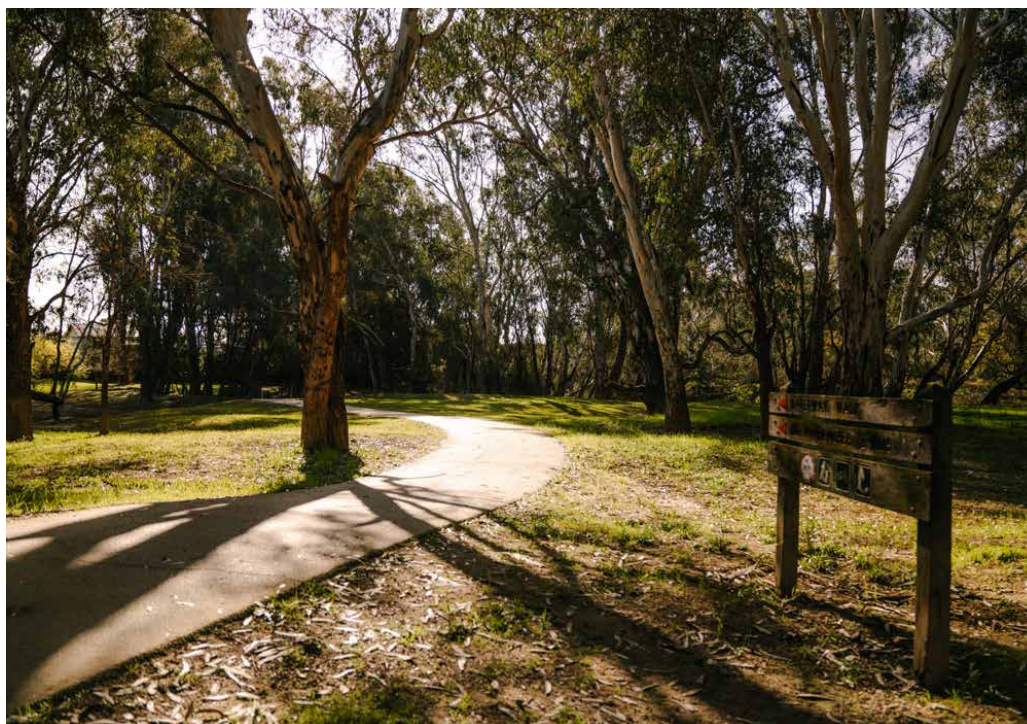
The Victorian Government imposed a rate cap on all Victorian councils of 2.75 percent for the 2024/2025 year. Council did not seek a variation to the rate cap.

Labour Cost

Salary and Wage rate increases for the 2024/2025 year were 3 percent, as per the current Enterprise Agreement.

Environment & Sustainability

Council's emissions have increased slightly this financial year by 6% compared to the previous financial year from council owned buildings, street lighting and vehicle use. However, overall emissions have decreased by 61% compared to the 2015-16 baseline, thanks to the 2023 transition to renewable electricity and ongoing efforts to reduce emissions through energy-efficient upgrades, including a small battery system (16kw hour) being installed at Yarrunga Maternal and Child Health Centre in May 2025 along with a 13.2kw solar system and multiple solar installations on council buildings.



The Year in Review

Major Capital Works Expenditure

Council delivered a Capital Works Program of \$18.1m, a reduction on previous years in order to maintain a balanced budget under increased financial pressures. Major projects undertaken under this Capital Works Program included:

Annual Plant Replacement Program of \$2.96m

This project is progressing as planned, with procurement and replacement activities underway. The program is part of the Rural City of Wangaratta's capital works portfolio, aimed at maintaining and upgrading Council's fleet and operational equipment. It includes the scheduled replacement of aging plant and machinery, such as trucks, graders, mowers and other essential assets used in infrastructure maintenance and service delivery. The program ensures operational efficiency, safety compliance, and cost-effectiveness by reducing downtime and repair costs associated with older equipment.

\$1.49m invested into the Flood Mitigation Strategy

The Wilson Road and Parfitt Road works are complete as part of the Flood Mitigation Strategy and Council is anticipating starting the Merriwa Park Levee shortly for completion by end of 2025.

Gravel Resheeting Program of \$1.88m

This project is progressing as council's field services team has already re-sheeted more than 60 kilometres of gravel roads across the municipality as part of Council's commitment to maintaining its 1,278 kilometre network of unsealed roads, ensuring safer and more reliable access for rural and regional communities.

Wareena Park Oval Upgrade, of which \$1.48m was spent

The reconstruction works included improved drainage and a new automatic irrigation system. Works also included new infrastructure, including perimeter fence, AFL posts, synthetic cricket pitch, coach's boxes and concrete pads. This project was identified in the 2020 Wareena Park Masterplan. Works began in October 2024 and the Wareena Park Oval was reopened to the public on Friday 18 July 2025.

Wangaratta Netball Upgrades

This project was funded by a \$3m grant from the State Government. This project is being delivered in multiple stages. The first stage, now underway, involves the detailed design of a new facility and upgraded courts.

The second stage is expected to deliver the construction of the new facility using the remaining funding from the original grant. Council and key stakeholders will then work together to secure future funding for the court upgrades, ensuring the facility meets modern standards for accessibility, comfort, and inclusivity while supporting community wellbeing and infrastructure renewal.

Southern Growth Area Basin Construction

This drainage basin construction project has been completed, allowing for development to be completed in the Southern Growth Area.

Major Changes

There were no major changes to Council's operations, organisational structure or methods of carrying out its strategic objectives in the 2024/25 financial year.

Our Council



Council Offices

Wangaratta Government Centre

62-68 Ovens St
Wangaratta VIC 3677

PO Box 238
Wangaratta VIC 3676

P 03 5722 0888
F 03 5721 9526

E council@wangaratta.vic.gov.au
W wangaratta.vic.gov.au

Our Council

Our Councillors

The council was elected to provide leadership for the good governance of the municipal district and the local community. In October 2024, the Rural City of Wangaratta community elected this council for a four-year term. As of the October 2024 local government elections, the municipality is divided into seven Wards; the Appin, Bullawah, King River, Ovens, Warby, Wareena and Yarrunga Wards. Each Ward is represented by one councillor. The seven councillors are the elected representatives of all residents and ratepayers across the City. They have responsibility for setting the strategic direction for the municipality, policy development, identifying service standards and monitoring performance across the organisation. The councillors are listed below. Councillor Irene Grant was elected Mayor on 19 November 2024 for a one-year term, with Councillor Harvey Benton elected as Deputy Mayor.



Mayor
Cr Irene Grant
Warby Ward

0428 189 249
i.grant@wangaratta.vic.gov.au

Councillor Irene Grant was elected to Council in 2020, re-elected in 2024 and elected as Mayor for a one-year term. She is a former Mayor and Administrator of the Rural City of Wangaratta.



Cr Harry Bussell
King River Ward

0429 475 863
h.bussell@wangaratta.vic.gov.au

Councillor Harry Bussell was first elected to Council in 2016 and was re-elected in 2024.



Deputy Mayor
Cr Harvey Benton
Ovens Ward

0429 542 928
h.benton@wangaratta.vic.gov.au

Councillor Harvey Benton was elected to Council in 2016, re-elected to Council in 2024, and re-elected as Deputy Mayor for a one-year term. Harvey has represented the community since 1981 as a Councillor for the Shire of Wangaratta.



Cr Ashlee Fitzpatrick
Wareena Ward

0448 384 600
a.fitzpatrick@wangaratta.vic.gov.au

Councillor Ashlee Fitzpatrick was first elected to Council in 2016 and was re-elected in 2024.



Cr Tania Maxwell
Appin Ward

0447 824 785
t.maxwell@wangaratta.vic.gov.au

Councillor Tania Maxwell was first elected to Council at the 2024 election.



Cr Allison Winters
Yarrunga Ward

0437 181 228
a.winters@wangaratta.vic.gov.au

Councillor Allison Winters was first elected to Council at the 2024 election.



Cr Dave Fuller
Bullawah Ward

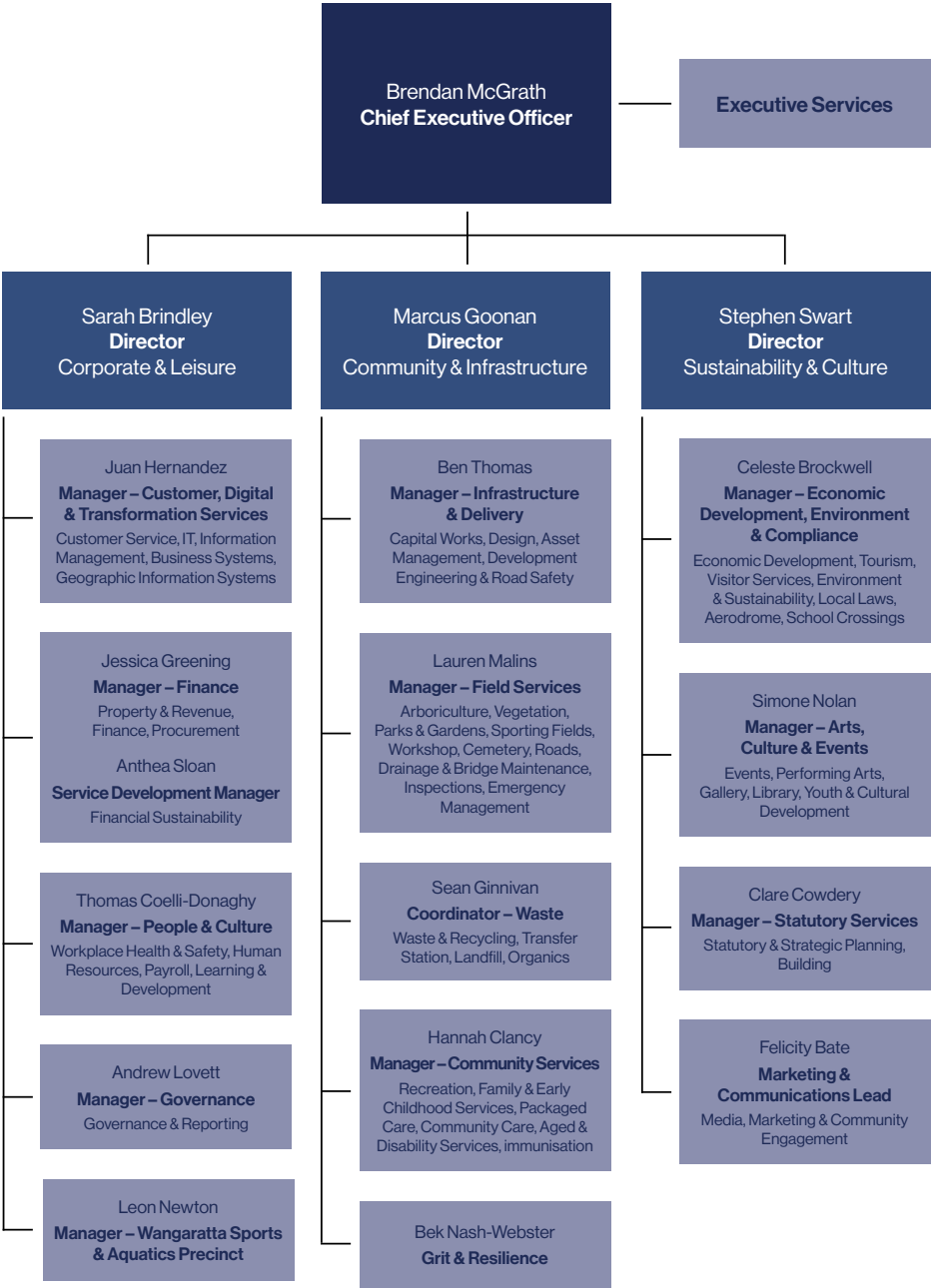
0429 545 907
d.fuller@wangaratta.vic.gov.au

Councillor Dave Fuller was first elected to Council in 2016 and was re-elected in 2024.

Our Council

Organisational Structure

A chart setting out the organisational structure of the council is shown below.



Our Council

Our People

Council is the governing body that appoints a Chief Executive Officer (CEO). The CEO has responsibility for the day-to-day management of operations in accordance with the strategic directions of the council plan. Three Directors and the CEO form the Corporate Management Team (CMT) and lead the organisation. Details of the CEO and senior officers reporting directly to the CEO are set out in the organisational structure on the left.



Brendan McGrath
Chief Executive Officer
Areas of responsibility

- Corporate Management Team
- Executive Services



Marcus Goonan
Director - Community and Infrastructure
Areas of responsibility

- Infrastructure Planning and Delivery
- Field Services
- Waste Management
- Community Services
- Grit and Resilience



Stephen Swart
Director - Sustainability and Culture
Areas of responsibility

- Economic Development, Environment and Compliance
- Statutory Services
- Marketing and Communication
- Arts, Culture and Events



Sarah Brindley
Director - Corporate and Leisure
Areas of responsibility

- Finance
- People and Culture
- Governance
- Customer, Digital and Transformation Services
- Wangaratta Sports and Aquatic Centre

Our Council

Council Staff

Council is required to provide a summary of the number of full-time equivalent Council staff, categorised according to the organisational structure of the council categorised separately as:

Permanent full-time staff who are:

- Women
- Men
- Persons of self-described gender

Permanent Part time staff who are:

- Women
- Men
- Persons of self-described gender

Casual staff who are:

- Women
- Men
- Persons of self-described gender

Employee Type / Gender	Executive Services	Sustainability and Culture	Community and Infrastructure	Corporate and Leisure	Grand Total
Female					
Full Time	1	25	51.57	23.77	101.34
Part Time	0.63	11.59	44.8	14.85	71.87
Casual	0	1.47	0.57	7.97	10.01
Male					
Full Time	1	13.31	95	21	130.31
Part Time	0	1.15	4.5	3.46	9.11
Casual	0	0.63	0.18	2.39	3.2
Self-Described					
Full Time	0	0	0	0	0
Part Time	0	0	0	0	0
Casual	0	0	0	0	0
Grand Total	2.63	53.15	196.62	73.44	325.84

Legend:

FT-Full time PT-Part time W-Women M-Men X-Self-described

Our Council



Employment Classification	Female	Male	Self-described gender	Total
Band 3	21.28	39.4	0	60.68
Band 4	36.78	27.85	0	64.63
Band 5	32.75	21.84	0	54.59
Band 6	32.85	9.06	0	41.91
Band 7	19.39	19.63	0	39.02
Band 8	8.76	4	0	12.76
Not Applicable	31.41	20.84	0	52.25
Total	183.22	142.62	0	325.84

Our Council

Other Staff Matters

We recognise that our workforce is central to our success as an organisation. Amid growing competition for skilled talent across Australia, our employees continue to be the driving force behind innovation, service excellence, and organisational resilience.

We are proud of the diverse contributions our teams make—not only in delivering operational outcomes, but also in shaping an inclusive, values-led culture that enhances community trust and long-term performance.

As the labour market faces heightened demands for flexibility, purpose-driven work, and career growth, we remain committed to fostering a workplace where every individual is supported, valued, and empowered. By investing in employee wellbeing, continuous learning, and meaningful engagement, we are actively building a future-ready workforce equipped to meet the challenges of tomorrow.

Occupational Health and Safety

We are committed to providing a healthy and safe environment for all employees, contractors, volunteers and all people associated with the activities we conduct within our workplaces. We obtained an external review of our Occupational Health and Safety Management System to guide and direct our future safety focus. Through this review and subsequent report, we have committed resourcing to implement a safety management system modelled on the international standard. Our team have successfully created and engaged the workforce by revising the OHS Committee structure, establishing new Designated Work Groups and delivering Health and Safety Representatives (HSR) training. These avenues provide employees and management with ways to participate and consult on safety matters.

As we continue to build a robust Occupational Health and Safety Management System, several key items are being delivered including, revision of policy and procedures, training, instruction and supervision in all relevant areas of safety and providing regular status update reports to the Executive and Councillors.

Our commitment is demonstrated through the appointment of a new full-time Safety & Wellbeing Advisor who plays a key role in coaching and mentoring our employees to build safety into everything we do.

We remain committed to providing and maintaining a workplace that is physically and psychologically safe for all. Over the reporting period, we continued to maintain a conscious effort to our safety and wellbeing and have remained focused on implementing the recommendation from the 2023 external review into our safety operations. Despite periods of limited resourcing within the team, we have achieved the following objectives:

- Investing in OHS training, including a cohort of RCoW employees undertaking a Certificate IV on Occupational Health and Safety.
- Undertaking a review of our Contractor Management System.
- Implementing a structured Injury Support framework
- Implementing Personal Mobile Duress alarms as a protection for people working alone or in isolated areas

Pleasingly, we have seen many positive changes in the OHS space including regular reporting on safety matters and a reduction in Workers Compensation claims through preventative measures.

We remain focused on ensuring we have a robust safety management system, with regular monitoring on performance from both our Executive and Councillor group.

Our Council**Employee Engagement**

Each year, we use the Gallup Q12 survey to measure employee engagement as it provides a clear, concise, and research-backed assessment of the key elements that drive performance. By identifying strengths and areas for improvement, the Gallup Q12 helps us enhance employee engagement, which in turn leads to higher productivity, better retention rates, and overall business success.

Over the past 18 months, we continued to prioritise three themes which have a broad impact on employee satisfaction. Each theme has been sponsored by a member of our executive team. These themes are:

1. Develop an environment where managers care in the organisation.
2. Identify the gap in materials & equipment, which includes hardware, software and humanware needs.
3. Build a culture of recognition within the organisation. Develop organisation-level recognition programmes and design team-level recognition policies.

In addressing these themes, we have delivered some significant projects such as

1. Creating an annual leadership forum and subsequently developing a leadership commitment statement
2. Developing a team-based recognition program and undertaking a review of our reward and recognition policy.
3. Creating the role of Change Management Specialist to support major change within the organisation.
4. Reviewing department level materials and equipment needs.

Additionally, managers and their teams developed department level goals to focus on the priorities that meant the most to them.

In our 2024 Engagement Survey, we recorded our highest every participation rate and are proud to have achieved our highest ever engagement score.

Employee Wellbeing

We understand the importance of employee wellbeing and our role in promoting wellness both in and outside of work. Over the course of this year, we consulted and developed a wellbeing strategy which is centred around quarterly topics and initiatives. Each quarter, we deliver a range of information, resources, events and activities where each employee can practice and learn about wellbeing.

In addition, we continue to offer Employee Assistance Program to our teams for free and confidential counselling by external professionals.

Gender Equity Action Plan (GEAP)

Our Gender Equality Action Plan (GEAP) is guided by the following objectives:

- Ensure that Council's workforce is diverse and representative of our community;
- Enhance gender reporting to provide insights to business leaders;
- Create an inclusive and equitable culture;
- Councillors will continue to develop their skills and knowledge of gender equity throughout their term in office.

We report annually on the implementation of the GEAP to the Commission for Gender Equality. The most recent submission has been assessed as compliant.

We have successfully progressed its current GEAP commitments through a range of initiatives, including:

- Conducting Equity Impact Assessments for major council initiatives,
- Strengthening gender and diversity reporting
- Supporting the work of our Diversity and Inclusion Committee
- Delivering training on unconscious bias and bystander action
- Reviewing and enhancing recruitment and selection practices
- Improving the collection and analysis of equity and diversity data

Looking ahead, we are now turning our focus to the development of a new Gender Equality Action Plan. While the current strategy was due to expire in June 2025, the Commission has extended timeframes across all entities, allowing the current plan to remain active until May 2026.

The next GEAP will be informed by the results of the 2025 state-wide People Matter Survey and will carry forward any relevant priorities from the existing strategy. This forward-looking approach will ensure we continue to embed gender equity in all aspects of our organisation.

Professional Development

We are committed to offering learning and development opportunities that will result in a highly skilled workforce, able to meet ever-evolving community and business needs and support our culture of continuous learning and high performance.

Over the last year, we have delivered a number of training initiatives, including:

- Compulsory training covering the topics of fraud, corruption, gifts and conflicts of interest, as well as people behaviours expected at work.
- Mental health awareness training to better understand and support the mental health of our staff, families and community members
- Supporting the development of women in leadership positions by sponsoring female staff to participate in training and conferences facilitated by successful women role models
- Offering first aid training to a large number of our employees
- Commencing the delivery of the Diploma of Leadership and Management and Certificate IV in WHS for staff.

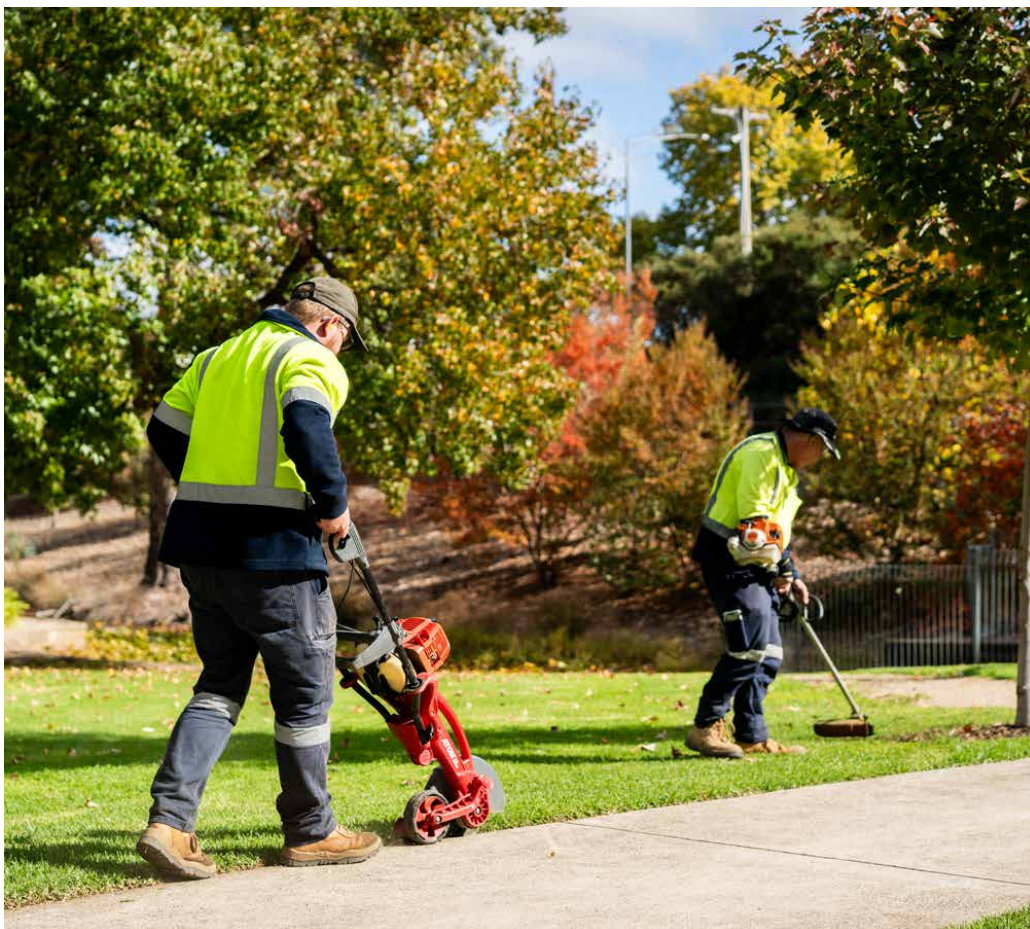
Employees were also supported to develop and maintain their skills and knowledge by attending events conducted by government, regulatory, industry and licensing bodies and quality training providers. Learning and Development investment not only contributes to competency but is important in contributing to staff satisfaction and retention.

Employee Attraction and Retention

Staff engagement and wellbeing have been the focus since our last annual report, with a higher percentage of staff than ever participating in our yearly engagement survey in 2024. In addition, the overall level of positive engagement from staff has had a significant increase, which was satisfying for the organisation. Amongst other initiatives, this may be attributed in part to the improved reward and recognition program, including the introduction of an Outstanding Team award that focuses on cross team collaboration and high achievements.

Turnover has remained steady, and within LGA acceptance rates, with further work undertaken to ensure improvements. These focuses including building closer relationships with various employment services in the region, as well as targeting schools and TAFE, to encourage work experience and traineeships with us. We regularly analyse employee feedback in the form of exit surveys to understand if there are underlying trends and develop strategies in response to any areas of concern.

The new Wangaratta Sports and Aquatic precinct Enterprise Agreement was negotiated and finalised at the beginning of 2025 and will give WSAC staff peace of mind on entitlements and remuneration for the next 3 years.



Our Performance

Planning and Accountability Framework

We are committed to transparent reporting and accountability to the community and the Report of Operations 2024-25 is the primary means of advising the community about Council's operations and performance during the financial year.

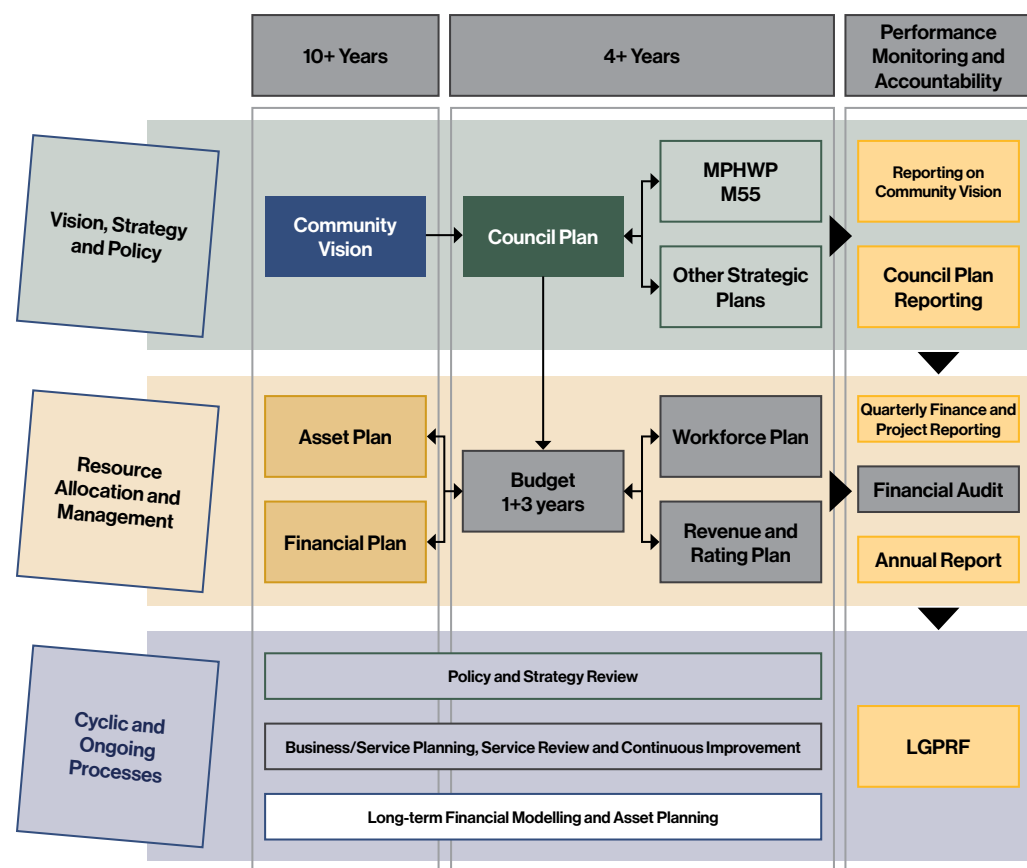
Part 4 of the Local Government Act 2020 requires councils to prepare the following:

- 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)
- An Annual Budget (for each financial year and the subsequent 3 financial years)
- A Quarterly Budget Report
- An Annual Report (for each financial year); and
- Financial Policies

The Act also requires councils to prepare:

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

The following diagram shows the relationships between the key planning and reporting documents that make up the integrated strategic planning and reporting framework for local government. It also shows that there are opportunities for community and stakeholder input and feedback.



Our Performance

Council Plan 2021-25

The Council Plan 2021-25 includes strategic priorities, strategies for achieving these for the four year period and strategic indicators for monitoring achievement of the strategic priorities. The following are the six Strategic Priorities as detailed in the council plan.

1. Strengthening our Leadership		We are a responsible and compassionate community, committed to working together to build a future based on our collective needs and priorities.
2. Nurturing our Wellbeing		We will open the door for everyone to local sporting, community and cultural initiatives that strengthen our collective sense of self and improve our wellbeing.
3. Valuing our Environment		We will make decisions and take action to ensure the health and sustainability of our waterways, wildlife, vegetation, and landscapes.
4. Expanding our Economy		We will create new opportunities for local employment, create new social enterprises and facilitate a culture of innovation that will bring new people and businesses to the region.
5. Enhancing our Lifestyle		We will continue to acknowledge the Aboriginal and Torres Strait Islander culture that shapes our community and celebrate our diverse community through a range of cultural experiences.
6. Growing with Integrity		We are accessible, affordable, inclusive, safe, and engaging and we have made it our priority to ensure we offer this to our new community members.

Performance

Council is required to report against each strategic objective to demonstrate the performance achieved against the Council Plan. Performance has been measured as follows:

- Results achieved in relation to the strategic indicators in the Council Plan
- Progress in relation to the major initiatives identified in the Budget
- Services funded in the budget and the persons or sections of the community who are provided those services
- Results against the prescribed service performance indicators and measures (LGPRF), including results achieved for the preceding 3 years and an explanation of any material variation between results.

Our Performance

1. Strengthening our Leadership



We are a responsible and compassionate community, committed to working together to build a future based on our collective needs and priorities.

Major initiatives

The following statement reviews the performance of Council against the Council Plan including results achieved in relation to the strategic indicators included in the Council Plan.

Strategic Indicators

The following statement reviews the performance of council against the Council Plan including results achieved in relation to the strategic indicators included in the Council Plan.

Strategic indicator or measure	Target	Result	Comments
Survey – Informing the Community Council performance on informing the community	59%	53%	The informing the community result from the annual Community Satisfaction Survey showed a decline from 56 to 53. This result is in line with other regional city councils but is lower than the Statewide average of 56 and our target of 59. Council is implementing improved tools and resources relating to community engagement and communications.
Survey – Consult and Engage Council performance on community consultation and engagement	55%	49%	Although this result represents a decline from previous years and not insignificant variance from target, these declines are consistent with trends seen across the statewide and other regional city councils, with reduced engagement unfortunately being reported as a broader societal trend.
Survey – Customer Service Council performance on customer service	72%	68%	The Community Satisfaction Survey score for the community's perception of council's Customer Service was 68 (vs 70 last year), which unfortunately didn't meet our improvement goal of 72. The result is closely aligned to the average for regional city councils of 68, and slightly better than the state-wide average of 66. Council implemented customer service training across the organisation throughout 2024/25 and is now considering how to continue the embedding of this training throughout the 2025/26 year.
Survey – Decision Making in Interest of Community Council performance in making decision in the interest of the community	58%	50%	The Community Satisfaction Survey score for the community's perception of council's community decisions was 50 (vs 53 last year). The result is better than both the average for regional city councils of 48, and the state-wide average of 49, but does not meet our improvement goal. Council will be considering how to improve on this.
Survey – Lobbying on behalf of the Community Council performance on lobbying on behalf of the community	59%	52%	While the target was not achieved, the survey score for 2025 remains above the state-wide average and average for regional city councils. Council will be reviewing its advocacy priorities based on the new 25-29 Council Plan.

Our Performance

Strategic indicator or measure	Target	Result	Comments
Decisions made at Closed Council Meetings Council decisions made at meetings closed to the public	0.75%	2.52%	There were three resolutions made by councillors at a confidential council meeting (i.e a meeting open only to councillors to discuss confidential business), compared with 117 resolutions made at council meetings open to members of the public.
Maintain Liquidity Ratio Maintain liquidity ratio (Current Assets/Current Liabilities)	80.93%	135%	Liquidity position as at quarter 4 of 2024/25 remained strong at over 100% (current assets/current liabilities)
Days to Close CRMS Average number of days to close customer action requests	5	4.17	On average customer requests were completed in 4.17 days, within the budgeted target of 5.

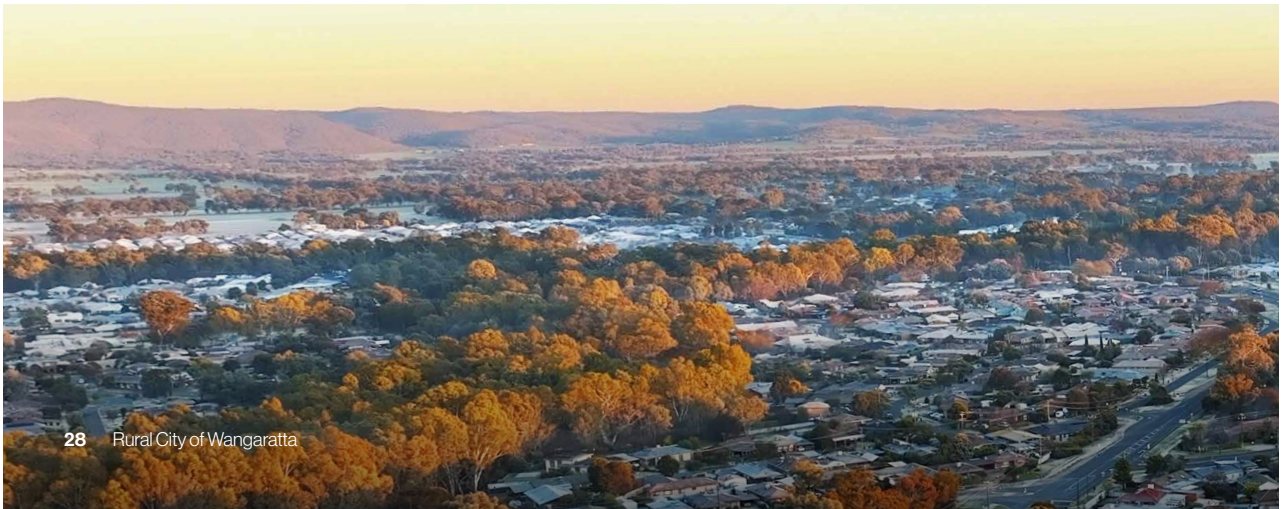


Report of Operations

Major initiatives

The following statement reviews the progress of council in relation to major initiatives identified in the 2024-25 budget for the year.

Major Initiative	Status
Delivery of the ICT Strategy	Delivery of Council's ICT Strategy continued in 2024/25 with several major implementations progressing including: OneCouncil Enterprise System Program (83% of planned work completed); ICT Asset Renewal Program (78%) and the Information Management Program (65% - with continued work underway to decommission a legacy records management system). Other IT implementations were completed as planned. These included: WPACC Audio-Visual upgrade program; Business Systems Major Upgrade; Rostering Management System for the WSAC.
Ongoing delivery of the Financial Sustainability Program	The 10 Year Financial Plan has been under development, to be presented and adopted by Council prior to 31 October 2025. The Financial Sustainability Program is also underway to strengthen Council's financial outlook, with a full review of salaries having been completed and further analysis of council's main service-based revenue streams underway.
Facilitating the 2024 Local Government Elections	The Rural City of Wangaratta Councillor Election was successfully completed across October and November 2024, with the successful candidates being officially sworn in in November 2024. With assistance from the Victorian Electoral Commission, we moved from a four-ward structure to seven single-councillor wards. There were sixteen candidate nominations across the seven wards.
Negotiation of a new WSAC Enterprise Bargaining Agreement	A new Enterprise Bargaining agreement was delivered for the WSAC.
Development of the new Council Plan	Development of the Council Plan 2025-29 progressed well with substantial community engagement undertaken in 2024/25. This work is on track and scheduled to be endorsed by Council ahead of the 31 October 2025 deadline in the Local Government Act 2020 (Vic).
Ongoing implementation of the marketing and branding strategy	Progressing steadily, with several key developments and integrations into broader strategic initiatives.



28 Rural City of Wangaratta

Report of Operations

Services

The following statement provides information in relation to the services funded in the 2024/25 budget and the persons or sections of the community who are provided the service.

Services	Description	Actual '000 Budget '000 Variance '000
Chief Executive and Support Staff	This area includes the Chief Executive Officer and associated support.	Actual 599 Budget 604 Variance -5
Corporate Services Management and Governance	Provides strategic advice, risk and governance services and oversees our financial sustainability. Provides strategic and governance support to the organisation for business planning and reporting and strategic risk management	Actual 1,100 Budget 854 Variance 246
Council	This service includes the Mayor and Councillors, support personnel and associated costs.	Actual 1,254 Budget 1,414 Variance -160
Customer Service and Information Management	Provides services to the community to facilitate the processing of enquiries, payments and bookings. Information Management delivers records management enabling us to deliver services in a smart, productive and efficient way.	Actual 751 Budget 819 Variance -68
Finance	Provides financial services to both internal and external customers including the management of Council's finances, payment of suppliers, raising and collection of rates and charges and valuation of properties throughout the municipality.	Actual -535 Budget 112 Variance -647
IT Systems	Provides, supports and maintains reliable and cost-effective information and digital systems, facilities and infrastructure.	Actual 3,846 Budget 3,173 Variance 673
Media and Communications	Provides information to the community on Council activities and achievements through a variety of media.	Actual 1,097 Budget 947 Variance 150
People and Culture	Designs and implements relevant frameworks to deliver people & culture, payroll and occupational health & safety.	Actual 2,760 Budget 3,020 Variance -260



Report of Operations

2. Nurturing our Wellbeing



We are a responsible and compassionate community, committed to working together to build a future based on our collective needs and priorities.

Strategic Indicators

The following statement reviews the performance of council against the Council Plan including results achieved in relation to the strategic indicators included in the Council Plan.

Strategic indicator or measure	Target	Result	Comments
Survey – Performance of recreation facilities Council performance on recreation facilities	76%	70%	This is consistent with previous year but is below target.
Increase in WSAC visitation 2% annual increase in WSAC visitation numbers	2%	13.96%	Q4 attendance exceeded prior year by 15.5%, rounding a strong 2024/25. Total annual visitor attendance at the WSAC was 425,206, up 14% (or 52,084 visits) on 2023/24.
Domestic Animals Registration 100% of domestic animals registered	100%	80%	The total number of animals registered by June 2025 was 5327 which is estimated to be around 80%. Follow up work to be completed to improve on this.
Food Safety Assessments 100% of Class 1 and Class 2 food premises receiving an annual Food Safety Assessment	100%	100%	All Class 1 and 2 assessments complete.
Childhood Immunisation 95% of children receiving immunisation in accordance with the Victorian Immunisation Schedule	95%	N/A	This figure includes private doctors and Council doesn't have access to this data to provide a reliable figure.



Report of Operations

Major initiatives

The following statement reviews the progress of council in relation to major initiatives identified in the 2024-25 budget for the year.

Major Initiative	Comment
Reconciliation Action Plan	A Draft Reconciliation Plan was prepared.
Delivery of community grants program	Completed; recommendations for community grants were endorsed at the 16 September 2024 Scheduled Council Meeting.
Delivery of key Domestic Animal Management initiatives	Council successfully completed a Companion Animal Desexing program in partnership with Animal Welfare Vicotria seeing 199 animals being desexed, registered and microchipped under this program. 105 dogs (46 male & 59 female) and 94 cats (42 males & 52 females). A Domestic Animal Microchipping Day was held in conjunction with the Albury Animal Care Centre, Warby Street Vets and the Wangaratta Kennel & Obedience Dog Club. A review of other councils' cat containment policies has been completed in readiness for development of the next revision of Council's Domestic Animal Management Plan in 2025/26..
CBD Parking Meter Renewal Program	At the February 2025 Council meeting, councillors made the decision to not replace the redundant parking machines and to move to an app only model for payment. The EasyPark App has been a mode of payment within the CBD area since 2019. This transition took place June 2025.
WSAC Masterplan Implementation	Community consultation was undertaken to inform development of the WSAC Masterplan with in depth feedback received across the user base. The Masterplan is currently being further reviewed with an architect and in light of Council's financial capacity. It is expected to be completed in the 2025/26 year.
Wangaratta LGA Housing Strategy & Homelessness Actions	Short term actions to support people experiencing homelessness have been completed and well received with the implementation of a community laundry and information cards. Initial assessment of council land and airspace to consider for community housing has been completed.
Wareena Park Oval Upgrades	Wareena Park Oval Upgrade, of which \$1.59m will be spent and \$640k received in grant funding; The reconstruction works included improved drainage and a new automatic irrigation system. Works also included new infrastructure, including perimeter fence, AFL posts, synthetic cricket pitch, coach's boxes and concrete pads. This project was identified in the 2020 Wareena Park Masterplan. Works began in October 2024 and the Wareena Park Oval was reopened to the public on Friday 18 July 2025



Our Performance

Services

The following statement provides information in relation to the services funded in the 2024/25 budget and the persons or sections of the community who are provided the service.

Services	Description	Actual '000 Budget '000 Variance '000
Aged & Community Care	Provides a range of services for the aged and disabled including home delivered meals, personal care, transport, dementia care and home maintenance and packaged care.	Actual 421 Budget -218 Variance 639
Cemetery	Operation of public cemetery facilities in Wangaratta.	Actual 166 Budget 11 Variance 155
Community Compliance	Provides staff at school crossings, animal management services and provides education, regulation and enforcement of Local Laws including parking and other compliance activities and manages the Aerodrome.	Actual 1,063 Budget 941 Variance 122
Community Wellbeing	Provides strategic community planning.	Actual 82 Budget 519 Variance -437
Environmental Health	Protects the community's health and well-being by coordinating food safety support and immunisation programs, septic tanks and Tobacco Act activities. The service also works to rectify any public health concerns.	Actual 245 Budget 359 Variance -114
Family & Early Childhood Services	Provides family oriented support services including pre- schools, maternal and child health, child care and family day care.	Actual 125 Budget -520 Variance 645
Wangaratta Sports & Aquatic Centre	Provides sports, group fitness and aquatics facilities, programs and events for all the community.	Actual 1,247 Budget 968 Variance 279



Our Performance

3. Valuing our Environment

We are a responsible and compassionate community, committed to working together to build a future based on our collective needs and priorities.

Strategic Indicators

The following statement reviews the performance of council against the Council Plan including results achieved in relation to the strategic indicators included in the Council Plan.

Strategic indicator or measure	Target	Result	Comments
Council performance on environmental sustainability	64%	60%	The Annual Community Satisfaction Survey score for the community's perception of council's performance on environmental sustainability was 60 (vs 63 last year). The result is in line with the average for regional centres and better than the state-wide average, but does not meet our improvement goal. Council continues to take action when it comes to Environmental Sustainability guided by our Environmental Sustainability Strategy.
Number of native plants planted annually	7000	9889	9889 Native trees, shrubs and grasses planted across the municipality.
Kerbside collection waste diverted from landfill	65%	54.21%	This figure was impacted by the delayed additional organics collection rollout. Once the rollout is completed, we expect this target to be met.
Percentage of waste going to landfill	5% annual decrease	5% decrease	Council met its target of a 5% annual percentage decrease of waste going to landfill across the 2024/25 financial year.
Tonnes of compost produced from organic waste per year	10% decrease	N/A	Council did not measure this statistic across the 2024/25 financial year and Council signed an agreement for the sale of the end product in this financial year. Production of end product is approximate 50% of the input which is currently 6,000 tonnes.
Minimum of 50% of Council used electricity sourced from renewable sources by 2025	50%	100%	Council switched to 100% renewable electricity 1 June 2023.

Our Performance

Major initiatives

The following statement reviews the progress of council in relation to major initiatives identified in the 2024-25 budget for the year.

Major Initiative	Progress
Implementation of Waste and Resource Recovery Strategy	This strategy was endorsed by Council at the 25 February 2025 Scheduled Council Meeting.
Delivery of the Environmental Sustainability Strategy Actions	This is complete. Deliverables included development of the endorsed 10-Year Climate Adaptation Plan, the Invasive Exotic Woody Weeds Program that included us engaging with Taungurung's Biik Ganyin Datbu (BIIK) Cultural Land Management group to undertake pittosporum removal in the King Valley; nursery upgrades; firewood depot security upgrades; a Youth Climate and Resilience Workshop for young people aged 14-25; and, partnering with Aboriginal Cultural Heritage Education (ACHE) for the Bangerang NAIDOC Community Day for the third consecutive year. Overall the Environment & Sustainability team planted 9,889 native plants (includes ground covers, shrubs and trees).
Delivery of Recycling Victoria Initiatives	Where practicable Councils are to deliver Recycling Victoria's kerbside reform mandates of a consistent four-bin system (red for general waste, yellow for mixed recycling, green for food/ garden organics, purple for glass) across all Victorian households by July 2027. At the May 2025 Meeting, Council moved to introduce a quarterly collection of kerbside purple glass bins (80l) to the following areas: Wangaratta, North Wangaratta, Waldara, Killawarra/ Kensington Drive, Wangaratta South, Glenrowan/ Hamilton Park, Oxley, Milawa, Tarrawingee, Eldorado, Whorouly, Everton, Peechelba, Springhurst, Moyhu, Whitfield & Cheshunt 'township' & 'low density residential' zones. 11,800 Kerbside glass bins will be delivered to residents between July and August 2025 with servicing to commence in September 2025. Council moved to defer expansion of the existing weekly collection of kerbside green FOGO bins (240l) until the requirements of the roll out are released by the State, and the impact and benefit can be fully determined.
Development and Implementation of Climate Adaptation Plan	The Climate Adaption Plan was adopted at the 22 April 2025 Council Meeting. The Plan aims to enhance the resilience of Council operations and, by extension, our community, against natural hazards and extreme weather events.
Delivery of Roadside Weed and Pest Control Program	The annual Weed & Pest Control Program monitors 2000km ² of rural, council-managed road reserves for noxious weeds and pests. Over 16 noxious weed varieties were spot sprayed, and Council utilised its mapping of over 29 weed species varieties to ensure prioritisation of these works. Chilean Needle Grass, St John's Wort & African Love Grass continue to be a significant ongoing challenge across both council managed roads and those road networks managed by Regional Roads Victoria. Council has advocated to, and continues to seek to collaborate with, the Department of Transport & Planning to treat infested roadsides that connect directly with council-managed roads.
Energy Efficiency Projects	The following projects were successfully delivered in the 24/25 financial year: - Government Centre Solar PV installation: the installed a 39.9kW solar PV installation on 62 Ovens Street and 39.6kW solar PV installation on 64 Ovens Street - WSAC Community Energy Upgrade Fund (CEUF) feasibility study: a consultant was engaged to develop an energy efficient report enabling a CEUF grant submission including thermal plant electrification and air tightness improvements. The grant award decision is expected in October 2025.

Our Performance

Services

The following statement provides information in relation to the services funded in the 2024/25 budget and the persons or sections of the community who are provided the service.

Services	Description	Actual '000 Budget '000 Variance '000
Emergency Management & Response	Designs and implements the emergency management plans for Council and coordinates activities and provides support during emergency events.	Actual -130 Budget -1,662 Variance 1,532
Environmental Services	Develops environmental policy, coordinates and implements environmental projects to improve Council's environmental performance. Reducing greenhouse gas emissions within Council operations and the community are a key priority for Council.	Actual 835 Budget 899 Variance -64
Waste	Provides kerbside collections of garbage, recyclables and organics. Operates Bowser landfill and organics processing plant.	Actual 4,407 Budget 3,543 Variance 864



Our Performance

4. Expanding our Economy



We will make decisions and take actions to ensure the health and sustainability of our waterways, wildlife, vegetation and landscapes

Strategic Indicators

The following statement reviews the performance of council against the Council Plan including results achieved in relation to the strategic indicators included in the Council Plan.

Strategic indicator or measure	Target	Result	Comments
Increase in the number of overnight stays on pre-COVID results	5% increase	5% increase	Results are released annually through the National Visitors Survey
Percentage increase on Visit Wangaratta website visits	10% increase	N/A	Google analytics, the website measurement platform used on Council websites, changed its methodology in July 2024 changing how visits are reported. The key metrics now is users, sessions and events. In the 2024/25 financial year, the website has 245k sessions and 231k users, representing an increase in users to the site.
Percentage increase on Rail Trail usage	5% decrease	4.98% decrease	Rail Trail usage has declined by 4.98% over the year. The decline in use is thought to be driven by the further development of rail trails and paths, including extension of this trail (Beechworth to Yackandandah, and Bright to Harrietville) that will be attracting users to explore new areas. As a result of cost of living pressures, people are also not travelling as much. Lastly a particularly cold winter is likely to have impacted rail trail use for part of the year.
Wangaratta Livestock Exchange full year financial position	Surplus	Surplus	The Wangaratta Livestock Exchange achieved a surplus in the 2024/25 financial year.
Council performance on business, community development and tourism	68%	58%	The Annual Community Satisfaction Survey score for the community's perception of Council's performance on business, community development and tourism was 58 (vs 60 last year). The result is better than the average for regional centres and the state-wide average but does not meet our improvement goal. Council continues to take action when it comes to this area guided by our Economic Development & Tourism Strategy.

Our Performance

Major initiatives

The following statement reviews the progress of council in relation to major initiatives identified in the 2024-25 budget for the year.

Major Initiative	Comment
Implementation of Economic Development and Tourism Strategy	This Strategy was adopted by Council at the 16 September 2024 Scheduled Council Meeting.
Implementation of Visitor Service Strategy	The Visitors Services Strategy 2021 has achieved a number of the actions identified within the strategy's final year of funding, with a few unfunded items to be delivered in FY25/26, including: - Discovery Wangaratta series of videos to support educating the local community on our tourism experiences and attractions under the Know Your Backyard campaign; - Know your Backyard – business campaign. Targeted digital campaign to encourage business participation in supporting the visitor economy; - Satellite stands to support visitors arriving at key venues across the municipality; - Town Banners displayed within the CBD highlighting our key tourism experiences; - Visit Wangaratta website updates and SEO improvements.
Collaboration with Key Industry sectors to attract and retain workforce	The following initiatives continue as examples of ongoing collaboration activities: - Ongoing support for the General Practitioner Program, with tool kit supplied to other health sectors; - Supporting affordable housing and worker accommodation projects; - Collaboration with training providers to continue to upskill the workforce locally. - Regional Certifying Body, providing support for 12 skilled visa applications.
Attract new industries and businesses	The following attraction support was provided during the year: - Provided concierge service to 42 new business enquiries; - Invest Wangaratta website updated to support new and growing businesses - Sponsored the Farm Forestry Forum, introducing the local farmers to diversify their farm offering; - Worked closely with developers for future commercial developments in and around Wangaratta.
Participation in Tourism North East (TNE) programs	Active in participating in Tourism North East meetings, network events, marketing and projects. Supported the Murray to Mountains and Gravel Ride High Country projects.
Attract new industries and businesses	Ongoing
Continuation of Council's CBD Banner Project	Project team recommenced in May 2024, aligning on plans for Christmas decorations and future banner projects.

Services

The following statement provides information in relation to the services funded in the 2024/25 budget and the persons or sections of the community who are provided the service.

Services	Description	Actual '000 Budget '000 Variance '000
Economic Development & Tourism	Assists the organisation to facilitate an environment that is conducive to a sustainable and growing local business sector and provides opportunities for local residents to improve their skill levels and access employment. Provides support to tourism operators.	Actual 1,244 Budget 322 Variance 922

Our Performance

5. Enhancing our Lifestyle



We are activating public spaces, increasing access to green spaces and delivering a range of safe and welcoming amenities

Strategic Indicators

The following statement reviews the performance of council against the Council Plan including results achieved in relation to the strategic indicators included in the Council Plan.

Strategic indicator or measure	Target	Result	Comments
Council performance on the condition of sealed roads	50%	42%	This measure is taken from the Community Satisfaction Survey Whilst community perception has dropped, the maintenance condition standard below demonstrates an improvement in the proportion of sealed road now beneath the renewal intervention level. Council will commence a community awareness program to provide the community with greater insight into its work in this area.
Council performance on the condition of unsealed roads	50%	36%	As a result of ongoing reactionary work, especially since the 2022 floods, the general condition of our road network is below where we would like it to be. We are currently undertaking a large piece of work to restructure how works are completed to ensure proactive maintenance to improve the overall condition of the road network.
Sealed local roads maintained to condition standards	99.5%	93.4%	There were fewer significant weather events impacting the quality of sealed local roads last year, meaning the condition of these roads has typically been maintained to a greater standard than in the prior year.
Reduction in customer requests for pathways per year	5% reduction	12.91% reduction	Overall reduction in cases from 581 to 506.
Number of attendees at the Wangaratta Art Gallery	31,992	37,345	Strong visitation with critically acclaimed Blake Griffiths exhibition in Gallery 2 and opening of the Wangaratta Contemporary Textile Award in Gallery 1 in late May.
Tickets sold through the Wangaratta Performing Arts and Convention Centre	18,504	26,216	90 performances held including 1 un-ticketed performance.
Active library borrowers within the municipality	14%	8.02%	Target not met. Library offerings are continuously reviewed and adjusted to meet community needs.
Council performance on community and cultural events	67%	66%	The annual Community Satisfaction Survey score for the community's perception of council's performance on community and cultural activities was 66 (vs 67 last year). The result is better than the average for regional centres and the state-wide average, but does not meet our improvement goal. Council continues to deliver successful community and cultural activities, including performances at the Wangaratta Performing Arts and Convention Centre, exhibitions and events at the Gallery and community events.
Council performance on appearance of public open spaces	80%	71%	This result is taken from the Community Satisfaction Survey and represents a slight downward trend on the previous year (73%).

Our Performance

Major initiatives

The following statement reviews the progress of council in relation to major initiatives identified in the 2024-25 budget for the year.

Major Initiative	Comment
Attraction and Delivery of Events	Council continued to successfully attract and deliver events across the municipality in the 2024/25 financial year.
Upgrade of Wangaratta Netball Courts	This project is currently in the planning and design phase, with detailed design work underway.
Delivery of the annual gravel resheeting program	This project continues annually with Council's Field Services team having re-sheeted more than 60 kilometres of gravel roads across the municipality.
Street tree infill and renewal program	Program completed with replacement of trees as required. New native street trees established on Osboldstone and Sandford Roads and Murrel Street areas. Watering and maintenance of previously planted street trees continues to ensure the success of the program.
Improve and grow pathway network	Progressed through both externally funded safety projects and through council's annual capital expenditure program.
Delivery of road reseal program	Council continues to deliver on its road reseal program each year and this is completed through an annual road reseal program.
Delivery of plant replacement program	Council's Plant Replacement recurs on an annual basis and according to need. Last year's procurement is continuing with an underspend in 2024/25 having been carried over to the 2025/26 year.
Delivery of Kerb and Channel Renewal Works	Multiple kerb and channel renewal projects have been completed including: • Full reconstruction of Cruse Street, including kerb and channel, drainage and footpath works. • Kerb and channel replacement included as part of a larger streetscape upgrade of Newman Street.
Upgrade of WPACC Theatre technical equipment	Following a public tender, all technical equipment has been ordered with three different suppliers. Some has been delivered with the rest to arrive onsite in July/August for WPACC technical staff to install in August/September.



Our Performance

Services

The following statement provides information in relation to the services funded in the 2024/25 budget and the persons or sections of the community who are provided the service.

Services	Description	Actual '000 Budget '000 Variance '000
Attractions & Events	Provides events for the municipality and cultural development	Actual 697 Budget 693 Variance 4
Library Services	Provides a public library with customer focused service that caters for the cultural and educational needs of residents and provides a focal point for the community where they can meet, relax and enjoy the facilities and services offered.	Actual 647 Budget 727 Variance -80
Wangaratta Gallery	Provides a varied program of arts and cultural events and activities. It also plans and develops arts and cultural facilities and infrastructure and develops policies and strategies to facilitate art practice.	Actual 453 Budget 468 Variance -15
Wangaratta Performing Arts & Convention Centre	Provides theatre services including technical staging advice and performance operations, facilities for presentations and exhibitions of works by local artists, function and catering services and a café.	Actual 679 Budget 510 Variance 169
Youth Services	Provides youth development programs and supports youth health wellbeing.	Actual 107 Budget 507 Variance -400
Community & Recreation	Prepares policies and strategies relating to open space and recreation throughout the municipality. It also supports community projects and programs.	Actual 420 Budget 729 Variance -309
Field Services	Provides road and bridge maintenance, street and footpath cleaning, drainage, walking/ cycling path, sports ground and parks and garden maintenance. It also provides street cleaning, leaf collection, weed removal, and street litter bins throughout the municipality.	Actual 9014 Budget 9,252 Variance -238



Our Performance

6. Growing with integrity

We are activating public spaces, increasing access to green spaces and delivering a range of safe and welcoming amenities

Strategic Indicators

The following statement reviews the performance of Council against the Council Plan including results achieved in relation to the strategic indicators included in the Council Plan.

Strategic indicator or measure	Target	Result	Comments
Annual number of building permits issued for new dwellings	150	109	Rate of permit issue is subject to demand for new dwellings.
Annual number of new residential lots released	150	209	Target exceeded but lot release rate dependant on development industry activity levels.
Planning applications made within required timeframes	82%	68.7%	Average rate of 68.7% is below target, with some improvement over the second half of the year. The result is on par with the State-wide average and better than the average for regional areas. This continues to be a focus area for improvement.
Median number of processing days taken between receipt of a planning application and decision	55 days	60 days	Slightly above target, with improvements made during the second half of the year. Result significantly better than the average for regional Council and councils across the State. Continues to be an area of focus.
Council performance on planning and building permits	50%	44%	The annual Community Satisfaction Survey score for the community's perception of council's performance planning and building permit outcomes was 44 (the same as last year). The result is better than the state-wide average but does not meet our improvement goal. Council continues to make decisions about planning and building permits in accordance with statutory frameworks.
Annual population growth	1.2%	1.2%	Population growth is sourced from Estimated Residential Population (ERP), Profile ID 2024.
Annual increase in gross regional product	2% increase	0.06% increase	Remplan Data Economic Overview: Gross Regional Product: \$2,391.033(M) RP over previous year \$2,243.512(M).
Increase in visitation to Invest Wangaratta and Live Wangaratta websites	10% increase	19.8% increase	Invest: Sessions: 5.2k (up 21.97% YoY) Users: 4.4k (up 19.8% YoY) Live: Sessions: 4.4k (down 12.1% YoY) Users: 3.8k (down 10.1% YoY). Visit has 245k sessions and 231k users. Users to site was up 39% year on year - Focus has shifted from Live to showcase Invest Wangaratta and Visit Wangaratta as Council's primary websites for Live, Stay and Invest.

Report of Operations

Major initiatives

The following statement reviews the progress of council in relation to major initiatives identified in the 2024-25 budget for the year..

Major Initiative	Comment
Replace Red Camps Lane and Myrree-Whitlands Road Bridges	This project is complete.
Continued implementation of Council's Asset Data, Condition and Renewal Policy	Progressing through annual updates of asset condition. In 24/25 the condition of our roads were assessed to support the development of annual renewal programming.
Development of Residential Growth Strategy	Progressing on time with completion expected late November/early December 2025. A contract was entered into in June 2025 to a town planning consultancy and work is approximately 20% complete as of June 2025.
Township Infrastructure Improvements	Progressing within council's annual capital expenditure program, with infrastructure improvements implemented at one township per year.

Services

The following statement provides information in relation to the services funded in the 2024/25 budget and the persons or sections of the community who are provided the service.

Services	Description	Actual '000 Budget '000 Variance '000
Infrastructure Management	Provides strategic direction to the Infrastructure Services directorate.	Actual 944 Budget 792 Variance 152
Infrastructure Planning & Delivery	Prepares long term management programs for Council's assets in an integrated and prioritised manner in order to optimise their strategic value and service potential. Undertakes the design, tendering, contract management and supervision of Council's capital works program.	Actual 4,545 Budget 4,329 Variance 216
Planning and Building	The Planning service (including statutory planning) processes all planning applications, provides advice and makes decisions about development proposals which require a planning permit. The Building service provides statutory building services to the community.	Actual 1,205 Budget -1,041 Variance 2,246

Report of Operations



Our Performance

Service indicators/measures

The following statement provides the results of the prescribed service performance indicators and measures including explanation of results in the comments.

Service performance indicator	Results	Results	Results	Results	Comments
Service / indicator / measure	2022	2023	2024	2025	
Aquatic Facilities					
<i>Service standard</i>					
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	
<i>Utilisation</i>					
Utilisation of aquatic facilities [Number of visits to aquatic facilities / Municipal population]	11.08	5.74	12.44	14.09	Council has pleasingly seen a marked increase in WSAC visitation across the 2024/25 financial year. Membership to the Centre increased by nearly 40% and the \$12.9 million expansion of the basketball stadium was completed.
<i>Service cost</i>					
Cost of aquatic facilities [Direct cost of aquatic facilities less income received / Number of visits to aquatic facilities]	\$10.72	\$10.01	\$2.78	\$2.88	
Animal Management					
<i>Timeliness</i>					
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]	2.30	2.00	1.50	1.50	There has been a conscious effort for Council officers to action animal management requests in the community.
<i>Service standard</i>					
Animals reclaimed [Number of animals reclaimed / Number of animals collected] x100	41.16%	32.59%	58.15%	56.25%	This measure has remained steady and shows the teams ability to navigate tools and resources required to track down owners of impounded animals. The slight decline may relate to a number of things, including the team having 1-3 members down over this period.
Animals rehomed [Number of animals rehomed / Number of animals collected] x100	94.95%	63.39%	76.84%	77.92%	Remaining steady due to our work with Albury Animal Management Centre as our contracted pound. Albury is able to cast a wider net for animal rehoming than RSPCA Wangaratta could and has resulted in a higher percentage of rehoming.

Our Performance

Service performance indicator	Results	Results	Results	Results	Comments
Service / indicator / measure	2022	2023	2024	2025	
Animal Management continued					
Service cost Cost of animal management service per population [Direct cost of the animal management service / Population]	\$15.00	\$14.94	\$10.05	\$8.86	Decreasing due to a number of factors, the council's cat trap hire program remains popular, the continued benefit of working with Albury Animal Management Centre, the compliance team having 1-3 members down over the period, and overall efficiency increase from the team and systems.
Health and safety Animal management prosecutions [Number of successful animal management prosecutions / Number of animal management prosecutions] x 100	0.00%	0.00%	0.00%	0.00%	There were nil animal management prosecutions across the 2024/25 financial year.
Food Safety					
Timeliness Time taken to action food complaints [Number of days between receipt and first response action for all food complaints / Number of food complaints]	2.39	1.50	1.83	1.22	Pleasingly, Council reports a 34% decrease in time taken to action food complaints when compared with the 2023/24 financial year results.
Service standard 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] x100	100.00%	101.93%	100.00%	100.00%	
Food safety samples [Number of food samples obtained / Required number of food samples] x 100	New	New	101.61%	100.00%	
Service cost 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]	\$345.00	\$500.00	\$326.76	\$317.74	Council reports that the cost of the food safety service has decreased by 2.76% compared to previous year results.
Health & 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	75.00%	108.33%	100.00%	100.00%	

Our Performance

Service performance indicator	Results	Results	Results	Results	Comments
Service / indicator / measure	2022	2023	2024	2025	
Governance					
Transparency 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] x100	1.50%	0.74%	5.04%	2.52%	There were only three resolutions made by councillors at a confidential council meeting (i.e a meeting open only to councillors to discuss confidential business), compared with 117 resolutions made at council meetings open to members of the public.
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]	57.00	53.00	53.00	49.00	Although this result represents a decline from previous years and a not insignificant variance from target, these declines are consistent with trends seen across the state and in other Regional Centres and reduced engagement is a broader societal trend.
Attendance Councillor attendance at council meetings [The sum of the number of Councillors who attended each Council meeting / (Number of Council meetings) x (Number of Councillors elected at the last Council general election)] x100	98.90%	92.86%	90.11%	98.90%	Council inaccurately reported on this measure in the 2023/24 financial year as we recorded a councillor who was on approved leave as 'absent', thus impacting on the accuracy of the results.
Service cost Cost of elected representation [Direct cost of the governance service / Number of Councillors elected at the last Council general election]	\$44,221.14	\$45,139.71	\$49,092.86	\$51,017.23	
Satisfaction Satisfaction with council decisions [Community satisfaction rating out of 100 with how council has performed in making decisions in the interest of the community]	56.00	53.00	53.00	50.00	Although this result is less than hoped, these results are reflective of broader societal trends. Council will continue working to ensure this measure improves in coming years.

Our Performance

Service performance indicator	Results	Results	Results	Results	Comments
Service / indicator / measure	2022	2023	2024	2025	
Libraries					
Resource currency Recently purchased library collection [Number of library collection items purchased in the last 5 years / Number of library collection items] x100	59.44%	65.52%	43.25%	59.84%	The 2023/24 digital collection figures were lower than expected due to inaccurate data sourced from digital suppliers.
Service cost Cost of library service per population [Direct cost of the library service / Population]	\$27.99	\$28.99	\$33.08	\$32.94	\$32.94 indicates only a slight variance from the previous financial year results.
Utilisation Loans per head of population [Number of library collection item loans / Population]	New	New	5.43	5.98	There was a marked increase in the number of digital loans at the Wangaratta Library across the 2024/25 financial year and this has resulted in a 10% increase in total loans this financial year.
Participation Library Membership [Number of registered library members / Population] x100	New	New	24.45%	24.75%	24.75% indicates a healthy library membership across the Wangaratta municipality across this financial year. Council did not provide a target for the 2024/25 financial year as the measure was newly introduced in the 2023/24 financial year and this measure was not communicated to the finance team ahead of the 2024/25 budget delivery.
Library visits per head of population [Number of library visits / Population]	New	New	3.33	3.25	When viewed alongside measure LB7 Library Membership, it can be seen that although library memberships have slightly risen, the total visits per person in our municipality indicate the library is frequented by the same people.

Our Performance

Service performance indicator	Results	Results	Results	Results	Comments
Service / indicator / measure	2022	2023	2024	2025	
Maternal Child Health (MCH)					
Service standard Infant enrolments in the MCH service [Number of infants enrolled in the MCH service (from birth notifications received) / Number of birth notifications received] x100	105.28%	99%	103.25%	99.62%	Infant enrolments is dependent on when the birth notice is received – i.e. if it is received at the end of the financial year it will not count in the current year reducing the percentage of infants enrolled but increase the percentage the subsequent year.
Service cost Cost of the MCH service [Cost of the MCH service / Hours worked by MCH nurses]	\$73.78	\$87.89	\$84.61	\$90.03	The cost of Council's Maternal and Child Health service is slightly greater than the previous year due to scheduled increase of MCH payrates.
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	85.03%	82.08%	79.64%	80.64%	This measure slightly increased due to more children attending an MCH service throughout the 2024/25 financial year.
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	83.33%	93.33%	90.48%	83.33%	There may be a number of reasons why this result is lower than the 2023/24 financial year, including the age of children counted or parental choice not to attend an MCH service.
Satisfaction Participation in 4-week Key Age and Stage visit [Number of 4-week key age and stage visits / Number of birth notifications received] x100	99.01%	94.00%	98.37%	97.71%	Similar to Participation in the MCH service and Participation in the MCH Service by Aboriginal Children measures, this result is lower than 2024/25 and this may be due a number of factors, including parental choice.

Our Performance

Service performance indicator	Results	Results	Results	Results	Comments
Service / indicator / measure	2022	2023	2024	2025	
Roads					
Satisfaction of use Sealed local road requests [Number of sealed local road requests / Kilometres of sealed local roads] x100	42.83	128.62	115.37	88.19	Council received far less customer requests for sealed local roads than the 2023/24 financial year. The significant weather events the municipality had across 2022/23 and 2023/24 inflated these figures and the results for 2024/25 revert to previous years.
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	99.43%	99.43%	82.23%	93.37%	There were fewer significant weather events impacting the quality of sealed local roads last year, meaning the condition of these roads has typically been maintained to a greater standard than in the prior year.
Service cost Cost of sealed local road reconstruction [Direct cost of sealed local road reconstruction / Square metres of sealed local roads reconstructed]	\$61.17	\$139.54	\$143.99	\$169.83	
Service Cost Cost of sealed local road resealing [Direct cost of sealed local road resealing / Square metres of sealed local roads resealed]	\$4.55	\$5.85	\$5.95	\$5.69	
Satisfaction Satisfaction with sealed local roads [Community satisfaction rating out of 100 with how council has performed on the condition of sealed local roads]	57	50	43	42	

Our Performance

Service performance indicator	Results	Results	Results	Results	Comments
Service / indicator / measure	2022	2023	2024	2025	
Statutory Planning					
Timeliness Time taken to decide planning applications [The median number of days between receipt of a planning application and a decision on the application]	50.00	78.00	66.00	60.00	Sufficient resourcing and retention of key staff and knowledge has resulted in a decrease to the time taken to decide planning applications for the second year in a row. This measure is trending towards pre-Covid results.
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	83.39%	27.92%	67.07%	68.72%	A consistent number of statutory planning officers across the 2024/25 financial year has increased the consistency of service delivery and timeliness.
Service cost Cost of statutory planning service [Direct cost of the statutory planning service / Number of planning applications received]	\$2,017.00	\$2,017.00	\$2,852.89	\$2,124.00	A reduction in the cost of Council's statutory planning service due to the reduction in matters appealed to VCAT (reducing legal costs) and overall improvements in efficiency across the statutory services department.
Decision making 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	100.00%	100.00%	66.67%	50.00%	Of the two Council planning decisions appealed to VCAT, one was overturned.

Our Performance

Service performance indicator	Results	Results	Results	Results	Comments
Service / indicator / measure	2022	2023	2024	2025	
Waste Management					
Service standard Kerbside collection bins missed [Number of kerbside garbage and recycling collection bins missed / Number of scheduled kerbside garbage and recycling collection bin lifts] x10,000	7.07	5.37	8.17	11.47	Council is seeing a linear increase in the online reporting of missed bins, consistent with prior years.
Service cost Cost of kerbside garbage bin collection service [Direct cost of the kerbside garbage bin collection service / Number of kerbside garbage collection bins]	\$108.60	\$142.64	\$139.47	\$128.68	
Service cost Cost of kerbside recyclables collection service [Direct cost of the kerbside recyclables bin collection service / Number of kerbside recyclables collection bins]	\$89.47	\$99.71	\$100.23	\$86.60	The cost of Council's kerbside recyclables in the 2024/25 financial year was decreased with the introduction of the container deposit scheme diverting glass external to council reduced tonnages and reducing processing costs.
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	64.34%	61.32%	61.72%	54.21%	This measure has decreased as a direct result of the materials diverted through council's kerbside recyclables collections service.

Governance, Management & Other Information

Governance

The Wangaratta Rural City Council is constituted under the Local Government Act 2020 (Vic) to provide leadership for the good governance of the municipal district and the local community. We do this by:

- considering the needs of the local community when making decisions that impact them;
- providing transparent and accurate updates in its performance;
- ensuring that resources are managed in a responsible and transparent manner;
- advocating the interests of the local community to other communities and levels of governments;
- fostering community cohesion and encouraging active participation in civic life.

Council's formal decision-making processes are conducted through Council Meetings and Delegated Committees of Council. Council delegates the majority of its decision-making to council staff. These delegations are exercised in accordance with adopted council policies and Instruments of Delegations and Instruments of Authorisations.

Councillor Allowances

Under the Local Government Act 2020, Councillor allowances are determined by the Victorian Independent Remuneration Tribunal at the request of the Minister for Local Government.

Allowance levels are determined within the category ranges set by the State Government. Victorian Councils are divided into three categories, based on budget and population. Wangaratta Rural City Council is determined to be a Category 2 Council.

The Tribunal determined a 3.5% increase to the values of the base allowances payable to Mayors, Deputy Mayors and Councillors, effective from 1 July 2024. A 3.5% increase has also been applied to the base allowance values for Mayors and Deputy Mayors which took effect on 18 December 2024.

At the end of 2024/2025, the Mayoral allowance was \$111,990 per annum, the Deputy Mayoral allowance was \$55,994 and the Councillor allowance was \$35,049 per annum.

The table right contains a summary of the total Councillor allowance expenses for 2024/2025:

Councillor	Allowance (\$)
Cr Ashlee Fitzpatrick	30,641
Cr David Fuller	30,641
Cr Dean Rees (Outgoing Mayor)	27,816
Cr Harry Bussell	30,641
Cr Harvey Benton (Deputy Mayor)	49,934
Cr Irene Grant	82,091
Cr Jack Herry	8,675
Cr Allison Winters	21,996
Cr Tania Maxwell	21,996
Total	304,371

Governance, Management
& Other Information

Councillor Expenses

In accordance with section 40 of the Local Government Act 2020, Council is required to reimburse a Councillor for expenses incurred in the performance of their duties as a Councillor.

Council is also required to adopt and maintain a policy in relation to the reimbursement of expenses for Councillors. Council adopted the Council Expenses Policy in July 2024 and Councillor Support Policy in December 2024.

All expenses are related to the Councillors roles as representatives and/or delegates of Council and have been incurred in the course of their duties as a Councillor.

The policy requires the payment of Councillor expenses to be reported quarterly to Council and the Audit and Risk Committee under the following categories:

- Childcare & Carer Expenses
- Conference and Training Expenses;
- Information & Communication Technology Expenses;
- Travel Expenses;
- Car Mileage Expenses

Expenses	Cr Ashlee Fitzpatrick	Cr David Fuller	Cr Dean Rees	Cr Harry Bussell	Cr Harvey Benton	Cr Irene Grant	Cr Jack Herry	Cr Allison Winters	Tania Maxwell	Total
Childcare and Carer Expenses	0	0	0	0	0	0	0	0	0	0
Conference and Training Expenses	2,225	2,330	1,467	2,876	7,704	4,602	0	2,151	2,173	25,529
Information & Communication Technology Expenses	198	198	54	198	198	198	54	144	144	1,386
Travel Expenses	0	0	42	355	58	159	0	0	0	614
Car Mileage Expenses	0	0	5,151	1,723	194	6,041	0	45	0	13,155
Total	2,423	2,528	6,714	5,428	8,154	11,000	54	2,340	2,317	40,684

Governance, Management & Other Information

Meetings of Council

Council conducts open public meetings, typically on the fourth Tuesday of each month. In addition to members of the community having a 30-minute window prior to the commencement of a Council Meeting to discuss any matters with attending councillors, members of the community are welcome to attend these meetings and observe from the gallery. Council meetings also provide the opportunity for community members to submit a question to the council and make a submission or speak to an item, in accordance with Council's Governance Rules. For the 2024-25 financial year council held 11 Scheduled Council Meetings, 2 Unscheduled Council Meetings and 1 Unscheduled Confidential Meeting.

The following table provides a list of councillor attendance at these meetings for the 2024-25 financial year.

Councillor	30 July 24	27 Aug 24	16 Sep 24	Special 30 Sep 24	22 Oct 24	Special 19 Nov 24	26 Nov 24	10 Dec 24	25 Feb 25	25 Mar 25	22 Apr 25	27 May 25	24 Jun 25	Total /13
Cr Dean Rees (Deputy Mayor until 22 Oct. 2024)	1	1	1	1	1	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	5
Cr Harry Bussell (Deputy Mayor until 18 Nov. 2024)	1	1	1	1	1	1	1	1	1	1	1	1	1	13
Cr David Fuller	1	1	1	1	1	1	1	1	1	1	1	1	1	13
Cr Ashlee Fitzpatrick	1	1	1	1	1	1	1	1	1	1	1	1	1	13
Cr Harvey Benton (Deputy Mayor from 19 Nov. 2024)	1	1	1	1	1	1	1	1	1	1	1	1	1	13
Cr Jack Herry (Councillor until 22 Oct. 2024)	–	1	1	1	1	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	4
Cr Irene Grant (Mayor from 19 Nov. 2024)	1	1	1	1	1	1	1	1	1	1	1	1	1	13
Cr Tania Maxwell	N/A	N/A	N/A	N/A	N/A	1	1	1	1	1	1	1	1	8
Cr Allison Winters	N/A	N/A	N/A	N/A	N/A	1	1	1	1	1	1	1	1	8
Total	6/7	7/7	7/7	7/7	7/7	7/7	7/7	7/7	7/7	7/7	7/7	7/7	7/7	90/91

Delegated Committees

The Local Government Act 2020 (Vic) allows councils to establish one or more delegated committees consisting of councillors and any other persons appointed to that delegated committee by the Council who are entitled to vote.

Council has no formally appointed Delegated Committees in which to report.

Councillor Code of Conduct

Prior to 26 October 2024, the Local Government Act 2020 (Vic) required councils to have in effect a Councillor Code of Conduct.

From 26 October 2024, all Victorian councils were bound by the Model Councillor Code of Conduct. The Model Code outlines that councillors must act with integrity, exercise reasonable care and diligence and take reasonable steps to avoid any action with may diminish the public's trust and confidence in the integrity of local government by:

- ensuring their behaviour does not bring discredit upon the council;
- not deliberately misleading the council or the public about any matter relating to the performance of their public duties;
- not making council information publicly available where that public availability would be contrary to the public interest; and never, expressly or impliedly, request preferential treatment for themselves or a related person or entity.

Governance, Management & Other Information

Conflict of interest

The Local Government Act 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. A conflict of interest occurs when a personal or private interest might compromise the ability to act in the public interest. A conflict of interest exists even if no improper act or decision results from it.

Council has in effect a Conflict of Interest Policy in 2023 which formalises Council's commitment to upholding its conflict of interest obligations.

Management

Audit and Risk Committee

The Audit and Risk 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 effective systems of internal control and risk management and fostering an ethical environment across the organisation. The Committee consists of four independent members and two councillors who are appointed by Council resolution on one-year terms. The independent members in 2024/25 were Mr Vito Giudice (chairperson), Ms Jane Watson, Mr Matt Fagence and Mr Wilson Tang.

Councillors Mayor Irene Grant and Deputy Mayor Harvey Benton were appointed as councillor representatives for one-year terms in November 2024 (replacing Councillors Dean Rees and Jack Herry who sat on the Committee between November 2023 – November 2024). Councillors are not paid for their attendance. Independent members are appointed for a three-year term, with Council retaining the option to extend for a further three-year term at the expiration of this term. The chairperson of the Committee is elected from amongst the independent members in accordance with the Committee's Charter.

The Audit Committee meets five times a year, including a special meeting convened for the purposes of considering Council's Financial and Performance Statements and Governance and Management Checklist in September each year. The minutes of each meeting are formally noted upon confirmation at the next available Scheduled Council meeting.

A representative of the Internal Auditor and External Auditor, the Chief Executive Officer (or their delegate), Director Corporate and Leisure and members of the governance team as appropriate attend all Audit and Risk Committee meetings. Other council officers attend as required to present reports.

Recommendations from each Audit and Risk Committee meeting are subsequently reported to and considered by Council's Corporate Management Team.

Internal audit

Council's internal audit program provides independent and objective assurance that the appropriate processes and controls are in place across the various service delivery areas of council. The current Strategic Internal Audit Program was approved by the Audit and Risk Committee in accordance with the Committee's Charter at the 5 December 2024 Audit and Risk Committee meeting.

The Internal Auditor attends each Audit and Risk Committee meeting to report on the status of the IAP 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 council officers and tracked in Council's performance management system. Quality assurance is measured through the annual Audit and Risk Committee self-assessment, completion of the internal audit plan and benchmarking against other internal audit functions.

The IAP for 2024-25 was completed with the following reviews conducted:

- Records Management and Information Privacy;
- Data Analytics – Payroll;
- Road Asset Management; and
- Human Resources Risk Management
- Service Review - Children's Service (incl Child Safety)

External audit

Council is externally audited by the Victorian Auditor-General's Office (VAGO). VAGO, through their representative, must provide an opinion on Council's financial and performance performances for inclusion in each year's annual report. For the 2024-25 financial year, the annual external audit of council's Financial Statements and Performance Statement was conducted by the Victorian Auditor-General's representative, Crowe Australasia. The external auditors attend each Audit and Risk Committee meeting. The external audit management letter and responses are also provided to the Audit and Risk Committee.

**Governance, Management
& Other Information****Local Law 1 – Community Amenity**

Council undertook a significant review of its Local Law 1 - Community Amenity to ensure that it better reflected changes to legislation and was fit for purpose.

This local law provides for the equitable, orderly and enjoyable use by community members of community facilities, including roads; protects Council Property and other community assets from loss damage; supports the provision by Council of a safe, clean and healthy environment in areas under its control and management; and, provides generally for the peace, order and good government of the municipal district.

The changes to this local law included streamlining of definitions, simplifying the local law to remove references to old legislation, clarifying the number of animals that can be kept in residential and commercial areas and updating the local law in reference to waste management.

This review was subsequently approved by our legal practitioners and the revised local law was endorsed by Council after a period of community consultation at the 22 July 2025 Council Meeting.

Local Law 4 – Major Council Policy Consultation

Council's Local Law 4 – Major Council Policy Consultation provides the legal framework in which Council's Major Council Policy framework is deployed. A Major Council Policy is defined as 'any policy which Council has determined, by reason of its importance, to be a Major Council Policy'.

Schedule 2 of the law outlines the types of documents classified as a 'Major Council Policy', including Charters of Advisory and Delegated Committees and policies that may potentially have an impact on residents across the municipality. The Local Law enshrines Council's commitment to provide the community with the opportunity to have a say on policies that may concern them.

The Local Government Act 2020 (Vic) enshrined the obligation for councils across Victoria to engage and consult with the community in accordance with the Community Engagement Principles under the Act. These Principles have the same effect as the consultation required under the Major Council Policy Consultation Local Law 4. These Principles outline that:

- A community engagement process must have a clearly defined objective and scope relevant to the subject matter of the community engagement;
- Participants in community engagement must have access to objective, relevant and timely information;
- Participants in community engagement must be representative of the persons and groups affected by the matter that is subject of the community engagement;
- Participants in community engagement are entitled to reasonable support to enable meaning and informed engagement; and
- Participants in community engagement are informed of the ways in which the community engagement process will influence Council decision making.

**Governance, Management
& Other Information**

Governance & Management Checklist

The following are the results of council's assessment against the prescribed Governance & Management Checklist.

Governance and Management Items	Assessment
1. Community engagement policy (policy under section 55 of the Act outlining Council's commitment to engaging with the community on matters of public interest)	Adopted in accordance with section 55 of the Act Date of adoption: 24/06/2025
2. Community engagement guidelines (guidelines to assist staff to determine when and how to engage with the community)	Guidelines in operation Date of operation of current guidelines: 24/06/2025
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)	Adopted in accordance with section 91 of the Act Date of adoption: 26/10/2021
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)	Adopted in accordance with section 92 of the Act Date of adoption: 26/04/2022
5. Revenue and Rating Plan (plan setting out the rating structure of Council to levy rates and charges)	Adopted in accordance with section 93 of the Act Date of adoption: 27/05/2025 Note that the Revenue and Rating Plan was amended and re-adopted at the 22 July 2025 Council Meeting (this will be formally reported in the 2025/26 Governance and Management Checklist).
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)	Budget adopted in accordance with section 94 of the Act. Date of adoption: 24/06/2025
7. Risk policy (policy outlining Council's commitment and approach to minimising the risks to Council's operations)	Current policy in operation Date of commencement: 30/04/2024
8. Fraud policy (policy outlining Council's commitment and approach to minimising the risk of fraud)	Current policy in operation Date of operation of current policy: 22/06/2023

Governance, Management & Other Information

Governance and Management Items	Assessment
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 MEMPC meetings attended: Dates of MEMPC meetings attended: 19/09/2024, 12/02/2025 and 14/05/2025
10. Procurement policy (policy under section 108 of the Act outlining the principles, processes and procedures that will apply to the purchase of goods and services by the Council)	Adopted in accordance with section 108 of the Act Date of commencement: 30/08/2022
11. Business continuity plan (plan setting out the actions that will be undertaken to ensure that key services continue to operate in the event of a disaster)	Current plan in operation Date of commencement: 01/07/2025
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)	Current plan in operation Date of commencement: 24/04/2023
13. Complaint policy (Policy under section 107 of the Act outlining Council's commitment and approach to managing complaints)	Policy developed in accordance with section 107 of the Act Date of commencement: 25/06/2024
14. Workforce Plan (Plan outlining Council's commitment and approach to planning the current and future workforce requirements of the organisation)	Plan developed in accordance with section 46 of the Act Date of commencement: 16/11/2021
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.)	Current policy in operation Date of commencement: 31/10/2023
16. Risk management framework (framework outlining Council's approach to managing risks to the Council's operations)	Current framework in operation Date of commencement: 01/02/2023

**Governance, Management
& Other Information**

Governance and Management Items	Assessment
17. Audit and Risk Committee (Advisory committee of Council under section 53 and 54 of the Act)	Established in accordance with section 53 of the Act Date of commencement: 25/08/2020
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)	Internal auditor engaged Date of engagement: 26/06/2024
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)	Current framework in operation Date of adoption: 03/04/2024
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)	Current report Date of report: 25/02/2025
21. Quarterly budget reports (Quarterly statements to the Council under section 97 of the Local Government Act 2020, comparing actual and budgeted results and an explanation of any material variations)	Quarterly reports presented to Council in accordance with section 97(1) of the Act Date of report: 10/12/2024, 25/02/2025 and 27/05/2025
22. Risk reporting (6-monthly reports of strategic risks to Council's operations, their likelihood and consequences of occurring and risk minimisation strategies)	Risk reports prepared and presented Date of reports: 11/03/2025 and 12/05/2025
23. Performance reporting (6-monthly reports of indicators measuring the results against financial and non-financial performance, including performance indicators referred to in section 98 of the <i>Local Government Act</i>)	Reports prepared and presented Date of reports: 26 September 2023
24. Annual report (annual report under sections 98 and 99 of the Act containing a report of operations and audited financial and performance statements)	Annual report presented at a meeting of Council in accordance with section 100 of the Act. Date of presentation: 22/10/2024

Governance, Management
& Other Information

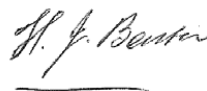
Governance and Management Items	Assessment
25. Councillor Code of Conduct (Code setting out the standards of conduct to be followed by Councillors and other matters.)	Code of conduct reviewed and adopted in accordance with section 139 of the Act. Date reviewed: 26/11/2024
26. Delegations (documents setting out the powers, duties and functions of Council and the Chief Executive Officer that have been delegated to members of staff)	Delegations reviewed in accordance with section 11(7) of the Act. and a register kept in accordance with sections 11(8) and 47(7) of the Act. Date of review: 25/03/2025
27. Meeting procedures (Governance Rules governing the conduct of meetings of Council and delegated committees)	Governance Rules adopted in accordance with section 60 of the Act Date rules adopted: 30/08/2022

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



Stephen Swart
Acting Chief Executive Officer

Date: 6/10/2025



Cr Harvey Benton
Deputy Mayor

Date: 6/10/2025

**Governance, Management
& Other Information**

Statutory Information

Documents available for public inspection

In September 2022, Council adopted a Procurement Policy in accordance with Section 108 of the Local Government Act 2020 (Vic). This policy established a requirement for public tenders to be conducted for contracts with a potential value of \$250,000 or greater.

The policy was designed to provide a structured framework, offering clear guidelines for council officers and councillors to follow in all procurement activities. Its objectives include embedding ethical behaviour across the organisation, enhancing the likelihood of achieving value for money when purchasing goods, services, or works and ensuring accountability to ratepayers through transparent and fair competition.

While no contracts were awarded outside the scope of the Procurement Policy, it is noted that Council continued to engage a panel of seven suppliers after the expiration of the panel contract. The contract expired in May 2023 but this oversight went undetected until the tender process was initiated and a new contract was awarded in November 2024. During the intervening period, the total expenditure for services provided by these suppliers, through multiple purchase orders, amounted to \$819,235.26.

Documents available for public inspection

In accordance with section 57(1) of the Local Government Act 2020 (Vic), Council is required to have in effect and maintain a public transparency policy that describes the types of council information that is publicly available and ways in which council information is to be made publicly available.

This policy must also give effect to the public transparency principles, namely that council decision making processes must be transparent except when council is dealing with information that is confidential by virtue of any legislation and that the information is publicly available must be understandable and accessible to members of the municipal community.

Council's Public Transparency Policy was adopted by Council in August 2020.

Carers Recognition Act 2012

As a care support organisation as defined under the Carer's Recognition Act 2012 (Vic) ('the CRA'), Council is required to report annually on its fulfilment of the obligations in section 11 of that Act.

Council reports that it has taken all practicable measures to ensure that:

- our employees and agents have an awareness and understanding of the care relationship principles as defined under the CRA;
- persons who are in care relationships and who are receiving services in relation to the care relationship from Council have an awareness and understanding of the care relationship principles; and
- employees and agents of Council reflect the care relationship principles in developing, providing or evaluating support and assistance for persons in care relationships.

These measures include:

- Information about advocacy services are provided with contact details of specific agencies;
- All service provision staff, including community care workers are advised of how to identify carer stress or any triggers within the household, and report back to the team for further actioning if required;
- All policies and procedures are reviewed and updated as needed and within the required review cycle;
- Home Care Package case managers/providers are also aware within their training and supports, the importance of being aware, identifying and providing supports for carers;
- All information is provided verbally and or in written form and
- Local agencies such as networks, carer support groups, local Health services, etc, provide carer information re services, new/extra funding, seminars/workshops and this is disseminated to Rural City of Wangaratta clients in the monthly newsletter.

Governance, Management & Other Information

Disability Action Plan

Council has prepared a Disability Action Plan (Community Access and Inclusion Plan) in accordance with section 38 of the Disability Act 2006 (Vic) and Council must report on the progress of this Plan in its Annual Report. A Disability Action Plan must be prepared to:

- Reduce barriers to persons with a disability accessing goods, services and Council facilities;
- Reduce barriers to persons with a disability obtaining and maintaining employment with Council;
- Promote inclusion and participation in the community of persons with a disability; and
- Achieve tangible changes in attitudes and practices which discriminate against persons with a disability.

Council has implemented the following actions to satisfy this section:

- Reviewed the existing Disability Action Plan (Community Access and Inclusion Plan);
- Continue to provide equity and inclusion training with Council Staff;
- Implemented the access and inclusion checklist and template for events, programs, and other works;
- Embedded disability as one of the considerations in council's Equity Impact Assessments
- Used Council's onli
- Continued to utilise innovative options, online resources and social networking to enable people to attend meetings due to disability, transport or distance and restrictions.

Domestic Animal Management Plan

In accordance with section 68 of the Domestic Animals Act 1994 (Vic), Council is required to prepare a Domestic Animal Management Plan at four yearly intervals and provide a summary of its implementation in the Annual Report.

Council adopted the Domestic Animal Management Plan 2021-25 on 14 December 2021.

Council has initiated a guideline to assist with barking dog complaints and assessments. Council has continued to update its animal register with a number of communication activities assisting with identification, reporting, notifications and door knocks. The additional use of SMS technology to remind people of animal renewals is successfully working with an increase in payments and notification of changes to address and circumstances.

Food Act ministerial directions

In accordance with section 7E of the Food Act 1984 (Vic), Council is required to publish a copy of any Ministerial Directions received during the financial year in its Annual Report.

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



**Governance, Management
& Other Information****Freedom of Information Act 1982**

In accordance with section 7(4AA)(a) and 7(4AA)(b) of the Act, Council is required to publish certain statements in their annual report or separately such as on its website, concerning its functions and information available. In addition to the Statement published on Council's website, Council provides the following summary of the application and operation of the Freedom of Information Act 1982 (Vic).

Access to documents may be obtained through written request to the Freedom of Information Officer, as detailed in section 17 of the Freedom of Information Act 1982 and in summary as follows:

- it should be in writing
- it should identify as clearly as possible which document is being requested
- it should be accompanied by the appropriate application fee (the fee may be waived in certain circumstances in accordance with Council's Freedom of Information Policy).

Requests for documents in the possession of Council should be addressed to the Freedom of Information Officer. Requests can also be lodged online or by email.

Access charges may also apply once documents have been processed and a decision on access is made in accordance with Council's Freedom of Information Policy and the public transparency principles under the Local Government Act 2020 (Vic) (e.g., photocopying and search and retrieval charges).

Council received 31 freedom of information requests in the 2024-25 financial year: 13 were considered invalid; 9 due to no receipt of the required application fee and the remaining 4 due to insufficient scope in which to undertake an appropriate search. The 4 requests deemed invalid were either withdrawn by the applicant or resolved informally outside of the FOI Act.

Of the 18 valid requests, 1 request was withdrawn and 1 request was finalised outside of the legislated timeframe. Of the 16 remaining requests, 8 were released in full, 7 were released in part and 1 was refused in full under sections 31-33 of the FOI Act.

Further information regarding FOI can be found at www.foi.vic.gov.au and on the Rural City of Wangaratta website

Public Interests Disclosures

In accordance with section 69 of the Public Interest Disclosures Act 2012, a council must include in their annual report information about how to access the procedures established by the council under Part 9 of that Act. Council is also required to provide certain information about the number and types of public interest disclosure complaints investigated during the financial year.

The Public Interest Disclosures Act 2012 (Vic) aims to ensure openness and accountability in government by encouraging people to disclose improper conduct within the public sector and provide protection for people who make disclosures. Council must include in its Annual Report procedures on how to make a disclosure and any disclosures notified to the Independent Broad-based Anti-corruption Commission. Council's Public Interest Disclosure Policy outlines the processes to be followed to ensure a public interest disclosure is made; this policy can be found on our website.

Council self-referred one public interest disclosure in 2024-25, which was returned to council for internal investigation only.

Privacy

Council has in effect a privacy policy that outlines the ways in which Council will collect, use and disclose personal information of its community. In the 2024/25 financial year, we received three complaints from OVIC lodged by members of the community about the way in which we used or disclosed their personal information. No adverse findings were found against us in any of these investigations, providing assurance to our community that we will collect, use and disclose with their personal information in a manner consistent with the Privacy and Data Protection Act 2014 (Vic) and our Privacy Policy.

Road Management Act Ministerial Direction

In accordance with section 22 of the Road Management Act 2004 (Vic), Council must publish a copy, or 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 2024/25 financial year.

Planning and Development Act 1987

In accordance with section 46GM and 46QD of the Planning and Environment Act 1987, a Council that is a collecting or development agency must prepare and give a report to the Minister for Planning on infrastructure and development contributions including levies and works in kind. The report must be published in that council's Annual Report.

Report of Operations

For the 2024-25 year, the following information about infrastructure and development contributions is disclosed

Table 1 – Total DCP levies received in 2024/2025

DCP name and year approved	Levies received in 2023-24 financial year (\$)
Wangaratta North West Development Contribution Plan, 2018	\$16,670.00
Wangaratta South Development Contribution Plan, 2018	\$0.00
Total	\$16,670.00

Table 2 – DCP land, works, services or facilities accepted as works-in-kind in in 2024/2025

DCP name and year approved	Project description	Item purpose	Project value (\$)
Wangaratta North West Development Contribution Plan, 2018	RD01	Upgrade of Christensen Lane from Lindner Road to Wangandary Road to a Collector Street - Level 1 standard. DCP includes the construction of roundabout at the intersection of Christensen Lane and Lindner Road. Total road reserve is 24m, the DCP funds construction of a 5.8 m pavement and one 2.5m shared path. Road length is 1,045 lm which is constructed within the existing 24m road reserve, therefore no additional land is required	\$905,717
Total			\$905,717

Table 3 – Total DCP contributions received and expended to date (for DCPs approved after 1 June 2016)

DCP name and year approved	Total levies received (\$)	Total levies expended (\$)	Total works-in-kind accepted (\$)	Total DCP contributions received (levies and works-in-kind) (\$)
Wangaratta North West Development Contribution Plan, 2018	\$2,590,571.04	\$9,619,006.00	\$1,113,355.00	\$3,703,926.04
Wangaratta South Development Contribution Plan, 2018	\$0.00	\$0.00	\$0.00	\$0.00
Total	\$2,590,571.04	\$9,619,006.00	\$1,113,355.00	\$3,703,926.04

Table 4 – Land, works, services or facilities delivered in financial year from DCP levies collected

Project Description	ID	DCP name and year approved	DCP fund expended (\$)	Works-in-kind accepted (\$)	Council's contribution (\$)	Other contribution (\$)	Total project expenditure (\$)	% of item delivered
Purchase of 9.5 hectares of passive open space	OS02	Wangaratta North West Development Contributions Plan, 2018	\$86,081	\$44,886	\$0.00	\$0.00	\$86,081	(approx. 5% or 0.48 ha)
Total			\$44,886	\$0.00	\$0.00	\$0.00	\$86,081	Approx 5%

Performance Statement



**Rural City of Wangaratta
Performance Statement**
For The Year Ended 30 June 2025

Contents

Certification of the performance statement	67
Victorian Auditor-General's Office Audit Report	68
Section 1: Description of municipality	70
Section 2: Service performance indicators	70
Section 3: Financial performance indicators	72
Section 4: Sustainable capacity indicators	74
Section 5: Notes to the accounts	75
5.1. Basis of preparation	75
5.2. Definitions	76

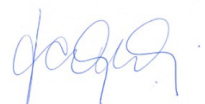


**Rural City of Wangaratta
Performance Statement**

For The Year Ended 30 June 2025

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.



Jessica Greening, Manager Finance, CA

Principal Accounting Officer**Dated:** 6 October 2025

In our opinion, the accompanying performance statement of the Wangaratta Rural City Council for the year ended 30 June 2025 presents fairly the results of council's performance in accordance with the Local Government Act 2020 and the Local Government (Planning and Reporting) Regulations 2020.

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

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

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



Cr Harvey Benton

Deputy Mayor**Dated:** 6 October 2025

Cr Harry Bussell

Councillor**Dated:** 6 October 2025

Stephen Swart

Acting Chief Executive Officer**Dated:** 6 October 2025



Independent Auditor’s Report

To the Councillors of Wangaratta Rural City Council

Opinion	I have audited the accompanying performance statement of Wangaratta Rural City Council (the council) which comprises the: • description of municipality for the year ended 30 June 2025 • service performance indicators for the year ended 30 June 2025 • financial performance indicators for the year ended 30 June 2025 • sustainable capacity indicators for the year ended 30 June 2025 • notes to the accounts • certification of the performance statement. In my opinion, the performance statement of Wangaratta Rural City Council in respect of the year ended 30 June 2025 presents fairly, in all material respects, in accordance with the performance reporting requirements of Part 4 of the <i>Local Government Act 2020</i> and Local Government (Planning and Reporting) Regulations 2020.
Basis for Opinion	I have conducted my audit in accordance with the <i>Audit Act 1994</i> which incorporates the Australian Standards on Assurance Engagements. I further describe my responsibilities under that Act and those standards in the <i>Auditor’s Responsibilities for the Audit of the performance statement</i> section of my report. My independence is established by the <i>Constitution Act 1975</i>. 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 <i>Code of Ethics for Professional Accountants</i> (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.
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 <i>Local Government Act 2020</i> 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.

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

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
10 October 2025

Travis Derricott
as delegate for the Auditor-General of Victoria

Rural City of Wangaratta Performance Statement

For The Year Ended 30 June 2025

Section 1: Description of municipality

One of Victoria's most geographically diverse and scenic regions, the municipality offers a blend of city life and welcoming villages, native bushland, pastoral landscapes, and snow-capped peaks. Located in the heart of north east Victoria, Wangaratta is a leading regional city in an area of breathtaking beauty.

There are over 30,000 residents living in the municipality which covers an area of 3,646 square kilometres. The largest urban centre in the municipality is Wangaratta. Prominent townships and villages include Boorhaman, Cheshunt, Eldorado, Everton, Glenrowan, Oxley, Milawa, Moyhu, Peechelba, Springhurst, Tarrawingee, Whitfield and Whorouly.

The regional economy is exceptionally diverse including major agricultural, manufacturing, transport and distribution activities as well as being the regional headquarters for several state government agencies.

Section 2 - Service Performance Indicators

	Results					Comment
	2021/22	2022/23	2023/24	2024/25	Actual	
Service / Indicator / Measure [Formula]	Actual	Actual	Actual	Target as per budget	Actual	
Aquatic Facilities <i>Utilisation</i> <i>Utilisation of aquatic facilities</i> [Number of visits to aquatic facilities / Municipal population]	11.08	5.74	12.44	12.75	14.09	Council has pleasingly seen a marked increase in WSAC visitation across the 2024/25 financial year. Membership to the Centre increased by nearly 40% and the \$12.9 million expansion of the basketball stadium was completed.
Animal Management						
Health and safety <i>Animal management prosecutions</i> [Number of successful animal management prosecutions / Number of animal management prosecutions] x 100	0%	0%	0%	0%	0%	There were nil animal management prosecutions across the 2024/25 financial year.
Food Safety						
Health and safety <i>Critical and major non-compliance outcome notifications</i> [Number of critical non-compliance outcome notifications and major non-compliance notifications about a food premises followed up / Number of critical non-compliance outcome notifications and major non-compliance notifications about a food premises] x 100	75.00%	108.33%	100%	100%	100%	
Governance						
Consultation and engagement <i>Satisfaction with community consultation and engagement</i> [Community satisfaction rating out of 100 with how Council has performed on community consultation and engagement]	57	53	53	55	49	Although this result represents a decline from previous years and a not insignificant variance from target, these declines are consistent with trends seen across the state and in other Regional Centres and reduced engagement is a broader societal trend.

Rural City of Wangaratta Performance Statement

For The Year Ended 30 June 2025

Section 2 - Service Performance Indicators continued

	Results					
	2021/22	2022/23	2023/24	2024/25		Comment
Service / Indicator / Measure [Formula]	Actual	Actual	Actual	Target as per budget	Actual	
Libraries						
Participation <i>Library membership</i> [Number of registered library members / Population] x100	N/A	N/A	24.45%	24.50%	24.75%	24.75% indicates a healthy library membership across the Wangaratta municipality across this financial year. Council did not provide a target for the 2024/25 financial year as the measure was newly introduced in the 2023/24 financial year and this measure was not communicated to the finance team ahead of the 2024/25 budget delivery.
Maternal and Child Health (MCH)						
Participation <i>Participation in the MCH service</i> [Number of children who attend the MCH service at least once (in the year) / Number of children enrolled in the MCH service] x100	85.03%	82.08%	79.64%	100%	80.64%	This measure slightly increased due to more children attending an MCH service throughout the 2024/25 financial year.
<i>Participation in the MCH service by Aboriginal children</i> [Number of Aboriginal children who attend the MCH service at least once (in the year) / Number of Aboriginal children enrolled in the MCH service] x100	83.33%	93.33%	90.48%	100%	83.33%	There may be a number of reasons why this result is lower than the 2023/24 financial year, including the age of children counted or parental choice not to attend an MCH service.
Roads						
Condition <i>Sealed local roads maintained to condition standards</i> [Number of kilometres of sealed local roads below the renewal intervention level set by Council / Kilometres of sealed local roads] x100	99.43%	99.43%	82.23%	99.50%	93.37%	There were fewer significant weather events impacting the quality of sealed local roads last year, meaning the condition of these roads has typically been maintained to a greater standard than in the prior year.
Statutory Planning						
Service standard <i>Planning applications decided within required time frames</i> [(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	83.39%	27.92%	67.07%	82%	68.72%	
Waste Management						
Waste diversion <i>Kerbside collection waste diverted from landfill</i> [Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins] x100	63.18%	61.32%	61.72%	65%	54.21%	This measure has decreased as a direct result of the materials diverted through council's kerbside recyclables collections service.

Rural City of Wangaratta Performance Statement

For The Year Ended 30 June 2025

Section 3: Financial Performance Indicators

	Results					Forecasts				Material Variations and Comments
	2021/22	2022/23	2023/24	2024/25		2025/26	2026/27	2027/28	2028/29	
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]	\$5,238.44	\$4,753.25	\$5,653.48	\$4,991.00	\$5,414.51	\$5,189.87	\$5,304.15	\$5,379.20	\$5,486.22	
Revenue level										
Average rate per property assessment [Sum of all general rates and municipal charges / Number of property assessments]	\$1,826.31	\$1,886.50	\$1,894.87	\$1,823.00	\$1,961.89	\$2,025.40	\$2,112.61	\$2,162.56	\$2,208.59	
Liquidity										
Working capital										
Current assets compared to current liabilities [Current assets / Current liabilities] x100	174.12%	192.31%	169.72%	80.93%	135.20%	176.27%	168.86%	163.05%	136.51%	Current assets have increased in the current year due to a higher cash balance as 50% of the Financial Assistance Grants were received in the last week of June. Current liabilities have increased significantly due to a large value loan moving from non-current to current liabilities.
Unrestricted cash										
Unrestricted cash compared to current liabilities. [Unrestricted cash / Current liabilities] x100	12.26%	103.11%	40.54%	32.94%	85.52%	129.85%	122.86%	117.87%	97.51%	Unrestricted cash has increased as 50% of the Financial Assistance Grants were received in the last week of June and Council does not have any Term deposits at year end so cash is all on call.
Obligations										
Loans and borrowings										
Loans and borrowings compared to rates [Interest bearing loans and borrowings / Rate revenue] x 100	82.47%	72.01%	62.00%	52.90%	53.33%	45.34%	36.36%	27.89%	19.71%	Loans and borrowings are being repaid according to their repayment schedules. No new borrowings were made in the current year therefore the percent decreased in accordance with expectations.
Loans and borrowings repayments compared to rates [Interest and principal repayments on interest bearing loans and borrowings / Rate revenue] x100	9.11%	8.65%	7.99%	7.87%	7.70%	23.74%	8.62%	8.38%	8.15%	Council have budgeted for a loan to be refinanced in 2025/26.
Indebtedness										
Non-current liabilities compared to own source revenue [Non-current liabilities / Own source revenue] x100	102.75%	68.35%	54.02%	33.62%	47.55%	52.46%	46.95%	40.08%	29.68%	Loans and borrowings are being repaid according to their repayment schedules. No new borrowings were made in the current year. The variance to budget is due to recalculation of the landfill provision in 23/24, which increased the provision in 24/25 significantly

Rural City of Wangaratta Performance Statement

For The Year Ended 30 June 2025

Section 3: Financial Performance Indicators

	Results					Forecasts				Material Variations and Comments
	2021/22	2022/23	2023/24	2024/25		2025/26	2026/27	2027/28	2028/29	
Dimension / Indicator / Measure [Formula]	Actual	Actual	Actual	Target as per budget	Actual	Forecasts	Forecasts	Forecasts	Forecasts	
Obligations										
Asset renewal and upgrade Asset renewal and upgrade compared to depreciation [Asset renewal and asset upgrade expense / Asset depreciation] x100	69.79%	132.70%	105.37%	128.58%	62.89%	87.92%	87.51%	87.43%	87.33%	Total capital program delivery was less than previous year, with consistent investment in renewal projects but reduced investment in upgrade projects. Depreciation was greater than expected due to recalculation of depreciation rates for some asset categories.
Operating position Adjusted underlying result Adjusted underlying surplus (or deficit) [Adjusted underlying surplus (deficit) / Adjusted underlying revenue] x100	-13.03%	8.62%	-5.92%	3.47%	-7.27%	-2.98%	-4.05%	-3.57%	-4.05%	Council's underlying position can vary greatly year on year as it is dependent on a number of factors. The current year had a favourable surplus but included increased non-monetary contributions and over all lower revenue total.
Stability Rates concentration Rates compared to adjusted underlying revenue [Rate revenue / Adjusted underlying revenue] x 100	49.67%	46.21%	45.90%	44.83%	50.39%	51.75%	52.60%	52.71%	52.89%	
Rates effort Rates compared to property values [Rate revenue / Capital improved value of rateable properties in the municipality] x100	0.54%	0.43%	0.78%	0.29%	0.37%	0.37%	0.37%	0.38%	0.39%	This year's calculation is comparable to 2022-23 as the data used for property valuations in 2023-24 was understated.

Rural City of Wangaratta Performance Statement

For The Year Ended 30 June 2025

Section 4: Sustainable Capacity Indicators

Results					
	2021/22	2022/23	2023/24	2024/25	Comment
Indicator / Measure [Formula]	Actual	Actual	Actual	Actual	
Population					
Expenses per head of municipal population [Total expenses / Municipal population]	\$2,852.89	\$2,545.08	\$3,109.96	\$2,962.01	
Infrastructure per head of municipal population [Value of infrastructure / Municipal population]	\$20,358.35	\$23,416.54	\$24,307.45	\$24,245.68	
Population density per length of road [Municipal population / Kilometres of local roads]	15.61	15.85	15.10	15.65	
Own-source revenue					
Own-source revenue per head of municipal population [Own-source revenue / Municipal population]	\$1,722.39	\$2,024.36	\$2,349.54	\$1,908.78	Current year has reduced own source revenue as prior year included found assets and adjustments for discounting of the landfill remediation provision.
Recurrent grants					
Recurrent grants per head of municipal population [Recurrent grants / Municipal population]	\$688.93	\$691.82	\$434.90	\$817.20	Financial Assistance Grants for 2025-26 (50% allocation) were received in advance in June 2025.
Disadvantage					
Relative Socio-Economic Disadvantage [Index of Relative Socio-Economic Disadvantage by decile]	4.00	4.00	4.00	4.00	
Workforce turnover					
Percentage of staff turnover [Number of permanent staff resignations and terminations / Average number of permanent staff for the financial year] x100	24.0%	21.4%	15.3%	16.2%	Workforce turnover has reduced and stabilised following the impact of Covid. Council is continuing to focus on initiatives such as workforce development and wellbeing to further improve the employee retention rates.

**Rural City of Wangaratta
Performance Statement**

For The Year Ended 30 June 2025

Section 5: Notes to the accounts**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 and 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*, and for the prescribed financial performance indicators and measures, the results forecast by the council's strategic resource plan. 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 2028-29 by the council's financial plan.

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

**Rural City of Wangaratta
Performance Statement**

For The Year Ended 30 June 2025

2. Definitions

Key term	Definition
Aboriginal children	means a child who is an Aboriginal person
Aboriginal person	has the same meaning as in the <i>Aboriginal Heritage Act 2006</i>
adjusted underlying revenue	means total income other than: • 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 <i>Food Act 1984</i> , or advice given to council by an authorized officer under that Act, of a deficiency that poses an immediate serious threat to public health
current assets	has the same meaning as in the Australian Accounting Standards
current liabilities	has the same meaning as in the Australian Accounting Standards
food premises	has the same meaning as in the <i>Food Act 1984</i>
intervention level	means the level set for the condition of a road beyond which a council will not allow the road to deteriorate and will need to intervene

**Rural City of Wangaratta
Performance Statement**

For The Year Ended 30 June 2025

2. Definitions continued

Key term	Definition
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 authorized officer under that Act, of a deficiency that does not pose an immediate serious threat to public health but may do so if no remedial action is taken
MCH	means the Maternal and Child Health Service provided by a council to support the health and development of children within the municipality from birth until school age
non-current liabilities	means all liabilities other than current liabilities
own-source revenue	means adjusted underlying revenue other than revenue that is not under the control of council (including government grants)
population	means the resident population estimated by council
rate revenue	means revenue from general rates, municipal charges, service rates and service charges
relative socio-economic disadvantage	in relation to a municipal district, means the relative socio-economic disadvantage, expressed as a decile for the relevant financial year, of the area in which the municipal district is located according to the Index of Relative Socio-Economic Disadvantage of SEIFA
restricted cash	means cash, cash equivalents and financial assets, within the meaning of the Australian Accounting Standards, not available for use other than for a purpose for which it is restricted, and includes cash to be used to fund capital works expenditure from the previous financial year
SEIFA	means the Socio-Economic Indexes for Areas published from time to time by the Australian Bureau of Statistics on its Internet site
unrestricted cash	means all cash and cash equivalents other than restricted cash

Financial Report



78 Rural City of Wangaratta

**Rural City of Wangaratta
Financial Report 2023/2024
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.



Jessica Greening, Manager Finance, CA
Principal Accounting Officer
6 October 2025
Wangaratta

In our opinion the accompanying financial statements present fairly the financial transactions of the Rural City of Wangaratta and its controlled entity for the year ended 30 June 2025 and the financial position of the Council and its controlled entity as at that date.

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

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



Cr Harvey Benton
Deputy Mayor
6 October 2025
Wangaratta



Cr Harry Bussell
Councillor
6 October 2025
Wangaratta



Stephen Swart
Acting Chief Executive Officer
6 October 2025
Wangaratta



Independent Auditor’s Report

To the Councillors of Wangaratta Rural City Council

Opinion	I have audited the financial report of Wangaratta Rural City Council (the council) which comprises the: • balance sheet as at 30 June 2025 • 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 2025 and their financial performance and cash flows for the year then ended in accordance with the financial reporting requirements of Part 4 of the <i>Local Government Act 2020</i>, 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 <i>Audit Act 1994</i> which incorporates the Australian Auditing Standards. I further describe my responsibilities under that Act and those standards in the <i>Auditor’s Responsibilities for the Audit of the Financial Report</i> section of my report. My independence is established by the <i>Constitution Act 1975</i>. My staff and I are independent of the council in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board’s <i>APES 110 Code of Ethics for Professional Accountants</i> (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.
Councillors' responsibilities for the financial report	The Councillors of the council are responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards, the <i>Local Government Act 2020</i> 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.

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

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.

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
10 October 2025

Travis Derricott
as delegate for the Auditor-General of Victoria

Rural City of Wangaratta
Financial Report 2024/2025
Comprehensive Income Statement
For the Year Ended 30 June 2025

		2025	Restated 2024
	Note	\$'000	\$'000
Income / Revenue			
Rates and charges	3.1	41,979	40,432
Statutory fees and fines	3.2	1,111	1,177
User fees	3.3	11,759	11,438
Grants - operating	3.4	23,698	12,360
Grants - capital	3.4	8,014	11,886
Contributions - monetary	3.5	72	1,962
Contributions - non monetary	3.5	4,893	3,373
Net gain (or loss) on disposal of property, infrastructure, plant and equipment	3.6	(2,004)	(818)
Other income	3.7	4,741	18,262
Total income / revenue		94,263	100,072
Expenses			
Employee costs	4.1	33,590	32,636
Materials and services	4.2	29,403	28,635
Depreciation	4.3	21,198	16,837
Amortisation - intangible assets	5.2	224	224
Depreciation - right of use assets		123	139
Allowance for impairment losses		332	237
Borrowing costs		554	600
Finance costs - leases		11	5
Other expenses	4.4	3,927	13,992
Total expenses		89,361	93,305
Surplus/(deficit) for the year		4,903	6,767
Other comprehensive income			
Items that will not be reclassified to surplus or deficit in future periods			
Net asset revaluation gain/(loss)	6.2	41,039	17,020
Total other comprehensive income		41,039	17,020
Total comprehensive result		45,942	23,788

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

Rural City of Wangaratta
Financial Report 2024/2025
Balance Sheet
As at 30 June 2025

			Restated
	Note	2025 \$'000	2024 \$'000
Assets			
Current assets			
Cash and cash equivalents	5.1 (a)	27,542	13,593
Trade and other receivables	5.1 (c)	4,762	4,505
Other financial assets	5.1 (b)	-	10,000
Inventories		3	2
Prepayments	5.2 (a)	859	742
Non-current assets classified as held for sale	6.1	277	624
Other assets	5.2 (a)	340	620
Total current assets		33,783	30,086
Non-current assets			
Other financial assets	5.1 (b)	396	324
Property, infrastructure, plant and equipment	6.2	837,878	798,771
Right-of-use assets		142	100
Intangible assets	5.2 (b)	1,290	1,514
Total non-current assets		839,706	800,709
Total assets		873,489	830,795
Liabilities			
Current liabilities			
Trade and other payables	5.3 (a)	2,275	1,972
Trust funds and deposits	5.3 (b)	5,416	4,060
Contract and other liabilities	5.3 (c)	774	2,347
Provisions	5.5	6,693	6,558
Interest-bearing liabilities	5.4	9,780	2,678
Lease liabilities		50	112
Total current liabilities		24,987	17,727
Non-current liabilities			
Provisions	5.5	14,685	15,693
Interest-bearing liabilities	5.4	12,608	22,388
Lease liabilities		90	-
Total non-current liabilities		27,383	38,081
Total liabilities		52,370	55,808
Net assets		821,120	774,988
Equity			
Accumulated surplus		194,348	194,309
Reserves	9.1	626,771	580,678
Total Equity		821,120	774,987

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

Rural City of Wangaratta
Financial Report 2024/2025
Statement of Changes in Equity
For the Year Ended 30 June 2025

	Note	Total Equity		Accumulated Surplus		Asset Revaluation Reserve		Other Reserves	
		2025 \$'000	Restated 2024 \$'000	2025 \$'000	Restated 2024 \$'000	2025 \$'000	Restated 2024 \$'000	2025 \$'000	Restated 2024 \$'000
Balance at beginning of the financial year		774,987	748,218	194,309	194,166	540,512	523,492	40,166	30,560
Adjustment to recognise contributed assets	11.1	-	2,982	-	2,982	-	-	-	-
Adjusted opening balance		774,987	751,200	194,309	197,148	540,512	523,492	40,166	30,560
Surplus/(deficit) for the year		4,903	6,767	4,903	6,767	-	-	-	-
Net asset revaluation gain/(loss)	9.1	41,039	17,020	-	-	41,039	17,020	-	-
Transfers to other reserves	9.1	-	-	(13,665)	(16,088)	-	-	13,665	16,088
Transfers from other reserves	9.1	190	-	8,801	6,482	-	-	(8,611)	(6,482)
Balance at end of the financial year		821,120	774,987	194,348	194,309	581,551	540,512	45,220	40,166

The statements of change in equity should be read in conjunction with the accompanying notes.

Rural City of Wangaratta
Financial Report 2024/2025
Statement of Cash Flows
For the Year Ended 30 June 2025

	Note	2025 \$'000	2024 \$'000
Cash flows from operating activities			
Rates and charges		41,979	40,393
Statutory fees and fines		1,111	1,177
User fees		11,759	11,438
Grants - operating		23,698	12,360
Grants - capital		8,014	11,886
Contributions - monetary	3.5	72	1,962
Interest received		1,345	1,502
Reimbursements		770	596
Other receipts		-	(7,281)
Net GST refund		128	187
Employee costs		(33,603)	(32,550)
Materials and services		(29,403)	(25,211)
Net cash provided by/(used in) operating activities	9.2	25,870	16,459
Cash flows from investing activities			
Payments for property, infrastructure, plant and equipment		(18,889)	(28,951)
Proceeds from sale of property, infrastructure, plant and equipment		333	241
Net (increase)/decrease in other financial assets		10,000	(5,000)
Net cash provided by/(used in) investing activities		(8,556)	(33,710)
Cash flows from financing activities			
Finance costs		(554)	(600)
Repayment of borrowings		(2,678)	(2,629)
Interest paid - lease liability		(11)	(5)
Repayment of lease liabilities		(123)	(144)
Net cash provided by/(used in) financing activities		(3,365)	(3,378)
Net increase (decrease) in cash and cash equivalents		13,949	(20,629)
Cash and cash equivalents at the beginning of the financial year		13,593	34,222
Cash and cash equivalents at the end of the financial year	5.1	27,542	13,593

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

Rural City of Wangaratta
Financial Report 2024/2025
Statement of Capital Works
For the Year Ended 30 June 2025

	2025 \$'000	2024 \$'000
Property		
Land improvements	(122)	453
Total land	(122)	453
Buildings	1,345	1,147
Heritage buildings	-	150
Total buildings	1,345	1,297
Total property	1,223	1,750
Plant and equipment		
Plant, machinery and equipment	2,976	964
Fixtures, fittings and furniture	106	254
Computers and telecommunications	218	704
Art Collection	15	9
Library books	202	205
Total plant and equipment	3,517	2,136
Infrastructure		
Roads	5,326	3,985
Bridges	1,057	932
Footpaths and cycleways	368	684
Drainage	2,696	4,411
Recreational, leisure and community facilities	683	8,512
Waste management	-	910
Parks, open space and streetscapes	1,576	519
Aerodromes	-	93
Off street car parks	31	-
Other infrastructure	1,588	2,952
Total infrastructure	13,326	22,998
Total capital works expenditure	18,066	26,884
Represented by:		
New asset expenditure	4,734	9,148
Asset renewal expenditure	11,499	11,169
Asset upgrade expenditure	1,833	6,567
Total capital works expenditure	18,066	26,884

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

Rural City of Wangaratta
Financial Report 2024/2025
Notes to the Financial Report
For the Year Ended 30 June 2025

Note 1 OVERVIEW

Introduction

The Rural City of Wangaratta was established by an Order of the Governor in Council on 18 November 1994 and is a body corporate. The Council's main office is located at 62-68 Ovens Street Wangaratta.

Statement of compliance

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

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

Accounting policy information

1.1 Basis of accounting

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

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

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

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

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

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 6.2)
- the determination of depreciation for buildings, infrastructure, plant and equipment (refer to Note 6.2)
- the determination of employee provisions (refer to Note 5.5)
- the determination of landfill provisions (refer to Note 5.5)
- 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)
- whether or not AASB 1059 *Service Concession Arrangements: Grantors* is applicable

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

Rural City of Wangaratta
Financial Report 2024/2025
Notes to the Financial Report
For the Year Ended 30 June 2025

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 \$200,000 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	Actual	Variance	Variance	
	2025	2025			
	\$'000	\$'000	\$'000	%	Ref
Income / Revenue					
Rates and charges	42,161	41,979	(182)	(0%)	
Statutory fees and fines	1,429	1,111	(318)	(22%)	1
User fees	13,330	11,759	(1,571)	(12%)	2
Grants - Operating	24,914	23,698	(1,216)	(5%)	3
Grants - Capital	9,217	8,014	(1,203)	(13%)	4
Contributions - monetary	2,227	72	(2,155)	(97%)	5
Contributions - non-monetary	1,050	4,893	3,843	366%	6
Net gain/(loss) on sale/disposal of property, infrastructure, plant and equipment	612	(2,004)	(2,616)	(427%)	7
Other revenue	1,327	4,741	3,414	257%	8
Total income / revenue	96,267	94,263	(2,003)	(2%)	
Expenses					
Employee costs	34,308	33,590	(718)	(2%)	9
Materials and services	30,249	29,403	(846)	(3%)	10
Depreciation	16,366	21,198	4,832	30%	11
Amortisation - Intangible assets	400	224	(176)	(44%)	
Depreciation - right of use assets	-	123	123	100%	
Allowance for impairment losses	-	332	332	100%	
Borrowing costs	558	554	(4)	(1%)	
Finance costs - Leases	11	11	-	100%	
Other expenses	477	3,927	3,450	723%	12
Total expenses	82,368	89,361	6,992	8%	
Surplus/(deficit) for the year	13,899	4,903	(8,996)	(65%)	

Rural City of Wangaratta
Financial Report 2024/2025
Notes to the Financial Report
For the Year Ended 30 June 2025

Note 2.1 Performance against budget (cont'd)

2.1.1 Income / Revenue and expenditure

(i) Explanation of material variations

Variance Ref	Item	Explanation
1	Statutory fees and fines	Statutory fees and fines are \$318k less than Budget, this unfavourable variance is largely due to lower than anticipated enforcement activity (\$189k) and Animal Management Fines (\$57k); and Planning Permits due to reduced development activity (\$147k). This is partially offset by elections fines received (\$45k).
2	User fees	User fees are \$1.5m less than Budget, this unfavourable variance is largely due to Children Services (\$621k) due to reduced capacity at facilities as a result of staff availability, Parking Fees (\$208k) physical parking meters nearing end-of-life, coupled with a slower than expected uptake of the newly introduced parking app, impacting overall fee collection, Waste charges at landfill sites due to reduced waste volumes (\$396k) and Rental Properties(\$106) due to rental vacancies.
3	Grants - Operating	Grants - Operating are \$1.2m less than Budget, this unfavourable variance is largely due to the early receipt of the Federal Assistance Grant (\$2.4m) (50% receipt relative to budget assumption of 75%). Offset by reduced funding for Emergency Management (\$1.8m) due to a reclassification of funding to Reimbursements, as well as some expected claims being rejected by the funding body, reducing the overall income and Aged Care Funding shortfall reflects changes in funding arrangements (\$1.7m) which is partially offset by an underspend in materials and services.
4	Grants - Capital	Grants - Capital are \$1.2m less than Budget, this unfavourable variance is largely due to the delayed timing of a number of grants expected to be received in 2025/26 - Wangaratta Netball Courts & Wangaratta Sports & Aquatic Centre Change rooms (\$2.8m), WSAC Power efficiency implementation (\$580k), Rowan Street Overpass (\$555k). This is offset by the receipt of additional grants for Newman Street Drainage (\$889k), Wangaratta Flood Mitigation Study (\$1.5m) and Roads to Recovery grant (\$466k).
5	Contributions - monetary	Contributions - monetary are \$2.2m less than Budget, this unfavourable variance is due to a significant portion of expected developer cash contributions which were instead received as non-cash assets, such as gifted infrastructure.
6	Contributions - non monetary	Contributions - non-monetary are \$3.8m greater than Budget, this favourable variance is due to gifted assets as a result of developer works throughout the municipality being capitalised during the year.
7	Net gain/(loss) on sale/disposal of property, infrastructure	Net gains from the sale of property and plant are \$2.6m less than Budget, this unfavourable variance is due to a higher written down value on sold items than originally anticipated.
8	Other revenue	Other Revenue is \$3.4m greater than Budget, this favourable variance is largely due to movements in the Landfill provision as a result of the impacts of discounting and a reduction in the overall provision (\$2.183m), additional interest income from investments (\$480k), and Natural Disaster reimbursements (\$610k) was budgeted under Grants - Operating.
9	Employee Costs	Employee Costs are \$718k less than Budget as a result of vacancies throughout the year in the following business units: Statutory Services \$265k, Family and Child Services \$245k, Depot Services \$195k, Community and Recreation \$ 172k, Horticulture \$154k, and Economic and Development and Compliance \$135k.
10	Materials and services	Materials and Services are \$846k less than Budget, this favourable variance is largely driven by a mix of operational over and underspends across expenditure types. The most significant savings come from several community and care-related programs in other materials (\$1.19M) and packaged materials (\$784k). These favourable variances were partially offset by overspends in utilities (\$209k) and consultants and contractors (\$976k).

Rural City of Wangaratta
Financial Report 2024/2025
Notes to the Financial Report
For the Year Ended 30 June 2025

11	Depreciation	Depreciation is \$4.8m greater than Budget, this unfavourable variance is due to asset revaluations for both 2023 and 2024 being processed in 2024, which led to a catch-up in depreciation expenses that had been understated in 2024 (\$1.3M). The balance of the unfavourable variance is due to misconfiguration in the asset management system that had previously applied fixed-rate depreciation codes, which understated depreciation in prior years. The capitalisation of completed infrastructure projects and renewals further expanded the depreciable asset base, contributing to the overall increase.
12	Other expenses	Other Expenses are \$3.45m greater than Budget, this unfavourable variance is largely due to movements in the Landfill provision as a result of the impacts of discounting and a reduction in the overall provision (\$1.4m), as well as write offs of non-capital items from Works in Progress as a result of asset capitalisations (\$1.9m).

Rural City of Wangaratta
Financial Report 2024/2025
Notes to the Financial Report
For the Year Ended 30 June 2025

Note 2.1 Performance against budget (cont'd)

2.1.2 Capital works

	Budget 2025 \$'000	Actual 2025 \$'000	Variance \$'000	Variance %	Ref
Property					
Land	-	-	-	0%	
Land improvements	-	(122)	(122)	100%	1
Total land	-	(122)	(122)	100%	
Buildings	1,952	1,345	(607)	(31%)	2
Total buildings	1,952	1,345	(607)	(31%)	
Total property	1,952	1,223	(729)	(37%)	
Plant and equipment					
Plant, machinery and equipment	4,966	2,976	(1,990)	(40%)	3
Fixtures, fittings and furniture	656	106	(550)	(84%)	4
Computers and telecommunications	167	218	51	30%	
Art collection	8	15	7	92%	
Library books	205	202	(3)	(1%)	
Total plant and equipment	6,002	3,517	(2,485)	(41%)	
Infrastructure					
Roads	6,419	5,326	(1,093)	(17%)	5
Bridges	1,325	1,057	(268)	(20%)	6
Footpaths and cycleways	1,086	368	(718)	(66%)	7
Drainage	4,656	2,696	(1,960)	(42%)	8
Recreational, leisure and community facilities	6,150	683	(5,467)	(89%)	9
Waste management	141	-	(141)	(100%)	10
Parks, open space and streetscapes	130	1,576	1,446	1112%	11
Aerodromes	80	-	(80)	100%	
Off street car parks	30	31	1	3%	
Other infrastructure	1,961	1,588	(373)	(19%)	11
Total infrastructure	21,977	13,326	(8,652)	(39%)	
Total capital works expenditure	29,931	18,066	(11,865)	(40%)	
Represented by:					
New asset expenditure	8,373	4,734	(3,639)	(43%)	
Asset renewal expenditure	13,458	11,499	(1,959)	(15%)	
Asset upgrade expenditure	8,100	1,833	(6,267)	(77%)	
Total capital works expenditure	29,931	18,066	(11,865)	(40%)	

Rural City of Wangaratta
Financial Report 2024/2025
Notes to the Financial Report
For the Year Ended 30 June 2025

Note 2.1 Performance against budget (cont'd)

2.1.2 Capital works (cont'd)

Variance Ref	Item	Explanation
1	Land Improvements	Variance is less than budget by \$122k due to a correction on prior year spend on the Murray to Mountains Trail Enhancements project.
2	Buildings	Variance is less than budget by \$607k largely due to delays in the delivery of the Workshop Pit Upgrade (\$377k), Level 2 Refurbishment design (\$100k), Workshop Shed (\$208k) and Long Day Care bathroom upgrades (\$60k).
3	Plant, machinery and equipment	Variance is less than budget by \$1.99m mostly because of (\$1.58m) underspend on Plant Replacement, which has been carried forward to 2025/26. An underspend also occurred on the Levee Pump renewal (\$226k) and the Kerbside Glass Bins were an operational cost (\$231k).
4	Fixtures, fittings and furniture	Variance is less than budget by \$550k mostly because of underspend on CBD Parking Meter Renewal (\$314k), Christmas Decorations (\$90k), Energy Efficiency Projects (\$153k) and WPACC Kitchen Upgrade (69k). This has been partially offset by spend on the WSAC Basketball Grandstand upgrade (\$75k) which was not in the original budget.
5	Roads	Variance is less than budget by \$1.1m because underspend on Gravel resheeting program (\$152k), Road reconstruction (\$494k), Boorhaman Springhurst Road (\$143k), Cruse Street Remediation (\$116k), Whorouly intersection construction (\$200k), Greta Road Intersection (\$86k), partially offset by spend on the Federal Black Spot program (\$122k).
6	Bridges	Variance is less than budget by \$268k because of reduced spending on Redcamps bridge (\$47k) and Cryer's bridge replacement (\$638k) which has been carried forward to 2025/26, partially offset by culvert replacement on Wally Lane Bridge which was budgeted under drainage(\$393k).
7	Footpaths and cycleways	Variance is less than budget by \$718k due to Rowan Street Overpass (\$547k) has been carried forward to 2025/26 and underspend on footpath renewal projects (\$171k)
8	Drainage	Variance is \$1.96m under budget due to delays on the Flood Mitigation Strategy and Design (\$1.34m), Precinct 4 drainage basin construction (\$282k), Trunk drainage design (\$100k), South Wangaratta Industrial Estate (\$100k) and Wally Lane bridge reallocated to bridges (\$450k). This is offset by Newman Street Drainage Upgrade (\$326k) which was carried over from 2023/24.
9	Recreational, leisure and community facilities	Variance is \$5.47m under budget due to delays on the Wangaratta Netball Facilities (\$2.76m), WSAC Power Efficiency Implementation (\$1.16m), and Showgrounds Grandstand/Sports Development Centre (\$100K). In addition the works for the Wareena Park Oval Upgrade was reallocated to Parks, open space and streetscapes (\$1.59m)
10	Waste Management	Variance is \$141k less than budget due to Waste projects being delayed in 2024/25.
11	Parks, open space and streetscapes	Variance is more than budget by \$1.45m mostly due to works for the Wareena Park Oval Upgrade was budgeted under Recreational, leisure and community facilities.
12	Other infrastructure	Variance is less than budget by \$373k due to a high number of smaller variances and timing differences, including: carry overs from the prior year on Prosecco Road Masterplan and Township Infrastructure improvements underspends on Project Management Costs allocated to applicable projects, Whorouly Infrastructure Plan and Marketing and Branding Strategy.

Rural City of Wangaratta
Financial Report 2024/2025
Notes to the Financial Report
For the Year Ended 30 June 2025

Note 2.2 Analysis of Council results by program

Council delivers its functions and activities through the following programs.

2.2.1 Executive Services

Executive Services provides support to the CEO and Council to ensure appropriate administration of the Council.

Corporate & Leisure

Corporate & Leisure provides efficient, effective and proactive support services across council to enable delivery of the Council Plan and council services, in line with policy and governance obligations. The provision of these services includes finance, property and revenue, payroll, human resources, learning and development, occupational health and safety, governance and risk, customer services, information technology, records management, business systems and procurement. The directorate also includes the Wangaratta Sports & Leisure Centre, providing welcoming and accessible sport and recreation facilities to the community from the premier regional facility in Victoria.

Sustainability & Culture

Sustainability & Culture enables the responsible growth of the municipality through strategic and statutory planning functions and by providing services such as building and planning, local law compliance, environmental health, school crossings, natural resource management and environmental sustainability services. It facilitates growth of the economy through marketing and communications and economic development activity. Sustainability & Culture further nurtures the wellbeing and cultural engagement of the community through the library, art gallery, events management and performing arts and conference centre.

Community & Infrastructure

Community & Infrastructure provides a vast array of high quality community focused programs and services to residents as well as leading the planning and delivery of Council's capital works. Community & Infrastructure includes services such as Children's Services and Maternal Child Health, Immunisations, and Home and Aged Care Community Services, and oversees the operation of our parks and recreation reserves. The Infrastructure and Field Services teams provide manage the municipality's waste services, and manage all civil infrastructure such as roads, footpaths, bridges, open spaces, and parks and gardens. The Directorate is also responsible for delivering new infrastructure, through asset planning, design, contract management and the delivery of capital works projects.

Rural City of Wangaratta
Financial Report 2024/2025
Notes to the Financial Report
For the Year Ended 30 June 2025

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

	Income / Revenue	Expenses	Surplus/ (Deficit)	Grants included in income / revenue	Total assets
	\$'000	\$'000	\$'000	\$'000	\$'000
2025					
Executive Services	-	964	(964)	-	-
Corporate & Leisure	66,691	39,674	27,017	14,229	33,659
Sustainability & Culture	3,248	12,418	(9,170)	938	35
Community & Infrastructure	24,325	36,305	(11,980)	16,545	839,795
	94,263	89,361	4,903	31,712	873,489

	Income / Revenue	Expenses	Surplus/ (Deficit)	Grants included in income / revenue	Total assets
	\$'000	\$'000	\$'000	\$'000	\$'000
2024					
Executive Services	-	921	(921)	-	-
Corporate & Leisure	46,875	13,468	33,407	402	1,514
Sustainability & Culture	5,450	12,025	(6,575)	1,465	854
Community & Infrastructure	47,747	66,891	(19,144)	22,378	828,427
	100,072	93,305	6,767	24,246	830,795

Rural City of Wangaratta
Financial Report 2023/2024
Notes to the Financial Report
For the Year Ended 30 June 2024

Note 3 Funding for the delivery of our services

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 the value of land and any buildings or improvements.

The valuation base used to calculate general rates for 2024/25 was \$11.471 billion (2023/24 \$11.261 billion).

	2025 \$'000	2024 \$'000
Cultural and recreational land	32	27
Garbage	4,439	4,306
General rates	32,255	31,213
Organics	2,103	2,026
Recycling	2,727	2,651
Supplementary rates and rate adjustments	124	59
Revenue in lieu of rates	217	70
Interest on rates and charges	82	80
Total rates and charges	41,979	40,432

The date of the latest general revaluation of land for rating purposes within the municipal district was 1 January 2024, and the valuation was first applied in the rating year commencing 1 July 2024.

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

	2025 \$'000	2024 \$'000
Animal registrations	348	316
Health fees	212	193
Infringements and costs	203	234
Land information certificates	39	29
Town planning fees	249	345
Vehicle crossing	60	60
Total statutory fees and fines	1,111	1,177

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

3.3 User fees

	2025 \$'000	2024 \$'000
Aged and health services	1,372	1,265
Building services	172	140
Cemetery	282	386
Child care/children's programs	3,078	2,834
Engineering fee	133	101
External private works	32	34
Library	57	44
Other fees and charges	232	215
Parking	173	317
Performing arts & culture	735	705
Regional certification	6	4
Rental properties	527	592
Waste management services	1,792	2,092
Wangaratta Sports and Aquatic Centre	3,168	2,709
Total user fees	11,759	11,438

User fees by timing of revenue recognition

User fees recognised over time	1,824	1,569
User fees recognised at a point in time	9,935	9,869
	11,759	11,438

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.

Rural City of Wangaratta
Financial Report 2024/2025
Notes to the Financial Report
For the Year Ended 30 June 2025

Note 3 Funding for the delivery of our services (cont'd)

3.4 Funding from other levels of government

Grants were received in respect of the following :

	2025 \$'000	2024 \$'000
Summary of grants		
Commonwealth funded grants	24,580	13,143
State funded grants	7,132	11,103
Total grants received	31,712	24,246

(a) Operating Grants

	2025 \$'000	2024 \$'000
Recurrent - Commonwealth Government		
Financial Assistance Grants	14,230	402
Aged & Community Care - Packaged Care	6,315	7,084
Recurrent - State Government		
Environmental health	-	12
Economic development	-	73
Libraries	254	254
Family and early childhood services	434	468
Community Wellbeing	231	232
Culture and recreation	122	111
Maternal and child health	677	600
Youth Services	95	67
Aged and disability	275	468
Total recurrent operating grants	22,634	9,771

	2025 \$'000	2024 \$'000
Non-recurrent - Commonwealth Government		
Culture and recreation	2	-
Events	15	11
Non-recurrent - State Government		
Family and early Childhood services	8	9
Cultural development	229	300
Bushfire Emergency Assistance	60	196
Environmental enhancement	79	93
Community wellbeing	179	838
Economic development	-	50
Events	14	4
Gallery	69	60
Childrens services	88	11
Library	26	2
Aged and disability	-	10
Other	296	1,004
Total non-recurrent operating grants	1,064	2,588
Total operating grants	23,698	12,360

Rural City of Wangaratta
Financial Report 2024/2025
Notes to the Financial Report
For the Year Ended 30 June 2025

Note 3 Funding for the delivery of our services (cont'd)

3.4 Funding from other levels of government (cont')

(b) Capital Grants

	2025 \$'000	2024 \$'000
Recurrent - Commonwealth Government		
Roads to recovery	2,020	3,276
Total recurrent capital grants	2,020	3,276
Non-recurrent - Commonwealth Government		
Recreational, leisure and community facilities	95	1,328
Pathways	76	-
Other Infrastructure	1,828	1,042
Non-recurrent - State Government		
Buildings	150	4
Bridges	416	-
Drainage	2,380	3,703
Library books	8	16
Roads	412	461
Footpaths and cycleways	46	24
Recreational, leisure and community facilities	565	207
Waste management	19	214
Parks, open space and streetscapes	-	182
Aerodromes	-	91
Other Infrastructure	-	1,338
Total non-recurrent capital grants	5,994	8,610
Total capital grants	8,014	11,886

(c) Recognition of grant income

Before recognising funding from government grants as revenue, 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.

Rural City of Wangaratta
Financial Report 2024/2025
Notes to the Financial Report
For the Year Ended 30 June 2025

Note 3 Funding for the delivery of our services (cont'd)

3.4 Funding from other levels of government (cont')

	2025 \$'000	2024 \$'000
Income recognised under AASB 1058 Income of Not-for-Profit Entities		
General purpose	14,230	402
Specific purpose grants to acquire non-financial assets	8,014	11,886
Other specific purpose grants	6,023	7,637
Revenue recognised under AASB 15 Revenue from Contracts with Customers		
Specific purpose grants	3,445	4,321
	31,712	24,246

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

	2025 \$'000	2024 \$'000
Operating		
Balance at start of year	209	723
Received during the financial year and remained unspent at balance date	271	209
Received in prior years and spent during the financial year	(209)	(723)
Balance at year end	271	209
Capital		
Balance at start of year	2,097	5,713
Received during the financial year and remained unspent at balance date	284	2,097
Received in prior years and spent during the financial year	(1,894)	(5,713)
Balance at year end	486	2,097

3.5 Contributions

	2025 \$'000	Restated 2024 \$'000
Monetary	72	1,962
Non-monetary*	4,893	3,373
Total contributions	4,966	5,335
<i>Contributions of non monetary assets were received in relation to the following asset</i>		
Drainage	1,482	963
Paths	705	643
Roads (including Kerbing)	1,788	1,767
Arts & Library	918	-
Total non-monetary contributions	4,893	3,373

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

* Refer Note 11.1

3.6 Net gain/(loss) on disposal of property, infrastructure, plant and equipment

	2025 \$'000	2024 \$'000
Proceeds of sale	333	241
Written down value of assets disposed	(2,337)	(1,059)
Total net gain/(loss) on disposal of property, infrastructure, plant and equipment	(2,004)	(818)

The profit or loss on sale of an asset is determined when control of the asset has passed to the buyer.

Rural City of Wangaratta
Financial Report 2024/2025
Notes to the Financial Report
For the Year Ended 30 June 2025

Note 3 Funding for the delivery of our services (cont'd)

3.7 Other income

	2025 \$'000	2024 \$'000
Interest	1,345	1,501
Reimbursements - other	770	259
Remeasurement of provision for landfill	2,183	10,426
Found Assets - Paths & Artwork Assets	-	3,347
Fair Value Movement - Financial Assets	71	47
Other	372	2,682
Total other income	4,741	18,262

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.

Note 4 The cost of delivering services

4.1 (a) Employee costs

	2025 \$'000	2024 \$'000
Wages and salaries	25,455	24,658
Annual leave and long service leave	3,545	3,686
WorkCover	962	740
Superannuation	3,226	3,148
Fringe benefits tax	40	17
Other	362	387
Total employee costs	33,590	32,636

(b) Superannuation

	2025 \$'000	2024 \$'000
Council made contributions to the following funds:		
Defined benefit fund		
Employer contributions to Local Authorities Superannuation Fund (Vision Super)	44	24
	44	24
Accumulation funds		
Employer contributions to Local Authorities Superannuation Fund (Vision Super)	1,085	1,183
Employer contributions - other funds	2,096	1,879
	3,181	3,062
Employer contributions payable at reporting date.	145	105

Refer to note 9.3 for further information relating to Council's superannuation obligations.

Rural City of Wangaratta
Financial Report 2024/2025
Notes to the Financial Report
For the Year Ended 30 June 2025

Note 4 The cost of delivering services (cont'd)

4.2 Materials and services

	2025	2024
	\$'000	\$'000
Advertising and promotion	445	294
Bank charges	111	123
Building maintenance	321	244
Community grants and contributions	763	853
Consultants	1,049	1,401
Contract payments	5,435	5,632
Insurance	901	774
Legal expenses	301	206
Levies and licences	1,284	1,344
Minor equipment	104	149
Other materials and services	9,895	7,258
Packaged care brokerage	2,554	3,441
Packaged care unspent funds transferred	13	9
Plant and equipment maintenance	-	4
Plant operating	1,279	2,248
Postage	79	93
Printing and stationery	59	53
Security	20	265
Software maintenance	1,825	1,730
Staff development	447	547
Subscriptions & publications	7	11
Telephone	281	216
Utilities	2,168	1,713
Valuation contract	62	27
Total materials and services	29,403	28,635

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

4.3 Depreciation

	2025	2024
	\$'000	\$'000
Property	2,435	1,998
Plant and equipment	2,041	1,931
Infrastructure	16,722	12,908
Total depreciation	21,198	16,837

Refer to note 6.2 for a more detailed breakdown of depreciation and amortisation charges and accounting policy.

4.4 Other expenses

	2025	2024
	\$'000	\$'000
Auditors' remuneration - VAGO - audit of the financial statements, performance statement and grant acquittals	59	55
Auditors' remuneration - Internal Audit	52	100
Councillors' allowances	310	325
Write off of non-capital items from WIP	1,891	3,199
Recognition of additional landfill provision - closed sites	1,374	10,175
Pension rebate -Recycling	51	50
Others	189	88
Total other expenses	3,927	13,992

Rural City of Wangaratta
Financial Report 2024/2025
Notes to the Financial Report
For the Year Ended 30 June 2025

Note 5 Investing in and financing our operations

	2025 \$'000	2024 \$'000
5.1 Financial assets		
(a) Cash and cash equivalents		
Cash on hand	3	3
Cash at bank	4,852	1,899
Money market at call account	22,687	11,691
Total cash and cash equivalents	27,542	13,593
(b) Other financial assets		
Current		
Term deposits	-	10,000
Total current other financial assets	-	10,000
Non-current		
Municipal Association Purchasing Scheme (MAPS) shares - non-current	396	324
Total non-current other financial assets	396	324
Total other financial assets	396	10,324
Total cash and cash equivalents and other financial assets	27,938	23,917

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

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

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

Rural City of Wangaratta
Financial Report 2024/2025
Notes to the Financial Report
For the Year Ended 30 June 2025

Note 5 Investing in and financing our operations (cont'd)

5.1 Financial assets (cont'd)

(c) Trade and other receivables

	2025 \$'000	2024 \$'000
Current		
<i>Statutory receivables</i>		
Rates and garbage debtors	2,770	1,991
Fire services property levy	432	305
Cemetery	117	110
Parking and animal infringement debtors	1,108	1,195
Allowance for expected credit loss - infringements	(688)	(492)
Interest on rates and garbage receivable and investments	97	123
Net GST receivable	128	285
<i>Non-statutory receivables</i>		
Other debtors	1,189	1,240
Allowance for expected credit loss - other debtors	(392)	(252)
Total trade and other receivables	4,762	4,505

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

(d) Ageing of Receivables

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

	2025 \$'000	2024 \$'000
Current (not yet due)	409	575
Past due by up to 30 days	313	54
Past due between 31 and 180 days	61	40
Past due between 181 and 365 days	14	318
Past due by more than 1 year	392	252
Total trade and other receivables	1,189	1,240

(e) Ageing of individually impaired Receivables

At balance date, other debtors representing financial assets with a nominal value of \$392k (2024: \$252k) were impaired. The amount of the allowance raised against these debtors was \$392k (2024: \$252k). They individually have been impaired as a result of their doubtful collection. Many of the long outstanding past due amounts have been lodged with Council's debt collectors or are on payment arrangements.

The ageing of receivables that have been individually determined as impaired at reporting date was:

	2025 \$'000	2024 \$'000
Current (not yet due)	-	-
Past due by up to 30 days	-	-
Past due between 31 and 180 days	-	-
Past due between 181 and 365 days	-	-
Past due by more than 1 year	392	252
Total trade & other receivables	392	252

Rural City of Wangaratta
Financial Report 2024/2025
Notes to the Financial Report
For the Year Ended 30 June 2025

Note 5 Investing in and financing our operations (cont'd)

5.2 Non-financial assets

(a) Other assets

	2025	2024
	\$'000	\$'000
Prepayments	859	742
Accrued income	340	620
Total other assets	1,199	1,362

(b) Intangible assets

	2025	2024
	\$'000	\$'000
Landfill air space	1,290	1,514
Total intangible assets	1,290	1,514

Gross carrying amount

	Landfill	Total
	\$'000	\$'000
Balance at 1 July 2024	5,908	6,832
Transfer to waste management	-	(2,294)
Additions from internal developments	-	1,370
Balance at 30 June 2025	5,908	5,908

Accumulated amortisation and impairment

	Landfill	Total
	\$'000	\$'000
Balance at 1 July 2024	4,394	4,170
Amortisation expense	224	224
Balance at 30 June 2025	4,618	4,394

	Landfill	Total
	\$'000	\$'000
Net book value at 30 June 2024	1,514	2,662
Net book value at 30 June 2025	1,290	1,514

Intangible assets with finite lives are amortised as an expense on a systematic basis over the asset's useful life. Amortisation is generally calculated on a straight line basis, at a rate that allocates the asset value, less any estimated residual value over its estimated useful life. Estimates of the remaining useful lives and amortisation method are reviewed at least annually, and adjustments made where appropriate.

Rural City of Wangaratta
Financial Report 2024/2025
Notes to the Financial Report
For the Year Ended 30 June 2025

Note 5 Investing in and financing our operations (cont'd)

5.3 Payables, trust funds and deposits and contract and other liabilities

(a) Trade and other payables

	2025	2024
	\$'000	\$'000
Current		
<i>Non-statutory payables</i>		
Materials and contracts	57	152
Employee costs	929	735
Accrued expenses	1,289	1,085
Total current trade and other payables	2,275	1,972

(b) Trust funds and deposits

	2025	2024
	\$'000	\$'000
Fire services levy	3,613	1,935
Retention contract deposits	600	1,132
Refundable subdivision securities	832	737
Wangaratta Performing Arts Centre	41	138
Other	330	118
Total current trust funds and deposits	5,416	4,060

(c) Contract and other liabilities

	2025	2024
	\$'000	\$'000
Contract liabilities		
Current		
Grants received in advance - operating	271	209
Grants received in advance - capital	486	2,097
Other (Funding held for Aged & Disability customers)	17	41
Total contract liabilities	774	2,347

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 reflect consideration received in advance from customers in respect of program delivery, including capital project grant funds and operating grants. Contract liabilities are derecognised and recorded as revenue when promised goods and services are transferred to the customer or specific performance obligations have been met.

Purpose and nature of items

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

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

Rural City of Wangaratta
Financial Report 2024/2025
Notes to the Financial Report
For the Year Ended 30 June 2025

Note 5 Investing in and financing our operations (cont'd)

5.4 Interest-bearing liabilities

	2025 \$'000	2024 \$'000
Current		
Borrowings - secured	9,780	2,678
	9,780	2,678
Non-current		
Treasury Corporation of Victoria borrowings - secured	3,752	4,441
Borrowings - secured	8,856	17,947
	12,608	22,388
Total	22,388	25,066

Borrowings are secured by general rates.

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

Not later than one year	9,780	2,678
Later than one year and not later than five years	11,430	15,388
Later than five years	1,178	7,000
	22,388	25,066

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.

5.5 Provisions

	Employee	Landfill restoration	Total
	\$ '000	\$ '000	\$ '000
2025			
Balance at beginning of the financial year	6,982	15,269	22,251
Additional/(reduction) in provisions	2,626	(2,183)	443
Amounts used	(2,572)	(126)	(2,698)
Change in the discounted amount arising because of time	7	1,374	1,381
Balance at the end of the financial year	7,044	14,334	21,377
Provisions - current	6,402	291	6,693
Provisions - non-current	642	14,043	14,685
2024			
Balance at beginning of the financial year	6,958	15,626	22,584
Additional/(reduction) in provisions	2,854	(10,426)	(7,572)
Amounts used	(2,810)	(106)	(2,916)
Change in the discounted amount arising because of time	(20)	10,175	10,155
Balance at the end of the financial year	6,982	15,269	22,250
Provisions - current	6,432	126	6,558
Provisions - non-current	550	15,143	15,693

Rural City of Wangaratta
Financial Report 2024/2025
Notes to the Financial Report
For the Year Ended 30 June 2025

Note 5 Investing in and financing our operations (cont'd)

5.5 Provisions (cont'd)

(a) Employee provisions

	2025 \$'000	2024 \$'000
Current provisions expected to be wholly settled within 12 months		
Annual leave	2,570	2,568
Long service leave	256	608
Accumulated time	470	241
	3,296	3,417
Current provisions expected to be wholly settled after 12 months		
Annual leave	-	-
Long service leave	3,106	3,015
	3,106	3,015
Total current employee provisions	6,402	6,432
Non-current		
Long service leave	642	550
Aggregate carrying amount of employee provisions:		
Current	6,402	6,432
Non-current	642	550
Total aggregate carrying amount of employee provisions	7,044	6,982

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

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:

	2025 \$'000	2024 \$'000
- discount rate	4.20%	4.35%
- index rate	4.25%	4.45%

Rural City of Wangaratta
Financial Report 2024/2025
Notes to the Financial Report
For the Year Ended 30 June 2025

Note 5 Investing in and financing our operations (cont'd)

5.5 Provisions (cont'd)

(b) Landfill restoration

	2025	2024
	\$'000	\$'000
Current	291	126
Non-current	14,043	15,143
	14,334	15,269

Council is obligated to restore the Landfill site 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:

	2025	2024
	\$'000	\$'000
- discount rate	3.32% - 4.86%	4.05% - 4.81%
- index rate	1.48%	2.61%

5.6 Financing arrangements

The Council has the following funding arrangements in place as at 30 June 2025.

	2025	2024
	\$'000	\$'000
Bank overdraft	400	400
Credit card facilities	270	213
Treasury Corporation of Victoria facilities	3,752	4,441
Loans	18,636	20,625
Total facilities	23,058	25,679
Used facilities	22,446	25,121
Unused facilities	612	558

Rural City of Wangaratta
Financial Report 2024/2025
Notes to the Financial Report
For the Year Ended 30 June 2025

Note 5 Investing in and financing our operations (cont'd)

5.7 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.

	Not later than 1 year	Later than 1 year and not later than 2 years	Later than 2 years and not later than 5 years	Later than 5 years	Total
	\$'000	\$'000	\$'000	\$'000	\$'000
2025					
Operating					
Pound Services	132	-	-	-	132
Recycling Contract	1,485	-	-	-	1,485
Co Store Car Park	548	557	1,719	2,504	5,327
High Country Library Network	380	-	-	-	380
Security Services	45	-	-	-	45
Security Services	143	-	-	-	143
Bowser Landfill Biennial Groundwater Leachate Reporting	24	24	-	-	48
Theatre Lighting and Stage Communication	67	-	-	-	67
IT Licences	2,126	-	-	-	2,126
IT Leases	51	51	-	-	102
Cleaning	449	-	-	-	449
Wangaratta Long Term Growth Areas	87	-	-	-	87
North East Tourism Board Annual Subscription and Buy In	157	-	-	-	157
Environmental Health Services	538	538	538	-	1,614
HVAC Maintenance	103	106	-	-	209
Total	6,335	1,275	2,257	2,504	12,372
Capital					
Cryer's Bridge Replacement	421	-	-	-	421
Road and Drainage Upgrade Design	55	-	-	-	55
Wangaratta Aerodrome Runway - Pavement Analysis & Design	86	-	-	-	86
Apex Park Changing Places	175	-	-	-	175
Whorouly Carboor Rd/Whorouly South intersection	198	-	-	-	198
Bank Street Pump Station	215	-	-	-	215
Wareena Park Oval Upgrade	59	-	-	-	59
Southern Growth Areas drainage	332	-	-	-	332
Waste Compactor Truck	575	-	-	-	575
Chipper Truck	380	-	-	-	380
Dual Steer Hook Lift Truck	380	-	-	-	380
Total	2,875	-	-	-	2,875

Rural City of Wangaratta
Financial Report 2024/2025
Notes to the Financial Report
For the Year Ended 30 June 2025

Note 5 Investing in and financing our operations (cont'd)

5.7 Commitments

(a) Commitments for expenditure

2024

Operating

Pound Services	119	-	-	-	119
Recycling Contract	350	364	1,182	869	2,765
Co Store Car Park	481	495	1,577	2,960	5,513
High Country Library Network	339	346	-	-	685
Security Services	41	41	41	-	123
Security Services	228	228	-	-	456
Event Management System	44	44	44	-	132
Core Business Platform	550	-	-	-	550
IT Licences	183	37	-	-	220
IT Leases	46	46	46	-	138
Microsoft Enterprise Agreement	407	-	-	-	407
Cleaning	463	-	-	-	463
Tipper Truck & Trailer	229	-	-	-	229
North East Tourism Board Annual Subscription and Buy In	140	-	-	-	140
Environmental Health Services	424	-	-	-	424
HVAC Maintenance	279	279	279	-	837

Total

4,323 1,880 3,169 3,829 13,201

Capital

King Valley Cycling Trail	383	-	-	-	383
Detour Road Irrigation Pipeline	262	-	-	-	262
Wangaratta Sports & Aquatic Centre Design	120	-	-	-	120
Newman Street Drainage Upgrade & Pumping Station	300	-	-	-	300
Flood Levee Upgrade Wilson Road & Parfitt Road	1,775	-	-	-	1,775
Tone Road Median Upgrade	126	-	-	-	126
Fleet Purchase - 4 x Waste Compactor Trucks	1,918	-	-	-	1,918

Total

4,884 - - - 4,884

(b) Operating lease receivables

Operating lease receivables

The Council has entered into commercial property leases on its investment property, consisting of surplus freehold office complexes. These properties held under operating leases have remaining non-cancellable lease terms of between 1 and 10 years. All leases include a CPI based revision of the rental charge annually.

Future undiscounted minimum rentals receivable under non-cancellable operating leases are as follows:

	2025 \$'000	2024 \$'000
Not later than one year	113	215
Later than one year and not later than five years	255	430
Later than five years	324	348
	693	993

Rural City of Wangaratta
Financial Report 2024/2025
Notes to the Financial Report
For the Year Ended 30 June 2025

Note 6 Assets we manage

6.1 Non current assets classified as held for sale

	2025	2024
	\$'000	\$'000
Balance at start of year	624	647
Less assets disposed	(347)	-
Less assets no longer held for sale	-	(23)
Total non current assets classified as held for sale	277	624

At 30 June 2025 Non-Current Assets held for sale include the proposed logistics facility \$276,390.

Non-current assets classified as held for sale (including disposal groups) are measured at the lower of its carrying amount and fair value less costs of disposal, and are not subject to depreciation. Non-current assets, disposal groups and related liabilities and assets are treated as current and classified as held for sale if their carrying amount will be recovered through a sale transaction rather than through continuing use. This condition is regarded as met only when the sale is highly probable and the asset's sale (or disposal group sale) is expected to be completed within 12 months from the date of classification.

**Rural City of Wangaratta
Financial Report 2024/2025
Notes to the Financial Report
For the Year Ended 30 June 2025**

**6.2 Restated Property, infrastructure, plant and equipment
Summary of property, infrastructure, plant and equipment**

	Restated Carrying amount 30 June 2024	Restated Carrying amount 30 June 2025
	\$'000	\$'000
Property	163,157	204,342
Plant and equipment	13,329	14,873
Infrastructure*	587,976	575,673
Work in progress	54,310	42,591
	798,771	837,578

Summary of Work in Progress

	Opening WIP \$'000	Additions \$'000	Write-off \$'000	Transfers \$'000	Revaluation \$'000	Closing WIP \$'000
Property	3,243	1,223	(1,238)	(1,237)	-	2,021
Plant and equipment	1,702	3,517	(15)	(3,052)	-	2,152
Infrastructure	49,365	13,326	(1,475)	(22,397)	-	38,819
Total	54,311	18,066	(2,699)	(26,687)	-	42,991

* Restatement of opening balances, refer note 11.1

Rural City of Wangaratta
Financial Report 2024/2025
Notes to the Financial Report
For the Year Ended 30 June 2025

6.2 Restated Property, infrastructure, plant and equipment (cont'd)

(a) Property

	Land - specialised	Land - non specialised	Land improvements	Total Land & Improvements	Heritage buildings	Buildings - non specialised	Total Buildings	Work In Progress	Total Property
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
At fair value 1 July 2024	27,574	35,570	20,730	83,874	4,211	151,462	155,673	3,243	242,791
Accumulated depreciation at 1 July 2024	-	-	(13,077)	(13,077)	(2,591)	(60,724)	(63,315)	-	(76,391)
	27,574	35,570	7,653	70,797	1,620	90,738	92,358	3,243	166,399
Movements in fair value									
Additions	-	-	-	-	-	-	-	1,223	1,223
Contributions	-	-	-	-	-	-	-	-	-
Found Assets	-	-	-	-	-	-	-	-	-
Revaluation	28,174	15,091	-	43,266	-	(809)	(809)	-	42,456
Disposal	-	-	(428)	(428)	-	(16,098)	(16,098)	-	(16,527)
Transfer to Assets Held for Sale	-	-	-	-	-	-	-	-	-
Write-off	-	-	-	-	-	808	808	(1,208)	(401)
Transfers	-	-	-	-	-	(76)	(76)	-	(76)
Transfers WIP	-	-	-	-	-	1,083	1,083	(1,237)	(154)
Impairment losses recognised in operating result	-	-	-	-	-	-	-	-	-
	28,174	15,091	(428)	42,837	-	(15,093)	(15,093)	(1,223)	26,521
Movements in accumulated depreciation									
Depreciation and amortisation	-	-	(452)	(452)	(32)	(1,953)	(1,985)	-	(2,437)
Revaluation	-	-	(31)	(31)	-	(166)	(166)	-	(197)
Accumulated depreciation of disposals	-	-	72	72	-	14,937	14,937	-	15,009
Impairment losses recognised in operating result	-	-	-	-	-	1,058	1,058	-	1,058
Transfers	-	-	-	-	-	6	6	-	6
	-	-	(411)	(411)	(32)	13,862	13,850	-	13,439
At fair value 30 June 2025	55,749	50,661	20,301	126,711	4,211	136,369	140,580	2,021	269,312
Accumulated depreciation at 30 June 2025	-	-	(13,488)	(13,488)	(2,622)	(46,842)	(49,465)	-	(62,952)
Carrying amount	55,749	50,661	6,814	113,224	1,589	89,526	91,115	2,021	206,360

Rural City of Wangaratta
Financial Report 2024/2025
Notes to the Financial Report
For the Year Ended 30 June 2025

6.2 Restated Property, infrastructure, plant and equipment (cont'd)

(b) Plant and Equipment

	Plant machinery and equipment	Fixtures fittings and furniture	Computers and telecomms	Library books	Art Collection	Total plant and equipment	Work In Progress	Total plant and equipment
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
At fair value 1 July 2024	25,776	1,725	3,285	1,922	2,857	35,565	1,702	37,267
Accumulated depreciation at 1 July 2024	(17,324)	(1,219)	(2,541)	(1,153)	-	(22,237)	-	(22,237)
	8,452	506	744	769	2,857	13,328	1,702	15,030
Movements in fair value								
Additions	-	-	-	-	-	-	3,517	3,517
Contributions	32	-	-	-	886	918	-	918
Found Assets	-	-	-	-	-	-	-	-
Revaluation	-	-	-	92	(13)	79	-	79
Disposal	(1,125)	-	-	(327)	(222)	(1,674)	-	(1,674)
Write-off	-	-	-	-	-	-	(15)	(15)
Transfers	-	-	-	-	-	-	-	-
Transfers WIP	2,728	-	-	194	15	2,937	(3,052)	(115)
Impairment losses recognised in operating result	-	-	-	-	-	-	-	-
	1,634	-	-	(41)	666	2,259	450	2,709
Movements in accumulated depreciation								
Depreciation and amortisation	(1,453)	(15)	(227)	(346)	-	(2,041)	-	(2,041)
Revaluation	-	-	-	(43)	-	(43)	-	(43)
Accumulated depreciation of disposals	1,044	-	-	327	-	1,370	-	1,370
Impairment losses recognised in operating result	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-
	(410)	(15)	(227)	(62)	-	(714)	-	(714)
At fair value 30 June 2025	27,410	1,725	3,285	1,881	3,523	37,824	2,152	39,976
Accumulated depreciation at 30 June 2025	(17,754)	(1,235)	(2,768)	(1,215)	-	(22,951)	-	(22,951)
Carrying amount	9,676	490	517	666	3,523	14,873	2,152	17,025

Rural City of Wangaratta
Financial Report 2024/2025
Notes to the Financial Report
For the Year Ended 30 June 2025

6.2 Restated Property, infrastructure, plant and equipment (cont'd)

(c) Infrastructure

	Roads	Bridges	Footpaths and cycleways	Drainage	Recreational, leisure and community	Waste Management	Parks open spaces and streetscapes	Aerodromes	Off street car parks
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Restated									
At fair value 1 July 2024	476,249	125,004	36,496	65,376	43,127	28,434	18,961	7,402	4,693
Accumulated depreciation at 1 July 2024	(127,767)	(28,890)	(15,984)	(19,143)	(12,089)	(21,547)	(9,421)	(1,512)	(1,467)
	348,482	96,124	20,512	46,233	31,038	6,887	9,540	5,890	3,226
Movements in fair value									
Additions	-	-	-	-	-	-	-	-	-
Contributions	1,788	-	705	1,482	-	-	-	-	-
Found Assets	-	-	-	-	-	-	-	-	-
Revaluation	(17)	(61)	(3)	(77)	-	-	(16)	-	-
Disposal	(302)	(215)	(262)	(384)	(963)	-	(193)	-	-
Write-off	-	-	-	-	-	-	-	-	-
Transfers	(2,273)	-	44	-	32	-	-	2,273	-
Transfers WIP	5,256	988	486	1,140	12,561	759	1,465	-	-
Impairment losses recognised in operating result	-	-	-	-	-	-	-	-	-
	4,452	722	971	2,160	11,630	759	1,255	2,273	-
Movements in accumulated depreciation									
Depreciation and amortisation	(9,785)	(1,480)	(1,241)	(1,045)	(1,437)	(459)	(995)	(184)	(92)
Revaluation	(608)	(100)	(86)	(66)	(84)	(46)	(69)	(16)	(4)
Accumulated depreciation of disposals	33	119	70	64	838	-	158	-	-
Impairment losses recognised in operating result	-	-	-	-	-	-	-	-	-
Transfers	581	-	(1)	-	(5)	-	-	(581)	-
	(9,778)	(1,461)	(1,258)	(1,047)	(689)	(505)	(906)	(781)	(96)
At fair value 30 June 2025	480,701	125,726	37,467	67,537	54,757	29,194	20,216	9,675	4,694
Accumulated depreciation at 30 June 2025	(137,545)	(30,340)	(17,242)	(20,191)	(12,778)	(22,052)	(10,327)	(2,293)	(1,562)
Carrying amount	343,156	95,386	20,224	47,347	41,979	7,142	9,889	7,382	3,131

* Restatement of opening balances, refer note 11.1

Rural City of Wangaratta
Financial Report 2024/2025
Notes to the Financial Report
For the Year Ended 30 June 2025

6.2 Property, infrastructure, plant and equipment (cont'd)

Acquisition

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

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

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

	Depreciation Period	Threshold Limit
<i>Asset recognition thresholds and depreciation periods</i>		\$'000
Property		
Land		
land improvements	20-90 years	5
landfill assets	1-11 years	1
Buildings	10-100 years	10
Plant and Equipment		
plant, machinery and equipment	5-20 years	2
fixtures, fittings and furniture	2-33 years	2
computers and telecommunications	2-33 years	2
library books	6-12 years	Nil
Infrastructure		
road pavements and seals	80 years	10
road formation	200 years	10
road kerb, channel and minor culverts	110 years	10
bridges	20-80 years	10
footpaths and cycleways	10-110 years	5
bikepaths	15-20 years	3
drainage	100 years	5
recreational, leisure and	10-100 years	5
parks, open space and	10-100 years	5
waste management	1-11 years	5
off street car parks	80 years	5
aerodromes	80 years	5
other infrastructure	30 years	5
Intangibles	10 years	5

Land under roads

Council recognises land under roads it controls at fair value.

Rural City of Wangaratta
Financial Report 2024/2025
Notes to the Financial Report
For the Year Ended 30 June 2025

6.2 Property, infrastructure, plant and equipment (cont'd)

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.

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.

Leasehold improvements

Leasehold improvements are recognised at cost and are amortised over the unexpired period of the lease or the estimated useful life of the improvement, whichever is the shorter. At balance date, leasehold improvements are amortised over a 5 to 40 year

Valuation of land and buildings

Valuation of land and land under roads were undertaken in 2025 by a qualified independent valuer (Principal Marcus Hann, Valuer No. 62901) of LG Valuation Services Pty Ltd. Valuation of Buildings was undertaken in 2023 by a qualified independent valuer LG Valuations (Principal Marcus Hann, Valuer No. 62901). The valuation of land and buildings is at fair value, being market value based on highest and best use permitted by relevant land planning provisions. Where land use is restricted through existing planning provisions the valuation is reduced to reflect this limitation. This adjustment is an unobservable input in the valuation. The adjustment has no impact on the comprehensive income statement.

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

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

The date of the current valuation is detailed in the following table.

Details of the Council's land and buildings and information about the fair value hierarchy as at 30 June 2025 are as follows:

Council	Level 1	Level 2	Level 3	Date of Valuation	Type of Valuation	Date of Next Valuation	Type of Next Valuation
	\$'000	\$'000	\$'000				
Land	-	50,661	-	Jun-25	Full	Jun-26	Index
Specialised land	-	-	55,749	Jun-25	Full	Jun-26	Index
Land Improvements	-	-	6,814	Jun-24	Index	Jun-26	Full
Heritage Buildings	-	-	1,589	Jun-24	Index	Jun-26	Index
Buildings	-	-	89,526	Jun-24	Index	Jun-26	Index
Total	-	50,661	153,678				

Rural City of Wangaratta
Financial Report 2024/2025
Notes to the Financial Report
For the Year Ended 30 June 2025

6.2 Property, infrastructure, plant and equipment (cont'd)

Valuation of infrastructure

Valuation of infrastructure assets (excluding aerodromes and waste management) has been determined in accordance with an independent valuation undertaken in 2021 by Jenny Hart, Asset Planning Coordinator, BGeom (University Melbourne); BSc (Melbourne University), MSc (Ohio State University).

The date of the current valuation is detailed in the following table.

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

Details of the Council's infrastructure and information about the fair value hierarchy as at 30 June 2025 are as follows:

Council	Level 1	Level 2	Level 3	Date of Valuation	Type of Valuation	Date of Next Valuation	Type of Next Valuation
	\$'000	\$'000	\$'000				
Roads	-	-	343,156	Jun-24	Index	Jun-26	Full
Bridges	-	-	95,386	Jun-24	Index	Jun-26	Full
Footpaths and cycleways	-	-	20,224	Jun-24	Index	Jun-26	Full
Drainage	-	-	47,347	Jun-24	Index	Jun-26	Full
Recreational, leisure and community facilities	-	-	41,979	Jun-24	Index	Jun-26	Full
Waste management	-	-	7,142	Jun-24	Index	Jun-26	Index
Parks, open space and streetscapes	-	-	9,889	Jun-24	Index	Jun-26	Full
Aerodromes	-	-	7,382	Jun-24	Full	Jun-26	Index
Off Street Car Parks	-	-	3,131	Jun-24	Index	Jun-26	Full
Other infrastructure	-	-	42	May-21	N/A	N/A	N/A
Total	-	-	575,677				

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 25% and 90%. 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 and \$41 per square metre.

Infrastructure assets are valued based on the current 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 200 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 infrastructure are sensitive to changes in use, expectations or requirements that could either shorten or extend the useful lives of infrastructure assets.

The changes to AASB13 did not have a material impact on the valuation of the infrastructure assets as Council's capitalisation policy (for new assets) already includes direct and indirect costs, site preparation, traffic management and other costs types referred to in the AASB13 amendments. All new assets are capitalised at cost.

The current unit rates were based on benchmarks with other councils and also the most recent contracts that Council had entered into.

Reconciliation of specialised land

	2025	2024
	\$'000	\$'000
Land under roads	55,749	27,574
Total specialised land	55,749	27,574

Rural City of Wangaratta
Financial Report 2024/2025
Notes to the Financial Report
For the Year Ended 30 June 2025

6.3 Investments in associates, joint arrangements and subsidiaries

Subsidiaries

Wangaratta Livestock Exchange

Background

On 1 August 2018, the operations of the Saleyards was taken over by Wangaratta Livestock Exchange Pty Ltd (WLE). WLE manages the Wangaratta Saleyards on the terms set out in a Management Service Agreement between Council and the WLE. WLE operates the Saleyards as a going concern for the purpose of providing livestock auction facilities and related services.

Summarised financial information

Summarised statement of comprehensive income

Total income

Total expenses

Total comprehensive result

Summarised balance sheet

Current assets

Non-current assets

Total assets

Current liabilities

Non-current liabilities

Total liabilities

Net Assets

Summarised statement of cash flows

Net cash provided by/(used in) operating activities

Net cash provided by/(used in) investing activities

Net cash provided by/(used in) financing activities

Net increase/(decrease) in cash and cash equivalents

	2025 \$'000	2024 \$'000
Total income	902	939
Total expenses	773	756
Total comprehensive result	129	183
Current assets	427	384
Non-current assets	801	751
Total assets	1,228	1,135
Current liabilities	113	107
Non-current liabilities	76	103
Total liabilities	189	210
Net Assets	1,039	925
Net cash provided by/(used in) operating activities	208	234
Net cash provided by/(used in) investing activities	(169)	(44)
Net cash provided by/(used in) financing activities	(31)	(29)
Net increase/(decrease) in cash and cash equivalents	8	161

The result of Wangaratta Livestock Exchange Pty Ltd in the financial statements is not included as the impact of consolidation is not considered to be material.

Subsidiaries are all entities over which Council has control. Council controls an entity when it is exposed to, or has rights to, variable returns from its involvement with the entity and has the ability to affect those returns through its power to direct the activities of the entity. Subsidiaries are fully consolidated from the date on which control is transferred to the Council. They are deconsolidated from the date that control ceases.

Where dissimilar accounting policies are adopted by entities and their effect is considered material, adjustments are made to ensure consistent policies are adopted in these financial statements.

Rural City of Wangaratta
Financial Report 2024/2025
Notes to the Financial Report
For the Year Ended 30 June 2025

Note 7 People and relationships

7.1 Council and key management remuneration

(a) Related Parties

Parent entity

The Rural City of Wangaratta is the parent entity.

Subsidiaries

Interests in subsidiaries are detailed in Note 6.3.

(b) Key Management Personnel

Key management personnel (KMP) are those people with the authority and responsibility for planning, directing and controlling the activities of The Rural City of Wangaratta. The Councillors, Chief Executive Officer and Executive Directors are deemed KMP.

Details of persons holding the position of Councillor or other members of key management personnel at any time during the year are:

Councillors

1. Dean Rees (Councillor and Mayor until 25th October 2024, not re-elected)
2. Irene Grant (Mayor since 19th November 2024, Councillor re-elected)
3. Harvey Benton (Councillor and Deputy Mayor - re-elected on 19th November 2024)
4. Dave Fuller (Councillor, re-elected)
5. Harry Bussell - (Councillor re-elected)
6. Ashlee Fitzpatrick (Councillor re-elected)
7. Jack Herry (Councillor until 25th October 2024, not re-elected)
8. Allison Winters (Councillor since 19th November 2024)
9. Tania Maxwell (Councillor since 19th November 2024)

Executive Management

1. Brendan McGrath - Chief Executive Officer
2. Marcus Goonan - Director Community & Infrastructure
3. Sarah Brindley - Director Corporate & Leisure
4. Stephen Swart - Director Sustainability & Culture

Total Number of Councillors

Total of Chief Executive Officer and other Key Management Personnel

Total Number of Key Management Personnel

2025	2024
No.	No.
9	7
4	5
13	12

(c) Remuneration of Key Management Personnel

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

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

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

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

Termination benefits include termination of employment payments, such as severance packages.

Total remuneration of key management personnel was as follows:

Short-term employee benefits
Other long-term employee benefits
Post-employment benefits
Termination benefits
Total

2025	2024
\$'000	\$'000
1,225	1,363
32	62
96	102
-	-
1,353	1,527

Rural City of Wangaratta
Financial Report 2024/2025
Notes to the Financial Report
For the Year Ended 30 June 2025

7.1 Council and key management remuneration (cont'd)

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

\$0 - \$9,999
\$20,000 - \$29,999
\$30,000 - \$39,999
\$40,000 - \$49,999
\$50,000 - \$59,999
\$80,000 - \$89,999
\$100,000 - \$109,999
\$170,000 - \$179,999
\$220,000 - \$229,999
\$230,000 - \$239,999
\$340,000 - \$349,999
\$350,000 - \$359,999

2025	2024
No.	No.
1	-
3	-
3	4
-	2
1	-
1	-
-	1
-	1
1	3
2	-
1	-
-	1
13	12

(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.

Total remuneration of other senior staff was as follows:

Short-term employee benefits
Other long-term employee benefits
Post-employment benefits
Termination benefits
Total

2025	2024
\$'000	\$'000
-	147
-	22
-	16
-	-
-	185

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

Income Range:
\$170,000 - \$179,999
\$180,000 - \$189,999
\$190,000 - \$199,999

2025	2024
No.	No.
-	-
-	1
-	-
-	1

Total remuneration for the reporting year for other senior staff included above, amounted to:

- 185

Rural City of Wangaratta
Financial Report 2024/2025
Notes to the Financial Report
For the Year Ended 30 June 2025

Note 7 People and relationships (cont'd)

7.2 Related party disclosure

(a) Transactions with related parties

During the period Council entered into the following transactions with related parties.

1. Sponsorship paid to LINE Wangaratta \$7,000.
2. Contributions paid to Wangaratta Festival of Jazz & Blues \$27,321 (2023/24 \$23,050).
3. Membership paid to Business Wangaratta \$77 (2023/24 \$77).
4. Fees paid to Fallons Bus Lines \$8,148 (2023/24 \$4,658).
5. Fees paid to Alpine Building Permits & Consultants Pty Ltd \$17,695 (2023/24 \$40,682).
6. Fees paid to Molly Herry-Carscallen \$0 (2023/24 \$270).
7. Contributions paid to Tourism North East \$159,500 (2023/24 \$154,000).
8. Fees paid to Rees & Rees Lifestyle \$85.
9. Fees paid to Goulburn Ovens Institute of TAFE \$323 (2023/24 \$13,322).
10. Fees paid to TAFCO Rural Supplies \$1,826 (2023/24 \$18,260).
11. Fees paid to Indigo Shire Council \$0 (2034/24 \$26,610).
12. Fees paid to Wangaratta Symphony Orchestra \$5,255
13. Fees paid to Merriwa Industries Ltd \$4,709

All purchases were at arms length and were in the normal course of Council's operations.

(b) Outstanding balances with related parties

There are no balances outstanding at the end of the reporting period in relation to transactions with related parties.

(c) Loans to/from related parties

Council does not make loans to or receive loans from related parties. No guarantees have been provided.

(d) Commitments to/from related parties

Council has no outstanding commitments to/from other related parties.

Rural City of Wangaratta
Financial Report 2024/2025
Notes to the Financial Report
For the Year Ended 30 June 2025

Note 8 Managing uncertainties

8.1 Contingent assets and liabilities

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

(a) Contingent assets

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

Developer Contribution Plans (DCP's)

On 17 October 2019 the Minister for Planning approved the Wangaratta North-West Growth Area and Wangaratta South Growth Area DCP's. A DCP imposes a binding obligation on Council to provide the infrastructure set out in the DCP and also allows for the collection of levies (charges) on the residential and commercial developable areas. The future inflow of levies for the DCP's is expected to be \$33.46m and \$8.04m for the North-West and South Growth Areas DCP's respectively (indexed).

(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

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.

Future superannuation contributions

There were no contributions outstanding and no loans to or from the above schemes as at 30 June 2025.

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.

MAV Workcare

Council was a participant of the MAV WorkCare Scheme. The MAV WorkCare Scheme provided workers compensation insurance. MAV WorkCare commenced business on 1 November 2017 and the last day the Scheme operated as a self-insurer was 30 June 2021. In accordance with the Workplace Injury Rehabilitation and Compensation Act 2013, there is a six-year liability period following the cessation of the Scheme (to 30 June 2027). At the end of the liability period, an adjustment payment may be required (or received). The determination of any adjustment payment is dependent upon revised actuarial assessments of the Scheme's tail claims liabilities as undertaken by Work Safe Victoria.

Legal Matters

Council is presently involved in several legal matters which are being conducted by council's solicitors. Council does not have any major legal matters that could have a material impact on future operations at the time of preparation of these financial statements.

Rural City of Wangaratta
Financial Report 2024/2025
Notes to the Financial Report
For the Year Ended 30 June 2025

Note 8 Managing uncertainties (cont'd)

8.1 Contingent assets and liabilities (cont'd)

(c) Development Contribution Plans (DCPs)

On 17 October 2019 the Minister for Planning approved the Wangaratta North-West Growth Area and Wangaratta South Growth Area DCPs. A DCP imposes a binding obligation on Council to provide the infrastructure set out in the DCP. It also allows for the collection of levies (referred to disclosure in contingent assets). The approved DCPs impose an obligation on Council to construct infrastructure. At 30 June 2025 Council has an obligation to construct infrastructure of \$23.53m and \$7.66m for the North-West and South Growth Area DCPs respectively. There is also an obligation further to the DCP arrangement of \$6.90m for the North Area. Council is required to submit an annual return to the Minister for Planning to demonstrate the DCP funds expended.

8.2 Change in accounting standards

Certain new Australian Accounting Standards and interpretations have been published that are not mandatory for the 30 June 2025 reporting period. Council assesses the impact of these new standards. As at 30 June 2025 there were no new accounting standards or interpretations issued by the AASB which are applicable for the year ending 30 June 2025 that are expected to impact Council.

In September 2024 the Australian Accounting Standards Board (AASB) issued two Australian Sustainability Reporting Standards (ASRS). This followed Commonwealth legislation establishing Australia's sustainability reporting framework. Relevant entities will be required to undertake mandatory reporting of climate-related disclosures in future financial years. Public sector application issues remain under consideration and Council will continue to monitor developments and potential implications for future financial years.

8.3 Financial instruments

(a) Objectives and policies

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

(b) Market risk

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

Interest rate risk

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

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.

Rural City of Wangaratta
Financial Report 2024/2025
Notes to the Financial Report
For the Year Ended 30 June 2025

Note 8 Managing uncertainties (cont'd)

8.3 Financial instruments (cont'd)

(c) Credit risk

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

- council have a policy for establishing credit limits for the entities council deal with;
- council may require collateral where appropriate; and
- council only invest 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 provide 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:

- have a liquidity policy which targets a minimum and average level of cash and cash equivalents to be maintained;
- have readily accessible standby facilities and other funding arrangements in place;
- have a liquidity portfolio structure that requires surplus funds to be invested within various bands of liquid instruments;
- monitor budget to actual performance on a regular basis; and
- set 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 5.4.

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 +1% and -1% in market interest rates (AUD) from year-end rates of 3.85%.

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.

Rural City of Wangaratta
Financial Report 2024/2025
Notes to the Financial Report
For the Year Ended 30 June 2025

Note 8 Managing uncertainties (cont'd)

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.

Council has considered the amendments to AASB 13 Fair Value Measurement that apply for the 2024-25 financial year as a result of AASB 2022-10 Amendments to Australian Accounting Standards - Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities. For assets, where the Council adopts a current replacement cost approach to determine fair value, the Council now considers the inclusion of site preparation costs, disruption costs and costs to restore another entity's assets in the underlying valuation.

The AASB 13 amendments apply prospectively, comparative figures have not been restated.

The AASB 13 amendments have not resulted in any material impacts to Council's financial statements.

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 ranging from 1 to 5 years. The valuation is performed either by experienced council officers or independent experts. The following table sets out the frequency of revaluations by asset class.

Asset class	Revaluation frequency
Land	3 years
Buildings	3 years
Roads	5 years
Bridges	5 years
Footpaths and cycleways	5 years
Drainage	5 years
Recreational, leisure and community facilities	5 years
Waste management	5 years
Parks, open space and streetscapes	5 years
Aerodromes	5 years
Other infrastructure	5 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.

Rural City of Wangaratta
Financial Report 2024/2025
Notes to the Financial Report
For the Year Ended 30 June 2025

Note 9 Other matters

9.1 Reserves

(a) Asset revaluation reserves

2025

Property

Land and land improvements

Buildings

Plant & Equipment

Library books

Art Collection

Infrastructure

Roads

Bridges

Footpaths and cycleways

Drainage

Recreational, Leisure and community facilities

Parks, open space and streetscapes

Aerodromes

Offstreet car parks

Waste Management

Total asset revaluation reserves

2024

Property

Land and land improvements

Buildings

Plant & Equipment

Library books

Art Collection

Infrastructure

Roads

Bridges

Footpaths and cycleways

Drainage

Recreational, leisure and community facilities

Parks, open space and streetscapes

Aerodromes

Offstreet car parks

Waste Management

Total asset revaluation reserves

	Balance at beginning of reporting period \$'000	Increase (decrease) \$'000	Balance at end of reporting period \$'000
2025			
Property			
Land and land improvements	36,992	43,235	80,227
Buildings	44,147	(976)	43,172
	81,139	42,259	123,398
Plant & Equipment			
Library books	307	48	355
Art Collection	726	(13)	713
	1,033	35	1,068
Infrastructure			
Roads	315,717	(626)	315,092
Bridges	87,756	(161)	87,595
Footpaths and cycleways	8,105	(89)	8,016
Drainage	27,990	(143)	27,846
Recreational, Leisure and community facilities	7,317	(84)	7,232
Parks, open space and streetscapes	3,172	(86)	3,086
Aerodromes	4,983	(16)	4,967
Offstreet car parks	2,317	(4)	2,313
Waste Management	984	(46)	938
	458,341	(1,255)	457,086
Total asset revaluation reserves	540,513	41,039	581,552
2024			
Property			
Land and land improvements	38,436	(1,444)	36,992
Buildings	40,440	3,707	44,147
	78,876	2,263	81,139
Plant & Equipment			
Library books	175	132	307
Art Collection	467	259	726
	642	391	1,033
Infrastructure			
Roads	306,336	9,381	315,717
Bridges	85,132	2,624	87,756
Footpaths and cycleways	7,501	604	8,105
Drainage	26,590	1,400	27,990
Recreational, leisure and community facilities	6,342	975	7,317
Parks, open space and streetscapes	2,908	264	3,172
Aerodromes	6,105	(1,122)	4,983
Offstreet car parks	2,229	88	2,317
Waste Management	832	152	984
	443,975	14,366	458,341
Total asset revaluation reserves	523,493	17,020	540,513

The asset revaluation reserve is used to record the increased (net) value of Council's assets over time.

Rural City of Wangaratta
Financial Report 2024/2025
Notes to the Financial Report
For the Year Ended 30 June 2025

Note 9 Other matters (cont'd)

9.1 Reserves (cont'd)

(b) Other reserves

	Balance at beginning of reporting period	Transfer from accumulated surplus	Transfer to accumulated surplus	Balance at end of reporting period
	\$'000	\$'000	\$'000	\$'000
2025				
Cemetery	417	282	(405)	294
Developer contributions	3,178	16	-	3,194
Open space contributions	554	21	-	576
CSNE integration	135	-	-	135
HACC	153	-	-	153
Industrial land	868	-	-	868
Replacement of plant	9,769	2,942	(2,614)	10,097
Replacement of plant - CSNE	4	-	-	4
Waste and Landfill	25,089	10,403	(5,592)	29,900
Total Other reserves	40,166	13,665	(8,611)	45,221
2024				
Cemetery	366	379	(328)	417
Developer contributions	90	3,088	-	3,178
Open space contributions	1,192	(638)	-	554
CSNE integration	135	-	-	135
HACC	153	-	-	153
Industrial land	868	-	-	868
Replacement of plant	7,106	3,271	(608)	9,769
Replacement of plant - CSNE	4	-	-	4
Waste and Landfill	20,647	9,988	(5,546)	25,089
Total Other reserves	30,561	16,088	(6,482)	40,166

Rural City of Wangaratta
Financial Report 2024/2025
Notes to the Financial Report
For the Year Ended 30 June 2025

Note 9 Other matters (cont'd)

9.1 Reserves (cont'd)

(b) Other reserves (cont'd)

The cemetery reserve exists to support future operating requirements and capital improvements at the Wangaratta Cemetery.

The reserves for developer contributions will be utilised to develop recreation and other facilities for residents in the respective development areas. Developer contributions for recreation may also be used to fund municipal recreation facilities.

The CSNE reserve supported the integration of Community Support North East into Council operations. There is no intended future allocation for this reserve and it is proposed to be reduced to nil in 2025/26. In doing so Council will verify that no statutory obligation exists in relation to this reserve that would prevent its reduction to nil.

The HACC reserve exists to support the delivery of home and community care services.

The Industrial land reserve exists to support the future acquisition and development of industrial land across the municipality.

The Waste and Landfill reserve is for future capital works and rehabilitation of landfill sites.

Plant replacement reserve (including CSNE plant replacement) exists to fund replacement of plant and vehicles at the optimal time.

Rural City of Wangaratta
Financial Report 2024/2025
Notes to the Financial Report
For the Year Ended 30 June 2025

Note 9 Other matters (cont'd)

9.2 Reconciliation of cash flows from operating activities to surplus/(deficit)

	2025	2024
	\$'000	\$'000
Surplus/(deficit) for the year	4,903	6,767
Non-cash adjustments:		
Depreciation and amortisation	21,544	17,200
(Profit)/loss on disposal of property, infrastructure, plant and equipment	2,004	818
Finance costs	565	605
Fair value adjustments	(1,374)	(10,175)
Recognition of additional landfill provision - closed sites	2,183	10,426
Assets written-off / impaired	1,891	3,199
Contributions - Non-monetary assets	(4,893)	(3,373)
Found Assets	-	(3,347)
Bad Debts	332	237
Change in assets and liabilities:		
(Increase)/decrease in trade and other receivables	(328)	(39)
(Increase)/decrease in other assets	(169)	301
(Increase)/decrease in inventories	-	-
Increase/(decrease) in trade and other payables	303	(3,500)
Increase/(decrease) in trust funds and deposits	1,356	1,276
(Decrease)/increase in contract and other liabilities	(1,573)	(4,276)
Increase/(decrease) in provisions	(873)	340
Increase/(decrease) in intangibles	-	-
Net cash provided by/(used in) operating activities	25,870	16,459

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 Comprehensive Operating Statement when they are made or due.

Accumulation

The Fund's accumulation category, Vision MySuper/Vision Super Saver, receives both employer and employee contributions on a progressive basis. Employer contributions are normally based on a fixed percentage of employee earnings (for the year ended 30 June 2025, this was 11.5% as required under Superannuation Guarantee (SG) legislation (2024: 11.0%)).

Defined Benefit

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

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

Rural City of Wangaratta
Financial Report 2024/2025
Notes to the Financial Report
For the Year Ended 30 June 2025

Note 9 Other matters (cont'd)

9.3 Superannuation (cont'd)

Funding arrangements

Council makes employer contributions to the Defined Benefit category of the Fund at rates determined by the Trustee on the advice of the Fund Actuary. As at 30 June 2024, an interim actuarial investigation was held as the Fund provides lifetime pensions in the Defined Benefit category. The vested benefit index (VBI) of the Defined Benefit category as at 30 June 2024 (of which Council is a contributing employer) was 105.4%. The financial assumptions used to calculate the VBI were:

Net investment returns 5.6% pa

Salary information 3.5% pa

Price inflation (CPI) 2.7% pa

As at 30 June 2025, an interim actuarial investigation is underway as the Fund provides lifetime pensions in the Defined Benefit category. It is expected to be completed by 31 October 2025.

Vision Super has advised that the VBI at 30 June 2025 was 110.5%. Council was notified of the 30 June 2025 VBI during August 2025 (2024: August 2024). The financial assumptions used to calculate this VBI were

Net investment returns 5.7% pa

Salary information 3.5% pa

Price inflation (CPI) 2.6% pa

The VBI is used as the primary funding indicator. Because the VBI was above 100%, the 30 June 2024 actuarial investigation determined the Defined Benefit category was in a satisfactory financial position and that no change was necessary to the Defined Benefit category's funding arrangements from prior years.

Employer contributions

(a) Regular contributions

On the basis of the results of the 2024 interim actuarial investigation conducted by the Fund Actuary, Council makes employer contributions to the Fund's Defined Benefit category at rates determined by the Fund's Trustee. For the year ended 30 June 2025, this rate was 11.5% of members' salaries (11.0% in 2023/24). This rate is expected to increase in line with any increases in the SG contribution rate and was reviewed as part of the 30 June 2023 triennial valuation.

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

(b) Funding calls

If the Defined Benefit category is in an unsatisfactory financial position at an actuarial investigation or the Defined Benefit category's VBI is below its shortfall limit at any time other than the date of the actuarial investigation, the Defined Benefit category has a shortfall for the purposes of SPS 160 and the Fund is required to put a plan in place so that the shortfall is fully funded within three years of the shortfall occurring. The Fund monitors its VBI on a quarterly basis and the Fund has set its shortfall limit at 98% from 26 July 2024 (previously 97%).

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

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

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

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

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

Rural City of Wangaratta
Financial Report 2024/2025
Notes to the Financial Report
For the Year Ended 30 June 2025

Note 9 Other matters (cont'd)

9.3 Superannuation (cont'd)

The 2024 triennial actuarial investigation surplus amounts

An actuarial investigation is conducted annually for the Defined Benefit category of which Council is a contributing employer. Generally, a full actuarial investigation is conducted every three years and interim actuarial investigations are conducted for each intervening year. An interim investigation was conducted as at 30 June 2024 while a full investigation was conducted as at 30 June 2023.

The Fund's actuarial investigation identified the following for the Defined Benefit category of which

	2024 (Interim)	2023 (Triennial)
	\$m	\$m
- A VBI Surplus	108.4	84.7
- A total service liability surplus	141.4	123.6
- A discounted accrued benefits surplus	156.7	141.9

The VBI surplus means that the market value of the fund's assets supporting the defined benefit obligations exceed the vested benefits that the defined benefit members would have been entitled to if they had all exited on 30 June 2024.

The total service liability surplus means that the current value of the assets in the Fund's Defined Benefit category plus expected future contributions exceeds the value of expected future benefits and expenses as at 30 June 2024.

The discounted accrued benefit surplus means that the current value of the assets in the Fund's Defined Benefit category exceeds the value of benefits payable in the future but accrued in respect of service to 30 June 2024

The 2025 interim actuarial investigation

An interim actuarial investigation is being conducted for the Fund's position as at 30 June 2025 as the Fund provides lifetime pensions in the Defined Benefit category.

Vision Super has advised that the VBI at 30 June 2025 was 110.5%. Council was notified of the 30 June VBI during August 2025 (2024:August 2024).The financial assumptions used to calculate the 30 June 2024 VBI were:

Net investment returns 5.7% pa
Salary information 3.5% pa
Price inflation (CPI) 2.6% pa.

It is anticipated that this actuarial investigation will be completed by 31 October 2025.

The 2023 triennial investigation

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

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

Superannuation contributions

Contributions by Council (excluding any unfunded liability payments) to the above superannuation plans for the financial year ended 30 June 2025 are detailed below:

Scheme	Type of Scheme	Rate	2025	2024
			\$'000	\$'000
Vision Super	Defined benefits	11.5% (2024:11.0%)	44	24
Vision Super	Accumulation	11.5% (2024:11.0%)	3,181	3,062

In addition to the above contributions, Council made no unfunded liability payments to Vision Super.

There were no contributions outstanding and no loans issued from or to the above schemes as at 30 June 2025.

The expected contributions to be paid to the Defined Benefit category of Vision Super for the year ending 30 June 2026 is \$48k.

Rural City of Wangaratta
Financial Report 2024/2025
Notes to the Financial Report
For the Year Ended 30 June 2025

Note 10 Change in accounting policy

There are no pending accounting standards that are likely to have a material impact on council other than those that are yet to be assessed by Council as listed in Note 8.2

Note 11 Errors and changes in accounting estimates

11.1 Prior Period Adjustment

Council identified an error in prior periods relating to the omission of contributed infrastructure assets. The total correction of \$6.355 million has been allocated between:

- \$2.982 million – assets that should have been recognised in prior periods (opening balance adjustment at 1 July 2023).
- \$3.373 million – assets that should have been recognised during the 2023–24 year (comparative year adjustment).

These errors have been corrected by restating each affected financial statement line item, as shown in the tables below.

Impact on Opening Balance at 1 July 2023

	1-Jul-23	1-Jul-23	1-Jul-23
	Original Balances	Adjustment to recognise contributed assets	Restated Balances
	\$'000	\$'000	\$'000
Drainage	43,464	859	44,323
Parks, open space and streetscapes	8,238	4	8,242
Footpaths and Cycleways	18,123	642	18,765
Roads	334,056	1,477	335,533
Total	403,881	2,982	406,863
equipment	764,166	2,982	767,148
Total Assets	813,635	2,982	816,617
Accumulated Surplus	194,166	2,982	197,148
Total Equity	748,218	2,982	751,200

Impact on Comparative Figures for Year Ended 30 June 2024

	30-Jun-24	30-Jun-24	30-Jun-24
	Original Balances	Adjustment to recognise contributed assets	Restated Balances
Contributions non-monetary	-	3,373	3,373
Total income	96,699	3,373	100,072
Surplus for the year	3,394	3,373	6,767
Drainage	44,411	1,822	46,233
Parks, open space and streetscapes	9,536	4	9,540
Footpaths and Cycleways	19,227	1,285	20,512
Roads	345,238	3,244	348,482
	418,412	6,355	424,767
*Property, infrastructure, plant & equipment	792,416	6,355	798,771
*Total Assets	824,440	6,355	830,795
*Accumulated Surplus	187,954	6,355	194,309
*Total Equity	768,632	6,355	774,987

* Includes the cumulative impact of both the \$2.982 million opening balance adjustment and the \$3.373 million comparative year adjustment.



wangeratta.vic.gov.au



Rural City of
Wangaratta

Council Plan 2025-2029



Acknowledgements

Acknowledgement of Country

We acknowledge the traditional custodians of the lands, on which the Rural City of Wangaratta Communities reside. We pay our respect to their Elders past, present and emerging, and celebrate and respect their continuing cultures.

We are committed to walking beside Traditional Owners and custodians and Aboriginal and Torres Strait Islander peoples living and working within the Rural City of Wangaratta as we move toward reconciliation.

Community

Thank you to the many community members who shared their valuable ideas and time to help develop the Community Vision. We are grateful for your contributions to our engagement activities including completing surveys, student worksheets, and participating in community workshops.



Contents

A Message from the Mayor	4	Council Plan Overview	23
Your Councillors	5	Wellbeing Commitment	24
A Message from the CEO	6	Strategic Direction and Actions	31
The Rural City of Wangaratta	7	Community Wellbeing	32
About our Community	8	Natural Environment	36
Community Vision 2045	14	Economy and Tourism	40
What our community told us	16	Infrastructure and Place	44
How to Read This Plan	20	Plans and Strategies	48
Council's Role	21	Monitoring and evaluation	50
Guiding Principles	22	Data Sources	51



Wangaratta Sports & Aquatic Centre



A Message from the Mayor

The 2025–2029 Council Plan has been developed in close consultation with the wider community of the Rural City of Wangaratta. It is as one of Council's most important documents, alongside the 10-Year Financial Plan and Annual Budget.

This Plan is the result of an intensive, collaborative, and integrated engagement process. Our community's aspirations and priorities have shaped a framework that will guide how Council delivers services and infrastructure across the municipality.

Our goal was to reach as many people as possible from all corners of our community. More than 2,000 people contributed to the development of the Council Plan, with over 3,000 pieces of feedback gathered from individuals and local groups.

The process was both exciting and challenging. It initiated many meaningful conversations and opened the door to new ideas, as community members actively shared their hopes for the future of the Rural City of Wangaratta.

Throughout all engagement activities, participants were encouraged to think about the future of our region and offer ideas to help make it an even better place to live, work, and visit.

Central to the Council Plan is the Community Vision – a guiding framework that will inform planning and decision-making over the next 20 years.

This Plan also incorporates the Municipal Public Health and Wellbeing Plan, recognising that health and wellbeing are not just services we deliver – they are fundamental to the kind of community we aspire to be.

Cr Irene Grant
Mayor

Rural City of Wangaratta Council Plan 2025-2029

Your Councillors



Mayor
Cr Irene Grant
Warby Ward

0428 189 249
i.grant@wangaratta.vic.gov.au

Councillor Irene Grant was elected to Council in 2020, re-elected in 2024 and elected as Mayor for a one-year term. She is a former Mayor and Administrator of the Rural City of Wangaratta.



Cr Harry Bussell
King River Ward

0429 475 863
h.bussell@wangaratta.vic.gov.au

Councillor Harry Bussell was first elected to Council in 2016 and was re-elected in 2024.



Deputy Mayor
Cr Harvey Benton
Ovens Ward

0429 542 928
h.benton@wangaratta.vic.gov.au

Councillor Harvey Benton was elected to Council in 2016, re-elected to Council in 2024, and re-elected as Deputy Mayor for a one-year term. Harvey has represented the community since 1981 as a Councillor for the Shire of Wangaratta.



Cr Ashlee Fitzpatrick
Wareena Ward

0448 384 600
a.fitzpatrick@wangaratta.vic.gov.au

Councillor Ashlee Fitzpatrick was first elected to Council in 2016 and was re-elected in 2024.



Cr Tania Maxwell
Appin Ward

0447 824 785
t.maxwell@wangaratta.vic.gov.au

Councillor Tania Maxwell was first elected to Council at the 2024 election.



Cr Allison Winters
Yarrunga Ward

0437 181 228
a.winters@wangaratta.vic.gov.au

Councillor Allison Winters was first elected to Council at the 2024 election.



Cr Dave Fuller
Bullawah Ward

0429 545 907
d.fuller@wangaratta.vic.gov.au

Councillor Dave Fuller was first elected to Council in 2016 and was re-elected in 2024.



A Message from the CEO

The Council Plan is a strategic framework that will guide our work over the next four years. While the Plan sets out our long-term direction, it's designed to be responsive and can be adjusted as our operating environment evolves. This will ensure it remains relevant and grounded in the realities we face over the next four years.

Financial sustainability is our foundation. After many years of rate capping, we're now seeing the cumulative impact, the gap between our income and the rising cost of delivering services is widening. As a result, we're entering a more cautious phase. Our focus will shift from launching new, large-scale initiatives to renewing and maintaining existing assets and facilities. This is a time for careful stewardship, where every decision must be measured and every investment must be justified.

How we work is just as important as what we deliver. We're committed to fostering a workplace culture that empowers and supports our people. That means investing in professional development, promoting safety, wellbeing and inclusivity, and encouraging collaboration and excellence. We're building a workplace that offers meaningful career pathways because when our people thrive, so does our community.

After extensive engagement, our community has helped shape our Council Plan. They have contributed to our four pillars: *Community Wellbeing* – where we want to feel connected, inspired, and treated with respect; *Natural Environment* – committing to protecting and improving our environment while adapting our services and places for the future; *Economy and Tourism* – continuing to grow our region as an economic, creative, and tourism hub; and *Infrastructure and Place* – developing places that connect people, businesses, and neighbourhoods.

This Council Plan reflects an ongoing commitment to delivering meaningful, community-focused outcomes.

Brendan McGrath
Chief Executive Officer

Rural City of Wangaratta Council Plan 2025-2029

Rural City of Wangaratta

The Rural City of Wangaratta comprises of several townships, each bringing unique characteristics and contributions to the local community.

The Rural City of Wangaratta is home to

30,169¹

residents

supporting

14,188

jobs

and has an annual economic output of

\$4.826 billion

2/3

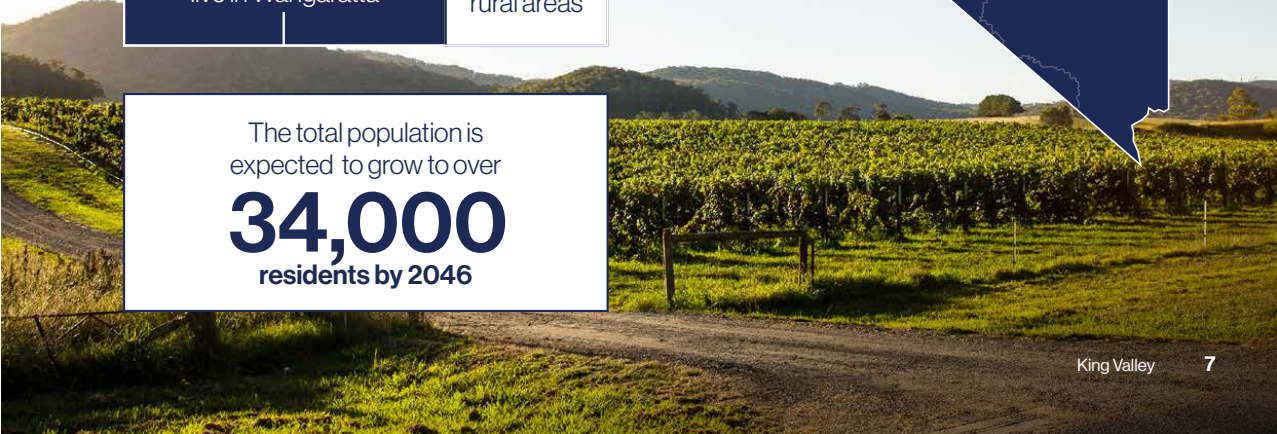
of the population live in Wangaratta

with the remaining one-third residing in rural areas

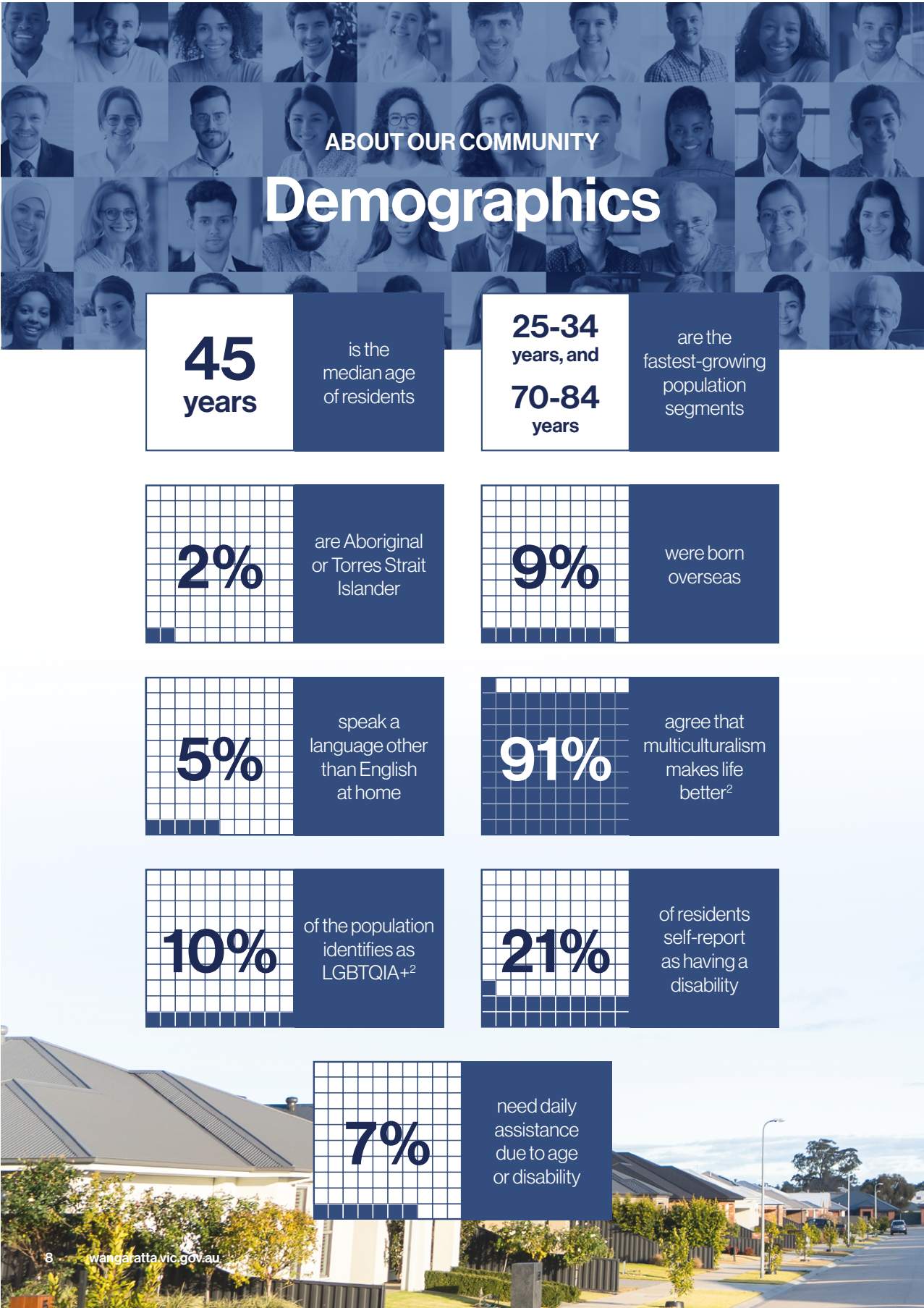
The total population is expected to grow to over

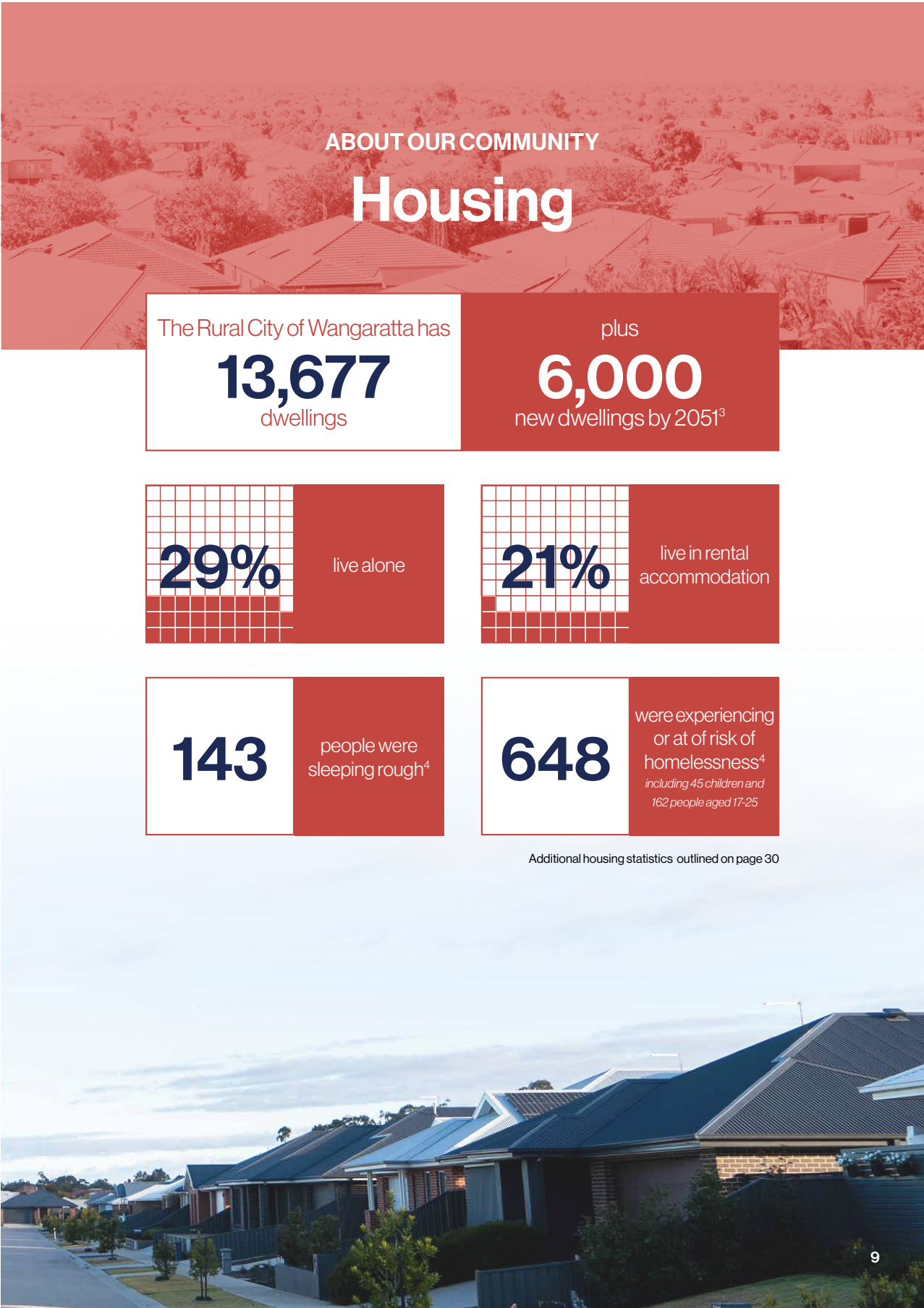
34,000

residents by 2046



King Valley 7





ABOUT OUR COMMUNITY

Employment & Education

22%

work in Health
Care and Social
Assistance

10%

work in
Retail Trade

10%

work in
Education

9%

work in
Manufacturing

7%

work in
Agriculture,
Forestry &
Fishing

7%

work in
Tourism

For Employment statistics, see data source ⁵

78%

of employed residents work in
the Rural City of Wangaratta

The majority of those who travel to work go to the nearby LGAs of Benalla, Indigo, and Moira.

21 Primary Schools

1
Specialist
School

3 Secondary Schools

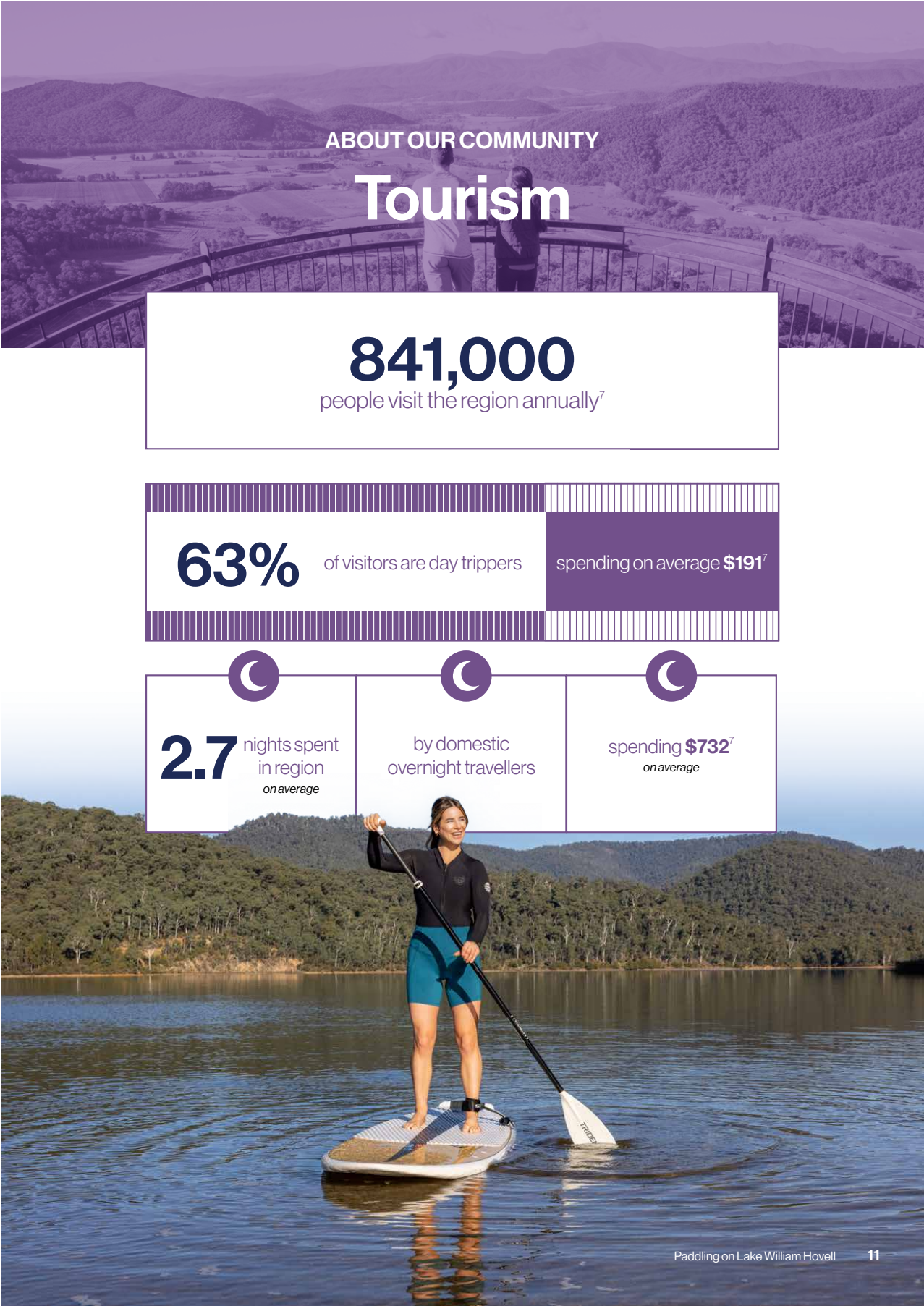
17 Early Learning and Kindergarten Services⁶

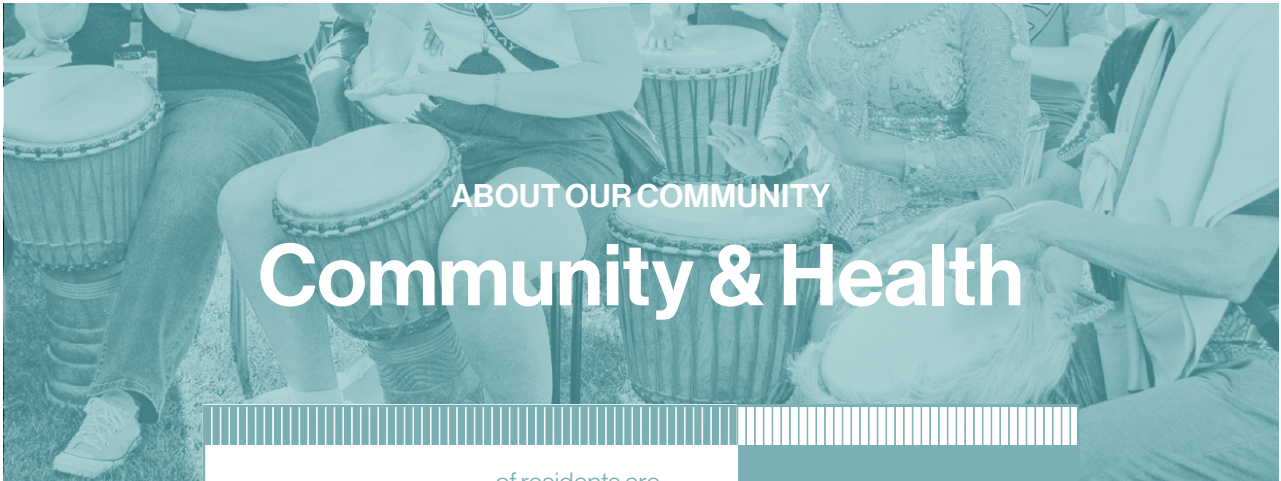
40%

of residents have no post high school qualifications

17%

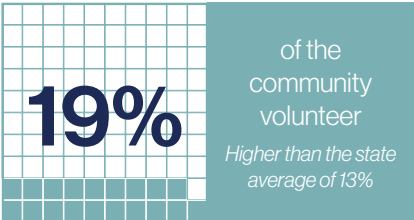
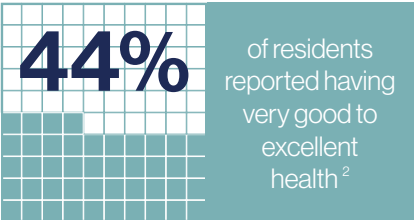
of residents have a bachelor degree or higher





ABOUT OUR COMMUNITY

Community & Health

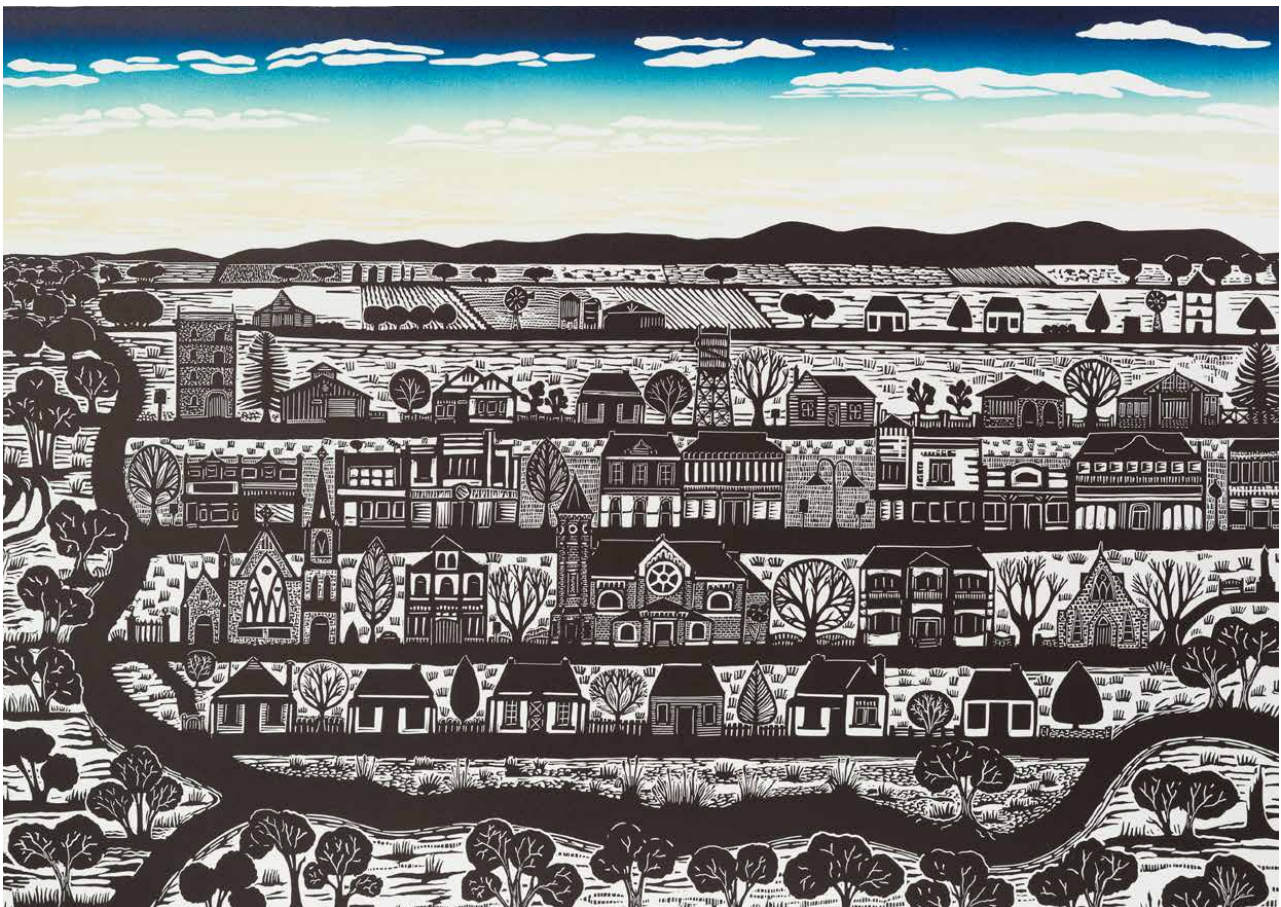


Additional Community and Health statistics outlined on page 26-29





Community Vision 2045



Rural City of Wangaratta Council Plan 2025-2029

The Rural City of Wangaratta is a place for **everyone**.

We are a welcoming, connected,
and caring community.

We value our urban and rural
communities, ensuring shared
opportunity and quality of life.

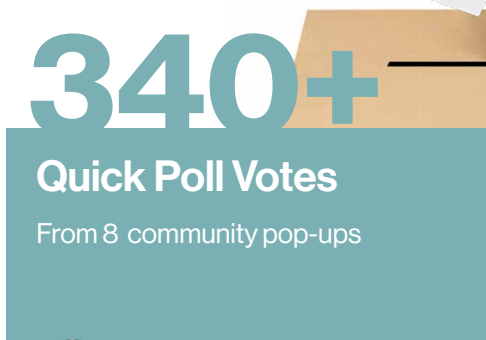
Our natural environment supports
our wellbeing and forms a strong
part of our cultural identity.

Our strength is our resilience and
active participation in shaping a
future for everyone to thrive.

Left: Anita Laurence, *Under a Blue Sky*, 2017, linocut print on Somerset paper, 76.5 x 100.5cm.
Printed by Bill Young at Bill Young Studio, King Valley, Wangaratta Art Gallery Collection.
Acquired with the support of the Wangaratta Art Gallery Friends Inc.

What our community told us

The development of the *Council Plan* and *Community Vision* has been informed by over **2,000 people and 3,200 ideas** from the community and service providers working in the municipality. This included:



What are the community's top 10 priorities for the future?

Across all community engagement activities, participants were encouraged to think holistically about our region's future and contribute ideas to make the Rural City of Wangaratta a better place in the years to come.

The community's priorities shape the Council Plan and initiatives.

- 1. The Rural City of Wangaratta, is a place for everyone.**
- 2. Community health and wellbeing.**
- 3. Places and spaces for community connection and culture.**
- 4. Transport, roads and infrastructure.**
- 5. Care for nature and the environment.**
- 6. Cost of living and affordability.**
- 7. Community safety.**
- 8. Violence and harm from drug and alcohol use.**
- 9. Local economy and employment.**
- 10. Communication, accountability and transparency.**

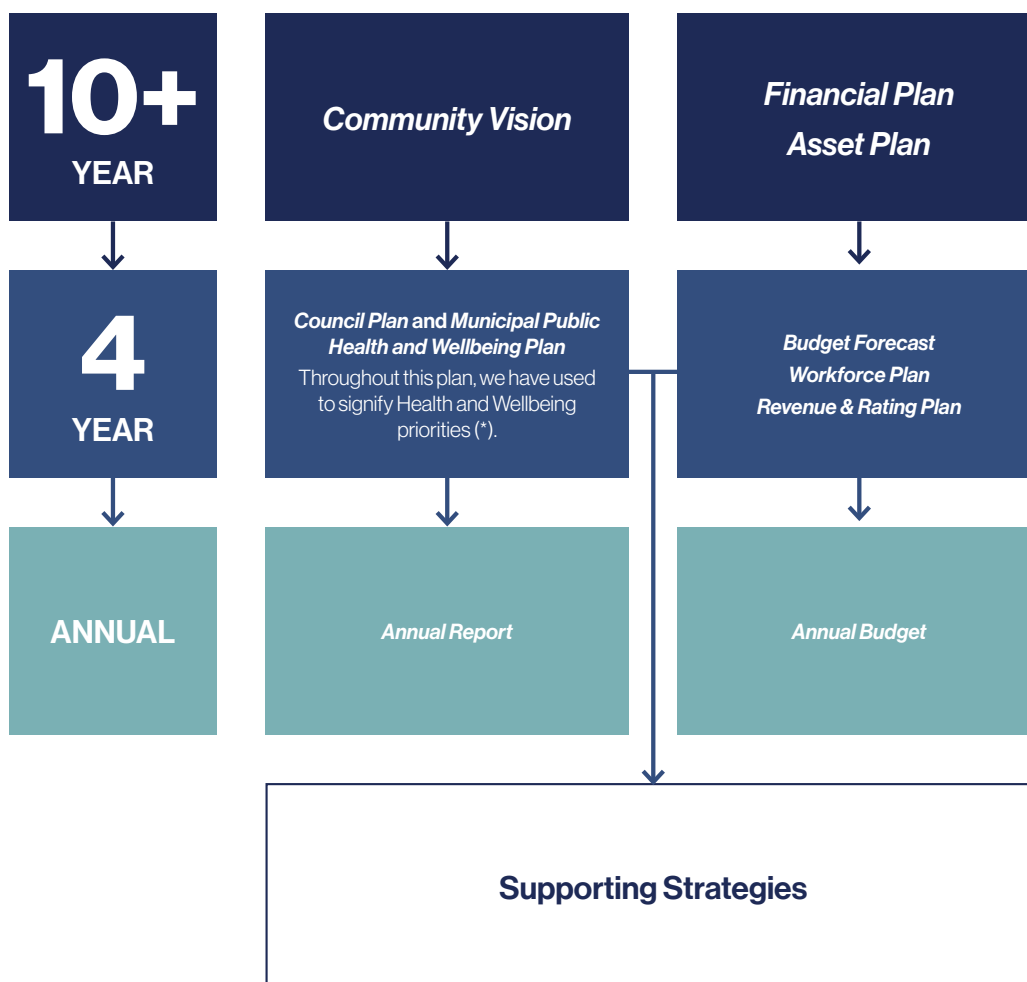


Eldorado Dredge

How to Read This Plan

The *Council Plan* and *Municipal Public Health and Wellbeing Plan* are informed by the *Community Vision* and the long-term *Financial and Asset Plan*.

The *Council Plan* provides clarity on what Council is going to deliver over the next four years. This informs Council's budgets and our range of supporting strategies.



Council's Role

As the tier of government closest to the community, local government has a key role to play in supporting where we live, work and play. How we do this can vary.

Each initiative in the Council Plan identifies the action Council will take.

Actions include:

- **Deliver** – delivering the services and infrastructure directly to the community
- **Partner** – partnering with service providers, other levels of government, government agencies and the private sector to deliver the service and infrastructure
- **Advocate** – advocating for the projects, initiatives and funds that meet the needs of our community and help progress toward our Vision for the future.



Wangaratta Government Centre

Guiding Principles

Financial Sustainability

Council ensures that financial sustainability is at the core of our decision-making and helps inform the development and implementation of our Council Plan. This includes considering how we can do things better with our existing resources, focusing resources on areas with the highest community need, and ensuring we actively partner with others to share resources and financial contributions.

Community engagement revealed that many community members are facing cost of living pressures. They expressed a desire for the Council to focus on its 'core services' by making use of existing infrastructure and facilities, and advocate for measures to reduce cost of living and improve affordability for the community.

People

The Council is dedicated to cultivating a workplace culture that empowers and supports our staff. We invest in the development of individuals and teams, ensuring our employees have the skills and confidence to deliver high-quality outcomes for our community. We prioritise safety and wellbeing, creating a secure and inclusive environment where everyone can thrive.

As an Employer of Choice, we offer meaningful career pathways and create opportunities for community members. We take pride in our work and uphold our Council Values, encouraging collaboration, teamwork, and a shared purpose. Excellence is recognised and rewarded, and we promote work-life balance through flexible and sustainable practices.

Communication & Engagement

Council is committed to clear, timely, and transparent communication that builds trust and keeps our community informed. We will use accessible channels and language to ensure everyone can understand and participate.

We actively seek and value community input in shaping decisions that affect our region. Through inclusive and meaningful engagement, we aim to strengthen relationships and foster shared ownership of outcomes.



Council Plan Overview

The Council Plan includes the Community Vision, four strategic themes, which are supported by a range of strategies, with three overarching principles.

Council's Wellbeing Commitment and Municipal Public Health and Wellbeing Plan are incorporated throughout the document.

Community Vision	The Rural City of Wangaratta is a place for everyone.			
	We are a welcoming, connected, and caring community.			
	We value our urban and rural communities, ensuring shared opportunity and quality of life.			
	Our natural environment supports our wellbeing and forms a strong part of our cultural identity.			
Our strength is our resilience and active participation in shaping a future for everyone to thrive.				
Strategic Themes	Community Wellbeing	Natural Environment	Economy and Tourism	Infrastructure and Place
	We want our community to feel connected, inspired and treated with respect. To have access to programs, services and infrastructure that help us lead fulfilled and healthy lives.	We are committed to protecting and improving our environment while adapting our services and places for the future. Our natural spaces enhance wellbeing, promote biodiversity, and increase resilience to climate change.	We will continue to grow as an economic, creative, and tourism hub for the region. Working to support a sustainable economy that benefits everyone who visits, lives, learns, and works within our community.	We are developing places that connect people, businesses, and neighbourhoods. Our focus is on maintaining and improving what we already have, while delivering new infrastructure to meet community needs.
Strategies	1.1. Provide access to services and programs that enable people to live healthy, active, and inspired lives 1.2. People feel connected and included in the community 1.3. Ensure services and spaces are safe, accessible, inclusive and welcoming to everyone in our community	2.1. Mitigate the impacts of climate change and support the community to prepare for and recover from natural hazard events 2.2. Drive a strong circular economy with resource recovery and reuse 2.3. Increase, preserve and protect the natural environment and open spaces	3.1. Support businesses to locate, invest and create jobs in our municipality 3.2. Ensure residents can access local education and employment opportunities 3.3. Become known as a destination of choice for tourism and cultural experiences	4.1. Plan for infrastructure, facilities and open spaces that reflect changing community and environmental needs 4.2. Advocate, maintain and develop infrastructure that supports and enables our participation in the economy and community life 4.3. Ensure assets are financially sustainable and fit for purpose
Guiding Principles	Financial Sustainability		People	Communication & Engagement

Delivery of strategies will be subject to financial sustainability considerations

Wellbeing Commitment

The Rural City of Wangaratta is committed to making our municipality a place where everyone feels connected, supported, and able to live well. Leading to a community that's resilient, welcoming, and offers fair access to the services and opportunities for everyone to thrive.

The Council Plan includes the **Municipal Public Health and Wellbeing Plan** (MPHWP), which guides Council to place health and wellbeing at the heart of everything we do.

Wellbeing is shaped by the conditions around us. Where we live, how we get around, the jobs we have, the food we eat, and the connections we share.

These are known as the social determinants of health and include: access to safe and affordable housing, education, meaningful employment, transport, access to food, health services, and a sense of belonging in the community.

Council plays a key role in supporting wellbeing through the different ways we work:

- **As a service provider**, we connect with people at every stage of life, giving us the chance to support wellbeing through the services we deliver every day.
- **As a connector**, we bring people and organisations together to share ideas, build partnerships, and take action that benefits the community.
- **As a workplace and employer**, we lead by example –making sure our staff are safe, supported, and working in a healthy environment.
- **As leaders and decision makers**, Councillors and Council Officers help shape a culture of respect, equality, and wellbeing across the municipality.





Community Wellbeing in Focus

4 in 5 residents report high rates of life satisfaction and good health, according to the 2023 Victorian Population Health Survey.

Services known to contribute to positive wellbeing and active living, such as recreational facilities, open areas, arts centres, and libraries, each received high performance index scores in the 2025 Community Satisfaction Survey. Additionally, participation in sports is higher than the state average⁸, and 39% of the population meets or exceeds the recommended 150 minutes or more of physical activity each week.

Our community and local health and wellbeing partners outlined five key priorities:

1. **Improving mental health and wellbeing**
2. **Improving food security and healthy eating**
3. **Reducing harm from alcohol, tobacco, and other drugs**
4. **Preventing family violence**
5. **Improving access to affordable housing and easing cost of living pressures**

Council cannot address these concerns alone. By partnering with agencies and organisations, we can collectively advocate on behalf of the community, offer local programs and events, and create fair and inclusive policies. When Council works in partnerships, the community has better access to the things that support wellbeing, including: safe and affordable housing, healthy food, and strong social connections.

Initiatives that directly support these priorities are identified within the Council Plan by an asterisk(*), signposting our *Municipal Public Health and Wellbeing Plan*.

The five priorities are aligned to focus areas within the *Victorian Public Health and Wellbeing Plan 2023–2027*.





WELLBEING COMMITMENT

Food Security & Healthy Eating

1 in 10

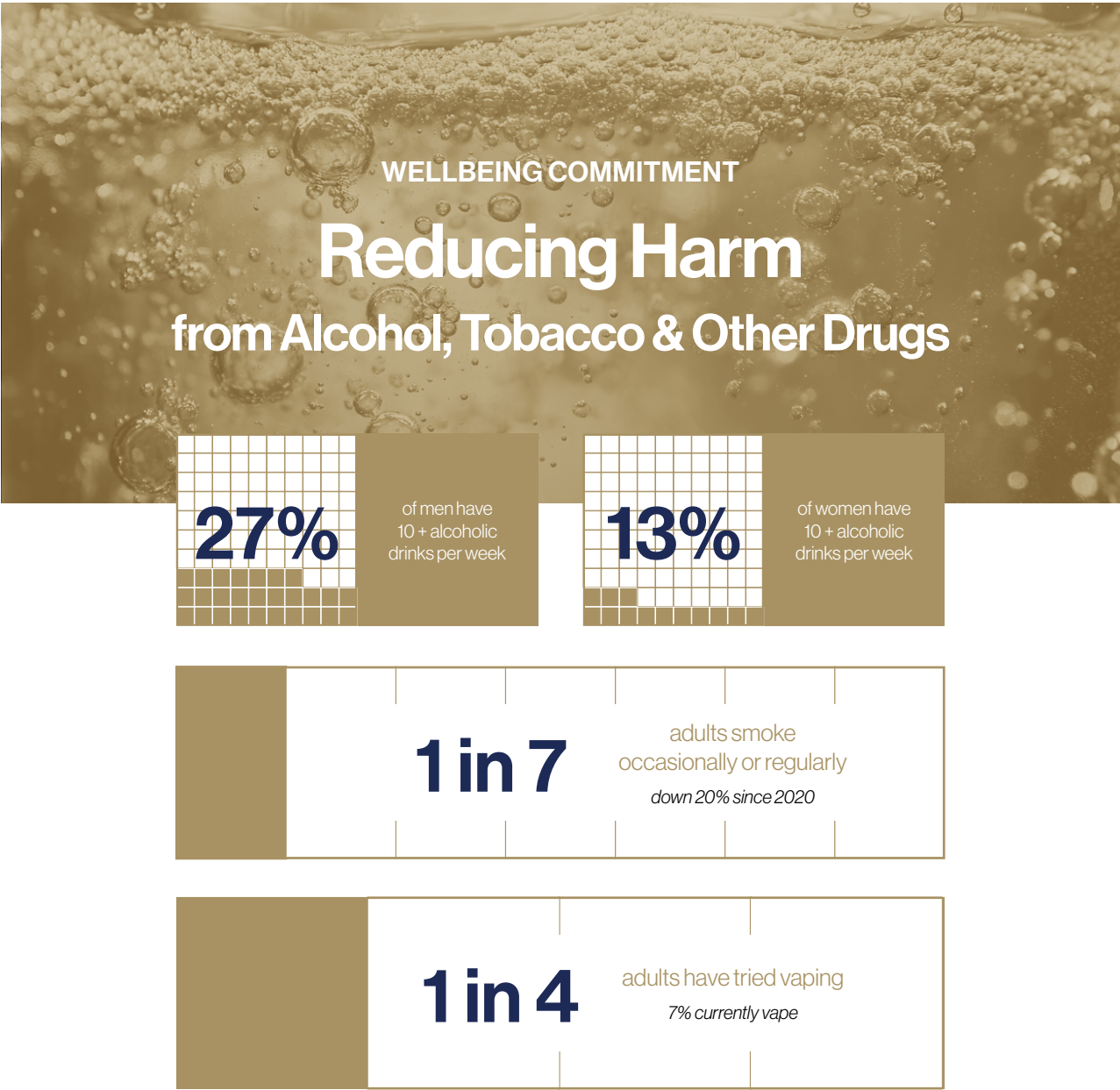
people ran out of food and
couldn't afford more in 2023

up from 1 in 16 in 2020

92%

of people do not eat enough
vegetables daily





WELLBEING COMMITMENT

Preventing Family Violence

2,393 incidents

of family violence cases reported per 100,000 people⁹

1.6 times greater than the state average

22 per 10,000

females reported sexual offences in 2023¹⁰

57% greater than the state average. Male reported offences were significantly lower with 0.5 per 10,000 people





Rural City of Wangaratta Council Plan 2025-2029

Strategic Direction & Actions



31

Community Wellbeing

Context

We want our community to feel connected, inspired and treated with respect. To have access to programs, services and infrastructure that help us lead fulfilled and healthy lives.

Community wellbeing is social, mental, cultural and physical.

The community told us that promoting and supporting positive health and wellbeing outcomes remains a high priority. Social infrastructure plays a vital role in strengthening community connection and enables recreation, arts, cultural expression, sport and events for all ages. The community seeks access to affordable healthcare services, mental health support and aged and disability care.

A sense of belonging and meaningful social connection enhances wellbeing, resilience and good health. It also creates positive attitudes and behaviours, encouraging equality and helping to reduce discrimination and family violence.

Inclusive community networks can quickly respond to local challenges, share resources, and identify individuals and groups who need support.

Council works with local services, organisations and community groups to ensure that everyone can connect, participate in activities, and access suitable services.

Strategies

- 1.1. Provide access to services and programs that enable people to live healthy, active, and inspired lives**
- 1.2. People feel connected and included in the community**
- 1.3. Ensure services and spaces are safe, accessible, inclusive and welcoming to everyone in our community**



Strategic Indicators

Indicator	Source	Target
Council performance on recreational facilities	Community Satisfaction Survey	72%
Council performance on Arts Centres and Libraries	Community Satisfaction Survey	73%
Council performance on Community and Cultural activities	Community Satisfaction Survey	67%
Participation in the MCH service	LGPRF (MC4)	80%
The percentage of resident municipal population who are registered library members.	LGPRF (LB7)	25.5%
Number of attendees at the Wangaratta Performing Arts and Convention Centre	Council	108,000
Number of attendees at the Wangaratta Art Gallery	Council	35,000
Utilisation of aquatic facilities (visits per population)	LGPRF (AF6)	14

Note: all targets will be reviewed and updated as part of the annual budget process.



Grit and Resilience Festival 2024 with In the Groove 33



Initiatives

1.1. Provide access to services and programs that enable people to live healthy, active, and inspired lives

Initiatives	Council's Role	Timing
1.1.1. Advocate for the provision of additional health services, prioritising mental health. *	Advocate	Ongoing
1.1.2. Encourage accessible and inclusive sport and recreation services and programming. *	Deliver, Partner	Ongoing
1.1.3. Provide diverse, inclusive and accessible arts and cultural programs and activities	Deliver, Partner	Ongoing
1.1.4. Partner with local health providers and peak bodies to educate the community on the impact of smoking, vaping, drugs, alcohol and gambling. *	Partner	Ongoing
1.1.5. Partner with community to improve access to affordable, nutritious, and culturally appropriate food, including at public-facing Council spaces and events. *	Partner, Deliver	Ongoing

1.2. People feel connected and included in the community

Initiatives	Council's Role	Timing
1.2.1. Support community-led initiatives, social activities and services that connect people, especially those experiencing loneliness or isolation. *	Partner, Deliver	Ongoing
1.2.2. Provide resources to strengthen volunteering at Council services and local community groups.	Partner, Deliver	Year 2-3
1.2.3. Promote and celebrate the heritage and cultural diversity of our community, including our First Nations history and culture via events, storytelling, exhibitions and programming.	Partner, Deliver,	Ongoing
1.2.4. Provide a platform for young people to advocate for the issues that matter to them.	Deliver	Ongoing

1.3. Ensure services and spaces are safe, accessible, inclusive and welcoming to everyone in our community

Initiatives	Council's Role	Timing
1.3.1. Collaborate with local organisations to identify and address the drivers of violence in our community, including family violence. *	Partner, Deliver	Ongoing
1.3.2. Offer safe, welcoming, and inclusive spaces and experiences for the community. *	Deliver	Ongoing
1.3.3. Increase opportunities for connection at Council facilities. *	Deliver	Year 1-2

Natural Environment

Context

We are committed to protecting and improving our environment while adapting our services and places for the future. Our natural spaces enhance wellbeing, promote biodiversity, and increase resilience to climate change.

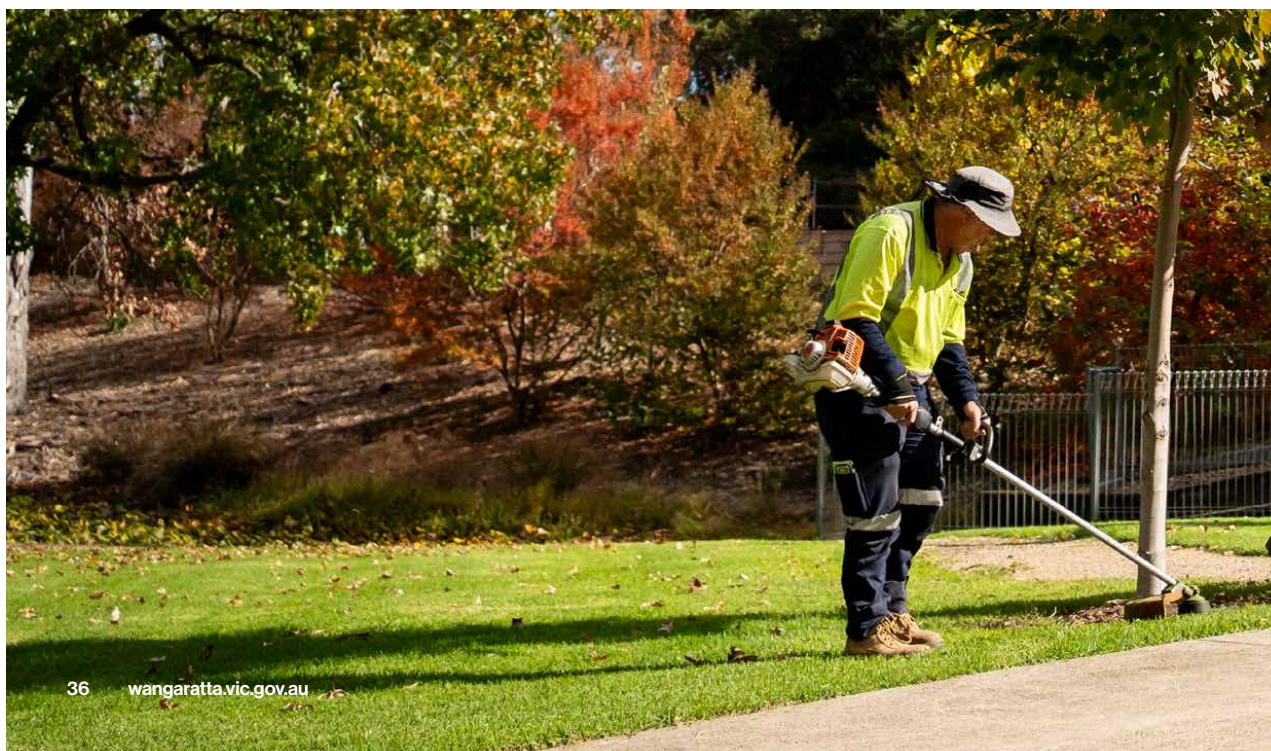
Our waterways, rivers, conservation lands, native flora and fauna, air quality, and green spaces are essential to the health, identity, and resilience of our community.

The community informed us that the region's natural environment is highly valued. Many wish to address the impacts of climate change, prepare for natural hazards, and promote sustainable practices. Along with maintaining open spaces, recycling, waste management, and responsible use of resources help protect the environment.

Council safeguards the environment and strengthens community resilience by partnering with other agencies, community groups, and Traditional Owners to conserve, protect, and restore natural assets. Ensuring long-term sustainability for both the environment and the people who depend on it

Strategies

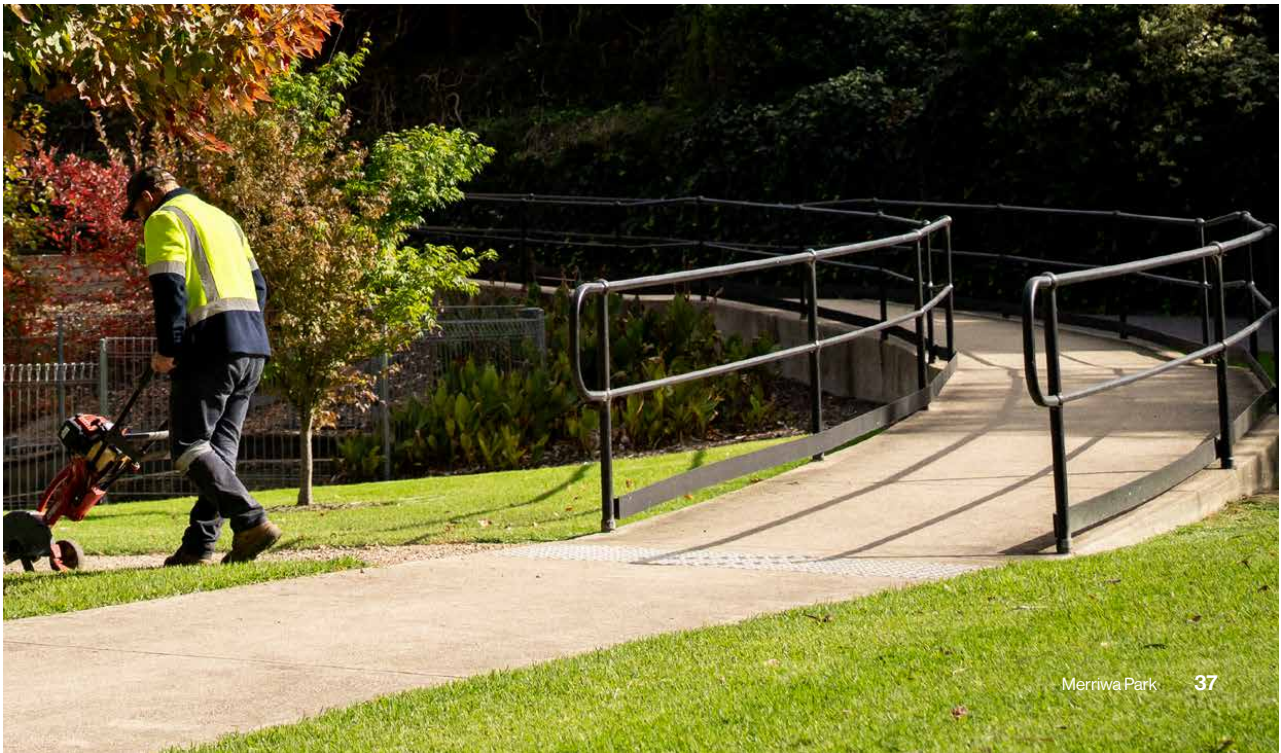
- 2.1. Mitigate the impacts of climate change and support the community to prepare for and recover from natural hazard events**
- 2.2. Drive a strong circular economy with resource recovery and reuse**
- 2.3. Increase, preserve and protect the natural environment and open spaces**



Strategic Indicators

Indicator	Source	Target
Council performance on Environmental Sustainability	Community Satisfaction Survey	61%
Council performance on Appearance of Public areas	Community Satisfaction Survey	73%
Council performance on Waste Management	Community Satisfaction Survey	72%
Number of native plants planted annually	Council	7,000
The percentage of garbage, recyclables and green organics collected from kerbside bins that is diverted from landfill	LGPRF (WC5)	65%
Decreasing Council's carbon emissions annually by 2%	Council	7100 tonnes CO2-e

Note: all targets will be reviewed and updated as part of the annual budget process.



Merriwa Park 37



Initiatives

2.1. Mitigate the impacts of climate change and support the community to prepare for and recover from natural hazard events

Initiatives	Council's Role	Timing
2.1.1. Support the community in preparing for and recovering from natural hazard events. Through education, partnerships, and emergency planning, with a focus on vulnerable groups in our community. *	Deliver, Partner	Ongoing
2.1.2. Lead by example by actively reducing Council's carbon footprint.	Deliver	Ongoing
2.1.3. Promote residential and commercial energy efficiency and the use of renewable energy.	Advocate, Partner	Ongoing
2.1.4. Advocate for planning and building legislation that supports sustainable development.	Advocate	Ongoing

2.2. Drive a strong circular economy with resource recovery and reuse

Initiatives	Council's Role	Timing
2.2.1. Explore the commercialisation of the Wangaratta Organics Processing Facility.	Deliver	Year 2-4
2.2.2. Implement the Circular Economy regulatory requirements to minimise the amount of waste sent to landfill.	Deliver	Ongoing

2.3. Increase, preserve and protect the natural environment and open spaces

Initiatives	Council's Role	Timing
2.3.1. Ensure the provision of open spaces aligns with community needs.	Deliver	Ongoing
2.3.2. Deliver programs and events in partnership with State agencies, local groups and Traditional Owners to improve the natural environment. *	Deliver, Partner	Ongoing
2.3.3. Expand and maintain tree canopy across private, public and Council land	Advocate, Deliver	Year 2-3

Economy & Tourism

Context

We will continue to grow as an economic, tourism and creative hub for the region. Working to support a sustainable economy that benefits everyone who visits, lives, learns, and works within our community.

A strong economy is diverse, adaptable and works for the whole community.

The community told us that supporting local businesses and job creation in the region was a key priority. The community would like to see efforts to retain young people in the region and support local career pathways.

The sectors important to our economy include health, education, retail, manufacturing, agriculture and tourism.

Council supports economic development in the region by providing a range of services. Including, utilising the services of local businesses, attracting new business to the region, providing business and planning support, and delivering business events and networking opportunities. In addition, Council prides itself on providing quality cultural and tourism programs, services and events

Strategies

- 3.1. Support businesses to locate, invest and create jobs in our municipality**
- 3.2. Ensure residents can access local education and employment opportunities**
- 3.3. Become known as a destination of choice for tourism and cultural experiences**

The proposed Wangaratta Creative Precinct, project subject to grant funding
(artist render)



Strategic Indicators

Indicator	Source	Target
Council performance on business, community development and tourism	Community Satisfaction Survey	58%
Annual increase in gross regional product	Council (REMPPLAN)	2% annually
Annual population growth	Council (Census data)	1% annually
Annual increase in the number of businesses in the municipality from a baseline of 3,239 in June 2024.	ABR	1% annually

Note: all targets will be reviewed and updated as part of the annual budget process.



Ned Kelly Discovery Hub, Glenrowan



Initiatives

3.1. Support businesses to locate, invest and create jobs in our municipality

Initiatives	Council's Role	Timing
3.1.1. Advocate for and promote investment opportunities in the region, positioning the municipality as a desirable place to live, work, and grow a business.	Advocate, Partner	Ongoing
3.1.2. Facilitate growth and investment by making it easy to do business with Council.	Partner, Deliver	Ongoing
3.1.3. Partner with local businesses to foster innovation.	Partner	Ongoing
3.1.4. Support the development and growth of local businesses.	Deliver, Partner	Ongoing
3.1.5. Advocate for affordable housing for key workers.	Advocate, Partner	Ongoing

3.2. Ensure residents can access local education and employment opportunities

Initiatives	Council's Role	Timing
3.2.1. Work with educational institutions and State Government to enable programs focusing on skills shortages.	Partner, Advocate	Ongoing
3.2.2. Advocate for tertiary opportunities to keep people local.	Advocate	Ongoing
3.2.3. Support career pathways for people to stay in the municipality.	Deliver, Partner	Ongoing

3.3. Become known as a destination of choice for tourism and cultural experiences

Initiatives	Council's Role	Timing
3.3.1. Support and promote the growth of local tourism businesses, experiences and events.	Partner	Ongoing
3.3.2. Identify opportunities to enhance and grow events and conferences.	Deliver, Partner	Ongoing
3.3.3. Advocate and secure funding for the Wangaratta Creative Precinct. [^]	Advocate, Deliver	Year 3-4
3.3.4. Create unique opportunities for cultural experiences, including partnerships with our First Nations community.	Partner, Deliver	Ongoing

[^]Subject to grant funding

Infrastructure & Place

Context

We are developing places that connect people, businesses, and neighbourhoods. Our focus is on maintaining and improving what we already have, while delivering new infrastructure to meet community needs.

Infrastructure is a critical element of the places where we live, work and play. It is key for liveability, supporting economic growth, and helping communities adapt to change, such as climate change or population shifts.

The community told us that maintaining roads, paths and improving local transport options was a top priority, particularly for people living in rural areas.

Council's role includes strategic planning and advocacy, maintenance of existing infrastructure, and asset management. Council builds a range of infrastructure across the municipality, including local roads, drainage, bridges, footpaths, bike paths, and car parking.

Rising costs of infrastructure, along with Council's financial constraints, means Council needs to focus on leveraging existing infrastructure to meet the changing needs of the community

Strategies

- 4.1. Plan for infrastructure, facilities and open spaces that reflect changing community and environmental needs**
- 4.2. Advocate, maintain and develop infrastructure that supports and enables our participation in the economy and community life**
- 4.3. Ensure assets are financially sustainable and fit for purpose**



Strategic Indicators

Indicator	Source	Target
Council performance on condition of sealed roads	Community Satisfaction Survey	55%
Council performance on condition of unsealed roads	Community Satisfaction Survey	36%
Council performance on condition of local streets and footpaths	Community Satisfaction Survey	49%
Council Performance on Planning & Building Permits	Community Satisfaction Survey	48%
The percentage of sealed local roads that are below the renewal intervention level set by Council and not requiring renewal.	LGPRF (R2)	83%
The percentage of regular and VicSmart planning application decisions made within legislated time frames.	LGPRF (SP2)	70%
Annual number of building permits issued for new dwellings	Council	150 dwellings
Annual number of new residential lots released	Council	150 lots

Note: all targets will be reviewed and updated as part of the annual budget process.



Whorouly- Bobinawarrah Road 45



Initiatives

4.1. Plan for infrastructure, facilities and open spaces that reflect changing community and environmental needs

Initiatives	Council's Role	Timing
4.1.1. Strategically plan for growth across infrastructure, facilities and open spaces.	Deliver	Ongoing
4.1.2. Consider and implement systems to fund infrastructure in future growth areas.	Deliver	Year 3-4
4.1.3. Consider and plan for climate change in future development of Council infrastructure and assets. *	Deliver	Ongoing

4.2. Advocate, maintain and develop infrastructure that supports and enables our participation in the economy and community life

Initiatives	Council's Role	Timing
4.2.1. Advocate to State and Federal bodies to maintain and upgrade their existing infrastructure and roads.	Advocate	Ongoing
4.2.2. Advocate for funding from State and Federal bodies to maintain and deliver new key infrastructure projects and roads.	Advocate, Deliver	Ongoing
4.2.3. Advocate for, maintain and develop the walking and cycling networks, connecting communities to services, recreation, and tourism opportunities. *	Advocate, Deliver	Ongoing

4.3. Ensure assets are financially sustainable and fit for purpose

Initiatives	Council's Role	Timing
4.3.1. Explore additional efficiencies in the maintenance and repair of Council Infrastructure and assets.	Deliver	Ongoing
4.3.2. Review asset portfolio to identify opportunities for rationalisation.	Deliver	Ongoing
4.3.3. Encourage the sustainable use of Council and community facilities by promoting and prioritising shared access and multi-use.	Deliver	Ongoing

Plans & Strategies

Council has existing plans and strategies that align with the four strategic themes outlined in the Council Plan.

These documents address priorities identified by the community, and ongoing work is underway to implement, review, and deliver these plans.

Strategic Theme	Community Wellbeing	Natural Environment	Economy & Tourism	Infrastructure & Place
Affordable Housing Strategy	✓		✓	✓
Asset Plan	✓	✓	✓	✓
Bridge Asset Management Plan				✓
Climate Adaptation Plan	✓	✓	✓	✓
Community Sport Fair Access Action Plan	✓			✓
Domestic Animal Management Plan	✓	✓		✓
Domestic Wastewater Management Plan		✓	✓	✓
Drainage Asset Management Plan		✓		✓
Economic & Tourism Strategy		✓	✓	✓
Environmental Sustainability Strategy	✓	✓	✓	✓
Events & Attractions Strategy	✓		✓	
Gender Equality Action Plan	✓	✓	✓	✓
Glenrowan Heritage Precinct Conservation and Landscape Management Plan		✓	✓	✓
Merriwa Park Master Plan	✓	✓	✓	✓
Merriwa Park Schematic Plan		✓		✓
Neighbourhood Safer Places Bushfire Places of Last Resort Plan		✓	✓	✓
Parklands Masterplan	✓	✓	✓	✓
Play Space Strategy	✓	✓		✓
Recreation Strategy	✓	✓		✓



Rural City of Wangaratta Council Plan 2025-2029

The list continues to evolve and is not comprehensive of every plan or strategy in place, but reflects documents directly linked to the four themes. The list will be updated annually to include new documents.

A list of Council's documents is available at wangeratta.vic.gov.au/Your-Council/Policies-and-documents

Strategic Theme	Community Wellbeing	Natural Environment	Economy & Tourism	Infrastructure & Place
Revenue and Rating Plan			✓	
Road Management Plan				✓
Roads Asset Management Plan				✓
Roadside Conservation Management Plan		✓		✓
The Wangaratta Project (CBD Masterplan)			✓	✓
Tree Management Plan		✓		✓
Tree Management Strategy		✓		✓
Visitor Services Strategy			✓	
Walking and Cycling Strategy	✓	✓	✓	✓
Wangaratta Car Parking Plan			✓	✓
Wangaratta Stormwater Management Plan	✓	✓		✓
Wangaratta Creative Precinct Business Case & Concept Design	✓		✓	✓
Wangaratta Municipal Emergency Management Plan	✓	✓	✓	✓
Wangaratta North West & Wangaratta South Growth Area Precinct Structure Plans	✓	✓	✓	✓
Wangaratta Planning Scheme	✓	✓	✓	✓
Wangaratta Urban Flood Study	✓	✓		✓
Wareena Park Master Plan	✓	✓		✓
Waste & Resource Recovery Strategy	✓	✓	✓	✓
Youth Strategy, Level up YOUTH^	✓		✓	✓

^Strategy out for consultation



Monitoring & Evaluation

Council will continually monitor and measure its progress in delivering the Council Plan and the Municipal Public Health and Wellbeing Plan. It will report back to the community annually through the Annual Report.

This report will include:

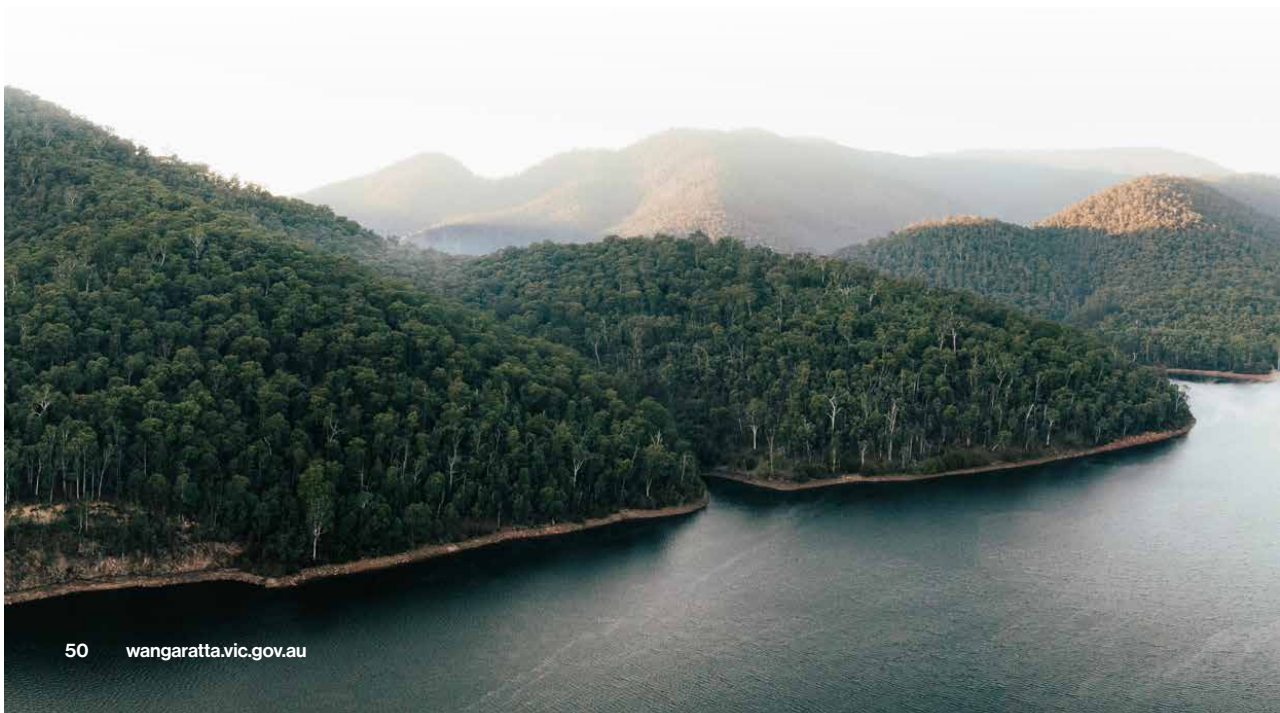
- **Updates on the status of the initiatives**, highlighting the level of completion and any new initiatives that should be added.
- **Progress on strategic indicators** and our efforts towards achieving the overarching strategies and the Community Vision.

Community feedback will be gathered throughout the four-year duration of the Council Plan, via the Community Satisfaction Survey and engagement processes related to specific projects and strategies.

Additionally, the Council will monitor the external environment and adjust responses to opportunities and challenges as they arise. This may involve changes in State and Federal Government policies, financial conditions, and environmental factors.

The monitoring and review process ensures the Council remains responsive to community needs, as well as organisational and sector-wide impacts.

Targets for Council's strategic indicators will be initially set out in the Council Plan and reviewed annually during the budget process.



Data Sources

Common terms for data sources

- **ABS** - Australia Bureau of Statistics
- **CSAV** - Crime Statistics Agency Victoria
- **LGPRF** - Local Government Performance and Reporting Framework
- **VGCCC** - Victorian Gambling and Casino Control Commission
- **VPHS** - Victorian Population Health Survey

References

About Our Community (pages 7-12)

Unless otherwise noted, all data in this section is from ABS 2021 Census.

1. ABS, estimated residential population 2024
2. VPHS, 2023
3. Department of Transport and Planning, Housing Targets, 2023
4. Beyond Housing Annual Report 2023/24
5. ABS 2022/23 National Input Output Tables, and ABS June 2024 Gross State Product
6. Department of Education, Schools listing 2025
7. ABS, National Visitors Survey 2023

Wellbeing Commitment (pages 24-30)

Unless otherwise noted, all data in this section is from the 2023 Victorian Population Health Survey.

8. VicHealth Survey, 2022
9. CSAV, 2025
10. CSAV, 2023
11. ABS, 2021 Census
12. VGCCC, 2025
13. Victorian Housing Register, March 2025

Equity Impact Assessment

The Rural City of Wangaratta Council Plan 2025 - 29 has had an Equity Impact Assessment (EIA) completed and is compliant with the obligations and objectives of the Victorian Gender Equality Act 2020



Lake William Hovell

Wangaratta Government Centre

62-68 Ovens St	PO Box 238	P 03 5722 0888	W wangaratta.vic.gov.au
Wangaratta VIC	Wangaratta VIC	F 03 5721 9526	Stay informed at
Australia 3677	Australia 3676	E council@wangaratta.vic.gov.au	connect.wangaratta.vic.gov.au

Draft Council Plan and Municipal Public Health & Wellbeing Plan 2025-29 Community Engagement Feedback Summary**Responses to common feedback themes referred to below:**

Response 1:	Creative Precinct	Council appreciates the support shown through this community feedback in relation to the Creative Precinct upgrade project. Council continues to be committed to the project and associated cultural outcomes and benefits relating to community wellbeing and connection. In order for the upgrade to occur and given Council's existing financial adjusted underlying deficit position, investment is required for both the construction and for the increased costs of running the operations. Council will continue to advocate for this project and must secure external funding to be able to progress this initiative whilst being fiscally responsible.
Response 2:	Rail Trail	This feedback is aligned to Initiative 4.2.3 in the Council Plan which has been updated to: 'Advocate for, maintain and develop the walking and cycling networks, connecting communities to services, recreation, and tourism opportunities', and Council's role updated to both Advocate and Deliver. This reflects that Council will advocate for funding to further extend the rail trail. Once the Council Plan is finalised, Council's Advocacy Priorities document will also be updated to reflect the rail trail as a priority.
Response 3:	King Valley focus	Council recognises the importance of the King Valley (and other parts of the Rural City of Wangaratta) to the continuing economic and tourism development of the municipality. Council Plan Strategy 3.1 outlines the support council will provide to local businesses to locate, invest and create jobs in the municipality, and 3.3 sets out actions to support and promote the growth of local tourism businesses, experiences and events. Further actions are set out in the Economic Development & Tourism Strategy - including Investment Attraction, Infrastructure, Tourism Development and Township Activation - which is listed in the Plans & Strategies section of the Council Plan. Once the Council Plan is finalised, Council's Advocacy Priorities document will also be updated to reflect specific priorities for the King Valley.
Response 4:	Big Brothers Big Sisters	Council provides support across the broad range of highly valuable community services and user groups. This support is captured through Initiative 1.2.1. 'Support community-led initiatives, social activities and services that connect people, especially those experiencing loneliness or isolation'. The Council Plan demonstrates this broad support across the municipality, rather than naming individual organisations.

Community Feedback Summary:

No.	Source	Summarised feedback	Comment Type	Response
1	Online survey	Moderate growth indicators for Gallery and WPACC given no increase in budget. Seeking prioritisation of Creative Precinct with funding and delivery to be brought forward to years 1&2. Plan to more adequately reflect aspiration within community for cultural growth.	Change made	Creative Precinct: See Response 1 above. The Strategic Indicators for the Gallery and Performing Arts & Convention Centre have been reviewed and adjusted.
2	Online survey	Plant more deciduous trees for shade. Frustration of visitors regarding CBD parking (app and cost). A more extensive Art Gallery could be a major attraction in town.	Change made	Creative Precinct: See Response 1 above. Car parking: Council continues to monitor how the CBD car parking payment system is functioning and considering community feedback. Council will consider any changes to this system separately from the Council Plan process. Trees for shade: Alignment with Initiative 2.3.3 - this initiative has been uplifted from 'advocate' to add 'deliver', recognising Council's active role in planting vegetation.
3	Online survey	Warm and welcoming Art Gallery with variety of exhibitions and welcoming volunteer staff needs to be a high priority and continue to be well funded. Advocates for Art Gallery, noting without ongoing funding and commitment to financially supporting the gallery it is in jeopardy and not aligned to strategy 3.3. Continue to support new Creative Precinct plans. Keep climate action as a high priority with a focus on renewable energy.	Feedback noted	Creative Precinct: See Response 1 above. Council continues to resource the current Wangaratta Art Gallery appropriately. Climate action: Aligned with Council's commitment to climate action captured in Strategy 2.1 of the Council Plan 'Mitigate the impacts of climate change and support the community to prepare for and recover from natural hazard events'.
4	Online survey	No specific feedback	Feedback noted	N/A
5	Online survey	Suitable entertainment for young people and better skate park. Upgrade roads and footpaths.	Change made	Entertainment for young people and skate park: Council is currently finalising its Youth Strategy 'Level Up YOUTH', which responds to the needs of our youth. Whilst not yet finalised the strategy has been added to the list of Plans & Strategies in the Council Plan. Roads and footpaths: This Council Plan has a strong focus on maintaining what we have and doing more with those assets. It is still acknowledged that Council must continue to upgrade facilities when funding allows (see Council Plan Initiatives 4.2.2 & 4.2.3).
6	Online survey	Complementary of how the Council Plan has evolved and been kept succinct and uncomplicated.	Feedback noted	N/A

No.	Source	Summarised feedback	Comment Type	Response
7	Online survey	Suggestions regarding something specific Wangaratta (the city) is proud of. Suggestions to attract visitors from the highway into the CBD: Italian influence, be the Lygon St of the North East, upgrade King George Garden, dismantle Parkour and build a splash park. Build a Visitor Information Centre to rival others. Have Glenrowan focus on Ned Kelly and promote Wangaratta. Provide more parking for visitors.	Feedback noted	Visitor attraction & Visitor Information Centre: Council's Economic Development & Tourism Strategy identifies priority initiatives to increase the visitor economy and the Visitor Services Strategy is the blueprint for the delivery of visitor information services. Both these strategic documents are listed in the Council Plan under Plans & Strategies. Car Parking: Adequate parking is currently available in Wangaratta for visitors. Council will continue to monitor this.
8	Online survey	Advocacy for the Creative Precinct including: workshop spaces for larger groups including wet areas; work experience/training for secondary school students in place of GOTAFE; tourism attraction and associated economic opportunity; community activities in the forecourt. Seeks to prioritise the Creative Precinct earlier than Year 3-4 in the Council Plan. Notes Council Plan reads well otherwise.	Feedback noted	Creative Precinct: See Response 1 above.
9	Online survey	Expand and maintain tree canopy. Deliver don't just advocate and actively build the canopy. Don't favour First Nations businesses by supporting their growth and development ahead of others. Instead promote good business practices across the board.	Change made	Tree canopy: Alignment with Initiative 2.3.3 - this initiative has been uplifted from 'advocate' to add 'deliver', recognising Council's active role in planting vegetation. First nations business support: Initiative 3.1.4 amended, recognising the support council provides to all local businesses, including local First Nation businesses: 'Support the development and growth of local businesses.'
10	Online survey	Support the Art Gallery. Develop the Creative Precinct in a timely manner to attract tourism, and benefit community wellbeing and local economy. Improve the presence (location and opening hours) of current Wangaratta tourism information service. Slow the urban sprawl in and around Wangaratta.	Feedback noted	Creative Precinct: See Response 1 above. Wangaratta Visitor Information Service: The Visitor Services Strategy is the blueprint for visitor services in the Rural City of Wangaratta. The Creative Precinct project also incorporates a proposal for Visitor Information Services to be available in a different location within the precinct. Urban development: Future development is planned through Council's strategic land use planning program which identified the appropriate locations for and form of future development.
11	Online survey	Advocating for further housing to ease homelessness. Suggests to repurpose old motels. Have appropriate mental health support. Supports Creative Precinct including to drive up visitation. Notes recent successful developments (walk from railway to cathedral and sports facilities). Sees Creative Precinct as a priority project - a brilliant idea to join with the railway precinct.	Change made	Housing and homelessness: Feedback aligns with Council's Affordable Housing Strategy listed in the Plans & Strategy section of the Council Plan. The Wellbeing Commitment Statement in the Council Plan has also been updated to confirm Council's partnership focus on 'safe and affordable housing' outcomes. Creative Precinct: See Response 1 above.

No.	Source	Summarised feedback	Comment Type	Response
12	Online survey	Provide incentives to mental health service providers to work in Wangaratta. Ensure new housing developments retain or instal small areas of natural vegetation to maintain community connection with nature. Boost commitment to the Creative Precinct to attract significant exhibitions.	Feedback noted	Mental health service provider attraction: Initiative 1.1.1 is for council to 'Advocate for the provision of additional health services, prioritising mental health.'. Here Council will provide support to partner organisations to attract these providers, however council doesn't directly employ such mental health workers. Natural vegetation/Residential developments: Proposals for new residential development are required to show how native vegetation removal is avoided and minimised. Strategic plans for new residential areas consider open space networks and vegetation protection. Creative Precinct: See Response 1 above.
13	Online survey	More care and management of Kaluna Park and Sydney Beaches - promote as worthwhile walk/experience for community and tourists. Economic development activity to support innovative businesses with focus on quality food. Develop Creative Precinct and gallery redevelopment.	Feedback noted	Kaluna Park & Sydney Beaches: Neither area is managed by Council - Council do support Landcare groups which operate in both these areas. Economic development activity: Council's Economic & Tourism Strategy is included in the Plans & Strategies section of the Council Plan. This Strategy identifies priority initiatives to support business growth. Creative Precinct: See Response 1 above.
14	Online survey	Comments positively on the laundry initiative to support community wellbeing. Advertise local community groups and programs more to increase community connection and belonging. Supports building Creative Precinct to create exhibition space for the permanent collection to give insight into community history and make visible for tourists.	Feedback noted	Advertise local community groups: Council advertises local community groups through the Community Directory on its website. Community Grant winners are also profiled to raise community awareness. Creative Precinct: See Response 1 above.
15	Online survey	Advocate for Creative Precinct as a place for cultural connection. Recognises budgetary constraints relating to Creative Precinct - continue to advance detailed plan of the operational costs and stay positive and open to the potential for grant and philanthropic funding. Encourage a more walkable city reducing reliance of cars in inner city. Encourage businesses to contribute to beautification of CBD. Car parking for aged and disability to encourage more to walk.	Feedback noted	Creative Precinct: See Response 1 above. A more walkable city: Feedback aligned to Initiative 4.2.3 to 'Maintain and develop the walking and cycling networks, connecting communities to services, recreation, and tourism opportunities.' Beautification of the CBD: Council has directly funded initiatives to beautify the CBD with further funding also planned and continues to work on changes to reduce reliance on cars as a form of travel. Car parking: Car parking: Council continues to monitor how the CBD car parking payment system is functioning and considering community feedback. Council will consider any changes to this system separately from the Council Plan process.

No.	Source	Summarised feedback	Comment Type	Response
16	Online survey	Update Wangaratta Flood Study to include impact of growth on Waldara and properties along Three Mile Creek frontage. Do something about traffic on Green St roundabout. Spend more on qualified staff, less on directors and councillors.	Feedback noted	Wangaratta Flood Study: Council has no immediate plans to update the Wangaratta Flood Study and will continue to work with the North East Catchment Management Authority on flood related provisions. Green Street roundabout: This roundabout is managed by the Department of Transport, not Council. Council notes its role in advocating for upgraded infrastructure in Initiative 4.2.1 "Advocate to State and Federal bodies to maintain and upgrade their existing infrastructure and roads". Qualified staff: All staff are appointed based on competitive recruitment processes and according to the skills required for the role. Councillor Allowances are determined by the Victorian Independent Remuneration Tribunal for all councils in the State.
17	Online survey	Bogan-proof fence around Yarrunga.	Feedback noted	
18	Online survey	More free activities in parks etc. Advertise and invite community groups. Landscape low lying on Tone Rd. Incentives for businesses to open shops especially in the CBD. Continue and maintain bike tracks and paths e.g. of overhead trees and branches. Improve roads (pot holes) especially in Swan St.		Running free community events and activities: Council's Events & Attractions Strategy sets out intentions for the support, design and delivery of events including a program of free and low cost events that align with the direction of Council and the strengths of the region. Tone Road: Council continue to invest in landscaping work along Tone Road, with the next stage of works to happen in 26/27. Maintenance of bike tracks and paths: feedback aligned with Initiative 4.2.3 to 'Maintain and develop the walking and cycling networks'. Improving roads: Swan Street does require upgrade, and works are being undertaken within this financial year. Council will continue to improve maintenance outcomes under Initiative 4.3.1 to "Explore efficiencies in the maintenance and repair of Council Infrastructure and Assets"
19	Online survey	Fix excessively cold draft (wind tunnel) at the WSAC change rooms as very cold waiting for a shower.	Feedback noted	Council is aware of this draft creating discomfort for WSAC customers. An energy efficiency grant funding application was submitted for the WSAC last financial year including to install sliding doors between the pool deck and change rooms to reduce the draft. The grant award decision is anticipated within the next 1-2 months.

No.	Source	Summarised feedback	Comment Type	Response
20	Online survey	- Advocates to include actions for a Reconciliation Action Plan and Diversity and Inclusion Plan including for LGBTQIA+ people, minority groups, and those with hidden disabilities. - Advocates for council to create wider community respect by supporting marginalised communities. Sees a lack of references to reconciliation, neurodiverse disabilities, LGBTQIA+ engagement. E.g. would like to have a commitment to a RAP or an LGBTQIA+ inclusion plan. Sees as necessary in the Council Plan for respect, connection and engagement under strategy 1.3. - Reduce power used overnight in streets and council areas. - Include indigenous stakeholders for care of local environmental spaces and ensure a RAP for teachings of local environmental conservation methods (planned burns, branch clearing, tree planting, wildlife rehabilitation, sanctuaries). - Impose rent cap / peppercorn leases on council owned buildings to allow small businesses a chance to bring prices down and have people shopping locally. - Bring 'late night' promotions and get local buy-in. - Create co-op space for small businesses to work and sell together (making it cheaper to be located locally). - More green spaces in housing development making sure there are spaces for people to freely move within walking distance of communities. - Ensure full range of diversity allowed for in infrastructure and communications (e.g. neurodiversity, hearing impaired, visually impaired as well as older people and those with physical disabilities). Suggests Auslan translators at formal events, captions/audit descriptions on council videos, online documents playable to listen.	Feedback noted	Reconciliation and Inclusivity: Council remains committed to reconciliation and inclusivity as reflected in the Acknowledgement to Country, Community Wellbeing Statement and Strategies 1.2 and 1.3 in the Council Plan. Reduce overnight power usage: To reduce climate impacts, Council uses 100% renewable power, has recently upgraded all street lighting to LED and continues to work on other measures within the Climate Change Adaptation Plan. Include indigenous stakeholders: feedback supported by Initiative 2.3.2. Council's Environmental Sustainability Strategy and Climate Adaption Plans are also listed in the Plans & Strategies section of the Council Plan - both acknowledge Traditional Owners and collaboration in environmental stewardship. Council's Leasing & Licencing Policy sets out the pricing structure for council building tenants, which are often heavily discounted for not for profit/community groups. Council has to review this carefully however as maintenance costs continue to increase. Economic Development Support: The Economic & Tourism Strategy is included in the Plans & Strategies section and outlines the initiatives and support council will undertake to support local businesses. Green spaces for housing developments: Proposals for new residential development are required to consider the provision of appropriate open space within walking distance of new dwellings under the Wangaratta Planning Scheme. Strategic plans for new residential areas consider open space networks.
21	Online survey	Plan looks good	Feedback noted	N/A
22	Online survey	Advocates various wording changes in support of First Nations people and culture, and in particular relating to Traditional Owners. Proposes some amendments to the Acknowledgement of Country and requests that Traditional Owners are named as well as suggesting that Registered Aboriginal Partners are also named in the document. Suggests various text changes to reference 'culture' in its different forms in this context. Suggests to 'celebrate' culture, not just 'acknowledge' to show deepened commitment. Suggests include a reference to 'cultural tourism' to strengthen action 3.3.4: 'Create unique opportunities for cultural tourism and experiences including partnership with Traditional Owners and our First Nations community'.	Feedback noted	Please see response against reference 52, the submitter's more detailed email that was submitted alongside this online survey submission. 'Celebrate' added to Initiative 1.2.3. Cultural tourism already captured in Initiative 3.3.4 by mentioning "cultural experiences".

No.	Source	Summarised feedback	Comment Type	Response
23	Online survey	Continue to offer free events for the community - e.g. outdoor ball and Grit & Resilience events and to support festivals such as the Jazz Festival. Continue to offer Home Care Support. Continue to support the Library and Gallery. Plant more trees in the streetscape to assist with cooling and don't allow developers to cut down old growth trees. Continue to protect the natural environment. Support the Creative Precinct development and actively seek funding in order to access high quality exhibitions and attract tourism. Continue to support sporting groups and their facilities. Support initiatives such as Mullinmur Billabongs. Appreciates the sentiment of the Council Plan - good and positive. Need to ensure it is followed.	Change made	Free Community Events: Council's Events & Attractions Strategy sets out the intentions in the support, design and delivery of events including a program of free and low cost events that align with the direction of Council and the strengths of the region. Council notes the support for Home Care Support, Library and Gallery services, sporting groups and protection of the natural environment. Tree planting: Alignment with Initiative 2.3.3 - this initiative has been uplifted from 'advocate' to add 'deliver', recognising Council's active role in planting vegetation. Creative Precinct: see Response 1 above.
24	Online survey	Include continued advocacy for funding to enable continued construction of the rail trail in the plan (Edi Cutting to Cheshunt).	Change made	Rail Trail: see Response 2 above.
25	Online survey	Include continued planning and for continued construction of the rail trail in the plan. Must be continued to support tourism in the King Valley, specifically completing the cycle trail between Edi Cutting to Cheshunt.	Change made	Rail Trail: see Response 2 above.
26	Online survey	Advises council to revisit car parking arrangements in order for other strategies in the council plan to succeed. Provide signage to show where 4/3/2/RV parking is in Wangaratta for the benefit of visitors. Suggests council returns to providing battery disposal and tech disposal in the Government Centre building. Not favourable of the \$5 tip voucher for those who don't have a trailer or vehicle. Sees Council Plan as aspirational. Suggests actions need to be reviewed prior to implementation to consider access, equity and respect, and not to put finances ahead of that.	Feedback noted	Car parking: Council continues to monitor how the CBD car parking payment system is functioning and considering community feedback. Council will consider any changes to this system separately from the Council Plan process. Waste disposal: Unfortunately due to the storage and recycling costs to process these items it's not feasible to continue to have a collection point at the Government Centre. Council will continue its implementation of the Circular Economy Regulation (see Initiative 2.2.2). Council Plan: Council Plan initiatives will be implemented through a suite of tangible actions allocated to relevant staff in the organisation. Feedback regarding consideration of access, equity and respect is noted.
27	Online survey	Advocates for the King Valley to be represented in the Council Plan (3.1), including for tourism and for the festivals which provide economic benefit to the whole region. Seeks support for the cycle path in the King Valley to be included. Advocates to include Wangaratta-Cheshunt Road upgrade as an infrastructure project.	Change made	Rail Trail: see Response 2 above. Support for the King Valley: see Response 3 above. Wangaratta-Cheshunt Road upgrade: This road is one of several priority upgrade roads in the municipality. Council Plan Initiative 4.2.1 acknowledges Council's role in 'Advocating for funding from State and Federal bodies to maintain and deliver new key infrastructure projects and roads'.

No.	Source	Summarised feedback	Comment Type	Response
28	Online survey	Advocates for King Valley to be included more specifically in the council plan and to be specifically referenced in relation to tourism planning, enhancements and/or infrastructure upgrades. Proposes several initiatives that could be included for supporting development and visitation to the King Valley such as: King Valley Gateway Strategy; Strengthen Prosecco Road and King Valley Food Tourism; Establish Cycling & Walking Trail Network; Develop nature-based accommodation; Cultural Heritage & Indigenous Collaboration; Destination Events; Integrated Transport Links; Economic Development & Skills; Data & Branding. Advocates for better public transport between Wangaratta and King Valley. Further suggestions include: Finalise the Whitfield/Cheshunt bike trail. Make King Valley towns attractive, safe and welcoming to both visitors and residents. Green building for sustainable building infrastructure. Improve telco network to support visitors. Establish two multi-purpose community hubs in Whitfield and Moyhu. Overall - ensure the King Valley receives the recognition, investment and infrastructure support it deserves, to safeguard the visitor economy and unlock the full potential of the region.	Change made	Support for the King Valley: see Response 3 above. Rail Trail: see Response 2 above.
29	Online survey	Council to support Big Brothers Big Sisters in the Council Plan. Notes the benefits of mentoring young people and alignment with council's desire to 'listen to the voices of young people'. Thank you for valuing a welcoming, connected and caring community, and helping shape a future Wangaratta in which everyone can thrive.	Change made	Big Brothers Big Sisters: see Response 4 above. Listening to young people: Further to this Initiative and to reflect Council's commitment, the (draft) Youth Strategy, 'Level up YOUTH' has also been added to the list of Plans & Strategies included in the Council Plan.
30	Online survey	Encourages council to commit to ongoing support for the Big Brothers Big Sisters program.	Feedback noted	Big Brothers Big Sisters: see Response 4 above.
31	Online survey	Encourages Council to support Big Brothers Big Sisters in the Council Plan. Notes the benefits of mentoring young people and alignment with council's desire to 'listen to the voices of young people'. Complaint that the operators of Lake William Hovell release water after heavy rainfall without notice to property owners along the King River system causing erosion of river banks over the last 3 years. WSAC to provide more evening timetabled aqua aerobics sessions for those who work during the day. Dissatisfied with lack of replacement staff when aqua instructors are on leave leading to cancellations, particularly in relation to evening classes. Council Plan seems unimaginative/lacks enthusiasm. 600 survey responses seems low vs 30,000 population. Suggests more should have been done to engage community in the survey.	Feedback noted	Big Brothers Big Sisters: see Response 4 above. Lake William Hovell water release: Water releases are controlled by Goulburn Murray water and the Management of the King River is the responsibility of North East Catchment Management Authority. This includes bank erosion. WSAC Aqua Aerobics: The WSAC has training scheduled in early November to ensure several more staff are able to provide cover and avoid future disruption to aqua aerobics classes. Community Engagement: The Council Plan has been informed by over 2,000 people, receiving 3,200 ideas from the community and service providers working in the municipality.
32	Online survey	Advocates for council to recognise and support community groups such as the Community garden, Big Brothers Big Sisters, Zacs Place, who support vulnerable community members (e.g. homeless, young people, ageing). Advocates for thoughtful, native, replacement of any trees chopped down for development. Council to support Big Brothers Big Sisters in the Council Plan. Notes several benefits of mentoring young people from a social, mental, health, justice and community perspective.	Feedback noted	Support for Community Groups: Feedback aligns with Initiative 1.2.1 to 'Support community-led initiatives, social activities and services that connect people, especially those experiencing loneliness or isolation'. Tree planting: Feedback supported by Initiative 2.3.3 - this action has been uplifted from 'advocate' to add 'deliver', recognising Council's active role in planting vegetation. Proposals for new residential development are also required to show how native vegetation removal is avoided and minimised. Strategic plans for new residential areas consider open space networks and vegetation protection. Big Brothers Big Sisters: see Response 4 above.

No.	Source	Summarised feedback	Comment Type	Response
33	Online survey	Supportive of the Big Brothers Big Sisters program as a past mentor.	Feedback noted	Big Brothers Big Sisters: see Response 4 above.
34	Online survey	Continue funding to construct the King valley Cycle Trail to benefit locals and tourists alike for healthy activities, cycling and hiking, and to improve safety.	Change made	Rail Trail: see Response 2 above
35	Online survey	Continue to support community programs such as Big Brothers Big Sisters and Boys to the Bush, giving purpose, support and positive modelling to many at risk students. Hold functions (e.g. food, dance) relating to different cultural and ethnic groups to promote understanding, tolerance and friendship.	Feedback noted	Big Brothers Big Sisters: see Response 4 above. Culturally diverse events: Council's Events & Attractions Strategy is listed in the Plans & Strategies section of the Council Plan. This Strategy includes an action to increase the inclusion of culturally diverse elements in event programming where suitable to do so.
36	Online survey	Concerned the council is taking on too much of the burden to fix the mental wellbeing of the community given its current financial situation. Suggests to leave this to the professionals, instead provide an easy to navigate directory of services and focus on bricks and mortar issues. Concerned the plan points to preferential treatment of indigenous persons. Have instead the goal for all to have equal access and opportunity. Believes the majority in the community have had enough of Diversity and Inclusion strategies that are costly and change nothing. Encourage the construction of smaller 2 bed units to create affordable housing for the growing part of the population who don't have children and to keep young professionals living in the community.	Change made	Council funding for community mental health support: This feedback aligns with Initiative 1.1.1 for Council to advocate (not deliver) for the provision of additional health services, prioritising mental health. Council's Grit & Resilience program also helps strengthen social connections and inclusion for everyone. Funding for the program comes from the Victorian Government's Social Inclusion Action Group (SIAG) at no cost to Council. Preferential treatment of indigenous persons: Believe this refers to Initiative 3.1.4 relating to First Nations business support. This action has been amended, recognising the support Council provides to all local businesses, including local First Nation businesses and not to the exclusion of others: 'Support the development and growth of local businesses.' Affordable Housing: Council's Affordable Housing Strategy is listed in the Plans & Strategy section of the Council Plan. The Wellbeing Commitment Statement in the Council Plan has also been updated to confirm Council's partnership focus on 'safe and affordable housing' outcomes in alignment with this feedback.
37	Online survey	Council to provide ongoing support for Big Brother Big Sisters program. Run volunteer days with schools, companies and individuals, to help keep our park, tracks and rivers clean and safe. Paid parking not helping to support local businesses and keep the shops full.	Feedback noted	Big Brothers Big Sisters: see Response 4 above. Maintenance of park, tracks and rivers: Council works with volunteers to plant native vegetation across the municipality. In relation to the other areas mentioned, if you see an issue relating to safety or cleanliness, please advise council by submitting a customer request through our website and a member of staff will respond to the issue. Car parking: Council continues to monitor how the CBD car parking payment system is functioning and considering community feedback. Council will consider any changes to this system separately from the Council Plan process.

No.	Source	Summarised feedback	Comment Type	Response
38	Online survey	Seeks for the area next to the water treatment works at the end of Chisholm Street to be restored and protected. Concerned about current treatment and impact on the environment of that area. Feels that environment should be better protected (regardless of whether council or state own the land) for the benefit of the environment and water quality. Activate the Creative Precinct plan to make RCOW better known as a destination choice for tourism and cultural experiences. Notes higher requirements for art preservation and exhibition climate controls. Suggests opportunity for sharing staff across WPACC and WAG to create staff efficiencies.	Feedback noted	Chisholm Street: The majority of this land is managed by North East Water, North East Catchment Management Authority and State Government. Only a small section of land is Council maintained. Although some work has been done of a masterplan for the area no budget has been allocated to a future project at this stage. Environmental Protection: This feedback is noted and is in alignment with the 'Natural Environment' Strategic Theme in the Council Plan, in particular 2.3 'Increase, preserve and protect the natural environment and open spaces'. Creative Precinct: see Response 1 above. A business case has been developed which includes determining optimal staffing levels for running an upgraded Creative Precinct.
39	Online survey	Advocates for council to commit to ongoing support for the Big Brothers Big Sisters program citing various benefits of mentoring young people including relating to social inclusion, improved youth wellbeing, lower health and justice system costs, and providing a caring and resilient Wangaratta.	Feedback noted	Big Brothers Big Sisters: see Response 4 above.
40	Online survey	Bike path from Oxley to Cheshunt. Remove graffiti. Better promote the King Valley with signage and along the Wangaratta-Whitfield Road, and further promotion relating to wine region, rivers, bike paths, produce and natural landscape. Better represent the region from Oxley to Whitfield in the strategy.	Change made	Rail trail: see Response 2 above. Support for the King Valley: see Response 3 above. Graffiti: If you see graffiti in public spaces, please submit a customer request via council's website, or let Council's customer service team know, and a member of staff will respond to the issue.
41	Online survey	3.1.4 Sees this action regarding supporting First Nations businesses as open to corruption. Proposes equal opportunity for all no matter what group or culture (avoid positive discrimination). Advocates for Art Gallery upgrade to be prioritised earlier.	Change made	First nations business support: Initiative 3.1.4 amended, recognising the support council provides to all local businesses, including local First Nation businesses and not to the exclusion of others: 'Support the development and growth of local businesses'. All Council Procurement activities also have to be undertaken in line with Council's Adopted Procurement Policy and Procedures. Creative Precinct: see Response 1 above.
42	Online survey	Would like to see the Art Gallery redevelopment following the successful beautification around the library and station and to attract further visitation. Seeks council to keep maintaining parks, walkways and wetlands and encourages safe pedestrian crossings.		Creative Precinct: see Response 1 above. Maintenance of open spaces: This feedback is noted and is in alignment with the 'Natural Environment' Strategic Theme in the Council Plan, in particular Strategy 2.3 'Increase, preserve and protect the natural environment and open spaces'. Safe pedestrian crossings: Council continues to invest in this space highlighted by Council Plan Initiative 4.2.3 'Maintain and develop walking and cycling networks connecting communities to services, recreation'.

No.	Source	Summarised feedback	Comment Type	Response
43	Online survey	Encourage ongoing council support for the Big Brothers Big Sisters program. Also advocates that the Big Brothers Big Sisters youth mentoring program aligns with strategic themes in the Council Plan, noting the broad benefits and positive outcomes of providing mentoring for our people. Notes the value of council's community engagement to listen to the voices of young people and proposes supporting mentoring is a tangible way to follow through on that.	Change made	Big Brothers Big Sisters: see Response 4 above. Listening to young people: Further to Initiative 1.2.4, 'Provide a platform for young people to advocate for the issues that matter to them', and to reflect Council's commitment, the (draft) Youth Strategy, 'Level up YOUTH' has also been added to the list of Plans & Strategies included in the Council Plan.
44	Online survey	Supports Creative Precinct development happening in the next two years. Art Gallery to host a bigger array of exhibitions once expansion complete which will boost tourism. Support maintaining the library service through adequate budgeting. Supports maintenance and enhancement of Wangaratta's natural environment and park spaces including maintaining the tree canopy. Proposes that compost from the organics facility is made available to residents as part of the circular waste economy. Seeks better maintenance of neglected areas at Merriwa Park, such as to fix the lagoon stone walls. 3.1.4: Objects to singling out support for First Nations businesses as sees this as unjustifiable favouritism. Seeks support for all businesses in RCOW rather than a specific focus, and equality of treatment as reflected in other actions.	Change made	Creative Precinct: see Response 1 above. Library: The library service is adequately budgeted for through Council's adopted Annual Budget. Tree planting: Feedback supported by Initiative 2.3.3 - this initiative has been uplifted from 'advocate' to add 'deliver', recognising Council's active role in planting vegetation. Compost availability to residents: Initiative 2.2.1 is: 'Explore the commercialisation of the Wangaratta Organics Processing Facility'. Council's current priority is to generate revenue through the sale of the compost in order to generate a return on the significant investment made to construct the organics plant. Merriwa Park: The value of our Green Spaces including Merriwa park is noted several times in the Council Plan. 2.3.1 "Ensuring the provision of open space meets community need". Funding was allocated in the 25/26 budget for the start of some upgrade works at Merriwa Park. First nations business support: Initiative 3.1.4 amended, recognising the support council provides to all local businesses, including local First Nation businesses and not to the exclusion of others: 'Support the development and growth of local businesses'.

No.	Source	Summarised feedback	Comment Type	Response
45	Online survey	Prioritise the Creative Precinct to attract more visitors and to show the permanent collection. Build on Jazz festival, sporting events etc to attract visitation and economic development through the Creative Precinct. Develop a more balanced future Financial Plan prioritising co-funding of the Creative Precinct build and operations. Continue to support projects such as Orange Door and local strategies/places/education to assist those in need. Be mindful of planning for housing in flood risk zones and continue with flood mitigation and recovery projects. Encourage environmentally sustainable practices in community building projects. Continue to grow more trees, and incentivise property owners. Continue to provide a safe and positive environment for us all.	Change made	Creative Precinct: see Response 1 above. Advocating for those in need: Feedback supported by Initiatives 1.1.1 'Advocate for the provision of additional health services, prioritising mental health.', and 1.2.1 'Support community-led initiatives, social activities and services that connect people, especially those experiencing loneliness or isolation'. Flood risk mitigation and recovery: Feedback supported by Initiatives 2.1.1. 'Support the community in preparing for and recovering from natural hazard events. Through education, partnerships, and emergency planning, with a focus on vulnerable groups in our community', and 4.1.3 'Consider and plan for climate change in future development of Council infrastructure and assets.' Sustainable building practices: Feedback supported by Initiative 2.1.4 'Advocate for planning and building legislation that supports sustainable development'. Tree planting: Feedback supported by Initiative 2.3.3 - this action has been uplifted from 'advocate' to add 'deliver', recognising Council's active role in planting vegetation. Proposals for new residential development are also required to show how native vegetation removal is avoided and minimised. Strategic plans for new residential areas consider open space networks and vegetation protection.
46	Online survey	Improve the banks of the King River with stones. Enhance the parking and grassed areas along the King River so more people can enjoy it. See completion of the cycle path from Oxley to Whitfield. Better walking paths in Moyhu (e.g. football ground and a pedestrian bridge over Boggy Creek on Meadow Creek Road). Make Moyhu the recognised gateway to the King Valley.	Change made	King River banks and parking: Waterways are managed by Northeast Catchment Management Authority this includes bank stabilisation. Initiative 2.3.1 "Ensure the provision of open space aligns with community needs" this would include access and parking. Rail trail: See Response 2 above. Moyhu Walking paths and King Valley Gateway: Recent Works by Tourism Northeast and Council have noted the Gateway to the King Valley to be the Oxley Round-about. This location was chosen after significant planning and studies so as to not take away from the regional offering in areas such as Milawa and Oxley.
47	Online survey	Action 3.1.4: Concerned about the focus on supporting development and growth of local First Nation Businesses to ensure this isn't exclusion and favouritism at the expense of others with relevant skill and experience. Queries what support will be available for other groups/individuals and whether this action means First Nations businesses would be favoured financially.	Change made	First nations business support: Initiative 3.1.4 amended, recognising the support council provides to all local businesses, including local First Nation businesses and not to the exclusion of others: 'Support the development and growth of local businesses'. All Council Procurement activities also have to be undertaken in line with Council's Adopted Procurement Policy and Procedures.
48	Online survey	Under Economic Development and Tourism, mention King Valley wine and advocate for continued construction of the cycle trail from Edi Cutting to Cheshunt. Given planning work down, would be good to council continue to advocate for funds to see this work completed.	Change made	Rail trail: see Response 2 above. Support for the King Valley: see Response 3 above.

No.	Source	Summarised feedback	Comment Type	Response
49	Email	Advocates for inclusion of investment in the King Valley and rural communities. Council Plan needs to translate the community vision of rural-urban balance into concrete actions. Suggests strategic misalignment: - Economic Tourism Hub Contradiction - lack of inclusion of specific initiatives relating to king valley given its tourism significance - Rural-Urban balance: Sees an imbalance between commitments made for urban (Creative precinct, enhanced CBD infrastructure, concentrated service delivery) and King Valley/Rural communities with no specifically identified projects. - Infrastructure Investment Disparity: Transport, roads and infrastructure marked as community priority #4 but needing specific comments relating to rural infrastructure (Prosecco road not referenced, King Valley bike trail, rural road maintenance - generic actions without specific project identification). Notes medium- and long-term risk of tourism revenue decline of neglect of King Valley infrastructure and regional competitive disadvantage (reduced wine tourism, business closures, decreased property values). Advocates to include: Prosecco Road improvements, King Valley Bike trail development, Visitor infrastructure (rest areas, signage, digital connectivity), community service hubs, Agricultural tourism integration. Advocates for strategic framework changes: rural investment targets; economic impact assessment of all major infrastructure decisions; rural/urban balance metrics to measure achievement of Community Vision.	Change made	Support for the King Valley: see Response 3 above. Rail trail: see Response 2 above.
50	Email	Advocating for prioritisation of the Creative Precinct despite tight finances. Notes grant funding achieved by Bendigo, Benalla, Ballarat. Need to upgrade the Art Gallery to meet industry standards for travelling exhibitions. Values cultural and educational benefits highly. Notes the tourism/visitation received in Wangaratta for the WPACC and Art Gallery, and the desire to maintain their credibility. Advocates for the broad social benefits of investing in the arts and for community cohesion.	Feedback noted	Creative Precinct: see Response 1 above.

No.	Source	Summarised feedback	Comment Type	Response
51	Email	Acknowledges the substantial community engagement to shape the priorities in the council plan. Notes the plan demonstrates an intention to address the social determinants of health and prioritising aspects such as housing affordability, food security, community safety, inclusion, climate resilience, and access to services. Proposes some specific edits to the text of the council plan such as how data can be presented more clearly. Makes further specific suggestions about council plan actions including: - Add additional initiative 1.1.6: Partner with community services to help children thrive through access to wellbeing initiatives, literacy support, family services and early years programs. - Additional initiative under 2.2: Support circular economies of food - growing and buying locally, preserving/sharing excess produce, reducing food waste, and sharing compost from the organics processing facility to support local and community food growing gardens. - Reword 4.1.1 to: ensure open and green spaces are available for all residents to easily access.	Change made	Response supportive of Council Plan community engagement and intentions. The following edits have been made: - Pg 12: updated to 'very good to excellent' health - Page 21: updated to 'where we live, work and play' Edits not made are: - Pg 26-30: have left the '1 in x' ratio style statistics in, to keep them relatable - Pg 30: request to include data regarding people experiencing homelessness - see statistic included on pg 9 regarding homelessness. Suggested initiative 1.1.6: The 'Community Wellbeing' Strategic Theme commits to giving access to programs, services and infrastructure that help all parts of the community lead fulfilled and healthy lives, including children. Council continues to provide ongoing child-specific services through the library, Maternal Child Health, Children's Services, and Youth programs. Suggested initiative in 2.2: This strategic objective shows the intention to drive a strong circular economy, however Council's priority is to generate revenue through the sale of the compost in order to generate a return on the significant investment made to construct the organics plant. Initiative 4.1.1 rewording: has not been updated as this initiative refers to strategic planning for all aspects of infrastructure, facilities and open spaces. Action 2.3.1 'Ensure the provision of open spaces aligns with community needs' is complementary to this feedback.
52	Email	(Email submitted to provide further clarity to online survey response listed above). Suggestions made include: - Capitalise 'Traditional Owners' and other text changes to Acknowledgement of Country - Mention Traditional Owners in the document. Check recommendations from Jenni Walke. Name Registered Aboriginal Parties also somewhere. See Bendigo Council example. - Confirm appropriate reference for local Bangerang community member - Pg 32: Suggest adding in cultural reference along with social, mental, physical - 1.1.3: Add diverse for arts and cultural programs - 1.2.3: Recommend to 'celebrate' rather than just 'acknowledge' heritage and culture - 1.3.2: query as to how to 'offer safe, welcoming and inclusive spaces' extends to cultural safety for First Nations Communities - 3.1.4: Word change to make clear distinction with Traditional Owners - 3.3.4: Include 'cultural tourism' for tourism and experiences, including in partnership with Traditional Owners and First Nations community.	Change made	Several proposed edits incorporated into the Council Plan: - Capitalised 'Traditional Owners'. - The Council Plan seeks to support the community as a whole and as such hasn't called out any individual organisation or group. - Local naming reference confirmed. - Pg 32: Updated to include cultural reference. - 1.1.3 Updated to: Provide diverse, inclusive and accessible arts and cultural programs and activities. - 1.2.3. Updated to: Promote and celebrate the heritage and cultural diversity of our community, including our First Nations history, via events, storytelling, exhibitions and programming. - 3.1.4 In response to the range of community feedback received in response to this Initiative, it has been updated to: 'Support the development and growth of local businesses', which includes providing support for all local businesses including Traditional Owner and First Nation businesses. 3.3.4 For consistency, retaining as First Nations which includes Traditional Owners, and retaining this Initiative as relating to cultural experiences generally, without limiting this to the tourism context, although cultural tourism would be included within that.

No.	Source	Summarised feedback	Comment Type	Response
53	Municipal Public Health & Wellbeing Working Group Feedback Meeting	General support for the plan, and inclusion of Health and Wellbeing actions - Appreciated the broad focus and acknowledgement of the social determinants of health. Praise for a place-based approach and alignment with existing work from partner agencies. - Noted that size-inclusive language recommends against using "healthy eating" but acknowledged this is the wording used in state plan. - Noted there was no specific mention of children and families, identified opportunity to clearly link to the upcoming Municipal Early Years Plan. - Praised mention of circular economies and identified opportunity to link this with food security work. - Noted that while data was overall presented well with clear and relevant information, it was inconsistent in its use of percentages, numbers and fractions. - Questioned if an Easy English version of the Council Plan would be developed? - Identified that homelessness was not addressed in any initiative, only briefly mentioned in the context of housing for key workers.	Change made	Feedback supports several aspects of the Council Plan including Health & wellbeing Initiatives, partnering with other delivery agencies, and circular economy reference. Children & Families: The 'Community Wellbeing' Theme commits to giving access to programs, services and infrastructure that help all parts of the community lead fulfilled and healthy lives, including children. Council continues to provide ongoing child-specific services through the library, Maternal Child Health, Children's Services, and Youth programs. Consistency of data formats: See response to feedback provided by Gateway Health (submission 51) on some edits made. Some statistics have been left the '1 in x' ratio format to keep them relatable. Housing and homelessness: Feedback aligns with Council's Affordable Housing Strategy listed in the Plans & Strategy section of the Council Plan. The Wellbeing Commitment Statement in the Council Plan has also been updated to confirm Council's partnership focus on 'safe and affordable housing' outcomes. Easy English Version: Council intends to develop an Easy English version once the final document has been adopted.
54	Summary of feedback from Pop Up Events	Feedback included: - Majority of those who spoke with us had strong support for Creative Precinct to be brought forward and completed. Mentions of Shepparton and Bendigo's galleries and the opportunity to bring larger audiences to the community - Mentions of inconsistencies between Council Plan and Financial Plan, in particular related to the Creative Precinct and the Arts, unsure of how Council Plan can be delivered. - Roads need to be prioritised to be fixed - Lack of bold actions, or clear directions in the plan - Support for environmental actions, increasing tree canopy and circular economy. Several mentions of a recycling or tip shop - Support for reconciliation action plan, more work on inclusion - More support for WSAC to continue to improve equipment and facility quality - frustrations with car parking in CBD and purple bins	Feedback noted	Creative Precinct: see Response 1 above. The Financial Plan has been similarly updated for consistency on the funding position. Maintenance of roads: The Council Plan has a strong focus on maintaining what we have and doing more with those assets. It is still acknowledged that Council must continue to maintain and upgrade this infrastructure and advocate for appropriate funding when needed (Initiatives 4.2.2 & 4.2.3). Environmental actions and tree canopy: Support for Strategies 2.2 (circular economy) and Initiative 2.3.3 (expand tree canopy). Reconciliation and inclusivity: Council remains committed to reconciliation and inclusivity as reflected in the Acknowledgement to Country, Community Wellbeing Statement and Strategies 1.2-1.3 in the Council Plan. Car parking: Council continues to monitor how the CBD car parking payment system is functioning and considering community feedback. Council will consider any changes separately to the Council Plan process. WSAC: Funds are allocated in the Budget for the continued maintenance and enhancement of the WSAC's facilities and equipment. A Masterplan is currently being developed which will indicate future opportunities.

No.	Source	Summarised feedback	Comment Type	Response
55	Email	Commends inclusion of Natural Environment as a strategic theme. Wants inclusion of actions that acknowledge conservation covenants and suggests the following - Investigate a Conservation Covenant Rate Rebate Policy – recognising and supporting landholders who voluntarily protect their land through a conservation covenant. For example, Mitchell Shire Council provides such a rebate. - Apply conservation covenants to Council-owned freehold reserves containing significant natural assets, such as remnant native vegetation. Local examples include Mitchell Shire Council's Seymour Bushland Park and Colin Officer Flora Reserve in Broadford.	Feedback noted	Council currently supports land conservation covenants and will maintain this support however there are no plans to expand this.



Rural City of
Wangaratta

Financial Plan 2025-2035



Welcome

Welcome to the Rural City of Wangaratta (RCOW) Financial Plan 2025 – 2035. The 2020 Local Government Act requires all councils to publish a 10 year Financial Plan following each council election.

The Plan is an important part of council's Integrated Planning Framework. Strategies outlined in the Plan will feed into our budgeting as well as other strategic planning documents within council's Integrated Planning Framework.

Acknowledgement of Country

We acknowledge the traditional custodians of the lands, on which the Rural City of Wangaratta Communities reside. We pay our respect to their Elders past, present and emerging, and celebrate and respect their continuing cultures.

We are committed to walking beside traditional owners and custodians and Aboriginal and Torres Strait Islander peoples living and working within the Rural City of Wangaratta as we move toward reconciliation.

Contents

1	Financial Plan 2025-2035	4	5	Financial Plan Statements	25
2	Legislative Requirements	6	6	Financial Performance Indicators	36
2.1	Strategic Planning Principles	7	7	Strategies and Plans	37
2.2	Financial Management Principles	7	7.1	Borrowing Strategy	37
2.3	Service Performance Principles	7	7.1.1	Current debt position	37
2.4	Community engagement	8	7.1.2	Future debt position	38
2.5	Asset Plan Integration	9	7.2	Reserves Strategy	39
3	How to Read This Plan	10			
3.1	Financial Policy Statements	10			
3.2	Strategic Actions	12			
3.3	Financial Risks	14			
4	Financial Plan Forecast Assumptions	15			
4.1	Sensitivity to changes in assumptions	16			
4.2	What is the plan for rates?	17			
4.3	What is the plan for waste charges?	18			
4.4	What is the plan for user fees?	18			
4.5	How do we forecast changes to operating grants?	19			
4.6	What is the plan for increasing employee costs?				
4.7	What is the plan for increasing expenses?	20			
4.8	What is the plan for depreciation expense?	20			
4.9	What is the plan for capital expenditure and grants?	21			
4.10	What is the plan for borrowings?	23			
4.11	How do we monitor and respond to changes in assumptions?	24			

1. Financial Plan 2025-2035

The Local Government Act of 2020 requires all councils to publish a plan setting out Council's financial outlook for the next 10 years.

The Financial Plan outlines our long-term strategy to fund projects, initiatives, and programs that matter most to the Rural City of Wangaratta community. It supports the delivery of priorities and actions identified in the Community Vision 2045 and Council Plan 2025-29; both developed in partnership with our community. The Financial Plan also ensures that ongoing funding is in place for essential services that Council provides on a daily basis, such as roads maintenance, waste, and Children's and Aged Care services.

What are the Community Vision and Council Plan?

The Community Vision is a long-term plan for the community, by the community. It paints a picture of what we want the future to look like and outlines strategies on how we are going to get there.

The Council Plan is a key medium-term strategic plan that describes the strategic objectives, actions to achieve the objectives, indicators for measuring progress and the resources required to implement the plan for the next four years.



Wangaratta Children's Services Centre

How does the Financial Plan connect to these?

The Council Plan contains strategies which will be funded via our Financial Plan. Our Community Vision 2045 identifies the key themes and focus areas for our community and the Financial Plan seeks to balance these priorities in a financially sustainable way.

It's vital our planning framework is integrated to ensure we are making decisions now and into the future that are appropriately funded, and we can afford.

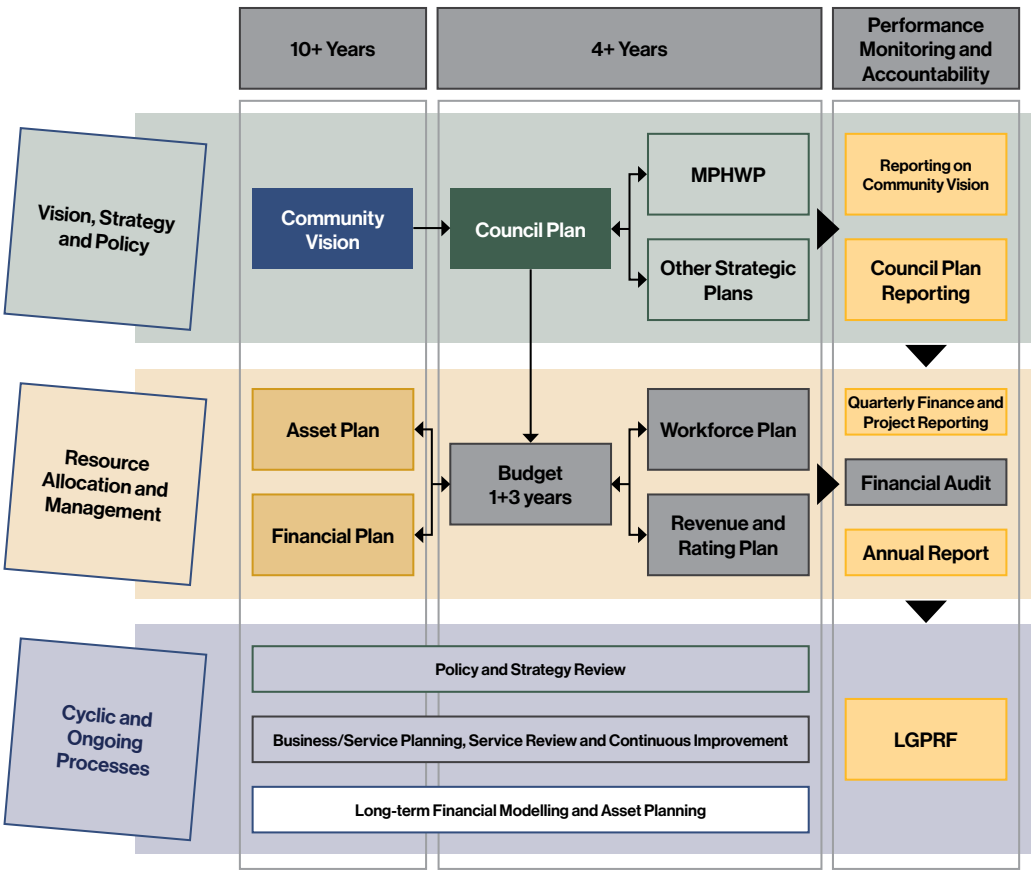
The Financial Plan also works together with our Annual Budget, our Revenue & Rating Plan and Asset Plan.



2. Legislative Requirements

This section describes how the Financial Plan links to the achievement of the Community Vision and the Council Plan within the Integrated Strategic Planning & Reporting framework. This framework guides Council in identifying community needs and aspirations over the long term (Community Vision), medium term (Council Plan) and short term (Annual Budget) and then holding itself accountable (Annual Report).

The following figure demonstrates how each element might inform or be informed by other parts of the integrated framework.



Source: Financial Plan, Better Practice Guide, Department of Jobs, Precincts and Regions

2.1 Strategic Planning Principles

The Financial Plan provides a 10 year financially sustainable projection regarding how the actions of the Council Plan may be funded to achieve the Community Vision. The Financial Plan is developed in the context of the following strategic planning principles:

1. Council has an integrated approach to planning, monitoring and performance reporting.
2. The Financial Plan addresses the Community Vision by funding the aspirations of the Council Plan.
3. The Financial Plan statements articulate the 10-year financial resources necessary to implement the goals and aspirations of the Council Plan to achieve the Community Vision.
4. Council's strategic planning principles identify and address the risks to effective implementation of the Financial Plan. The financial risks are included at section 3.3 below.
5. The Financial Plan provides for the strategic planning principles and progress monitoring and reviews to identify and adapt to changing circumstances.

2.2 Financial Management Principles

The Financial Plan demonstrates the following financial management principles:

1. Revenue, expenses, assets, liabilities, investments and financial transactions are managed in accordance with Council's financial policies and strategic plans.
2. Management of the following financial risks:
 - the financial viability of Council (refer to section 3.1 Financial Policy Statements).
 - the management of current and future liabilities of the Council. The estimated 10 year-liabilities are disclosed (refer to section 5 Balance Sheet projections).
 - the beneficial enterprises of Council (where appropriate).
3. Financial policies and strategic plans are designed to provide financial stability and predictability to the community.
4. Council maintains accounts and records that explain its financial operations and financial position (refer section 5 Financial Statements).

2.3 Service Performance Principles

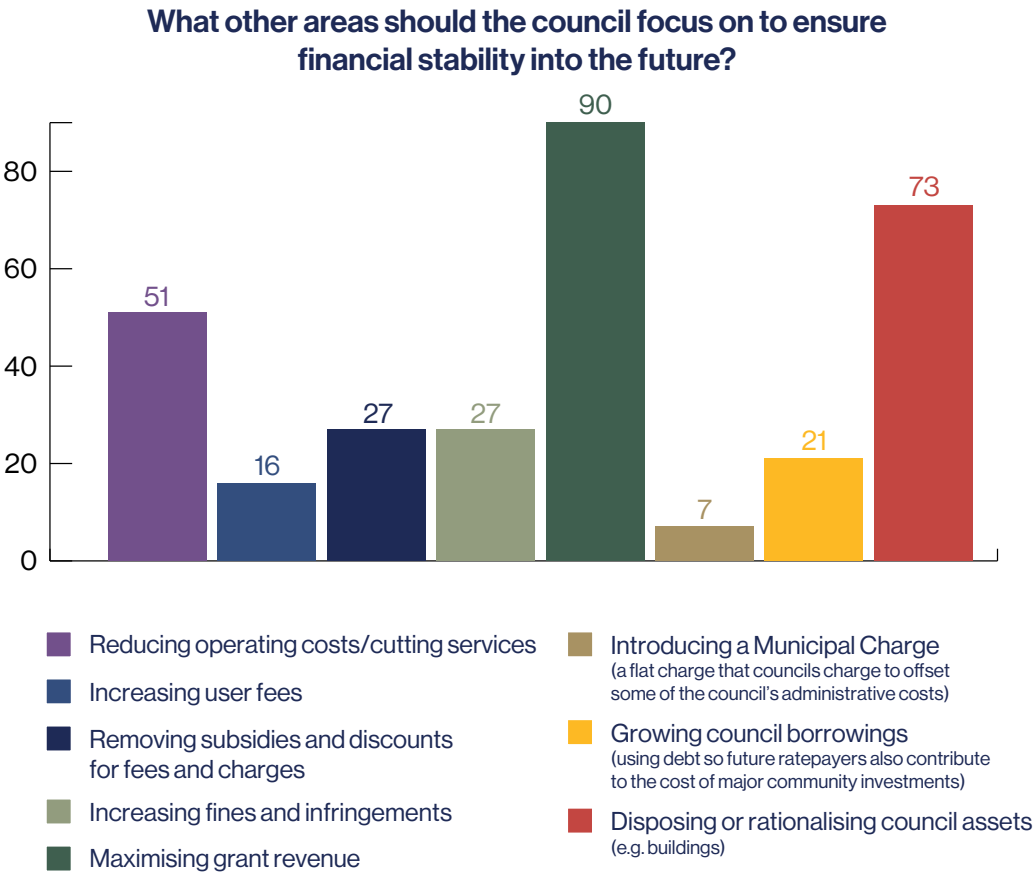
Council services are designed to address community needs and provide value for money outcomes for our community. The service performance principles are listed below:

1. Services are provided in an equitable manner and are responsive to the diverse needs of the community. The Council Plan and Annual Budget identify the key services and projects to be delivered to the community. The Financial Plan provides the mechanism to demonstrate how the service aspirations within the Council Plan may be funded.
2. Services are accessible to the relevant users within the community.
3. Council provides quality services that provide value for money to the community. The Local Government Performance Reporting Framework (LGPRF) is designed to communicate council's performance regarding the provision of quality and efficient services.
4. Council has a program of financial sustainability reviews to continually improve the efficiency and performance of service delivery and meet value for money outcomes for our community.

2.4 Community Engagement

The Financial Plan has been developed concurrently with the Council Plan and Community Vision. These documents have come together with the contributions of more than 2,000 people and 3,200 ideas from the community and service providers working in the municipality. Details of Council's community engagement activities and the contributions and ideas shared are set out in the Council Plan and Community Vision.

The Community Engagement Report was noted by Council at the 27 May 2025 Council meeting. Council also undertook community engagement in the development of the Revenue and Rating Plan 2025 – 2029. Over 60% of respondents stated that financial sustainability is very important. Feedback was received on the areas of focus to ensure financial stability into the future:

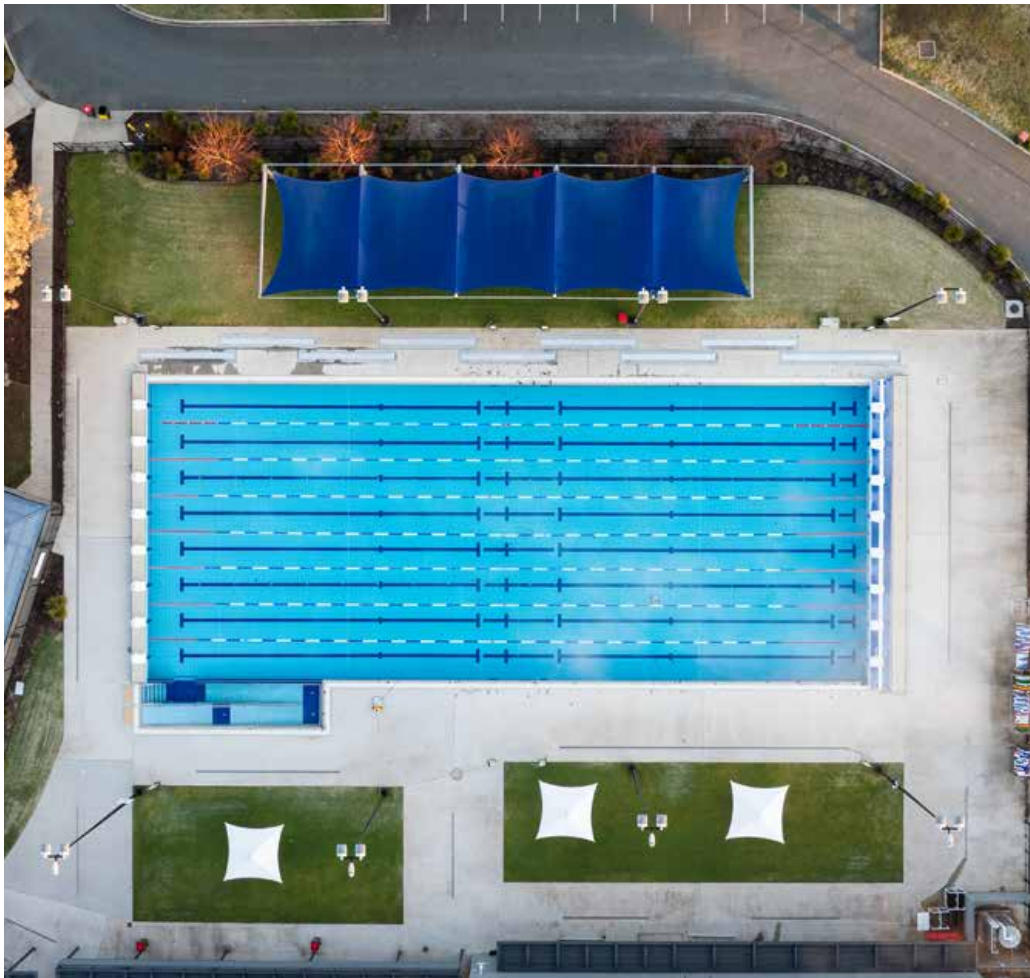


2.5 Asset Plan Integration

Integration to the Asset Plan is a key principle of Council's strategic financial planning principles. The purpose of this integration is to ensure that future funding is allocated in a manner that supports service delivery in terms of the plans and the effective management of Council's assets into the future.

The Asset Plan will identify the operational and strategic practices to ensure that Council manages assets across their life cycle in a financially sustainable manner. The Asset Plan, and associated asset management policies, will provide council with a sound base to understand the risk associated with managing its assets for the community's benefit.

In addition to identifying the operational and strategic practices that ensure that Council manages assets across their life cycle in a financially sustainable manner, the Asset Plan will quantify the asset portfolio and the financial implications of those practices. Together the Financial Plan and Asset Plan will seek to balance projected investment requirements against projected budgets.



Wangaratta Sports & Aquatic Centre

3. Financial Plan Context

This section describes the context and external / internal environment and consideration in determining the 10-year financial projections and assumptions.

Balancing asset renewal, service delivery, and affordability is a core challenge in Council's financial planning. Ageing infrastructure and rising community expectations demand ongoing investment, while essential services must be maintained despite increasing costs. External pressures – such as rate capping, variable grant funding, and economic conditions – add complexity. Council is focused on delivering value through productivity gains, service reviews, and responsible financial management to support community wellbeing and long-term asset sustainability.

Council will continue to assess and refine its financial strategies to ensure decisions are based on robust data and a comprehensive understanding of community impacts. Whether adjusting infrastructure investment, exploring service transformation opportunities or considering a rate cap variation, Council will make informed decisions based on service planning reviews, asset condition data, and ongoing dialogue with ratepayers to ensure that any changes reflect both financial sustainability and community priorities.

3.1 Financial Policy Statements

This section defines the policy statements, and associated measures, that demonstrates Council's financial sustainability to fund the aspirations of the Community Vision and the Council Plan.

Policy Statement	Measure	Target	Forecast Actual	Budget	Projections									
			2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	
Consistent underlying surplus results	Adjusted underlying surplus result greater than zero	> \$0	(\$2.152m)	(\$2.498m)	(\$3.343m)	(\$3.276m)	(\$4.048m)	(\$3.066m)	(\$3.189m)	(\$2.699m)	(\$3.207m)	(\$2.154m)	(\$2.173m)	
Ensure Council maintains sufficient working capital to meet its obligations as they fall due	Working capital ratio above 1.00	> 1.00	1.10	1.76	1.57	1.38	1.01	1.04	0.96	0.90	0.54	0.72	0.61	
Council maintains cash balances to meet restricted funds and reserve fund obligations	Cash balances exceed total of Restricted funds and Reserve balances	> \$0	(\$30.082m)	(\$24.579m)	(\$5.743m)	(\$5.404m)	(\$9.663m)	(\$11.041m)	(\$13.476m)	(\$14.699m)	(\$16.787m)	(\$10.591m)	(\$13.331m)	
Ensure Council borrowings are within affordable limits	Non-current liability / Own source revenue below 60%	< 60%	49%	52%	51%	49%	42%	44%	44%	44%	30%	40%	37%	
Allocate adequate funds for renewal/ upgrade in order to replace assets as they reach end of service life	Renewal gap ratio between 80% and 110%	80% < Target > 110%	94%	88%	98%	98%	98%	98%	98%	98%	98%	98%	98%	

We are not achieving our targets in some instances. The exceptions are identified below and an assessment of the risk to our financial sustainability is provided.

Rural City of Wangaratta Financial Plan 2025-2035



Wangaratta Organics Processing Facility

Description of target not achieved	Assessment of risk to financial sustainability
Underlying surplus result not achieved	Medium – Council forecasts an adjusted underlying deficit in all years of the Financial Plan. Council has recorded an average adjusted underlying deficit of \$0.6m between 2013/14 and 2023/24. Depreciation expense has increased by \$4.2m between 2023/24 to 2025/26. This is a 25% increase over 2 years and this is causing a deterioration in the adjusted underlying deficit position. Council will undertake a review of the asset registers and depreciation calculations during the 2025/26 and 2026/27 years. This will provide assurance on the increased depreciation expense and guide the discussions on whether Council is under or over investing in asset renewal and upgrade expenditure.
Working capital is not above 1 in all years	Medium – Cash balances are decreasing in the later years of the Financial Plan. This is due to the desire to minimise renewal gap for our infrastructure assets. The renewal and upgrade capital expenditure in the Financial Plan is based on comparatively high depreciation expense and is subject to an extensive review of Council's assets during the course of 2025/26 and 2026/27. It is possible that Council is showing an over investment in renewal and upgrade expenditure and this will improve our working capital position, as well as our surplus result.
Cash balances do not exceed total of Restricted funds and Reserve balances	Medium – Council's cash balances are decreasing over the Financial Plan years. As mentioned above the working capital ratio is not above 1 in all years. Council proposes to remove discretionary reserves (refer to section 7.2) which will improve performance against this measure. Further, Council will restate the waste reserve to reflect the impact of the Minister's Good Practice Guidelines for Service Rates and Charges (December 2023). It is expected that this will reduce the value of the waste reserve. As such, this measure is expected to improve in the next 12 months. Notwithstanding the expected improvement in this measure, our performance will remain below our target level. Future reductions to capital works renewal and upgrade expenditure as well as any improvements in our operational performance will assist to improve this measure.

3.2 Strategic Actions

The Community Vision 2045 sets the foundation for all Council plans and strategies to ensure actions undertaken by Council are guided by community aspirations now and into the future.

Ten priorities were developed:

1. **The Rural City of Wangaratta, is a place for everyone.**
2. **Community health and wellbeing.**
3. **Places and spaces for community connection and culture.**
4. **Transport, roads and infrastructure.**
5. **Care for nature and the environment.**
6. **Cost of living and affordability.**
7. **Community safety.**
8. **Violence and harm from drug and alcohol use.**
9. **Local economy and employment.**
10. **Communication, accountability and transparency.**

In the Council Plan 2025 – 2029 there are four strategic themes:

- | | |
|-------------------------------|------------------------------------|
| 1. Community Wellbeing | 3. Economy and Tourism |
| 2. Natural Environment | 4. Infrastructure and Place |

To ensure Council has a capacity to work towards achievement of the Community Vision and the Council Plan, a Financial Plan has been prepared to guide the financial resources of Council over the next 10 years.

Council has identified the following strategic actions that will support the aspirations of the Council Plan:

1. Council adopts the budgeted statement of financial performance (Comprehensive Income Statement); statement of financial position (Balance Sheet); statement of cash flows (Cash Flow) and statement of capital works (Capital Works) as an integral part of the budget setting process for current and future budgets.
2. Council will develop and implement a Financial Sustainability Plan to improve the underlying surplus result, with particular focus on:
 - Delivering efficiency and cost savings
 - Careful management and prioritisation of expenditure
 - Setting fair and appropriate user charges
 - Improved asset management planning, including lifecycle management.

Council will undertake the following specific actions:

1. Progressively review services to ensure they are financially sustainable and the community is receiving value for money.
2. Invest in continuous improvement, delivery of the Information, Communication and Technology (ICT) Strategy and other enablers to drive efficiency and enhanced customer outcomes.
3. Maximise grant income from the Commonwealth and State Governments to fund required infrastructure and service delivery standards.
4. Undertake a comprehensive review of Council's asset management practices, including reviewing the utilisation of assets and identify opportunities for the potential divestment or repurposing of underutilised assets.
5. Perform a review of the asset registers and depreciation calculations. This will provide assurance on the increased depreciation expense and will, together with condition data, guide the discussions on whether Council is under or over investing in renewing and upgrading assets.
6. Undertake an independent assessment of Council's financial sustainability, including a review of Council's financial assumptions and projections.

The strategic actions are referenced throughout this Financial Plan, where appropriate.



Eldorado Dredge

3.3 Financial Risks

Our Financial Plan, and in particular our key assumptions, are developed having regard to our strategic and operating risks.

In addition to our financial management practices such as regular budget reviews, formal processes for the approval of budget variations, and ongoing monitoring of changes to both revenues and expenditures, we also implement risk management strategies to mitigate potential financial uncertainties. This proactive approach ensures that we can respond swiftly and responsibly to changing circumstances while safeguarding our financial stability.

Risks that we are monitoring and managing in the context of the Financial Plan are:

1. Rate cap below CPI
2. Freezing of indexation on operating grants
3. Removal or reduction of grant funding from State and Commonwealth Governments
4. Continued cost shifting from other levels of Government, including increasing compliance and regulatory requirements
5. Shortfall in the defined benefit plan of Vision Super
6. Changes to waste management regulatory requirements and associated increase in costs, including imposition of 'rate cap' like restriction on waste charges revenue
7. Financial impacts of natural disasters, or other substantial global events
8. Financial impact of recession on local community
9. Expansion of asset base with unbudgeted asset renewal
10. Increase in asset lifecycle costs due to escalation of construction costs and growing need for upgrade rather than renewal of infrastructure assets
11. Increase in cost of borrowing through increases in interest rates

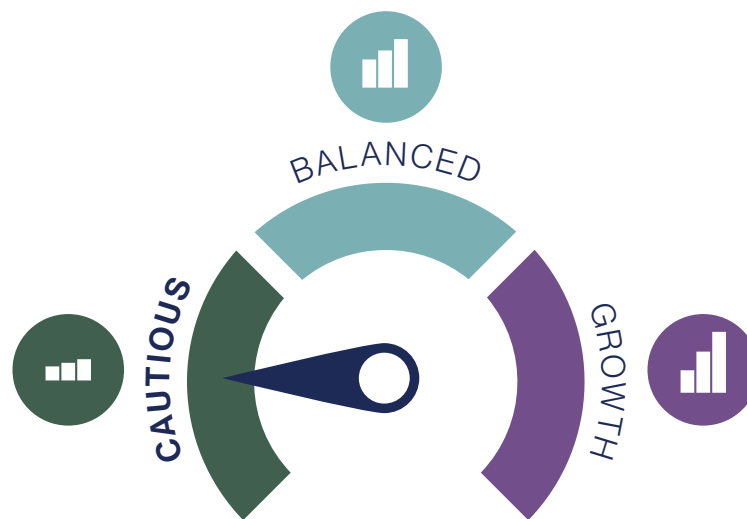


Rural City of Wangaratta Parking Inspector

4. Financial Plan Forecast Assumptions

The Financial Plan is based on key assumptions about what might happen in the future.

We shape our assumptions based on our appetite for risk. The level of risk we accept is guided by how sensitive those assumptions are to change. Council's Risk Appetite Statement outlines the amount of risk that Council is willing to accept in pursuit of its strategic goals. Council's risk appetite rating for Financial risks is Cautious.



In the past we have sought to have a balanced approach to financial opportunities and risks. More recently, the substantial disparity between increases in rates income compared to the escalation in operating and capital expenditure has caused us to reconsider our approach. For the foreseeable future we believe a more cautious approach is warranted. Our Financial Plan extends beyond election cycles and reflects a commitment to future generations – we want to ensure we can respond to future events, opportunities and pressures.

The following may be a feature of Council's increasingly cautious approach to financial management:

- Focusing on essential expenditures and postponing non-critical items.
- Allocating funds to maintain and renew existing assets rather than investing in new ones.
- Requiring quarterly financial reports with strict compliance to budget limits, mandating that all budget modifications or variations must be cost neutral or generate additional revenue.
- Establishing thresholds that trigger specific budget adjustments or changes to service delivery standards to address potential deviations.
- Adjusting the scale or quality of services if the costs of delivering services exceed revenue growth.

We use our Risk Management Framework to formulate and assess our key forecasting assumptions and identify the likelihood and consequence of changes. To assess our assumptions, we use a range of information: historical trends, State or Commonwealth Government sources, consensus data and projected cost estimates. Our confidence in the accuracy of our assumptions is greatest in the near-future and decreases as we approach 10 years.

In this section you can see what our key assumptions are and the sensitivity we have to movements in them. Our sensitivity to these assumptions helps us allocate into the classifications of Cautious, Balanced and Growth.

Assumptions Financial Plan

For the ten years ending June 2035

	Budget Projections									
	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
Rates (ie Rate Cap)	3.00%	2.50%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Growth in properties	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%
Waste fees	0.00%	2.50%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
User fees	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
CPI Cost escalation		2.50%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Wage growth	3.50%	3.00%	3.00%	3.00%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Grant indexation (recurrent operating)	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Interest rate on new borrowings	5.00%	4.88%	4.88%	4.88%	4.88%	4.88%	4.88%	4.88%	4.88%	4.88%

Refer to the commentary below for additional details regarding our assumptions for the next 10 years.

4.1 Sensitivity to changes in assumptions

	Cautious	Balanced	Growth	Impact of a 1% Change
Rates (ie Rate Cap)	2.00%	2.50%	3.50%	\$351,784
Growth in properties	1.25%	2.00%	3.00%	\$351,784
Waste fees	2.00%	3.00%	4.00%	\$95,672
User fees	3.00%	3.50%	4.00%	\$151,591
CPI Cost escalation (materials & service)	2.00%	3.00%	4.00%	\$299,449
Wage growth	2.50%	3.00%	3.50%	\$361,500
Grant indexation (recurrent operating)	2.00%	3.00%	4.00%	\$197,220
Asset renewal gap	100.00%	90.00%	80.00%	\$209,350

Rural City of Wangaratta Financial Plan 2025-2035

Our spending can be divided into roughly three parts – employee costs, materials and services and capital assets. These three expenditure categories could be funded by a mixture of income sources with varying degrees of probability:

- certain – rates and charges and Victorian Local Government Grants Commission grants
- likely – user fees, statutory fees and fines, operating grants and capital grants
- possible – proceeds on sale of assets

Capital grants can fall into each of the three categories above. Roads to Recovery capital grants are recurrent and are set for a 5 year period. We assume that the program will continue for all years of the Financial Plan. A number of other State or Commonwealth funded programs, whilst not recurrent in nature, are more likely than not to continue throughout the period of the Financial Plan. As such, we expect Council will be able to apply and be successful for a number of capital grant programs that will co-fund a range of renewal, upgrade and new capital works.

The 10-year Financial Plan does not incorporate unlikely or impossible funding sources as the probability of these occurring is considered too low and would lead to an unrealistic 10-year view of our financial position.

Importantly, if there are changes to the sources of income we would also review the expenditure categories and reduce fixed or variable operating or capital costs as necessary.

4.2 What is the plan for rates?

Our Financial Plan has a long-term assumption that the annual Rate Cap will be 2%. We expect a 1.25% growth in our rating base due to new residential development, subdivisions or capital improvements across the local economy.

Given Council's financial position and the projected cash balances over the life of the Financial Plan it is not feasible to foresee a scenario where Council would not increase rates by the maximum rate cap set by the Victorian Government.

We continue to focus our efforts on a future of Financial Sustainability for Council in order to strengthen our long-term financial outlook. Through this work, Council will explore and dedicate efforts to generating savings and transforming services to mitigate the need for a higher rate cap. A rate cap variation is an option we may need to consider in the future; however, it is not a feature of our Financial Plan at this time.

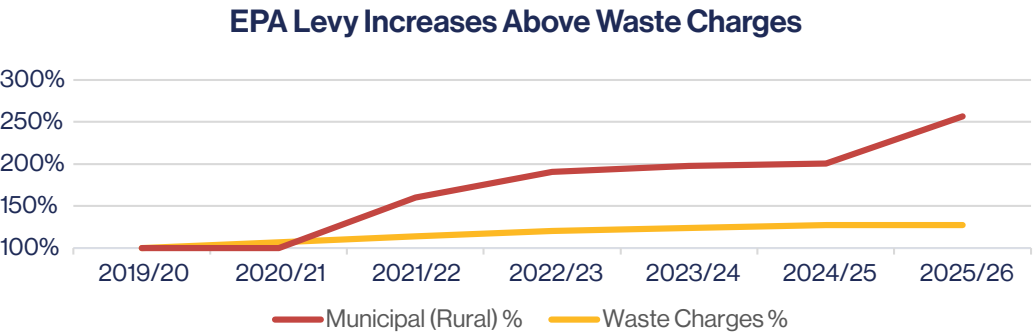


Resource & Recovery Waste Transfer Station

4.3 What is the plan for waste charges?

Managing our waste is a big job – and one that is so important to the health and wellbeing of our community and the environment. Council's waste charges allow for the collection, processing and disposal of kerbside general waste, recycling, including glass, and organics. Our waste charges also cover the operation of our transfer stations, education programs and eventual rehabilitation of landfill and transfer stations.

Disposing of our waste takes tens of years in the stages of planning, construction, operating and rehabilitation. We need to ensure that the bin charges cover the costs of each of these stages and that we can meet our rehabilitation requirements in the future. The Victorian Government has substantially increased the municipal waste levy rates over the last 10 years. Whilst our waste charges have increased over the last 10 years they have not increased at the same rate as the Victorian Government imposed levy. We assume the waste levy will not continue to increase at these historical levels. Changes from this position would require us to reevaluate our forecast increases in waste charges.



Note: Waste Charges based on a property with a 240L Waste and Recycling collection and an Organic waste collection

The Environment Protection Authority has oversight of the management of our active and closed landfills. Our rehabilitation plans and the associated financial provision are based on meeting our legislative responsibilities and obligations. The regulatory and community expectations associated with operating and rehabilitating landfills have increased over the last 10 years and will undoubtedly continue to do so in the coming years. We review our provision for rehabilitation every year to ensure we are able to meet these future obligations and increases in waste charges are forecast to cater for these inevitable increases in costs.

At 30 June 2024 Council had a provision of over \$15 million for future rehabilitation costs associated with the Bowser landfill and a number of rural transfer stations or closed landfill sites. Our Financial Plan includes planned expenditure on rehabilitation activities over the next 10 years of more than \$12 million. It is expected that Council will borrow to fund the planned rehabilitation activities.

The Financial Plan forecasts an increase in annual waste charges of 2.5% in 2026/27 and 2% per annum for all future years. Our assumption is that any lesser increases will be financially unviable and lead to a risk of Council not being able to meet our rehabilitation obligations in the future

4.4 What is the plan for user fees?

Revenues from user fees is assumed to increase at 3% per annum over the life of the Financial Plan. Increases to user fees will therefore exceed the projected rate cap by 1% each year of the Financial Plan.

The 2025/26 Budget included an increase of more than 22% in user fees compared to the 2024/25 forecast. This increase reflects an increase in the user fees and also a substantial increase in expected utilisation of Council services, including the changes to the single assessment system for aged care.

Council is increasingly reliant on user fee income and more than 15% of our income sources are projected to come from user fees over the life of the Financial Plan. As such, changes in the annual fee increases will have a meaningful impact on Council's overall financial sustainability. The annual budget setting process will continue to include a thorough review of user fees to ensure they remain affordable, fair and appropriate.

4.5 How do we forecast changes to operating grants?

Operating grant funding received from State and Commonwealth sources is assumed to increase at 2% per annum. We receive a range of recurrent operating grants and many of these are critical to our service delivery in areas such as the Library, Gallery, Performing Arts and Convention Centre, Maternal and Child Health and Aged and Disability.

The removal (also known as freezing) of indexation by State or Commonwealth Governments would have a very significant impact on our 10-year Financial Plan. For example, if our largest grant (allocated by the Victorian Local Government Grants Commission) was to be frozen and did not increase by our forecast of 2% per annum this would have a total unfavourable impact of more than \$9.3 million over 10 years. The decision to freeze the indexation just one year would have a total unfavourable impact of close to \$2 million over the 10 years (assuming the 2026/27 was the year indexation was frozen).

It is possible the Commonwealth Government could freeze the indexation given continued dialogue about government deficits, cost of living pressures and desires to provide tax cuts to individuals. All levels of Government are challenged with managing their budgets and a similar response was taken during the Global Financial Crisis and is not without precedent.

Non-recurrent grants

Our Financial Plan differentiates between recurrent and non-recurrent operating grants. We don't forecast any non-recurrent operating grants beyond the end of their known term. This is because the amount and nature of these operating grants changes in response to the priorities of the State and Commonwealth Governments.

These non-recurrent operating grants allow us to extend our existing service delivery or provide one-off services such as bushfire recovery and resilience programs or pest and weed support for communities impacted by drought. Inevitably we do receive a number of non-recurrent operating grants each year. These typically have obligations to increase or match spending on materials and services or employee benefits. Our Financial Plan includes these financial inflows and outflows when they are reasonably certain.

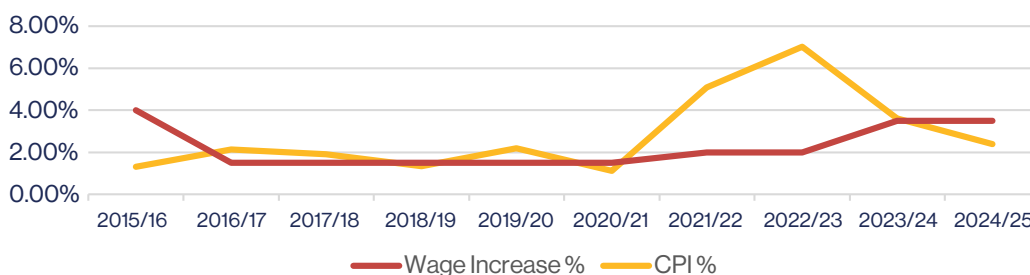
4.6 What is the plan for increasing employee costs?

Our employees are paid under two different Enterprise Agreements – one specific for the Wangaratta Sports and Aquatic Centre and the other for all other employees. There are no plans to increase overall staffing levels over the life of the Financial Plan.

The Enterprise Agreement for the Wangaratta Sports and Aquatic Centre has a notional expiry date of September 2027. Our main Enterprise Agreement is due for negotiation in the next 12 months.

Our Financial Plan allows for an increase in employee benefits in line with recent industry increases and the broader wage growth across Victoria. We do not expect the Commonwealth Government to increase superannuation thresholds any further, given the increase from 9% (2013) to 12% (2026).

Wage Increases Below CPI in Recent Years



Note: CPI calculated based on 31 March quarter, as published by Australian Bureau of Statistics

4.7 What is the plan for increasing expenses?

Material and service costs include items required for the maintenance and repairs of Council buildings, parks, roads, drains and footpaths. Other costs included under this category are waste collection and disposal, payments to family day care providers, supply of community meals and consumable items for a range of services. Council also utilises external expertise on a range of matters, including legal services and audits. Cost increases for these items are governed by market forces based on availability rather than CPI alone. These costs have been projected to increase on average at 2 per cent year on year.

We are currently undertaking a Financial Sustainability Program in order to strengthen our long-term financial outlook. Through this program, Council will make every possible effort to generate its own savings. Productivity gains are critical to this and we have plans in place to ensure we are optimising our supply chains, utilising available technologies and systems and delivering the services our community needs.

Advocating and securing funding for the Wangaratta Creative Precinct is identified as a key initiative in the Council Plan 2025 – 2029. Due to the substantial size of the Creative Precinct project and the uncertain funding source for this project, the Creative Precinct operating model and increases in Council's costs are not reflected in the Financial Plan.

The Creative Precinct Business Case and Concept Design contains the expected program, financial and activity models which show an increase in the overall cost of the existing services. These assumptions and impacts on the Financial Plan will be re-assessed in the event Council is successful in securing funding for the Creative Precinct.

4.8 What is the plan for depreciation expense?

Council's depreciation expense is projected to be relatively stable over the coming 10 years, with increases of around 3% per annum to reflect revaluations of our assets for escalation in replacement costs. Over the 10 years this would result in depreciation expense increasing by around 20%.

In comparison, Council's depreciation expense has increased by almost 50% from 2016/17 to 2025/26 (budgeted depreciation). Given the order of magnitude of the increase, the impact depreciation has on the adjusted underlying result of Council and to ensure the long term cost of asset ownership and renewal is appropriately reflected in the Financial Council, Council will perform a review of the asset registers and depreciation calculations. This will provide assurance on the increased depreciation expense and will, together with condition data, guide the discussions on whether Council is under or over investing in renewing and upgrading assets.



Whorouly- Bobinawarrah Road

4.9 What is the plan for capital expenditure and grants?

In setting this plan there are significant choices we have made to ensure that Council finances remain within sensible financial limits and are affordable for everyone.

Our Financial Plan sees a decrease in capital spending compared to 2024. Since 2020 we've seen the largest investments we have ever made in our assets. Investment in new assets leads to increased ongoing operating costs and our Financial Plan seeks to meet the community demands for new and improved assets.

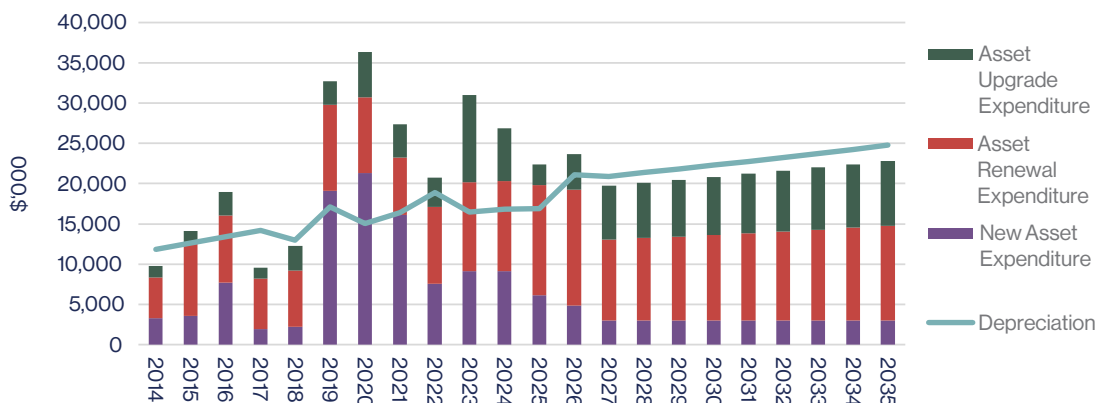
Our Financial Plan projects a substantial reduction in spending on new assets (compared to the last seven years), with no more than \$3 million in any given year. Our renewal and upgrade capital expenditure are on average increasing over the Financial Plan (target renewal gap of ratio of around 100%). If we maintained high levels of spending on new assets, we would experience serious financial strain and in fact run out of money.

Decreasing our projected renewal and upgrade expenditure to the bottom range of the target (80%) would result in an overall improvement of \$33.7m to Council's cash position at 30 June 2035. This improvement also assumes a change to the level of capital grant funding given the reduction in capital works expenditure. As such, the size of the improvement is not equal to the reduction in the expenditure alone. Whilst this improvement in our cash position is welcome, it does come at the cost of not renewing or upgrading our assets and possible reduction in asset service levels. Given the review of the asset registers and depreciation calculations mentioned in section 4.8 it is prudent to reflect a target of 100% for asset renewal at this time.

We all want to ensure the assets we use today will be here in the future. That's why replacing and upgrading our existing assets is a significant portion of our capital projects each year. Our teams work hard to maintain our network of assets and plan for their continued replacement and upgrade. We plan to build, improve and care for our assets – that means responding to changes in demand as well as building climate-resilient infrastructure.

The Asset Plan is a key input into the Financial Plan and we will seek to balance projected investment requirements against projected budgets. Our Asset Plan will include how we identify, plan and decommission building assets that are no longer safe or functional, where a viable alternative is available. We will consult with you on all proposals to decommission our building assets.

Capital Works Expenditure



Capital projects can be funded from a range of sources:

1. Rates
2. Commonwealth Government grants
– e.g., Roads to Recovery
3. State Government grants
– e.g., Regional Roads Victoria
4. Development contributions
5. Community group contributions
6. Borrowings

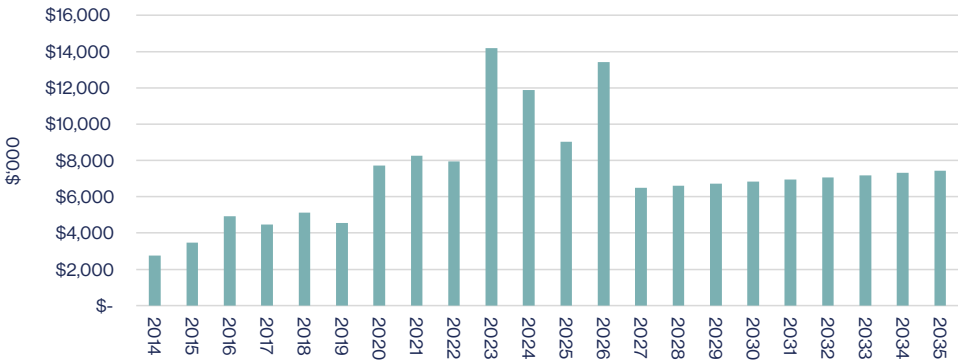
The Financial Plan assumes a number of capital grants from State and Commonwealth Governments. These assumptions are informed based on previous experience with funding ratios and priority infrastructure areas.

Importantly, capital grants available to us from State and Commonwealth Governments often come with a requirement for Council to match the funding. As such, it's critical we align our priority programs and infrastructure needs with the available grant money. Securing grant money is a positive outcome for us, but not if it means we don't have the money available to pursue our strategic priorities.

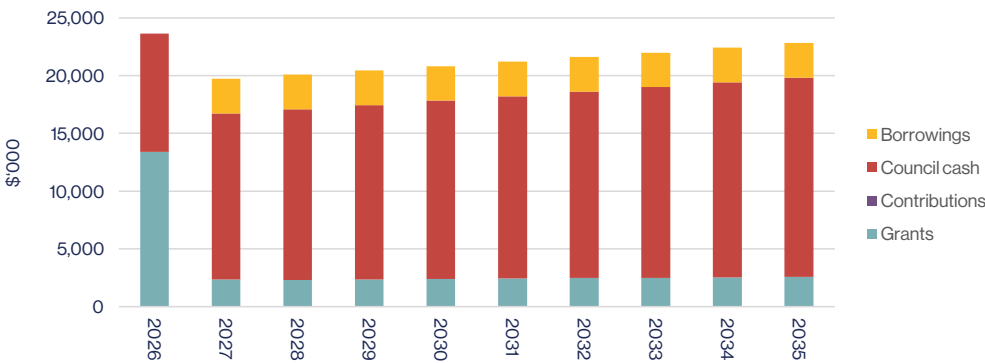
Council has achieved great success in securing capital grants, with a noticeable increase since 2020. The below chart illustrates these achievements. Given the challenges in forecasting the availability of State and Commonwealth grant programs the later years of our Financial Plan are cautious and reflect an easing of the availability of these grants. These assumptions are reviewed frequently and in particular around election periods and any change in Government.

Advocating and securing funding for the Wangaratta Creative Precinct is identified as a key initiative in the Council Plan 2025 – 2029. Due to the substantial size of the Creative Precinct project and the uncertain funding source for this project, the Creative Precinct capital works and associated changes to the operating model are not included in the Financial Plan 2025 – 2035. In order for the upgrade to occur and given Council's existing financial adjusted underlying deficit position, investment is required for both the construction and for the increased costs of running the operations. Council will continue to advocate for this project and must secure external funding to be able to progress this initiative whilst being fiscally responsible.

Grant Funding – Capital



Funding Sources - Capital Works Expenditure



You can view details of our capital investments in 25/26 in the Annual Budget.

Rural City of Wangaratta Financial Plan 2025-2035

4.10 What is the plan for borrowings?

Borrowing money to fund investments in assets is a critical part of how we fund our activities, in particular our new capital investments. We would be unable to meet the needs and preferences for growth of the municipality without borrowing. Borrowing enables us to smooth the cost out over the next few years and balance it across generations.

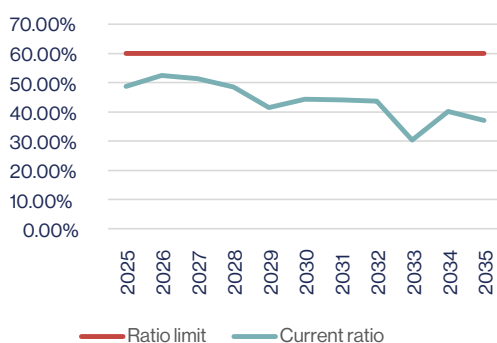
Affordability of borrowings is important. Our weighted average cost of debt on 30 June 2025 is 2.35%, with effective interest rates ranging between 0.69% and 3.97%. Council's current cost of servicing debt is very low, especially given price inflation has exceeded the cost of this debt.

We expect future borrowings to occur at interest rates of closer to 5%. As such Council's finance costs will increase over the Financial Plan.

It is important we have sensible limits on our borrowing to ensure that the impact on affordability of rates is maintained and leaves enough 'headroom' to ensure we can repay our debt, and respond to future events, opportunities and pressures. Our 'headroom' is the difference between our proposed debt limit and the debt limit adopted in our Borrowings Policy (indebtedness ratio of 60%).

The headroom is required to cover unknown costs from unexpected future events. For example, another global pandemic, increasing frequency and severity of natural disasters, or any other event or issue that future generations may have to grapple with, especially ones that impact our revenue streams.

We also need to leave room for future cost risks that are known – insurance, water reform, interest rate changes, the price of carbon, and the need to adapt to climate change. Other known risks are projects for which alternative funding sources have been identified, but not confirmed. Uncertainty of these funding sources means there remains a risk to Council's financial position and therefore it makes sense to leave some headroom should alternative funding models fail to be secured. Without headroom they would not be able to be progressed.

Indebtedness Ratio

The indebtedness ratio is only one of three indicators we review and manage when assessing our ability to borrow and meet our operating and capital cash flow requirements. Councils typically have a low-risk profile for financing indicators, which means the 60% ratio reflects an overall conservatism. Our current borrowings are below the 60% ratio and we are assessed as low risk.

The Financial Plan proposes new borrowings for the following reasons:

1. Rollover of interest only loan of \$7.051 million in the 2025/26 year (identified in the 2025/26 Budget);
2. Fund new capital works expenditure, subject to securing capital grant funding outcomes across our various capital works expenditures (renewal, upgrade and new); and
3. Fund landfill rehabilitation requirements

4.11 How do we monitor and respond to changes in assumptions?

Our Financial Plan will be updated internally twice a year through our annual planning process. Our economic assumptions will be closely monitored and any resulting updates to our long-term plans will be made through this process and the adoption of the Annual Budget. We have higher levels of certainty for the assumptions we make within the next 3 years. We have lower levels of confidence in the later years which is to be expected. If there are unfavourable changes to our assumptions, we have time to put in place mitigating actions in the short to medium term.



Wangaratta Performing Arts & Convention Centre

5. Financial Plan Statements

This section presents the key statements comprising the Financial Plan for the 10 years to 2034/35:

- **Comprehensive Income Statement**
- **Adjusted Underlying Result**
- **Balance Sheet**
- **Statement of Changes in Equity**
- **Statement of Cash Flows**
- **Statement of Capital Works**
- **Statement of Human Resources**
- **Planned Human Resource Expenditure**



Lake William Hovell

Comprehensive Income Statement

For the ten years ending June 2035

	Forecast Actual	Budget		Projections								
		2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Income												
Rates and charges	41,979	43,341	44,840	46,178	47,557	48,978	50,442	51,952	53,508	55,112	56,766	
Statutory fees and fines	1,153	1,383	1,411	1,439	1,468	1,497	1,527	1,558	1,589	1,621	1,653	
User fees	12,053	14,718	15,159	15,614	16,082	16,565	17,062	17,574	18,101	18,644	19,203	
Grants - Operating	18,773	19,785	19,722	20,116	20,489	20,929	21,348	21,775	22,180	22,654	23,107	
Grants - Capital	9,014	13,405	6,483	6,594	6,708	6,824	6,943	7,064	7,187	7,313	7,441	
Contributions - monetary	99	1,542	0	0	0	0	0	0	0	0	0	
Contributions - non-monetary	6,498	3,500	4,080	4,162	4,245	4,330	4,416	4,505	4,687	4,780	4,876	
Net gain/(loss) on disposal of property, infrastructure, plant and equipment	465	371	0	0	0	0	0	0	0	0	0	
Fair value adjustments for investment property	0	0	0	0	0	0	0	0	0	0	0	
Share of net profits/(losses) of associates and joint ventures	0	0	0	0	0	0	0	0	0	0	0	
Other income	2,837	1,658	1,157	1,124	1,084	983	945	929	933	928	930	
Total income	92,872	99,702	92,852	95,228	97,633	100,106	102,683	105,356	108,185	111,052	113,977	
Expenses												
Employee costs	32,837	35,237	36,150	37,235	38,352	39,310	40,293	41,300	42,333	43,391	44,476	
Materials and services	29,768	28,534	29,945	30,516	31,827	31,606	32,444	32,833	34,258	34,356	35,010	
Depreciation	16,860	21,062	20,948	21,482	22,027	22,585	23,156	23,739	24,335	24,944	25,566	
Amortisation - intangible assets	224	242	148	148	148	148	148	148	148	14	0	
Depreciation - right of use assets	121	43	203	203	203	203	203	203	203	203	203	
Allowance for impairment losses	0	0	0	0	0	0	0	0	0	0	0	
Borrowing costs	567	505	520	586	639	680	832	874	903	916	1,340	
Finance costs - leases	7	4	43	43	43	43	43	43	43	43	43	
Other expenses	1,003	613	629	645	661	677	694	711	729	747	766	
Total expenses	81,387	86,240	88,585	90,857	93,900	95,253	97,813	99,852	102,951	104,614	107,404	
Surplus/(deficit) for the year												
Other comprehensive income												
Items that will not be reclassified to surplus or deficit in future periods:												
Net asset revaluation increment												
Share of other comprehensive income of items that may be reclassified to surplus or deficit in future periods												
(detail as appropriate)												
Total comprehensive result												
	11,485	13,462	4,267	4,371	3,733	4,853	4,870	5,504	5,234	6,438	6,573	

Rural City of Wangaratta Financial Plan 2025-2035

Adjusted Underlying Result

For the ten years ending June 2035

	Forecast Actual	Budget		Projections								
		2025 \$'000	2026 \$'000	2027 \$'000	2028 \$'000	2029 \$'000	2030 \$'000	2031 \$'000	2032 \$'000	2033 \$'000	2034 \$'000	2035 \$'000
Total income	92,872	99,702	99,702	92,852	95,228	97,633	100,106	102,683	105,356	108,185	111,052	113,977
Total expenses	81,387	86,240	86,240	88,585	90,857	93,900	95,253	97,813	99,852	102,951	104,614	107,404
Surplus/(deficit) for the year	11,485	13,462	13,462	4,267	4,371	3,733	4,853	4,870	5,504	5,234	6,438	6,573
Less non-operating income and expenses												
Grants - Capital (non-recurrent)	(7,040)	(10,918)	(10,918)	(3,530)	(3,485)	(3,537)	(3,590)	(3,643)	(3,698)	(3,754)	(3,811)	(3,870)
Contributions - monetary (capital)	(99)	(1,542)	(1,542)	0	0	0	0	0	0	0	0	0
Contributions - non-monetary	(6,498)	(3,500)	(3,500)	(4,080)	(4,162)	(4,245)	(4,330)	(4,416)	(4,505)	(4,687)	(4,780)	(4,876)
Adjusted underlying surplus/(deficit)	(2,152)	(2,498)	(2,498)	(3,343)	(3,276)	(4,048)	(3,066)	(3,189)	(2,699)	(3,207)	(2,154)	(2,173)

Balance Sheet

For the ten years ending June 2035

Forecast			Budget		Projections							
Actual	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	
\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	
Assets												
Current assets												
Cash and cash equivalents	18,450	23,791	21,257	18,288	14,382	11,041	9,129	8,500	7,202	6,442	4,652	
Trade and other receivables	3,127	3,157	3,190	3,219	3,249	3,280	3,312	3,345	3,379	3,414	3,451	
Other financial assets	4,102	3,984	3,869	3,758	3,650	3,546	3,444	3,346	3,251	3,158	3,068	
Inventories	2	2	2	2	2	2	2	2	2	2	2	
Prepayments	742	742	742	742	742	742	742	742	742	742	742	
Non-current assets classified as held for sale	277	0	0	0	0	0	0	0	0	0	0	
Other assets	620	620	620	620	620	620	620	620	620	620	620	
Total current assets	27,320	32,297	29,681	26,630	22,646	19,232	17,250	16,556	15,196	14,379	12,535	
Non-current assets												
Trade and other receivables	324	324	324	324	324	324	324	324	324	324	324	
Property, infrastructure, plant & equipment	804,349	810,420	817,487	824,609	831,783	839,008	846,284	853,608	861,072	868,584	876,142	
Right of use assets	104	61	498	455	412	369	326	283	240	197	154	
Intangible assets	1,290	1,048	900	753	605	457	310	162	14	0	0	
Total non-current assets	806,067	811,853	819,210	826,140	833,124	840,158	847,243	854,377	861,651	869,105	876,620	
Total assets	833,388	844,150	848,891	852,770	855,770	859,390	864,493	870,933	876,846	883,484	889,156	
Liabilities												
Current liabilities												
Trade and other payables	4,428	4,385	4,513	4,602	4,754	4,780	4,894	4,972	5,136	5,181	5,282	
Trust funds and deposits	3,938	3,820	3,705	3,594	3,486	3,382	3,280	3,182	3,087	2,994	2,904	
Contract and other liabilities	164	164	164	164	164	164	164	164	164	164	164	
Provisions	6,432	6,566	6,683	6,804	6,943	7,035	7,144	7,256	7,368	7,488	7,609	
Interest-bearing loans and borrowings	9,784	3,345	3,663	3,997	4,343	2,973	2,242	2,592	2,960	4,067	4,563	
Lease liabilities	42	42	181	160	160	160	160	160	160	160	160	
Total current liabilities	24,789	18,322	18,909	19,322	22,320	18,494	17,885	18,327	27,941	20,055	20,682	
Non-current liabilities												
Provisions	15,819	15,922	16,012	16,105	13,717	13,799	13,883	13,969	4,994	5,085	5,177	
Interest-bearing loans and borrowings	12,599	16,306	15,643	14,645	13,302	15,813	16,571	16,979	17,019	25,015	23,383	
Lease liabilities	63	21	480	480	480	480	480	480	480	480	480	
Total non-current liabilities	28,482	32,249	32,135	31,231	27,499	30,092	30,934	31,428	22,494	30,580	29,051	
Total liabilities	53,271	50,571	51,044	50,553	49,820	48,586	48,819	49,755	50,434	50,634	49,733	
Net assets												
	780,117	793,579	797,846	802,218	805,951	810,804	815,674	821,179	826,412	832,850	839,423	
Equity												
Accumulated surplus	199,439	212,901	238,551	246,210	249,634	256,372	260,732	265,621	270,135	283,480	289,115	
Reserves	580,678	580,678	559,295	556,008	556,317	554,432	554,943	555,557	556,277	549,371	550,308	
Total equity	780,117	793,579	797,846	802,218	805,951	810,804	815,674	821,179	826,412	832,850	839,423	

Rural City of Wangaratta Financial Plan 2025-2035

Statement of Changes In Equity

For the ten years ending June 2035

	Total \$'000	Accumulated Surplus \$'000	Revaluation Reserve \$'000	Other Reserves \$'000
2025				
Balance at beginning of the financial year	768,632	187,954	540,512	40,166
Impact of adoption of new accounting standards				
Adjusted opening balance				
Surplus/(deficit) for the year	11,485	11,485	0	0
Net asset revaluation gain/(loss)	0	0	0	0
Transfer to other reserves	0	0	0	0
Transfer from other reserves	0	0	0	0
Balance at end of the financial year	780,117	199,439	540,512	40,166
2026				
Balance at beginning of the financial year	780,117	199,439	540,512	40,166
Surplus/(deficit) for the year	13,462	13,462	0	0
Net asset revaluation gain/(loss)	0	0	0	0
Transfer to other reserves	0	0	0	0
Transfer from other reserves	0	0	0	0
Balance at end of the financial year	793,579	212,901	540,512	40,166
2027				
Balance at beginning of the financial year	793,579	212,901	540,512	40,166
Surplus/(deficit) for the year	4,267	4,267	0	0
Net asset revaluation gain/(loss)	0	0	0	0
Transfer to other reserves	0	(117)	0	117
Transfer from other reserves	0	21,500	0	(21,500)
Balance at end of the financial year	797,846	238,551	540,512	18,783
2028				
Balance at beginning of the financial year	797,846	238,551	540,512	18,783
Surplus/(deficit) for the year	4,371	4,371	0	0
Net asset revaluation gain/(loss)	0	0	0	0
Transfer to other reserves	0	(212)	0	212
Transfer from other reserves	0	3,500	0	(3,500)
Balance at end of the financial year	802,218	246,210	540,512	15,496
2029				
Balance at beginning of the financial year	802,218	246,210	540,512	15,496
Surplus/(deficit) for the year	3,733	3,733	0	0
Net asset revaluation gain/(loss)	0	0	0	0
Transfer to other reserves	1	(309)	0	310
Transfer from other reserves	0	0	0	0
Balance at end of the financial year	805,951	249,634	540,512	15,805

Statement of Changes In Equity

For the ten years ending June 2035

	Total \$'000	Accumulated Surplus \$'000	Revaluation Reserve \$'000	Other Reserves \$'000
2030				
Balance at beginning of the financial year	805,951	249,634	540,512	15,805
Surplus/(deficit) for the year	4,853	4,853	0	0
Net asset revaluation gain/(loss)	0	0	0	0
Transfer to other reserves	0	(409)	0	409
Transfer from other reserves	0	2,295	0	(2,295)
Balance at end of the financial year	810,804	256,373	540,512	13,920
2031				
Balance at beginning of the financial year	810,804	256,373	540,512	13,920
Surplus/(deficit) for the year	4,870	4,870	0	0
Net asset revaluation gain/(loss)	0	0	0	0
Transfer to other reserves	0	(511)	0	511
Transfer from other reserves	0	0	0	0
Balance at end of the financial year	815,674	260,732	540,512	14,431
2032				
Balance at beginning of the financial year	815,675	260,732	540,512	14,431
Surplus/(deficit) for the year	5,504	5,504	0	0
Net asset revaluation gain/(loss)	0	0	0	0
Transfer to other reserves	0	(615)	0	615
Transfer from other reserves	0	0	0	0
Balance at end of the financial year	821,179	265,621	540,512	15,045
2033				
Balance at beginning of the financial year	821,179	265,621	540,512	15,045
Surplus/(deficit) for the year	5,234	5,234	0	0
Net asset revaluation gain/(loss)	0	0	0	0
Transfer to other reserves	0	(720)	0	720
Transfer from other reserves	0	0	(0)	0
Balance at end of the financial year	826,412	270,135	540,512	15,766
2034				
Balance at beginning of the financial year	826,412	270,135	540,512	15,766
Surplus/(deficit) for the year	6,438	6,438	0	0
Net asset revaluation gain/(loss)	0	0	0	0
Transfer to other reserves	0	(828)	0	828
Transfer from other reserves	0	7,735	0	(7,735)
Balance at end of the financial year	832,850	283,480	540,512	8,859
2035				
Balance at beginning of the financial year	832,850	283,480	540,512	8,859
Surplus/(deficit) for the year	6,573	6,573	0	0
Net asset revaluation gain/(loss)	0	0	0	0
Transfer to other reserves	0	(938)	0	938
Transfer from other reserves	0	0	0	0
Balance at end of the financial year	839,423	289,115	540,512	9,796

Rural City of Wangaratta Financial Plan 2025-2035

Statement of Cash Flows

For the ten years ending June 2035

	Forecast Actual 2025 \$'000	Budget		2026		2027		2028		2029		2030		2031		2032		2033		2034		2035	
		Inflows	(Outflows)	Inflows	(Outflows)	Inflows	(Outflows)	Inflows	(Outflows)	Inflows	(Outflows)	Inflows	(Outflows)	Inflows	(Outflows)	Inflows	(Outflows)	Inflows	(Outflows)	Inflows	(Outflows)	Inflows	(Outflows)
Cash flows from operating activities																							
Rates and charges	43,357	43,311		44,807		46,149		46,149		47,527		48,947		50,410		51,919		53,474		55,077		56,730	
Statutory fees and fines	1,153	1,333		1,411		1,439		1,439		1,468		1,497		1,527		1,558		1,589		1,621		1,653	
User fees	12,053	14,718		15,159		15,614		16,082		16,565		16,565		17,062		17,574		18,101		18,644		19,203	
Grants - operating	18,773	19,785		19,722		20,116		20,489		20,489		20,929		21,348		21,775		22,180		22,654		23,107	
Grants - capital	6,831	13,405		6,483		6,594		6,708		6,824		6,943		7,064		7,187		7,313		7,441		7,569	
Contributions - monetary	99	1,542		0		0		0		0		0		0		0		0		0		0	
Interest received	1,300	1,000		486		440		386		386		270		219		189		178		157		144	
Other receipts	1,537	658		671		684		698		698		712		726		741		756		771		786	
Employee costs	(32,837)	(35,001)		(35,942)		(37,020)		(38,131)		(39,122)		(39,122)		(40,100)		(41,103)		(42,130)		(43,183)		(44,263)	
Materials and services	(28,436)	(29,310)		(30,560)		(31,182)		(32,444)		(33,444)		(34,845)		(36,126)		(37,565)		(39,019)		(40,514)		(42,063)	
Other payments	(128)	(50)		0		0		0		0		0		0		0		0		0		0	
Net cash provided by/(used in) operating activities	23,703	31,441		22,237		22,835		22,783		22,783		21,778		25,009		26,151		26,416		18,839		29,037	
Cash flows from investing activities																							
Payments for property, infrastructure, plant and equipment	(22,409)	(23,633)		(23,935)		(24,441)		(24,957)		(25,481)		(25,481)		(26,015)		(26,559)		(27,112)		(27,675)		(28,248)	
Proceeds from sale of property, infrastructure, plant and equipment	1,054	698		0		0		0		0		0		0		0		0		0		0	
Net (increase)/decrease in other financial assets	5,898	118		115		111		108		108		105		101		98		95		93		90	
Net cash provided by/(used in) investing activities	(15,458)	(22,817)		(23,820)		(24,330)		(24,849)		(25,376)		(25,376)		(25,914)		(26,461)		(27,017)		(27,582)		(28,158)	
Cash flows from financing activities																							
Finance costs	(567)	(505)		(520)		(586)		(639)		(639)		(680)		(832)		(874)		(903)		(916)		(1,340)	
Proceeds from borrowings	0	7,051		3,000		3,000		3,000		3,000		5,484		3,000		3,000		3,000		12,063		2,941	
Repayment of borrowings	(2,682)	(9,784)		(3,345)		(3,663)		(3,997)		(3,997)		(4,343)		(2,973)		(2,442)		(2,592)		(2,960)		(4,067)	
Interest paid - lease liability	(7)	(4)		(43)		(43)		(43)		(43)		(43)		(43)		(43)		(43)		(43)		(43)	
Repayment of lease liabilities	(132)	(42)		(42)		(181)		(180)		(180)		(180)		(180)		(180)		(180)		(180)		(180)	
Net cash provided by/(used in) financing activities	(3,388)	(3,284)		(950)		(1,473)		(1,839)		(1,839)		(258)		(1,008)		(319)		(698)		(7,984)		(2,669)	
Net increase/(decrease) in cash & cash equivalents	4,857	5,340		(2,534)		(2,969)		(3,906)		(3,906)		(3,341)		(1,912)		(629)		(1,299)		(759)		(1,790)	
Cash and cash equivalents at the beginning of the financial year	13,593	18,450		23,790		21,256		18,288		18,288		14,381		11,040		9,128		8,499		7,201		6,441	
Cash and cash equivalents at the end of the financial year	18,450	23,790		21,256		18,288		14,381		14,381		11,040		9,128		8,499		7,201		6,441		4,651	

Statement of Capital Works

For the ten years ending June 2035

	Forecast Actual 2025 \$'000	Budget		Projections									
		2026 \$'000	2027 \$'000	2028 \$'000	2029 \$'000	2030 \$'000	2031 \$'000	2032 \$'000	2033 \$'000	2034 \$'000	2035 \$'000		
Property													
Land	0	0	0	0	0	0	0	0	0	0	0		
Land improvements	30	186	1,190	1,218	1,246	1,275	1,305	1,335	1,365	1,396	1,428		
Total land	30	186	1,190	1,218	1,246	1,275	1,305	1,335	1,365	1,396	1,428		
Buildings	1,551	2,878	3,973	4,000	4,028	4,057	4,086	4,115	4,145	4,176	4,207		
Heritage buildings	0	0	0	0	0	0	0	0	0	0	0		
Building improvements	0	0	0	0	0	0	0	0	0	0	0		
Leasehold improvements	0	0	0	0	0	0	0	0	0	0	0		
Total buildings	1,551	2,878	3,973	4,000	4,028	4,057	4,086	4,115	4,145	4,176	4,207		
Total property	1,581	3,064	5,163	5,218	5,275	5,332	5,391	5,450	5,511	5,572	5,635		
Plant and equipment													
Heritage plant and equipment	0	0	0	0	0	0	0	0	0	0	0		
Plant, machinery and equipment	3,657	4,977	1,234	1,264	1,295	1,326	1,357	1,389	1,422	1,455	1,489		
Fixtures, fittings and furniture	165	14	13	14	14	14	15	15	16	16	16		
Computers and telecommunications	220	148	201	206	211	216	221	226	232	237	242		
Art Collection	22	9	15	16	16	16	17	17	17	18	18		
Library books	204	208	334	342	350	359	367	376	385	394	403		
Total plant and equipment	4,269	5,355	1,798	1,842	1,886	1,931	1,977	2,023	2,071	2,119	2,168		
Infrastructure													
Roads	6,384	5,930	9,704	9,938	10,177	10,420	10,668	10,920	11,176	11,437	11,703		
Bridges	1,791	3,460	1,458	1,493	1,529	1,565	1,602	1,640	1,679	1,718	1,758		
Footpaths and cycleways	823	506	1,268	1,298	1,330	1,361	1,394	1,427	1,460	1,494	1,529		
Drainage	3,063	3,137	1,301	1,332	1,363	1,394	1,426	1,459	1,492	1,526	1,561		
Recreational, leisure and community	634	1,661	1,249	1,280	1,310	1,342	1,373	1,406	1,439	1,473	1,507		
Waste management	0	270	238	244	249	255	261	268	274	280	287		
Parks, open space and streetscapes	1,920	50	995	1,019	1,044	1,068	1,094	1,120	1,146	1,173	1,200		
Aerodromes	80	0	173	177	181	186	190	194	199	204	208		
Off street car parks	42	0	90	92	95	97	99	102	104	106	109		
Other infrastructure	1,822	200	499	508	519	529	540	550	561	573	584		
Total infrastructure	16,560	15,214	16,974	17,381	17,796	18,218	18,648	19,086	19,531	19,984	20,445		
Total capital works expenditure	22,409	23,633	23,935	24,441	24,957	25,481	26,015	26,559	27,112	27,675	28,248		
Represented by:													
New asset expenditure	6,157	4,865	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000		
Asset renewal expenditure	13,661	14,355	14,236	14,580	14,931	15,287	15,650	16,020	16,396	16,779	17,169		
Asset expansion expenditure	0	0	0	0	0	0	0	0	0	0	0		
Asset upgrade expenditure	2,591	4,412	6,699	6,861	7,026	7,194	7,365	7,539	7,716	7,896	8,079		
Total capital works expenditure	22,409	23,633	23,935	24,441	24,957	25,481	26,015	26,559	27,112	27,675	28,248		
Funding sources represented by:													
Grants	0	13,405	3,530	3,485	3,537	3,590	3,643	3,698	3,754	3,811	3,870		
Contributions	0	0	0	0	0	0	0	0	0	0	0		
Council cash	22,409	10,228	17,405	17,956	18,420	18,891	19,372	19,861	20,358	20,864	21,378		
Borrowings	0	0	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000		
Total capital works expenditure	22,409	23,633	23,935	24,441	24,957	25,481	26,015	26,559	27,112	27,675	28,248		

Rural City of Wangaratta Financial Plan 2025-2035

Statement of Resources

For the ten years ending June 2035

Staff expenditure	Budget		Projections									
	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035		
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000		
Total staff expenditure	24,612	22,172	22,837	23,522	23,522	23,522	23,522	23,522	23,522	23,522		
Women												
Men												
Persons of self-described gender												
Total staff expenditure	13,625	13,978	14,397	14,829	14,829	14,829	14,829	14,829	14,829	14,829		
Women												
Men												
Persons of self-described gender												
Total staff expenditure	35,237	36,150	37,235	38,352	38,352	38,352	38,352	38,352	38,352	38,352		
Women												
Men												
Persons of self-described gender												
Total	10,591	10,866	11,191	11,527	11,527	11,527	11,527	11,527	11,527	11,527		
Women												
Men												
Persons of self-described gender												
Total	12,758	13,069	13,461	13,866	13,866	13,866	13,866	13,866	13,866	13,866		
Women												
Men												
Persons of self-described gender												
Total	23,349	23,954	24,673	25,413	25,413	25,413	25,413	25,413	25,413	25,413		
Women												
Men												
Persons of self-described gender												
Total	9,508	9,754	10,047	10,348	10,348	10,348	10,348	10,348	10,348	10,348		
Women												
Men												
Persons of self-described gender												
Total	429	440	453	467	467	467	467	467	467	467		
Women												
Men												
Persons of self-described gender												
Total	9,937	10,194	10,500	10,815	10,815	10,815	10,815	10,815	10,815	10,815		
Women												
Men												
Persons of self-described gender												
Total	1,513	1,552	1,599	1,647	1,647	1,647	1,647	1,647	1,647	1,647		
Women												
Men												
Persons of self-described gender												
Total	438	449	463	477	477	477	477	477	477	477		
Women												
Men												
Persons of self-described gender												
Total	1,951	2,002	2,062	2,123	2,123	2,123	2,123	2,123	2,123	2,123		
Women												
Men												
Persons of self-described gender												
Total	195	195	195	195	195	195	195	195	195	195		
Women												
Men												
Persons of self-described gender												
Total staff numbers	148	148	148	148	148	148	148	148	148	148		
Women												
Men												
Persons of self-described gender												
Total staff numbers	343	343	343	343	343	343	343	343	343	343		
Women												
Men												
Persons of self-described gender												
Total	105	105	105	105	105	105	105	105	105	105		
Women												
Men												
Persons of self-described gender												
Total	134	134	134	134	134	134	134	134	134	134		
Women												
Men												
Persons of self-described gender												
Total	239	239	239	239	239	239	239	239	239	239		
Women												
Men												
Persons of self-described gender												
Total	78	78	78	78	78	78	78	78	78	78		
Women												
Men												
Persons of self-described gender												
Total	9	9	9	9	9	9	9	9	9	9		
Women												
Men												
Persons of self-described gender												
Total	87	87	87	87	87	87	87	87	87	87		
Women												
Men												
Persons of self-described gender												
Total	12	12	12	12	12	12	12	12	12	12		
Women												
Men												
Persons of self-described gender												
Total	4	4	4	4	4	4	4	4	4	4		
Women												
Men												
Persons of self-described gender												
Total	16	16	16	16	16	16	16	16	16	16		
Women												
Men												
Persons of self-described gender												
Total	16	16	16	16	16	16	16	16	16	16		

Planned Human Resource Expenditure

For the ten years ending June 2035

	2026 \$'000	2027 \$'000	2028 \$'000	2029 \$'000	2030 \$'000	2031 \$'000	2032 \$'000	2033 \$'000	2034 \$'000	2035 \$'000
Executive Services										
Permanent - Full time										
Women	0	0	0	0	0	0	0	0	0	0
Men	318	326	336	346	355	364	373	382	392	401
Persons of self-described gender	0	0	0	0	0	0	0	0	0	0
Permanent - Part time										
Women	58	60	61	63	65	66	68	70	71	73
Men	0	0	0	0	0	0	0	0	0	0
Persons of self-described gender	0	0	0	0	0	0	0	0	0	0
Casual and temporary										
Women	0	0	0	0	0	0	0	0	0	0
Men	0	0	0	0	0	0	0	0	0	0
Persons of self-described gender	0	0	0	0	0	0	0	0	0	0
Total Executive Services	376	386	397	409	419	430	441	452	463	475
Corporate & Leisure										
Permanent - Full time										
Women	2,756	2,827	2,912	3,000	3,075	3,151	3,230	3,311	3,394	3,479
Men	2,299	2,359	2,429	2,502	2,565	2,629	2,695	2,762	2,831	2,902
Persons of self-described gender	0	0	0	0	0	0	0	0	0	0
Permanent - Part time										
Women	1,430	1,467	1,511	1,556	1,595	1,635	1,676	1,718	1,761	1,805
Men	67	69	71	73	75	77	79	80	83	85
Persons of self-described gender	0	0	0	0	0	0	0	0	0	0
Casual and temporary										
Women	1,247	1,279	1,318	1,357	1,391	1,426	1,462	1,498	1,536	1,574
Men	214	220	226	233	239	245	251	257	264	270
Persons of self-described gender	0	0	0	0	0	0	0	0	0	0
Total Corporate & Leisure	8,013	8,221	8,467	8,721	8,939	9,163	9,392	9,627	9,867	10,114
Community and Infrastructure										
Permanent - Full time										
Women	4,252	4,362	4,493	4,628	4,744	4,862	4,984	5,108	5,236	5,367
Men	8,928	9,159	9,434	9,717	9,960	10,209	10,464	10,726	10,994	11,269
Persons of self-described gender	0	0	0	0	0	0	0	0	0	0
Permanent - Part time										
Women	6,074	6,231	6,418	6,611	6,776	6,946	7,119	7,297	7,480	7,667
Men	240	246	254	261	268	274	281	288	296	303
Persons of self-described gender	0	0	0	0	0	0	0	0	0	0
Casual and temporary										
Women	183	188	193	199	204	209	214	220	225	231
Men	0	0	0	0	0	0	0	0	0	0
Persons of self-described gender	0	0	0	0	0	0	0	0	0	0
Total Community and Infrastructure	19,677	20,187	20,792	21,416	21,952	22,500	23,063	23,640	24,231	24,836
Sustainability & Culture										
Permanent - Full time										
Women	3,583	3,676	3,786	3,900	3,997	4,097	4,200	4,305	4,412	4,522
Men	1,213	1,244	1,282	1,320	1,353	1,387	1,422	1,457	1,494	1,531
Persons of self-described gender	0	0	0	0	0	0	0	0	0	0
Permanent - Part time										
Women	1,946	1,996	2,056	2,118	2,171	2,225	2,281	2,338	2,396	2,456
Men	122	125	129	133	136	140	143	147	150	154
Persons of self-described gender	0	0	0	0	0	0	0	0	0	0
Casual and temporary										
Women	83	85	88	90	93	95	97	100	102	105
Men	224	230	237	244	250	256	263	269	276	283
Persons of self-described gender	0	0	0	0	0	0	0	0	0	0
Total Sustainability & Culture	7,171	7,357	7,578	7,805	8,000	8,200	8,405	8,615	8,830	9,051
Total staff expenditure	35,237	36,150	37,235	38,352	39,310	40,293	41,300	42,333	43,391	44,476

Rural City of Wangaratta Financial Plan 2025-2035

	2026 FTE	2027 FTE	2028 FTE	2029 FTE	2030 FTE	2031 FTE	2032 FTE	2033 FTE	2034 FTE	2035 FTE
Executive Services										
Permanent - Full time										
Women	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Men	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Persons of self-described gender	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Permanent - Part time										
Women	1.76	1.76	1.76	1.76	1.76	1.76	1.76	1.76	1.76	1.76
Men	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Persons of self-described gender	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Casual and temporary										
Women	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Men	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Persons of self-described gender	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Executive Services	3.76	3.76	3.76	3.76	3.76	3.76	3.76	3.76	3.76	3.76
Corporate & Leisure										
Permanent - Full time										
Women	24.56	24.56	24.56	24.56	24.56	24.56	24.56	24.56	24.56	24.56
Men	23.00	23.00	23.00	23.00	23.00	23.00	23.00	23.00	23.00	23.00
Persons of self-described gender	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Permanent - Part time										
Women	17.04	17.04	17.04	17.04	17.04	17.04	17.04	17.04	17.04	17.04
Men	3.46	3.46	3.46	3.46	3.46	3.46	3.46	3.46	3.46	3.46
Persons of self-described gender	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Casual and temporary										
Women	8.60	8.60	8.60	8.60	8.60	8.60	8.60	8.60	8.60	8.60
Men	3.49	3.49	3.49	3.49	3.49	3.49	3.49	3.49	3.49	3.49
Persons of self-described gender	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Corporate & Leisure	80.15	80.15	80.15	80.15	80.15	80.15	80.15	80.15	80.15	80.15
Community and Infrastructure										
Permanent - Full time										
Women	47.36	47.36	47.36	47.36	47.36	47.36	47.36	47.36	47.36	47.36
Men	98.00	98.00	98.00	98.00	98.00	98.00	98.00	98.00	98.00	98.00
Persons of self-described gender	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Permanent - Part time										
Women	47.38	47.38	47.38	47.38	47.38	47.38	47.38	47.38	47.38	47.38
Men	4.37	4.37	4.37	4.37	4.37	4.37	4.37	4.37	4.37	4.37
Persons of self-described gender	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Casual and temporary										
Women	0.84	0.84	0.84	0.84	0.84	0.84	0.84	0.84	0.84	0.84
Men	0.37	0.37	0.37	0.37	0.37	0.37	0.37	0.37	0.37	0.37
Persons of self-described gender	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Community and Infrastructure	198.32	198.32	198.32	198.32	198.32	198.32	198.32	198.32	198.32	198.32
Sustainability & Culture										
Permanent - Full time										
Women	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00
Men	12.31	12.31	12.31	12.31	12.31	12.31	12.31	12.31	12.31	12.31
Persons of self-described gender	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Permanent - Part time										
Women	12.16	12.16	12.16	12.16	12.16	12.16	12.16	12.16	12.16	12.16
Men	1.15	1.15	1.15	1.15	1.15	1.15	1.15	1.15	1.15	1.15
Persons of self-described gender	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Casual and temporary										
Women	2.10	2.10	2.10	2.10	2.10	2.10	2.10	2.10	2.10	2.10
Men	0.63	0.63	0.63	0.63	0.63	0.63	0.63	0.63	0.63	0.63
Persons of self-described gender	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Sustainability & Culture	60.35	60.35	60.35	60.35	60.35	60.35	60.35	60.35	60.35	60.35
Total staff numbers	342.58	342.58	342.58	342.58	342.58	342.58	342.58	342.58	342.58	342.58

6. Financial Performance Indicators

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

Indicator	Measure	Notes	Actual 2024	Forecast Actual 2025	Budget 2026	Strategic Resource Plan Projections										2035	Δ%/-	Trend
Operating position																		
Operating position	Adjusted underlying surplus (deficit) / Adjusted underlying revenue		-5.9%	-2.72%	-2.98%	-3.92%	-3.74%	-4.51%	-3.33%	-3.37%	-2.78%	-3.22%	-2.10%	-2.06%	-			
	Liquidity																	
Liquidity	Current assets / current liabilities		169.7%	110.21%	176.28%	157%	137.82%	101.46%	103.99%	96.45%	90.34%	54.39%	71.70%	60.61%	-			
	Unrestricted cash / current liabilities		40.5%	74.43%	129.85%	112.42%	94.65%	64.44%	59.70%	51.04%	46.38%	25.77%	32.12%	22.49%	-			
Obligations																		
Obligations	Interest bearing loans and borrowings / rate revenue		62.0%	53.32%	45.34%	43.05%	40.37%	37.10%	38.36%	37.30%	37.67%	37.34%	52.77%	49.25%	+			
	Loans and borrowings																	
Loans and borrowings	Interest and principal repayments on interest bearing loans and borrowings / rate revenue		8.0%	7.74%	23.74%	8.62%	9.20%	9.75%	10.26%	7.54%	6.00%	6.53%	7.03%	9.53%	+			
	Indebtedness		54.0%	48.70%	52.46%	51.36%	48.53%	41.54%	44.24%	44.21%	43.64%	30.34%	40.08%	36.98%	+			
Asset renewal	Asset renewal expenditure / depreciation		105.4%	94.46%	87.92%	98.29%	98.21%	98.12%	98.02%	97.91%	97.80%	97.68%	98.07%	97.98%	o			
Stability																		
Stability	Rates concentration		45.9%	45.25%	44.15%	48.29%	48.49%	48.71%	48.93%	49.12%	49.31%	49.46%	49.63%	49.80%	o			
	Rates effort		0.36%	0.28%	0.29%	0.29%	0.29%	0.29%	0.29%	0.29%	0.29%	0.29%	0.29%	0.29%	o			
Efficiency																		
Efficiency	Expenditure level		\$ 5,832	\$ 4,931	\$ 5,190	\$ 5,297	\$ 5,386	\$ 5,506	\$ 5,513	\$ 5,576	\$ 5,595	\$ 5,631	\$ 5,652	-				
	Revenue level		\$ 1,955	\$ 1,761	\$ 2,227	\$ 2,321	\$ 2,411	\$ 2,495	\$ 2,574	\$ 2,647	\$ 2,715	\$ 2,778	\$ 2,835	\$ 2,887	o			
Workforce turnover	No. of permanent staff resignations & terminations / average no. of permanent staff for the financial year		15.3%	15.00%	15.00%	15.00%	15.00%	15.00%	15.00%	15.00%	15.00%	15.00%	15.00%	15.00%	o			
Sustainable Capacity																		
Population	Total expenses/ Municipal population		\$ 3,110	\$ 2,788	\$ 2,955	\$ 3,035	\$ 3,113	\$ 3,217	\$ 3,264	\$ 3,351	\$ 3,421	\$ 3,527	\$ 3,584	\$ 3,680	o			
Population	Value of property, infrastructure and plant & equipment / Municipal population		\$ 24,307	\$ 27,558	\$ 27,766	\$ 28,009	\$ 28,253	\$ 28,498	\$ 28,746	\$ 28,995	\$ 29,246	\$ 29,502	\$ 29,759	\$ 30,018	o			
Population	Municipal population / Kilometres of local roads		15.10	15	15	15	15	15	15	15	15	15	15	15	o			
Own-source revenue	Own source revenue / Municipal population		\$ 2,350	\$ 2,004	\$ 2,106	\$ 2,144	\$ 2,205	\$ 2,268	\$ 2,331	\$ 2,398	\$ 2,467	\$ 2,540	\$ 2,614	\$ 2,691	o			
Recurrent grants	Recurrent grants / Municipal population		\$ 435	\$ 680	\$ 748	\$ 777	\$ 796	\$ 812	\$ 828	\$ 844	\$ 861	\$ 879	\$ 896	\$ 914	o			



Wangaratta Art Gallery

7. Strategies & Plans

This section describes the strategies and plans that support the 10-year financial projections included in the Financial Plan.

7.1 Borrowing Strategy

Council's Borrowings Policy was adopted in June 2021. The Borrowings Policy explains that the assessment of borrowings will be performed with a focus on sustainable debt levels, whereby:

- Availability of capital for investment is first determined; and
- Capital is subsequently allocated in line with strategic objectives.

All borrowings must meet the following requirements:

- Council will not borrow to fund operating expenditure. Operating expenditure will be funded from operating revenue sources. Any exception to this requires a Council resolution and is likely to occur in exceptional circumstances beyond the control of Council. For example, a shortfall in the defined benefit plan of Vision Super compelling Council to make an unbudgeted contribution.
- Council will not borrow to fund renewal capital works.
- Borrowings must be linked to the financing of capital expenditure.
- The term of any borrowing must not exceed the economic life of the asset to which it relates.
- Borrowings will fall within the below target debt range:
 - New borrowings must not exceed VAGO's high risk rating for Indebtedness, being more than 60% non-current liability to own-source revenue.
 - Borrowings must maintain an average forecast 10-year target debt ratio of less than 7%.

Further details of our planned borrowings can be found in section 4.8.

7.1.1 Current debt position

The total amount borrowed at 30 June 2025 is \$22.388 million. These borrowings almost exclusively relate to capital projects which have been completed over the last 10 years. An interest only loan of \$7.052 million is due for repayment in the 2025/26 year and is planned to be refinanced/rolled over into a principal and interest loan.

7.1.2 Future Debt Position

The following table highlights Council's projected loan balance, including new loans and loan repayments for the 10 years of the Financial Plan.

Future Borrowing Requirements

For the ten years ending June 2035

	Forecast Actual		Budget		Projections								
	2025 \$'000		2026 \$'000		2027 \$'000	2028 \$'000	2029 \$'000	2030 \$'000	2031 \$'000	2032 \$'000	2033 \$'000	2034 \$'000	2035 \$'000
Opening balance	25,066		22,384		19,650	19,305	18,642	17,644	18,785	18,812	19,570	19,978	29,081
Plus New loans	0		7,051		3,000	3,000	3,000	5,484	3,000	3,000	3,000	12,063	2,941
Less Principal repayments	(2,682)		(9,784)		(3,345)	(3,663)	(3,997)	(4,343)	(2,973)	(2,242)	(2,592)	(2,960)	(4,067)
Closing balance	22,384		19,650		19,305	18,642	17,644	18,785	18,812	19,570	19,978	29,081	27,955
Interest payment	(574)		(509)		(563)	(629)	(682)	(723)	(875)	(917)	(946)	(959)	(1,383)
Performance indicator													
Target	Forecast Actual		Budget		2027 %	2028 %	2029 %	2030 %	2031 %	2032 %	2033 %	2034 %	2035 %
Below 60%	48.70%		52.46%		51.36%	48.53%	41.54%	44.24%	44.21%	43.64%	30.34%	40.08%	36.98%
Non-current liability / Own source revenue													

Rural City of Wangaratta Financial Plan 2025-2035

7.2 Reserves Strategy

Council maintains both Statutory and Discretionary Reserves that acknowledge the receipt of funds from particular sources to be applied on programs that are consistent with the purpose of that Reserve fund. Council's Reserve Accounting Policy was adopted in June 2021 and notes that the creation of new Reserves should be a last resort after due consideration of the effectiveness of long-term financial planning and management for the future obligations.

Reserve Account	Purpose	Movements
Cemetery	This reserve will assist in funding perpetual maintenance for Wangaratta Cemetery.	Transfer from the reserve (outflows) are aligned to operational requirements of the Cemetery.
Plant Replacement	This reserve will fund the replacement of Council's plant and equipment at the end of the service life.	Recommended to be closed at 30 June 2026 and align future budgeting for capital replacement of plant with other council asset classes.
Redevelopment of Assets	This reserve supports Council's acquisition, development and sale of industrial and commercial land within the municipality.	Recommended to be closed at 30 June 2026. Council to assess merits of future funding for development of industrial land on a competitive basis with other council services / requirements.
Waste	This reserve retains funds collected for the collection and disposal of waste (under section 162(1)(b) of the Local Government Act 1989.	Inflows to the reserve are sourced from the operation of Council's waste services. Transfers from the reserve (outflows) are for operating, capital and rehabilitation costs associated with the delivery of Council's current and future waste services.
Statutory – Planning & Environment & Subdivisions	This reserve retains funds collected from developers associated with the subdivision of land for the provision and delivery of infrastructure in accordance with the Planning and Environment Act 1987 and Subdivision Act 1988. Development Contribution Plans and Infrastructure Contribution Plans were established to manage the proceeds contributed by developers.	Transfers to the reserve (inflows) comprise of monetary levies and in-kind associated with developments. Transfers from the reserve (outflows) are applied to fund capital works for development infrastructure projects and community infrastructure projects and funds refunded to developers for capital works completed directly by the developer.

Reserve Usage Projections

For the ten years ending June 2035

Reserves		Statutory / Discretionary	Forecast Actual	Budget		Projections									
				2025 \$'000	2026 \$'000	2027 \$'000	2028 \$'000	2029 \$'000	2030 \$'000	2031 \$'000	2032 \$'000	2033 \$'000	2034 \$'000	2035 \$'000	
Cemetery															
Opening balance		293	308	323	338	353	368	383	398	413	428	443	458		
	Transfer to reserve	15	15	15	15	15	15	15	15	15	15	15	15		
	Transfer from reserve	0	0	0	0	0	0	0	0	0	0	0	0		
Closing balance		308	323	338	353	368	383	398	413	428	443	458			
Discretionary															
Plant replacement		9,725	9,725	9,725	0	0	0	0	0	0	0	0	0		
	Transfer to reserve	0	0	0	0	0	0	0	0	0	0	0	0		
	Transfer from reserve	0	0	9,725	0	0	0	0	0	0	0	0	0		
Closing balance		9,725	9,725	0	0	0	0	0	0	0	0	0	0		
Discretionary															
Redevelopment of assets		868	868	868	0	0	0	0	0	0	0	0	0		
	Transfer to reserve	53	0	0	0	0	0	0	0	0	0	0	0		
	Transfer from reserve	53	0	868	0	0	0	0	0	0	0	0	0		
Closing balance		868	868	0	0	0	0	0	0	0	0	0	0		
Discretionary															
Waste		25,498	24,883	24,868	14,413	11,461	11,755	11,755	10,205	10,701	11,300	12,006	5,434		
	Transfer to reserve	(668)	(15)	102	197	295	394	496	600	705	813	923	923		
	Transfer from reserve	(53)	0	10,557	3,150	0	1,945	0	0	0	7,385	0	0		
Closing balance		24,883	24,868	14,413	11,461	11,755	10,205	10,701	11,300	12,006	5,434	6,356			
Statutory - Planning and Environment & Subdivisions															
Opening balance		3,782	4,382	4,382	4,032	3,682	3,682	3,332	3,332	3,332	3,332	2,982	2,982		
	Transfer to reserve	600	0	0	0	0	0	0	0	0	0	0	0		
	Transfer from reserve	0	0	350	350	0	350	0	0	0	350	0	0		
Closing balance		4,382	4,382	4,032	3,682	3,682	3,332	3,332	3,332	3,332	2,982	2,982			

Rural City of Wangaratta Financial Plan 2025-2035

Wangaratta Government Centre

62-68 Ovens St	PO Box 238	P 03 5722 0888	W wangaratta.vic.gov.au
Wangaratta VIC	Wangaratta VIC	F 03 5721 9526	Stay informed at
Australia 3677	Australia 3676	E council@wangaratta.vic.gov.au	connect.wangaratta.vic.gov.au

Draft Financial Plan 2025-35 Community Engagement Tracker

No	Source	Survey Feedback	Response
1	Online survey	Very disappointed that there is the suggestion that the Art Gallery funding is not keeping pace with what is required. There is an urgent need to commit to funding even if there is a possibility that any grants from government or non government entities may need to be matched with Council funds. Go back and look at Strategy 3.3 in the Councils plan. This can only be met with a guarantee of funding for the Gallery	Some minor changes made to the Financial Plan references to the Creative Precinct. Further responses provided in body to Council report.
2	Online survey	Mi believe the financial risk is overstated along with its importance to the community. While it is important to have a strong financial plan that works within the councils mean, I think the plan for the coming period should be balanced to allow for some growth while avoiding deficit. The financial plan is not well matched with the council plan for the same period. It does not allow council to meet the needs of the community. The budget for new assets is well below the past ten yrsrs. The allocation of \$3m per year would impede growth and put a stop to major initiatives the council has already invested. This would ultimately set the council back in terms of growth and positioning in the region decades. The maintenance of council operation and staffing budget would effectively cut services. This would go in opposition to the council plan. The financial plan should allocate funding to the building and operation of the new Wangaratta Creative Precinct. Specifically, council should provide cofunding to support grant applications to Aquire funding for the building. They should suppprt the Friends of the Wangaratta Art Gallery to become a foundation and advocate for donations to support the build. The operations budget specified in the business case should be supported in full including the staging of new positions through the stages of development. The business case shows the social and economic benefits of the new precinct including millions of dollars in tourism. This supports the council plan and therefore should be a priority for council. It should be reflected clearly in a revised version of this financial plan	Some minor changes made to the Financial Plan references to the Creative Precinct. Further responses provided in body to Council report.

Wangaratta Rural City Council
Major Council Policy Consultation Local
Law

No. 4 of 2015

TABLE OF PROVISIONS

Clause	Page
PART 1 – INTRODUCTION	1
1 Title	1
2 Objectives	1
3 Authorising Provision	2
4 Commencement and End Dates	2
5 Definitions and Notes	2
PART 2 – MAJOR COUNCIL POLICIES	4
6 Power to make or change a Major Council Policy	4
7 Procedure to make or change a Major Council Policy	4
8 Existing policies	7
9 Consultation with affected persons	7
10 Other consultation requirements	7
PART 3 - AVAILABILITY OF MAJOR COUNCIL POLICIES	8
11 Availability and accessibility of Major Council Policies	8
SCHEDULE 1	10
SCHEDULE 2	18

Wangaratta Rural City Council
Major Council Policy Consultation Local
Law

No. 4 of 2015

PART 1 – INTRODUCTION

1 Title

This Local Law will be known as the "Major Council Policy Consultation Local Law".

2 Objectives

The purpose of this Local Law is to:

- (a) prescribe the procedure to be followed before determining, making, amending, modifying or revoking a Major Council Policy;
- (b) ensure transparency and accountability in Council decision making;
- (c) enhance governance of the municipal district and the local community;
- (d) promote taking into account the diverse needs of the local community in decision making; and
- (e) provide for the peace, order and good government of the municipal district.

Major Council Policy Consultation Local Law
No. 4 of 2015

PART 1 – INTRODUCTION

3 Authorising Provision

This Local Law is made under section 111(1) of the *Local Government Act 1989*.

4 Commencement and End Dates

This Local Law—

- (a) commences on the day following the day on which notice of the making of this Local Law is published in the Victoria Government Gazette, and operates throughout the municipal district; and
- (b) ends on the 10th anniversary of the day on which it commenced operation.

5 Definitions and Notes

- (1) In this Local Law, unless the context or subject-matter indicates otherwise:

"Act" means the *Local Government Act 1989*;

"Council" means Wangaratta Rural City Council;

"Major Council Policy" means any policy which Council has determined, by reason of its importance, to be a Major Council Policy under clause 6. Major Council Policy transparently sets out Council's position on an issue or set of issues to guide decision-making and the exercise of power in respect of decisions that impact on the lives and wellbeing of residents, ratepayers, visitors and businesses. Major Council Policies are likely to include policies regarding funding of capital works, allocation of community resources, allocation of Council grant funding, management

Major Council Policy Consultation Local Law
No. 4 of 2015

PART 1 – INTRODUCTION

of Council risks as well as policies related to Councillors, Councillor support arrangements, committees of Council and Councillor conduct;

“Major Council Policy proposal” includes any proposed action to determine that a policy is or is no longer a Major Council Policy or to make, amend, modify or revoke a Major Council Policy. A Major Council Policy proposal does not include any proposed change consisting only of minor amendments;

“Minor amendments” means changes to a policy of an insubstantial, administrative or minor editorial nature, and does not alter its purpose or outcomes or impact on related policies or stakeholders to whom the policy applies. Minor amendments include, but are not limited to, format and typographical improvements, updating the titles of positions and organisational units, and changes to the responsible officer, authorising officer and review date;

“person” includes a body corporate, such as a company or incorporated association;

“policy” includes a policy, procedure, code and protocol (however described), whether already made or proposed. Policy sets out an official position of Council establishing the key principles and provisions that govern decision-making processes;

“public notice” has the same meaning as in section 3(1) of the Act; and

“Schedule” means a schedule to this Local Law.

- (2) Introductions to Parts, headings and notes are explanatory notes and do not form part of this
-

Major Council Policy Consultation Local Law
No. 4 of 2015

PART 2 – MAJOR COUNCIL POLICIES

Local Law. They are provided to assist understanding.

PART 2 – MAJOR COUNCIL POLICIES

Introduction: This Part is concerned with the determination, making, amendment, modification and revocation of Major Council Policies.

6 Power to make or change a Major Council Policy

- (1) Council may prepare and approve a policy for or with respect to any act, matter or thing in respect of which Council has a function or power under the Act or any other Act.
- (2) Council may determine that a policy is or is no longer a Major Council Policy.
- (3) Council may make, amend, modify or revoke a Major Council Policy.

7 Procedure to make or change a Major Council Policy

- (1) Before Council resolves a Major Council Policy proposal it must comply with the following procedure.
- (2) In relation to the Major Council Policy proposal, Council must prepare—
 - (a) a proposed Major Council Policy; and
 - (b) a Major Council Policy Impact Statement in the form set out in Schedule 1 setting out explanatory information to assist consultation with the community.

Major Council Policy Consultation Local Law
No. 4 of 2015

PART 2 – MAJOR COUNCIL POLICIES

- (3) Council must give a public notice, and publish on Council's internet website a notice, of the Major Council Policy proposal stating—
- (a) the Major Council Policy proposal; and
 - (b) the nature, purpose and rationale of the Major Council Policy proposal; and
 - (c) that a copy of the proposed Major Council Policy and an impact statement can be obtained from the Council office during ordinary business hours and from Council's internet website; and
 - (d) that any person has a right to make a submission about the proposal; and
 - (e) the date by which submissions are to be submitted, being a date which is not less than 28 days after the date on which the public notice is published, and details of how a submission can be submitted; and
 - (f) that a person making a submission is entitled to request in the submission that the person wishes to appear in person, or to be represented by a person specified in the submission, at a meeting to be heard in support of the submission;
- (4) Council must ensure that—
- (a) a copy of the proposed Major Council Policy; and
 - (b) a Major Council Policy Impact Statement in the form set out in Schedule 1 setting out explanatory information to assist consultation with the community —

Major Council Policy Consultation Local Law
No. 4 of 2015

PART 2 – MAJOR COUNCIL POLICIES

- are available for inspection at, and obtainable from, the Council office during ordinary business hours and on Council's internet website.
- (5) If a request has been made under sub-clause 7(3)(f), Council must—
- (a) provide the person with the opportunity to be heard in support of the submission in accordance with the request at a meeting of Council or of a committee determined by Council; and
 - (b) fix the day, time and place of the meeting; and
 - (c) give reasonable notice of the day, time and place of the meeting to each person who made a request;
- (6) If the committee determined under sub-clause 7(5)(a) is not responsible for making the decision in respect of which the submissions have been made, the committee must provide a report on its proceedings, including a summary of hearings, to the Council;
- (7) Council or the special committee responsible for making the decision must—
- (a) consider all the submissions made under this clause and any report made under sub-clause 7(6); and
 - (b) notify in writing, each person who has made a separate submission, and in the case of a submission made on behalf of a number of persons, one of those persons, of the decision and the reasons for that decision.

Major Council Policy Consultation Local Law
No. 4 of 2015

PART 2 – MAJOR COUNCIL POLICIES

- (8) If Council fails to comply with any requirement imposed by sub-clause 7(2), 7(3) 7(4), 7(5), 7(6) or 7(7) it is Council's intention that any decision to—
- (a) determine that a relevant policy is or is no longer a Major Council Policy; or
 - (b) make, amend, modify or revoke a relevant Major Council Policy
- is legally ineffective.

8 Existing policies

In the case of a policy already made which is referred to in Schedule 2, Council will be deemed to have made that policy as a Major Council Policy in compliance with sub-clauses 7(2), 7(3) 7(4), 7(5), 7(6) and 7(7).

9 Consultation with affected persons

Nothing in this Local Law prevents Council from consulting individually with any person whose interests are likely to be materially affected by any proposal to determine that a policy is or is no longer a Major Council Policy or to make, amend, modify or revoke a Major Council Policy.

10 Other consultation requirements

Nothing in this Local Law applies if, by or under the Act or any other Act, Council must follow a specified form of consultation (including but not limited to giving notice to the public and inviting submissions) before determining that a policy is or is no longer a Major Council Policy or making, amending, modifying or revoking a Major Council Policy.

Major Council Policy Consultation Local Law
No. 4 of 2015

PART 3 - AVAILABILITY OF MAJOR COUNCIL POLICIES

PART 3 - AVAILABILITY OF MAJOR COUNCIL POLICIES

Introduction: This Part is concerned with ensuring that Major Council Policies are available and accessible.

11 Availability and accessibility of Major Council Policies

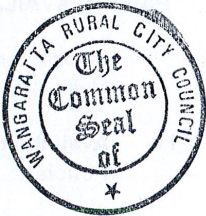
Council must ensure that a copy of every Major Council Policy—

- (1) is available for inspection at the Council office during the Council office's ordinary business hours;
- (2) can be purchased on demand at the Council office during the Council office's ordinary business hours; and
- (3) is published on Council's internet website—
 - (a) from the date the Major Council Policy comes into operation; and
 - (b) in a consolidated and up-to-date form.
- (4) A failure to comply with sub-clauses 11(1), 11(2) or 11(3) does not—
 - (a) constitute a failure to make the Major Council Policy available; or
 - (b) affect the validity of the Major Council Policy.

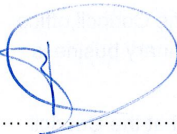
Major Council Policy Consultation Local Law
No. 4 of 2015

PART 3 - AVAILABILITY OF MAJOR COUNCIL POLICIES

The Common Seal of)
WANGARATTA RURAL CITY)
COUNCIL was hereunto)
affixed in the presence of:)



Alisa HucAdministrator

Chief Executive Officer

Major Council Policy Consultation Local Law
No. 4 of 2015

SCHEDULE 1

Clause 7(2)

FORM OF MAJOR COUNCIL POLICY IMPACT STATEMENT



Major Council Policy Impact Statement

[Name or other identification of proposed Major Council Policy]

Council provides the following information to the community in respect of the proposed Major Council Policy.

PART A - General

Background

[This section should include the general context of the Major Council Policy proposal, for example, whether the Major Council Policy is new or the proposal results from the expiration of an existing Major Council Policy.]

A brief outline of the process used to achieve the draft Major Council Policy proposal, who was involved; the timeline etc. should be inserted here.]

Objectives

[In this section include comment about how the Major Council Policy proposal impacts the achievement of the primary objective of Council, endeavouring to achieve the best outcomes for the local community having regard to the long term and cumulative effects of decisions, by having regard to one or more of the following facilitating objectives:]

- *promoting the social, economic and environmental viability and sustainability of the municipal district;*
- *ensuring that resources are used efficiently and effectively and services are provided in accordance with the Best Value Principles to best meet the needs of the local community;*

Major Council Policy Consultation Local Law
No. 4 of 2015

Schedule 1

- improving the overall quality of life of people in the local community;
- promoting appropriate business and employment opportunities;
- ensuring that services and facilities provided by the Council are accessible and equitable;
- ensuring the equitable imposition of rates and charges; or
- ensuring transparency and accountability in Council decision making.]

PART B - Major Council Policy proposal overall

[The contents of this part will vary according to the conclusions reached by Council. If specific findings are made in respect of some provisions, these might best be reported in Part C against that provision. Similarly, if there are specific exceptions – for example, a problem addressed by the Major Council Policy is of great community interest so Council proposes to report on success more frequently – that might be addressed specifically in Part C.

Measures of success of the Major Council Policy proposal

[Set out clear indicators by which Council will measure the success of, and the ongoing need for, the Major Council Policy for example, reduction in complaints, reduction in instances of problem, reduction in cost, improvement in accessibility or equity, improvement in business and employment opportunities etc.

Set out the frequency with which success will be measured and reported on to the community].

Legislative context

[Identify existing legislation on any issue covered by the Major Council Policy proposal and clarify how the proposal interacts with that legislation. That is, while the legislation and Major Council Policy proposal may address the same topic, they deal with different aspects.

Major Council Policy should not be created unnecessarily.

Council needs to ensure that a Major Council Policy does not duplicate, overlap, contradict or is inconsistent with existing legislation.]

Risk assessment

[The results of any risk assessment (that is, a report) undertaken should be attached. The risk management objective should be to achieve balance between the risk reduction and the economic and social costs of reduction.

To the extent that the risk assessment report addresses issues, reference can be made in this table rather than reiterating the risk assessment report.

Major Council Policy Consultation Local Law
No. 4 of 2015

Schedule 1

A Major Council Policy proposal is an ideal opportunity to use a risk management approach to prioritise the risks sought to be addressed. This approach assesses if a problem exists, if the problem is a Council problem that impacts on the achievement of Council's policy objectives, if response to the problem is required, if a Major Council Policy is the best way of dealing with the problem and if a Major Council Policy is likely to be effective.

Risk management techniques will also help assess whether the proposed treatment of the risk, that is, the Major Council Policy will be effective in terms of economic cost, which includes the cost of imposition on the community and the cost of administration, in terms of social cost, for example, the restriction of freedom versus the community benefit and in terms of any other criteria adopted.]

Policy approach adopted

[A brief explanation of the policy approach adopted by Council should be given and whether that approach is consistent throughout all materials relied on by Council. Consistency should be assessed in regards to any of the ways in which the administration and application of a Major Council Policy is undertaken, including:

- incorporation of standards, codes and guidelines;*
- exercise of discretions;*
- conditions attached to decisions;*
- exemptions;*
- requirement to give public notice of applications; and*
- enforcement.*

Whether the approach adopted is consistent with neighbouring and like Councils should be addressed here.]

Least burden / greatest advantage test

[Council must ensure that the policy approach it adopts involves the least burden or the greatest advantage to its community.

Policy interventions often come at a cost. The impact statement obliges assessment of the benefit of the Major Council Policy proposal against the burden imposed. If that burden is greater than the benefit, alternatives should be considered including reconsidering the need to intervene at all.

Measuring the net benefit of a Major Council Policy proposal requires all of the costs and benefits to be taken into account. In assessing the positive impacts of a Major Council Policy proposal consider questions like these:

Major Council Policy Consultation Local Law
No. 4 of 2015

Schedule 1

- Does the Major Council Policy proposal result in a better or wider range of Council services, even though they might come at a greater cost?
- Will the Major Council Policy proposal result in improved competition, lower prices, availability of better products, improved productivity or the creation of new jobs?
- Does the resultant reduction in risk or improvement in safety of the Major Council Policy proposal have an economic benefit that will be felt in the community? Is the benefit likely to be immediate or will it only emerge over the long term? Have these benefits been modelled and have the models been independently reviewed or tested?
- Who does the Major Council Policy proposal benefit? Are the benefits real, tangible and meaningful or are they unimportant to the affected groups?
- Are there windfall gains to any group that need to be noted? Are the identified benefits distributed fairly or are there equity issues to be considered?
- Does the Major Council Policy proposal represent such a significant saving to Council that business and the community will regard the costs as worth bearing?

Costs are those that arise from lost time, compliance burdens, inconvenience, delay, foregone opportunity or threats to competitiveness.

Businesses can be impacted by Major Council Policy. Impacts include the administrative cost of complying with Major Council Policy requirements such as a grant, training package or in many cases, simply supplying statistics to Council, as well as the cost to business of changing products or services as a result of Major Council Policy requirements.

- What kind of businesses? How many are there? What industries are they in? Where are they based?
- How many people do they employ and how long have they been in business? What products or services do they deliver?
- Are they represented by an industry association? How likely is it that any new costs will simply be passed on to consumers?
- How well prepared are the business owners to cope with new requirements?
- Are there special burdens on small business arising from the fact they often lack the required specialist legal, accounting or HR skills in-house? Are the regulatory costs disproportionately burdensome on small business? Does

Major Council Policy Consultation Local Law
No. 4 of 2015

Schedule 1

the analysis adequately take into account the different impacts on small businesses of different sizes, types and locations?

Community organisations can be subject to impacts. Council is a significant source of funding and influence on their activities, and burdens can flow from grant and other funding conditions including paperwork and other activity associated with applying for, administering and reporting on the use of grants.

- *What sectors do they operate in? Are they large or small?*
- *What kinds of activities do they undertake? Do they deliver services on behalf of government?*
- *Are they represented by a peak body?*

Individuals and households experience the impacts of red tape directly and indirectly, including increased compliance effort. The approach of Council officers, whether in day-to-day dealings with the public or the design and delivery of services, can impose a range of costs on people who deal with Council.

- *Who are the people or households affected? How many are there?*
- *Why are they affected? Will the burden fall on those who can least afford it?*
- *What type of households do they live in? Where do they live and work?*
- *How old are they? Are there cultural issues you need to take into consideration?*
- *What understanding do they have of the policy issue you are dealing with?*
- *Are they organised into any representative entity?*

Restriction of competition

[The results of a review in accordance with National Competition Principles should be attached.

If the Major Council Policy proposal is likely to restrict competition, the impact statement must demonstrate benefits that outweigh the costs and that no alternative means of achieving the same objective is available. Consideration must be given to whether the Major Council Policy proposal will:

- *affect existing firms differently, altering competitive relations between them in a way that would reduce the intensity of competition in the market as a whole?*
- *restrict entry for certain new businesses? What is the likely degree of this restriction and is it likely to significantly reduce competitive pressures in the longer term?*

Major Council Policy Consultation Local Law
No. 4 of 2015

Schedule 1

- result in changes to:
 - the ability of businesses to provide a good or service?
 - requirements for a licence or permit as a condition of operation?
 - the ability of some types of firms to participate in Council procurement?
- raise prices by imposing new costs on businesses?
- alter the ability of businesses to advertise or market their products?
- place limits on:
 - the ability of consumers to decide from whom they can purchase goods or services?
 - the mobility of customers to move between suppliers of goods or services by imposing high 'switching' costs?
 - information available to consumers that decreases their ability to choose effectively between competing businesses?

Permits

[If the proposed Major Council Policy has a generic provision dealing with permits, this section should be used to briefly explain: why permit conditions are required, why any conditions are not spelled out, the process by which conditions will be determined, and if conditions vary from neighbouring or like Councils, why that is the case.]

If the proposed Major Council Policy has permit requirements within specific provisions, a similar explanation should be provided in Part C against each provision.]

Fees

[Significant differences between the level of fees to be adopted by Council (if set out in the Major Council Policy proposal) and those of neighbouring or like Councils should be explained either here or in the comparison section.]

Comparison with neighbouring and like Councils

[Council should detail those Councils whose policies have been compared, the points of comparison and the result of the comparison.]

Charter of Human Rights

[The results of a review for compatibility with the Charter of Human Rights should either be set out here or attached. The results should specify whether any rights are engaged and justify any limitation on rights.]

Major Council Policy Consultation Local Law
No. 4 of 2015

Schedule 1

Consultation

[There are many reasons to consult in advance of a policy decision. Common courtesy is one; not to mention being confident something important hasn't been missed in the analysis. Other reasons include:

- *Understanding the attitudes and likely reactions of the people affected;*
- *Making sure every practical and viable policy alternative has been considered;*
- *Confirming the accuracy of the data on which Major Council Policy proposal was based;*
- *Ensuring there are no implementation barriers or unintended consequences;*
- *Making sure that people know that their opinions count on matters that affect them.*

This section of the impact statement must:

- *Explain the purpose and objectives of consultation;*
- *Outline a plan for conducting the most efficient and meaningful consultation;*
- *Explain who should be consulted—and who does not need to be consulted; and*
- *Summarise the major topics to be covered and what issues might be raised.*

The results of consultation should be set out here including:

- *the response(s) obtained as a result of community consultation and any adjustments made to the proposed Major Council Policy as a result; and*
- *Council's reply to submissions received.]*

Part C –Major Council Policy proposal specific provisions

Part(s) of the Major Council Policy

[Include a section for each specific provision.

Operative policy provisions only, that is, introductory, preliminary or explanatory provisions do not need to be addressed unless the explanation helps in understanding. Where provisions within a part deal with a related issue, it may be more appropriate to address the part as a whole rather than the individual provisions.]

Description

[The purpose of this listing is to identify the relevant provision of the proposed Major Council Policy, not reiterate it.]

Major Council Policy Consultation Local Law
No. 4 of 2015

Schedule 1

The issue the provision is intended to address

[Articulating the issue will help with accurate drafting.

Differentiate between the fact giving rise to the issue and the issue itself.]

Description of the problem

[Why is it a problem? What is the evidence? How big a problem? For example, how many ratepayers inconvenienced, cost to Council (ratepayers), etc. Who causes the problem?]

Council objective

[Why is it a Council problem? A number of objectives may be involved: protection of Council assets, safety of public, public amenity. A reasonably specific objective is to be preferred. Words such as 'amenity' or 'safety' should be sufficiently qualified to relate them to a specific objective.]

Where is Council's objective set out?

[The objective may be set out in the Council Plan, or a policy document, or the results of a risk assessment that has been adopted by Council, etc.]

How does proposed Major Council Policy provision help achieve objectives?

[Will it remove an impediment? Is it a direct solution – for example, requiring a notice or permit so Council can exercise control?]

Major Council Policy Consultation Local Law
No. 4 of 2015

SCHEDULE 2

Clause 8

**EXISTING POLICIES DEEMED TO BE MAJOR COUNCIL
POLICIES**

Charters of Advisory Committees

Agriculture and Agribusiness

Arts, Culture and Heritage

Audit

Place Naming

Sport and Recreation

Wangaratta Unlimited Board

Youth Council

Charters and Delegations of Special Committees

Bowmans-Murmungee Memorial Hall and Tennis Reserve

Carboor Soldiers Memorial Hall & Recreation Reserve

Edi Upper Hall & Recreation Reserve

Eldorado Memorial Hall

Everton Hall & Sports Complex

Friends of Lacluta

Milawa Public Hall and Park

Moyhu Soldiers Memorial Hall

Myrree Soldiers Memorial Hall

North Wangaratta Sports Reserve

Old Murmungee Hall

Major Council Policy Consultation Local Law
No. 4 of 2015

Schedule 2

Oxley Shire Hall
Wangaratta Showgrounds
Whitfield Recreation Reserve
Whorouly Public Hall
Whorouly Memorial Park

Policies

Annual Meeting of Council
Appointment of Acting Mayor
Appointment to Committees of Council
Asset Management
Australia Day Event and Awards
Community Access and Inclusion Charter
Community Amenity (Amendment) Local Law No. 1 - Local
Laws Policies
Community Grants
Community Hire of Public Facilities
Community Loans
Councillor Code of Conduct
Election Period Caretaker Arrangements
Facility Maintenance
Fraud Control
Gifts, Benefits & Hospitality
Human Rights Charter
Information Privacy
National Competition Policy - Wangaratta Indoor Sports &
Aquatic Centre

Major Council Policy Consultation Local Law
No. 4 of 2015

Schedule 2

Policy for Equity and Access for People with Disabilities

Procurement

Professional Development for Councillors

Register of Interests Returns

Reimbursement of Expenses for Councillors and Members of
Council Committees

Reserve and Sports Ground User Charges Pricing

Risk Management

Sale of Council Land

Waste Charge



Rural City of
Wangaratta

Minutes

For the Audit and Risk Committee Meeting
Council Chambers
62-68 Ovens Street, Wangaratta
3:00 PM 19 August 2025

wangaratta.vic.gov.au

Contents

1.	Welcome	4
2.	Present/Absent/Apologies	4
3.	Confirmation of Minutes	4
4.	Conflict of Interest Disclosure	4
5.	Reports	5
5.1	Complaints - Key Trends	5
5.2	CEO, Strategic, Emerging and Industry Risks Report	6
5.3	Committee Action Items and Annual Work Plan	6
5.4	Internal Audit Program and Status Update	7
5.5	Service Review – Children’s Services (incl Child Safety) Internal Audit - Final Report	8
5.6	Pool Safety Assessment for the Wangaratta Sports and Aquatic Centre	9
5.7	Audit and Risk Committee Charter	10
5.8	Biannual Audit and Risk Report	10
5.9	Annual Committee Performance Assessment	10
5.10	Appointment to Council Committees	10
5.11	Council Gift Registers	11
5.13	Council Plan 2021-25 - Performance Results	11
6.	Other Business	11
7.	Next Meeting	11
8.	Closure of Meeting	11
	The meeting closed at 4:30pm.	11

1. Welcome

We acknowledged the traditional owners of the land on which we met. We paid our respects to their Elders past, present and emerging and to Elders from other communities who may have been here today.

2. Present/Absent/Apologies

Committee Members Present

Jane Watson (chairperson) – (virtual)
Wilson Tang
Matt Fagence – (virtual)
Vito Giudice – (virtual)

Councillors Present

Cr. Irene Grant
Cr. Harvey Benton
Cr. Allison Winters

Auditors

Brad Eade
Danielle Mackenzie – (virtual)

Staff Present

Brendan McGrath – Chief Executive Officer
Sarah Brindley – Director Corporate and Leisure
Andrew Lovett – Manager - Governance
Zoe Giglio – Executive Assistant Corporate & Leisure

Apologies

Nil

3. Confirmation of Minutes

A motion that the Audit and Risk Committee read and confirmed the Minutes of the 20 May Audit and Risk Committee 2025 as a true and accurate record of the proceedings of the meeting was moved by Independent Member Wilson Tang and Councillor Irene Grant and CARRIED.

4. Conflict of Interest Disclosure

In accordance with sections 53 and 131 of the Local Government Act 2020 a member who has a conflict of interest in respect of a matter must disclose the conflict of interest in the manner required by the Council's Governance Rules and comply with the procedures specified in the Governance Rules.

Nil conflicts were disclosed

5. Reports

5.1 Complaints - Key Trends

This report provided an overview of customer complaints received by the Rural City of Wangaratta during the period April – June 2024. It analysed trends and identified recurring issues. The data presented here aimed to assist in enhancing service delivery and customer satisfaction levels.

A motion that the Audit and Risk Committee noted the Complaints - Key Trends within the enclosed presentation was moved by Independent Member Wilson Tang and Independent Member Vito Guidice and CARRIED.

Discussions

- The Committee received a comprehensive presentation outlining data on Complaints, Compliments, and Feedback for the period January to June 2025. Key points from the presentation included:
 - The number of complaints increased to 106, up from 94 in the preceding six months.
 - A total of 7,672 customer requests were received during this period, with complaints accounting for approximately 1% of all requests.
 - Most complaints pertained to waste management, parking, roads, and planning.
 - Compliments were most frequently received in the areas of Aged and Community Care, Horticulture, and Roads.
 - The primary method for lodging Customer Request Management System (CRMS) entries was via telephone with the Customer Service Team, followed by the Council's online portal and third-party applications such as Snap Send Solve.
 - The top three themes of complaints over the past six months were related to parking systems (specifically the EzePark App), waste collection, and the Wangaratta Sports and Aquatic Centre (WSAC) and incorporated the key impacts arising and relevant responses and actions taken to address them.
- **Independent Member Wilson Tang “Do we have KPI metrics with our third part supplier for waste management / bin services”?** Management responded “There would be provision in the contract around KPI's for example, the number of bins missed. We will check in with the relevant team and get some specifics and pass them on to you.”
- **Independent Jane Watson “Are relevant staff trained in programs such as managing challenging customers?”** Council Management replied, “All relevant staff have undergone comprehensive customer service training, including techniques for effectively handling conflict and difficult situations. Our team is equipped with a range of strategies to resolve issues and, if necessary, escalate matters to ensure positive outcomes.”

Actions

- Relevant team to provide metrics to Independent Member Wilson Tang on the KPI's that are reported on as part of kerbside collection.

5.2 CEO, Strategic, Emerging and Industry Risks Report

The purpose of this report was to assist the Committee to monitor the risk exposure of Council, including the status of strategic and emerging risks, industry risks, major lawsuits and compliance investigations.

A motion that the Audit and Risk Committee noted the report was moved by Independent Councillor Harvey Benton and Independent Member Vito Guidice and CARRIED.

Discussion

Council management provided an update to the Committee. Jardine Lloyd Thomson, Council's insurance broker, provided a report as part of a national survey undertaken on the leading risks identified by CEOs and management. The survey outlined the top five risks for all Victorian councils and, separately, for regional cities across Australia. The lists were quite similar: for all Victorian councils, climate change ranked among the top five, whereas for regional cities, 'people and culture' appeared instead of climate change. These key strategic risks will be reviewed in the upcoming update of our strategic risk register. A summary report revealed no significant changes in the risk profile. Financial sustainability is currently rated as medium and increasing, but overall should remain stable given efforts been made to reduce operational expenditure.

Independ member Vito Guidice “Is there an update on psychosocial risks?” Council Management responded, “Addressing psychosocial risks forms part of our OHS Workplan. Key members of the People and Culture team will investigate legislation and proposed requirements and related training and support measures as we move forward. It is also scheduled as a topic for discussion to the Committee later in the year.”

Independent Member Matthew Fagence “Could you clarify—if we are aware that our developer contribution plan liabilities may be higher than currently recorded, shouldn't we adjust our costs to reflect this increased liability?” Council Management responded: “Our developer contribution liabilities are mostly based on early cost estimates in the developer contribution plan. It's difficult to adjust for big increases in construction costs that go beyond normal inflation. As projects move forward, we usually find that the difference between our original estimates and the actual costs isn't as large as we expected, which helps keep our risk lower. We also rely more on developers providing in-kind works (like infrastructure) rather than cash payments, which further reduces our risk. However, there is still some uncertainty because the State Government is reviewing the planning scheme and contribution rules. We don't yet know what these changes will mean, but the government's goal is to make the process simpler and give both councils and developers more confidence.”

5.3 Committee Action Items and Annual Work Plan

To review the status of the Committee Annual Work Plan and monitored outstanding Committee, internal and external audit action items. This report provided the audit action status update.

A motion that the Audit and Risk Committee noted the exceptions to the Committee's Annual Work Plan, advised of any future Risk topics it would like to have added to the Annual Work Plan, noted the completion and closure of audit actions 189, 223, 231, 233, 235, 240, 241, 248, 249, 250, 259, 260 & 261; and noted the Off Track and At Risk actions and supporting commentary for Extension requests for actions 73, 120, 179, 207, 211, 212, 232, 234, 236, 237, 238, 239, 243, 245, 246, 247 was moved by Independent Member Matthew Fagence and

Councillor Harvey Benton and CARRIED.

Discussion

Independent Member Vito Guidice “When we close action items how do we validate that they are closed?” Council Management responded that Council has a clear process. Officers recommending audit action is completed are signed off by relevant Director and evidence is sighted using our SharePoint system. On occasion, AFS conducts a closed audit action review from time to time and check we close them off.

Independent Member Jane Watson “Could we consider setting a maximum extension period for action items, or perhaps implement a process to ensure they are completed more quickly?” Manager Governance responded that the extension process is clearly documented and reviewed by both Governance and the relevant Director. Some extensions requiring a longer period to complete arise from factors beyond the council's control, such as government reforms.

Actions

- To further enhance compliance, Council Management to discuss having the Governance team conduct a secondary review of all audit actions before they are forwarded to Directors for final approval and closure.

5.4 Internal Audit Program and Status Update

Council's internal auditor AFS sent through the updated internal audit program for the Committee's consideration.

A motion that the Audit and Risk Committee noted the updated internal audit program and status update was moved by Independent Member Vito Guidice and Independent Member Matthew Fagence and CARRIED.

Discussion

Discussion occurred on the internal audit program including the recently completed service review of children services including child safety. It was noted that the upcoming topic for audit was community and stakeholder engagement upcoming topic and there was scope for upcoming topics.

Independent Member Wilson Tang “In the Community and Stakeholder engagement, from a coverage perspective, are we considering social media avenues?” The Internal Auditor confirmed that the Social Media Policy will be reviewed, including which officers have authority to post and assessing the organisation's requirements for using social media as a tool to gather feedback on proposals.

Independent Members Wilson Tang “Would Councillors be part of this proposal?” The independent auditor clarified “the upcoming audit will centre on how the council fulfils its legislative responsibilities in community engagement in engaging the community for major initiatives such as the Council Plan, the Long Term Financial Plan, and the Health and Wellbeing Plan.”

Councillor Irene Grant “The use of social media by Councillors is not what you are going to be looking at as part of this audit?” The independent auditor replied, “Correct it is not in scope for this audit.”

Independent Member Vito Guidice remarked, “It would be valuable to understand how council adapts its engagement strategy to reflect the diversity of our community, acknowledging that a one-size-fits-all approach may not be effective.” The internal auditor responded “Consideration would be given upon review of the engagement strategy to ensure it addresses the needs of all affected community members.”

Council Management submitted a proposal to the Committee for consideration to shift the order of the audits for Wangaratta Sports and Aquatic Centre and Rates audit. The rates audit was proposed in year 5 of the audit program be moved forward due to changes in the Revenue and Rating Strategy and the introduction of the Emergency Services Volunteer Fund (ESVF) and potential impact payments. The Audit and Risk Committee agreed to move the rates audit forward. Concerns were noted for the timing of the rates audit given the closeness to end of financial year. Suggestion made to review the audit schedule to ensure overlap does not occur with other critical audits.

Actions

- Council and AFS to review the upcoming audits, incorporating the rates audit and to adjust the timing of the rates audit.
- AFS to bring the scope of the rates audit back to the committee at the next meeting.

5.5 Service Review – Children’s Services (incl Child Safety) Internal Audit - Final Report

This report was presented to the Audit and Risk Committee and noted the findings presented in the Service Review – Children’s Services (incl Child Safety) Internal Audit.

A motion that the Audit and Risk Committee noted the findings and actions arising in the Service Review – Children’s Services Internal Audit Final Report was moved by Independent Member Vito Guidice and Independent Councillor Irene Grant and CARRIED.

Discussion

- Manager Governance provided an overview on the Children’s Services including Child Safety Internal audit. There were eight identified areas of strength aligned to child safe standards performing well across council, one moderate finding, three minor findings and one opportunity. Management had accepted all recommendations.
- Independent Member Vito Giudice highlighted discomfort from the findings of the report regarding the compliance with working with children checks (WWCC) and no evidence of police checks found from the sample assessed. Suggestion was made to undertake a full audit to identify anyone without a WWCC, as a zero-tolerance approach is essential. The committee’s risk appetite statement reflects this standard. It was noted that this item carried significant reputational risk for the council and rigorous processes must be in place to provide assurance and mitigate reputational risk to the highest possible degree.

- **Independent Member Wilson Tang** “Regarding the Working With Children’s Check individuals / third parties what is the process to ensure that there is a valid WWCC check on a cyclical basis and how do we ensure monitoring is set up or an alert process to identify opportunities? Manager Governance responded “WWCC are completed at recruitment process. Council has a software system that provides an automatic alert notification for expiry of WWCC that is followed up by the people and culture team who check in with relevant individuals to ensure compliance.
- **Independent Member Jane Watson** requested an update on WWCC at the next meeting.
- **Councillor Alison Winters** “What other systems are in place to monitor more than just the WWCC to identify areas risk from third party contractors or volunteers? Manager Governance responded that People and Culture team encourage staff to report any behaviour that feels unsafe, or they are unsure of. One of the people and culture officers are a key point of contact and they follow it up from a HR perspective. Council Management responded that in relation to contractors we ask for quality and safety protocols through the procurement process.

Actions

- In addition to the agreed actions in the management report conduct a 100% audit of the population to identify any individuals without a working with children check and take appropriate action
- CMT to consider an action plan at its next available meeting and provide an update to the Audit and Risk Committee Meeting in September.
- Review the process to ensure there is a valid monitoring and alerting system in place to identify when working with children’s checks expire.

5.6 Pool Safety Assessment for the Wangaratta Sports and Aquatic Centre

This report presented the findings of the annual Pool Safety Assessment (Assessment) for the Wangaratta Sports and Aquatic Centre recently undertaken by Life Saving Victoria (LSV).

A motion that the Audit & Risk Committee noted the findings of the annual Pool Safety Assessment (Assessment) for the Wangaratta Sports and Aquatic Centre recently undertaken by Life Saving Victoria (LSV) was moved by Independent Member Matthew Fagence and Independent Member Wilson Tang and CARRIED.

Discussion

- Council Management provided an update on the Pool Safety Assessment for Wangaratta Sports and Aquatic Centre that was completed outside the regular internal audit process and is conducted annually. Overall, the results were positive compared to the last assessment as was reflected in the recommendation summary. The focus areas for improvement focused on facility design and sun protection measures, such as appropriate fixtures and fittings.

5.7 Audit and Risk Committee Charter

The Audit and Risk Committee Charter provided that the Charter must be reviewed *by Council* at least once each Council term *or* at the Audit and Risk Committee's discretion. An annual review of the Charter by the Committee was included in the Work Plan as endorsed in December 2024 and facilitated this review.

A motion that the Audit and Risk Committee noted the report and provided any feedback was moved by Councillor Irene Grant and Councillor Harvey Benton and CARRIED.

Actions

- Any feedback regarding the Audit and Risk Committee Charter to be submitted directly Manager Governance via email within the next four weeks. A revised version reflecting the suggested changes will be circulated to the committee for review prior to the final endorsement at the December meeting.

5.8 Biannual Audit and Risk Report

Section 54(5) of the *Local Government Act 2020* (Vic) (the Act) required that the Audit and Risk Committee (the Committee) prepared a Biannual Audit and Risk Report (the report) that described the activities of the Committee and included its findings and recommendations. The January – June 2024 Biannual and Risk Report was prepared for the Committee to enable fulfillment of its obligations under the Act.

A motion that the Audit and Risk Committee endorsed the biannual audit and risk report was moved by Councillor Irene Grant and Councillor Harvey Benton and CARRIED.

5.9 Annual Committee Performance Assessment

This report was presented to the Audit and Risk Committee and noted their Annual Performance Assessment was commencing.

A motion that the Audit and Risk Committee noted that the Annual Performance Assessment was currently underway was moved by Councillor Irene Grant and Councillor Harvey Benton and CARRIED.

5.10 Appointment to Council Committees

This report was presented to the Audit and Risk Committee to note the policy compliance analysis for Council's Appointment to Council Committees Policy 2025.

A motion that the Audit and Risk Committee noted the report was moved by Councillor Irene Grant and Councillor Harvey Benton and CARRIED.

5.11 Council Gift Registers

This report was presented to the Audit and Risk Committee and noted the current Gift Registers (Council Staff and Councillors) was required under the Audit and Risk Committee Charter.

A motion that the Audit and Risk Committee noted the report was moved by Councillor Irene Grant and Councillor Harvey Benton and CARRIED.

5.12 CEO, Mayor and Councillor Expenses

This report was presented to the Audit and Risk Committee and reviewed the most recent Councillor and Mayor expense reimbursements and CEO credit card expenses and the returns for the previous two financial years.

A motion that the Audit and Risk Committee noted the report was moved by Councillor Irene Grant and Councillor Harvey Benton and CARRIED.

5.13 Council Plan 2021-25 - Performance Results

The purpose of this item was to inform the Committee on Council's performance against the Council Plan 2021-2025.

A motion that the Audit and Risk Committee noted the report was moved by Councillor Irene Grant and Councillor Harvey Benton and CARRIED.

6. Other Business

Council Management advised in line with the requirements of the *Local Government 2020 Act*, the following plans are being presented to the August Council meeting and will be circulated to committee separately: Draft Ten year Financial Plan, Draft 2025-2029 Council Plan incorporating the Municipal Public Health and Wellbeing Plan and Asset Plan all of which are due for finalisation at the end of October.

7. Next Meeting

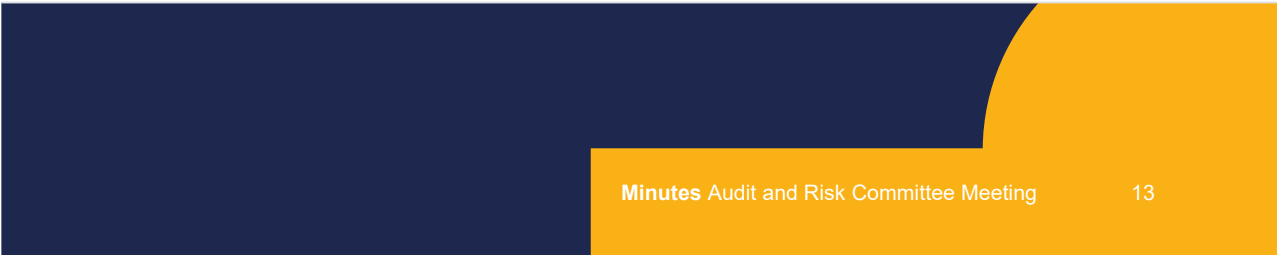
Thursday 25, September 2025.

8. Closure of Meeting

The meeting closed at 4:30pm.

Audit & Risk Committee Action Tracker

Action Item	Agenda Item	Action	Responsible Officer	Status	Progress
5 December 2024	5.4 CEO, Strategic, Emerging and Industry Risks	A sample of some of the operational risks to be presented bi-annually as a separate attachment in this report	Andrew Lovett/Andrew Scoffern	New	
19 August 2025	5.1 Complaints – Key Trends	Relevant team to provide metrics to Independent Member Wilson Tang on the KPI's that are reported on as part of kerbside collection.	Andrew Lovett/Andrew Scoffern	New	
19 August 2025	5.3 Committee Actions and Annual Work Program	To further enhance compliance, Council Management to discuss having the Governance team conduct a secondary review of all audit actions before they are forwarded to Directors for final approval and closure.	Andrew Lovett	New	
19 August 2025	5.4 Internal Audit Program and Status Update	- Council and AFS to review the upcoming audits, incorporating the rates audit and to adjust the timing of the rates audit. - AFS to bring the scope of the rates audit back to the committee at the next meeting.	Andrew Lovett	New	
19 August 2025	5.5 Service Review – Children's Services (incl Child Safety) Internal Audit - Final Report	In addition to the agreed actions in the management report conduct a 100% audit of the population to identify any individuals without a working with	Andrew Lovett	New	



19 August 2025	5.7 Audit and Risk Committee Charter	children check and take appropriate action	Andrew Lovett	New	
		• CMT to consider an action plan at its next available meeting and provide an update to the Audit and Risk Committee Meeting in September.			
		• Review the process to ensure there is a valid monitoring and alerting system in place to identify when working with children's checks expire.	Andrew Lovett	New	
		• Any feedback regarding the Audit and Risk Committee Charter to be submitted directly Manager Governance via email within the next four weeks. A revised version reflecting the suggested changes will be circulated to the committee for review prior to the final endorsement at the December meeting.	Andrew Lovett	New	



Rural City of
Wangaratta

Minutes

Arts and Culture Advisory Committee Meeting

5:30pm Wednesday 2 April 2025

Wangaratta Library Community Room

Attendees

Cr Dave Fuller, Cr Allison Winters, Rachel Vallender, Pam Procter, Paddy Milne.

Council Officers

Simone Nolan, Manager Arts Culture and Events

Elisha Naish, Event Attraction Coordinator

Chair – Cr Allison Winters

Apologies Mayor Cr Irene Grant, Tim Dickinson, Marc Bongers, Stephen Swart, Marg Pullen.

Acceptance of Apologies - **Moved NA Seconded NA**

- **Conflict of Interest Declarations** – N/A
- **Acknowledgement Country** - Cr Allison Winters

Agenda Item	Time
Previous Minutes - Cr Winters	5.37 pm
Review of previous minutes (from meeting held February 3 2025). Actions acknowledged, business arising from previous minutes:	
• Minutes could not be acknowledged due to no quorum.	
Acceptance of previous minutes - Moved NA Seconded NA	

**1. Community Vision & Council Plan Consultation – Stage 5.45pm
2 / Advisory Committee Workshop- (Elisha Naish)**

2. The committee were updated on the Council Plan development and invited to participate in a workshop facilitated by Elisha, Cr Fuller and Cr Winters.
3. Feedback was to be captured to feed in to the consultants working on the Council plan development.
4. There was a hearty discussion relating to the vision and what this means to people. All comments were captured and will be submitted to the consultant however the key themes were:
5. Courageous and Compassionate are not favoured words
6. There is very little content that resonates with those around the table
7. Urban and Rural are specifically important elements for those outside of the Urban area.
8. The committee felt that the wrong tense was used, and wording should be more aspirational; We aspire to be, Wangaratta is known for, We will, and building our future.
9. A discussion and review of the revised council plan pillars was conducted and attendees made suggestions about possible Council actions and priority areas.

ACAC Committee Meeting Minutes

February 2025

3

General Business- Arts Culture & Events – Cr Winters

6.35pm

10. (Simone N) – Youth Strategy
11. Consultation is currently taking place, and Council are looking for as many people as possible to respond. The draft strategy is aiming to be ready by the end of June. The Youth Census is open until May 11, please share this with any young people in your networks.
12. <https://www.wangaratta.vic.gov.au/Community/Youth>
13. (Simone N) - Wangaratta Arts Council (WAC)
14. There was a wind up meeting for the Wangaratta Arts Council on Monday 1/4/25. Marg BRickhill, a long-standing volunteer of WAC was thanked and honoured for her commitment.
15. WAC was first formed in 1951 and was the first of its kind across the state. This started a movement and the groundwork for some of the arts organisations that exist in the state today.
16. The remaining funds were distributed as follows; \$3600 for Friends of the Wangaratta Art Gallery, \$3600 in to a trust fund for the Steinway piano replacement and \$3600 for the Wangaratta Symphony Orchestra.
17. (Simone N) - Arts & Culture Advisor Committee Memberships
18. Marg Pullen and Marc Bongers have a 3 year term, all other members are up for renewal.
19. Communication will go out in April calling for nominations, please share with your networks and consider reapply yourself.
20. (Pam P) - There is an opening in the Baines Gallery for the Warby Owens National Park exhibition at 5.30pm on Thursday 3/4/25.
21. The Contemporary Textile Award is launching soon and with over 400 entries, it is sure to be a wonderful exhibition.
22. As a member of the public art panel, Pam has received an email from Marcus Goonan regarding signage that is going next to the Bubbles sculpture at Oxley.
23. Pam was surprised and disappointed at this communication as it was not part of the brief that Bubbles delivered on nor was it part of the brief that the panel were working with. Pam felt this this would detract from the artwork and have a significant negative impact on the artwork and Council's reputation.
24. The committee felt that this would be detrimental to the relationship with the artist and possible future public art projects.
25. Simone was able to speak to this item and was aware of the work Pam was referencing. The funding is coming from the Murray to mountains funding and the work was part of the initial masterplan.

Action required by
Cr Allison Winters.

ACAC Committee Meeting Minutes

February 2025

4

Tourism North East felt that this lettering needed to be delivered as part of the M2M project and is pushing ahead.

26. Rachael raised concerns that this would not be a positive outcome for the Oxley/Milawa community.
27. The committee was looking for channels to give their views, Cr Winters provided appropriate ways in which they can raise concerns being; RCOW website or email to councillors.

28. Next Meeting – **Monday 2 June 2025, 5.30pm Wangaratta Art Gallery**

7.10pm

29. Meeting Closure 7.10pm



Rural City of
Wangaratta

Minutes

Arts and Culture Advisory Committee Meeting

5:30pm Wednesday 6 August 2025

Wangaratta Performing Arts and Conventions Centre – Conference Room

Attendees

Cr Allison Winters, Cr Dave Fuller

Margaret Pullen, Marc Bongers, Deb Kemp, Renee Paola, Prue Noble, Andrew Sinclair,
Bronwyn Garner, Rachel Vallender

Council Officers

Simone Nolan, Manager Arts Culture and Events

Tanya Camplin – Venue Manager WPACC

Louise Twyford – Library Coordinator

Chair – Cr Allison Winters

Apologies:

Mayor Cr Irene Grant (Tentative)

Stephen Swart, Director Sustainability and Culture

Josh Kane – Committee Member

Annita Cooper - Committee Member

- **Conflict of Interest Declarations**
- **Acknowledgement Country**

We acknowledge the Traditional Custodians of the lands, on which the Rural City of Wangaratta communities reside.

We pay our respect to their Elders past, present and emerging, and celebrate and respect their continuing cultures. We are committed to walking beside all Traditional Owners as we move toward reconciliation.

ACAC Committee Meeting Agenda

August 2025

2

Agenda Items:**1. Introductions and welcome to new Committee members**

Round table of introductions and sharing of background and experience

2. Arts and Culture Advisory Committee Charter (Simone Nolan – SN)

Meetings can be held in places such as Library, WPACC, Gallery 2, Synergy Youth Hub, Mullinmur Room

Main role is to advise. Councillors will assist.

Roles and responsibilities – try to make purpose driven, consultation, in our area/other council with arts/culture lens. Underpins everything we do. Provide feedback if you believe meetings are off track.

Query raised regarding date of 2011 on Charter. Review every four years. Been reviewed – so date should be changed. Governance Manager.

Members can contact Simone with any questions. Intending to have 1 to 1 follow up with those not attending.

3. Council Plan Update (SN)

Huge amount of work- cross council working group. Deliberate government approach. Vision is first, sets the scene. Feedback from community. Shorter than the earlier version. Key themes and what we will consider in the council plan.

26 August first draft of council plan, out for consultation. Committee encouraged to respond to council plan

Advisory committee lens over the plan. Arts and culture recognised to assist in grants.

Actions for all members to provide feedback through Connect Wangaratta portal. ACAC could put in a joint application/document. Online meeting to collectively submit, might be happy to do individual submission. Share with networks and community groups and ask them to contribute. Formal can be powerful.

ACAC Committee Meeting Agenda

August 2025

3

Action: Simone to send out link. Action for members to provide feedback. Could have an unscheduled committee meeting.

4. Overview of the Arts and Culture Portfolio (SN)**ACE – primary purpose**

Expose everyone to experiences. Could provide an indication of possibilities.
Art is positive, cultural experience. Social outcome of what we do is profound. So many stats connected to wellbeing.

Outline of each service under ACEY (Arts, Culture, Events and Youth) includes Art Gallery, Events, Library, Performing Arts & Convention Centre and Youth.

Major initiatives, projects and impacts

Action: Send link of detailed design for creative precinct.

ACAC Committee may need to help advocate if funding cuts.

Action: when Intermezzo contract is released – please share amongst networks.
Tanya offered a tour of WPACC to ACAC members

5. FOCUS AREA – Wangaratta Library (Loueen Twyford)

Presentation as attached

6. FOCUS AREA – Wangaratta Performing Arts and Conventions Centre (Tanya Camplin)

Presentation as attached

7. Reconciliation Action Plan (SN)

ACAC members role important when it becomes active and endorsed for community consultation.

Councillors briefed, ready to be tabled for August meeting. Complexities abound.
Need to be a member of advisory body, unless invest in framework and work with them in an advisory body.

ACAC Committee Meeting Agenda

August 2025

4

Taken 4 years to get to this point. Not originally aware of complexities of relationships in area. Still managed to undertake activities with Reconciliation actions within them. Consult and listening to community. First Nations consultant employed. How to build community engagement.

Four stages of RAP - Reflect, innovate, stretch, elevate.

Heard loud and clear from community to organise and commit to RAP. Curious now as to whether community accepting/knowledge of RAP exists. Less of a priority in latest round of community engagement.

Question for committee: As a RAP still relevant?

Reconciliation Australia - empowering powerful outcomes for first nations communities. Important for cultural safety and awareness. Staff awareness.

Importance for council

Can't change statements, forms framework

Going to council 26 August. Haven't consulted with indigenous community.

Can come back to this at next ACAC meeting. It can take 3-6 months with Reconciliation Australia. If doesn't get through, what would be the alternative? Would be good to see how the community feels about the RAP. Unsure about reaction of our indigenous community.

8. Other Business

Other business – different way to approach going forward. Potential to share what is happening in groups each member is connected with.

Laneways project – Greg Thompson surveyor based in Geelong. Working with City of Melbourne to promote community discussion about unnamed laneways in Melb. Saturday 16th August walk around unnamed laneways in Wangaratta. 9 in CBD. Also a push from a body in Victoria to recognise female names - suggestions for laneway names eg.

Between Dominos and Grand Central – harp of Erin Lane

Knitting factory in Reid St – run by two women - Glenatta Lane

Marion Gibson quilt – already have Gibson St, call Marian Lane

ACAC Committee Meeting Agenda**August 2025****5**

Need to raise community awareness. Most recent lane is Curtis Lane, next to Chemist

Cr Dave Fuller and Cr Allison Winters will rotate as ACAC chair.

9. Questions**Meeting Closed – 7.31pm**