

Budget

2023-24



Mildura Rural City Council

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Acknowledgement of Country

Mildura Rural City Council acknowledges the Traditional Custodians of the land, which now comprises the Mildura Rural City municipality. We pay our respects to Elders past and present and celebrate and respect their continuing cultures and acknowledge the memories of their ancestors.

Mayor's Introduction

On behalf of my fellow Councillors, I am pleased to present Mildura Rural City Council's 2023-24 Budget.

Our Budget is one of our organisation's most important documents. It details how we will fund and resource the delivery of more than 100 essential services, facilities and infrastructure to residents across our vast region.

It will also support the broader aims of our four-year Council Plan, which was informed and developed following an extensive consultation period with several key stakeholders - particularly our community.

Development of this year's \$148.88 million budget comes as our region has largely emerged from the COVID-19 pandemic and the recent flood event. This is an important time as we redevelop and build our community for the future.

We certainly recognise that many residents, businesses, community and sporting groups have suffered financially from many world-wide events, and Council is not immune from these impacts.

Thanks to sound financial management, we've been able to forecast an operating deficit of \$0.09 million for the 2023-24 financial year, while still ensuring our services are delivered to levels expected by our community.

While Council will exit Aged Care Services in line with Commonwealth Government reform, we have made it a priority to ensure there is no reduction in the number of other valuable services our community receives, which is reflected in a healthy focus on service delivery during 2023-24.

We are also acutely aware of keeping to a minimum the imposing of more financial pressures on ratepayers, which is why we have not sought an increase over the Victorian Government's Fair Go Rate Cap of 3.5 percent. Council also conducted a review and adopted the Revenue and Rating Plan 2023-2025, which seeks to set the basis for the differentiation of the rate burden through the rating system.

Despite the challenges, I look forward to the continued investment into community including a \$41.50 million program of capital works projects. Some of the highlights include:

- \$12.43 million on buildings and improvements including Stage 2 of the Mildura Sporting Precinct
- \$8.73 million on roads projects
- \$6.93 million on drainage
- \$3.22 million on parks, open spaces and streetscapes
- \$1.76 million on recreation, leisure and community facilities.

The 2023-24 Budget is the result of a rigorous process and an exhaustive amount of work to ensure it meets the needs of our community and is financially responsible, and I think this budget achieves those objectives.

Council has continued development of major projects including the Powerhouse Precinct redevelopment on the Mildura riverfront and stage 2 of the Mildura Sporting Precinct (MSP), with the latter enjoying a successful 12-month period of operations following the completion of Stage 1 works.

MSP has proven a major drawcard for our region, attracting significant events including an Australian Football League Women's (AFLW) match and the Kings of Leon concert. We look forward to the opening of Mildura Powerhouse Precinct in 2023-24 and continued development and support for our community.

Cr Liam Wood
Mayor
Mildura Rural City Council

Executive Summary

As a local government organisation, we deliver more than 100 different services, facilities and infrastructure for people who live, work and visit our region. The work we do is vital to ensure our region continues to grow and attract new business and investment. This year also sees the ongoing implementation of the more than 150 pieces of legislation, regulations and guidelines that Council must work within.

While we have largely emerged from the COVID-19 pandemic and recent flood events, these like most organisations, businesses and councils across the country, these events continue to impact operations and therefore will impact the 2023-24 adopted budget.

Council has continued to review and refine operations over the past 12 months in a bid to reduce costs where possible and achieve a balanced budget position. This work has been undertaken while prioritising investment in crucial services and infrastructure that Council delivers to ensure continuity of delivery and availability to the community.

This involves a systematic approach to reviewing services throughout Council to identify possible cost savings and align with the needs of the community. It is an ongoing process of continuous improvement with a focus on sustainable, high quality, responsive and accessible services. The Australian Business Excellence Framework (ABEF) is an integrated leadership and management system across Council that describes the elements essential to organisations sustaining high levels of performance.

On top of this, Council also needs to take into account the community's capacity to pay in accordance with the state government's rate capping requirements.

Key budget information is provided below about the rate increase, operating result, services, cash and investments, capital works, financial position, financial sustainability and strategic objectives of the Council.

The 2023-24 Budget includes a range of services and initiatives that will contribute to achieving the strategic objectives specified in the 2021-25 Council Plan.

The average base rate will rise by 3 percent, this is 0.5 percent lower than the order by the Minister for Local Government in December 2022 in accordance with the Fair Go Rates System (FGRS). The 3 percent rise will provide total rates income of \$86.30 million including waste charges.

This budget projects an overall surplus of \$10.84 million for 2023-24. This is due predominately to budgeted capital grant funding of \$9.62 million. Our operating result, after removing the effect of capital grants and other capital funding sources, is a deficit \$0.09 million.

Flood and Economic Recovery

Council has responsibilities for relief and recovery under the *Emergency Management Act 2013* and has continued to contribute to the relief, support and recovery of our community following the 2022 Murray River flood event.

During the 2022-23 financial year, Council outlaid initial costs for a number of flood mitigation measures in partnership with other key agencies. This included constructing levee banks at key locations, closing and repairing affected roads and offering a community support and relief service for those affected or displaced from their homes.

Recovery works continue and whilst the majority of these costs are recoverable, there has still been a direct cost to Council and the community for infrastructure repairs in some instances.

Council completed a financial sustainability review as part of its internal audit strategy during the year and as part of its continuous improvement focus. Savings and efficiencies have been investigated and implemented, which have improved Council's deficit position as reported in the previous budget. This is a continuous process with a focus to maintain the level of existing service levels now and into the future.

Executive Summary (cont.)

Key things we are funding

Ongoing delivery of services to the Mildura community is funded by a new budget of \$148.88 million. These services are summarised in Section 2.

For the 2023-24 year, \$41.50 million will be spent on capital works projects.

- Road projects - \$8.73 million will be spent.

Significant projects include:

- Intersection upgrade for Deakin Avenue and Twentieth Street (waiting outcome of grant application)
- Reconstruction of Etiwanda Avenue and Tenth Street intersection
- Asphalt - Marsden Drive.

- Parks, open spaces and streetscapes - \$3.22 million will be spent.

Significant projects include:

- Deakin Avenue median redevelopment from Seventh Street to Eighth Street
- Nowingi Place playground replacement
- Urban Regener8 CBD Revitalisation project
- Langtree Mall placemaking - mall misters and lawn

- Buildings and building improvements - \$12.43 million will be spent.

Significant projects include:

- Red Cliffs Integrated Early Years facility construction (waiting outcome of grant application)
- Mildura Sporting Precinct construction Stage 2
- Nichols Point Recreation Reserve sports facility
- Renewal of Mildura Workers Bowls Club clubhouse
- Replacement of Mildura Recreational Reserve main switchboard
- Mildura Arts Centre gallery chiller replacement
- Ninth Street public toilet upgrade
- Mildura South Integrated Early Years and community facility plan
- Mildura Animal Shelter isolation building
- New toilets at Diablo Park and Robbins Wetland
- Upgrade Murrayville Kindergarten
- Renewal of Apex Park BBQ and shelter

- Drainage - \$6.93 million will be spent on projects including:

- Nichols Point drainage upgrade
- Cabarita drainage upgrade
- Drainage upgrade works at Etiwanda Avenue and Eleventh Street
- Continued works - Calder Basin to Cowra Avenue drainage works
- Etiwanda spur line - Sixteenth Street to Fifteenth Street.

- Recreational, leisure and community facilities - \$1.76 million will be spent.

Significant projects include:

- Lighting upgrade at Henshilwood Recreation Reserve
- Lighting project - Old Aerodrome Sporting Complex (OASC) soccer precinct
- Merbein Bowls Club - new surface on number two green
- Mildura Waves touch pad installation

The Statement of Capital Works can be found in Section 3 and further details on the capital works budget can be found in Section 4.5.

Executive Summary (cont.)

The rate rise

The base average rates will rise by 3.0 percent for 2023-24. This is below the 3.5 percent rate cap as per order by the Minister for Local Government, which since in December 2022 has implemented the Fair Go Rates System (FGRS).

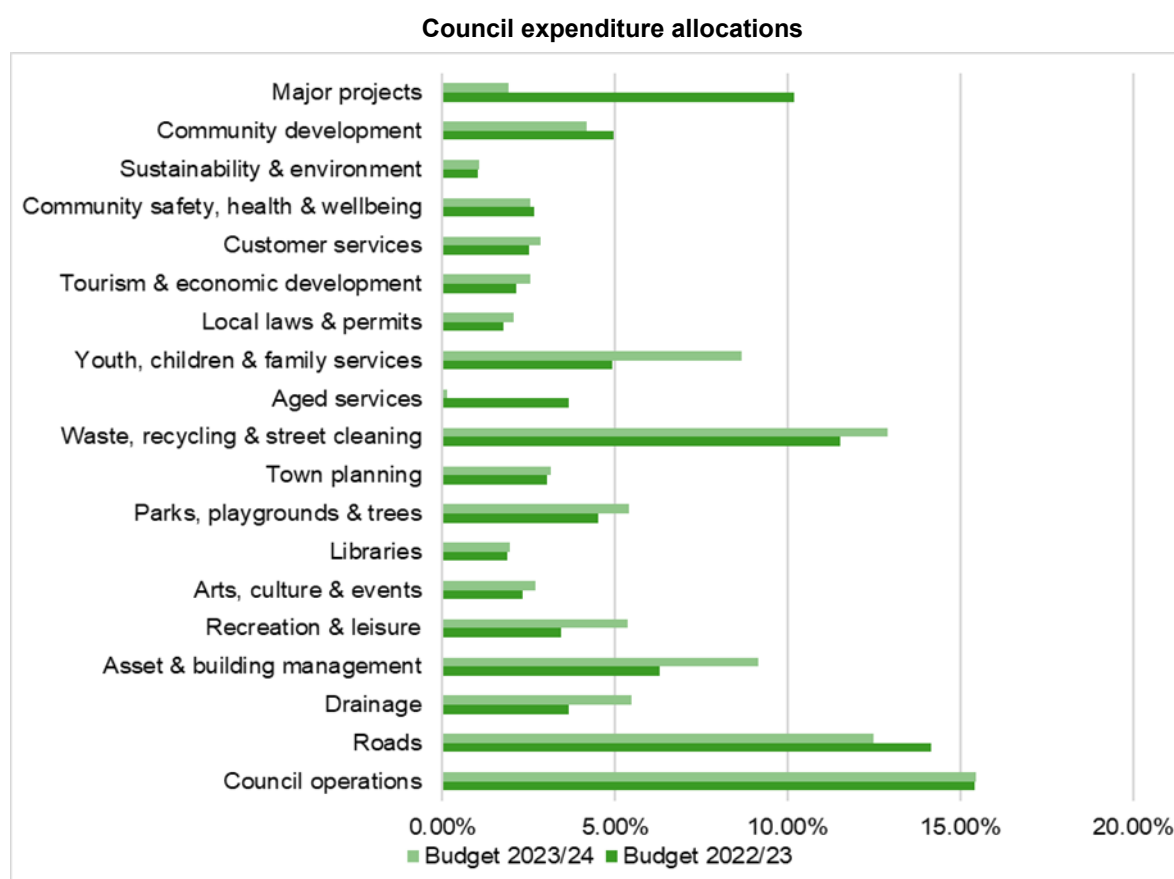
All of Victoria's 79 councils have been operating under rate caps since 1 July 2016.

Each year the Minister for Local Government sets a cap on rate increases based on that period's Consumer Price Index (CPI) and advice from the Essential Services Commission (ESC). The decision must be made by 31 December each year to apply to rates in the following financial year.

As a direct outcome of Council's ongoing effort to identify savings in a financially sustainable manner, there has been a decline in rate increases from a high of 6.00 percent in 2012-13. Recognising the community's capacity to pay, Council commenced work to reduce rate increases prior to the introduction of a rate cap by the Victorian Government.

Council expenditure allocations

The below chart provides an indication of how we allocate our expenditure across the main services that we deliver. It shows how much is allocated to each service area for every \$100 that Council spends.



Executive Summary (cont.)

Key budget statistics

- Adjusted underlying operating result:
Operating deficit of \$0.09 million (2022-23 = surplus of \$0.008 million)
(Note: The underlying operating result is an important measure of financial sustainability, as it excludes income that is to be used for capital from being allocated to cover operating expenses).
- Cash result:
The cash result will decrease by \$8.29 million for 2023-24 due to completion of major projects including the Mildura Sporting Precinct - Stage 2, Mildura Riverfront Powerhouse Precinct and Roads to Recovery (RTR) program. Carried forward capital works from 2022-23 are also \$13.09 million, with this expenditure now occurring in the 2023-24 Budget. This is also the net funding result after considering the funding requirements to meet loan principal repayments and the reserve transfers. (Refer Statement of Cash Flows in Section 3).

Total capital works program is \$41.50 million funded from:

- \$ 25.21 million from Council operations
- \$ 00.68 million from contributions
- \$ 15.61 million from external grants.

(Refer to Statement of Capital Works - Sections 3 and 4.5).

Budget influences

As a result of the city's demographic profile, there are a number of budget implications in the short- and long-term as follows:

- Mildura Rural City Council encompasses 22,330 square kilometres, which is almost 10 percent of the state. The vast area increases service delivery costs when compared to metropolitan councils. Resourcing ratios are higher as a result, because services need to be accessible to all as far as practicable.
- The city is substantially developed and experiences only a small increase in property numbers annually. The budget implications arise due to the need to install, maintain and replace important infrastructure such as drainage, while the population to share the burden is relatively low.

Executive Summary (cont.)

External influences

The preparation of the Budget is influenced by the following external factors:

- The federal assistance grant payments have been 75 percent forward paid this year, and the 75 percent advanced payment will be assumed to be received annually each year thereafter. This is merely a timing difference and has no overall effect on Council's budget or grant allocations.
- The freezing of federal assistance grants funding for three years from 2014-15 to 2016-17. It is estimated to cost Council accumulatively over \$18 million over the 10-year period from 2014-15 to 2023-24.
- The Victorian Government has introduced a cap on rate increases from 2016-17. The cap for 2023-24 has been set at 3.5 percent, which is based on the state-wide CPI forecast for the 2023-24 year.
- Preparation of the 2022-23 and 2023-24 budgets have been undertaken during unprecedented times, with a global COVID-19 pandemic, other world wide events, major supply constraints, rising inflation and interest rates, and a flood event and subsequent recovery. Council has taken these significant local and global impacts into account when preparing this budget, including future challenges and the potential for continuing economic uncertainty.
- Councils across Australia raise approximately 3.5 percent of the total taxation collected by all levels of government in Australia. In addition, councils are entrusted with the maintenance of more than percent of all local roads across Australia and more than 30 percent of all Australian public assets including bridges, parks, footpaths, drainage and public buildings. This means that a large proportion of Council's income must be allocated to the maintenance and replacement of these valuable public assets to ensure the quality of public infrastructure is maintained at satisfactory levels.
- The Fire Services Property Levy will continue to be collected by Council on behalf of the state government following the introduction of the *Fire Services Property Levy Act 2012*.
- The superannuation guarantee rate continues to increase (11 percent in 2024) and will increase annually by 0.5 percent until it reaches 12 percent on 1 July 2025.

Internal influences

As well as external influences, there are also a number of internal influences that are expected to have an impact on the preparation of the 2023-24 budget. These matters and their financial impact are set out below:

- Our asset renewal requirements continue to increase each year as our asset base grows. Through Council's stewardship, resources and activities are developed to renew and/or maintain all assets to ensure continued delivery of services and to maintain the service potential of Council assets.
- Continued development of Mildura Sporting Precinct - Stage 2, and Mildura Riverfront Powerhouse Precinct. These form part of the Mildura Future Ready advocacy and funding strategy, and are the largest initiatives Mildura Rural City Council has undertaken.
- Debt servicing costs including interest and principal repayments must also be considered. Council has decided not to proceed with original budgeted new borrowing to reduce the future impact on the operational budget. Council must also budget for reserves funding, such as, the Developer Contribution Plan (DCP), to meet its statutory future obligations.
- Continued advocacy and support to aid the community's recovery from impacts of recent flood event.
- Council continues efforts to find savings and efficiencies as part of Council's long term financial planning with a focus on ongoing financial sustainability.

Economic Assumptions

Assumption	Notes	Forecast	Budget	Projections		
		2022/23	2023/24	2024/25	2025/26	2026/27
Rates and charges	1	1.75%	3.00%	2.50%	2.50%	2.50%
Statutory fees and fines	2	1.75%	3.50%	2.50%	2.50%	2.50%
User fees	2	1.75%	3.50%	2.50%	2.50%	2.50%
Federal assistance grants	3	2.50%	3.50%	2.50%	2.50%	2.50%
Grants - operating	4	1.75%	3.50%	2.50%	2.50%	2.50%
Grants - capital \$'000	5	\$9,264	\$9,621	\$5,410	\$2,705	\$5,410
Contributions - monetary	6	1.75%	3.50%	2.50%	2.50%	2.50%
Contributions - non monetary	6	1.75%	3.50%	2.50%	2.50%	2.50%
Other income	6	1.75%	3.50%	2.50%	2.50%	2.50%
Employee costs	7	3.40%	5.60%	5.10%	4.10%	4.10%
Superannuation guarantee	8	10.50%	11.00%	11.50%	12.00%	12.00%
Materials and services	9	7.80%	3.50%	2.50%	2.50%	2.50%
Depreciation and amortisation \$'000	10	\$18,888	\$20,157	\$21,265	\$21,796	\$22,341
Other expenses	11	7.80%	3.50%	2.50%	2.50%	2.50%

Notes to Assumptions

1. Rates and charges

Council has forecast its rate increase for 2023-24 at 3.0 percent which is below the Fair Go Rates System (FGRS) which was set at 3.5% for 2023-24. Forward projections are for an increase of 2.5 percent in the rate cap in line with State Government Treasury CPI projections.

2. Statutory fees and fines and User fees

Inflation forecast is in accordance with Victorian Budget Strategy and Outlook document.

3. Federal assistance grants

These grants are provided by the Victorian Government for general operating grants. A 3.5 percent increase has been forecast based on linkage to the state government rate cap and current available information.

4. Grants - operating

Inflation forecast is in accordance with Victorian Budget Strategy and Outlook document.

5. Grants - capital

Forecasting of capital grants for 2023-24 are based on known grant agreements and projects, with future forecasting based on ongoing grants for the Roads to Recovery program.

6. Contributions and other income

Inflation forecast is in accordance with Victorian Budget Strategy and Outlook document.

7. Employee costs

Increases are based on current enterprise bargaining negotiations, plus employee banding increases of 1.4 percent annually.

8. Superannuation guarantee

In line with Federal Government national increase to superannuation to reach 12 percent by 1 July 2025.

9. Materials and services

Inflation forecast is in accordance with Victorian Budget Strategy and Outlook document.

10. Depreciation and amortisation

Increases to depreciation and amortisation are based on completion of the capital works program including major building projects, and in accordance with revaluation of assets requirements.

11. Other expenses

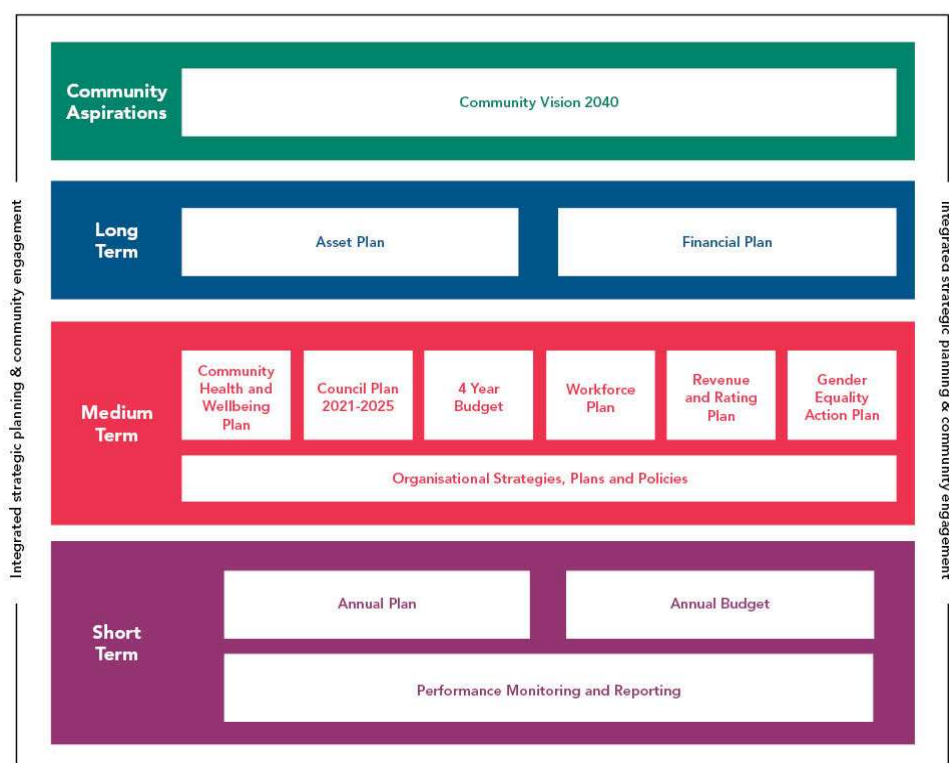
Inflation forecast is in accordance with Victorian Budget Strategy and Outlook document.

1. Link to the Integrated Planning and Reporting Framework

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

1.1 Legislative planning and accountability framework

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



The timing of each component of the integrated planning and reporting framework is critical to the successful achievement of the planned outcomes.

1.1.2 Key planning considerations

Service level planning

Although councils have a legal obligation to provide some services such as animal management, local roads, food safety and statutory planning, most council services are not legally mandated, including some services closely associated with councils, such as libraries, building permits and sporting facilities.

Further, over time, the needs and expectations of communities can change. Therefore councils need to have robust processes for service planning and review to ensure all services continue to provide value for money and are in line with community expectations. In doing so, councils should engage with communities to determine how to prioritise resources and balance service provision against other responsibilities such as asset maintenance and capital works.

Community consultation needs to be in line with a council's adopted Community Engagement Policy and Public Transparency Policy.

1. Link to the Integrated Planning and Reporting Framework (cont.)

1.2 Our purpose

Our vision

Making this the most liveable, people-friendly community in Australia

Our values

Respect – We will be respectful towards others and value differences.

Honesty – We will be ethical and open.

Integrity – We will be reliable and trustworthy in all that we do.

Transparency – We will be objective and fair in our communications and decisions.

Accountability – We will be consistent and responsible for our actions.

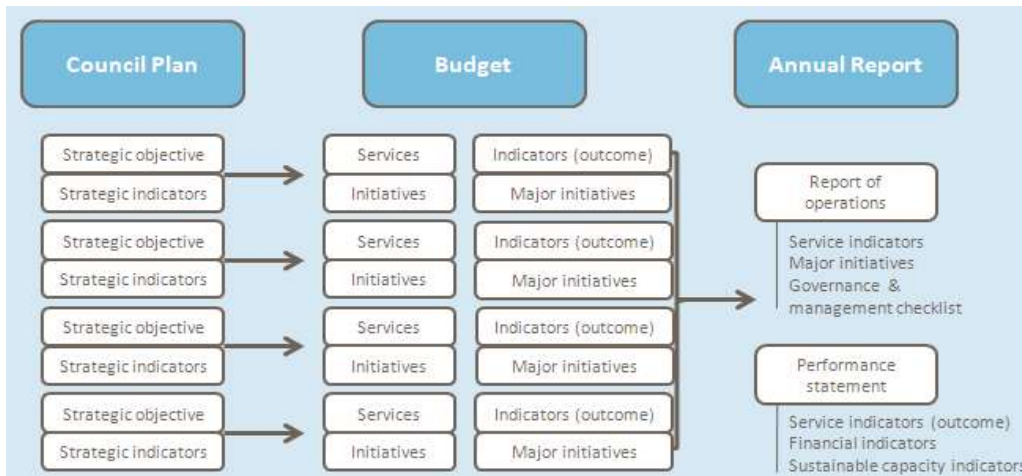
1.3 Strategic directions

Council delivers activities and initiatives under major service categories. Each contributes to the achievement of one of the five strategic directions set out in the Council Plan 2021-2025. The following table lists the five strategic directions as described in the Council Plan.

Strategic direction	Description
1 Environment	We will sustain and enhance our natural environment and resources for current and future generations.
2 Community	We will be a healthy, respectful and connected community.
3 Place	We will be a place to live, belong and visit with infrastructure and development that enhances our lifestyle.
4 Economy	We will have a thriving economy that harnesses our strengths and capitalises on opportunity.
5 Leadership	We will have responsible, collaborative leadership that puts community wellbeing at the heart of decision-making.

2. Services and service performance indicators

This section provides a description of the services and initiatives to be funded in the Budget for the 2023-24 year and how these will contribute to achieving the strategic objectives outlined in the Council Plan. It also describes several initiatives and service performance outcome indicators for key areas of Council's operations. Council is required by legislation to identify major initiatives, initiatives and service performance outcome indicators in the Budget and report against them in its Annual Report to support transparency and accountability. The relationship between these accountability requirements in the Council Plan, the Budget and the Annual Report is shown below.



Source: Department of Jobs, Precincts and Regions

2.1 Strategic Objective 1 - Environment

We will sustain and enhance our natural environment and resources for current and future generations

To achieve the strategic objective we will:

- Protect and enhance native vegetation within Murray Riverfront Reserves, lakes, wetlands, roadside reserves and parks
- Reduce illegal dumping and littering in our natural and urban environment
- Advocate for waste reduction at the source
- Reduce waste to landfill and increase waste diversion
- Achieve net zero emissions for Council operations, services and infrastructure by 2040, and 2050 for landfill
- Support our community to reduce emissions and address the causes and impacts of climate change
- Increase environmental awareness and education about energy efficiency, waste management, biodiversity, climate change and water conservation
- Advocate for a sustainable Murray-Darling Basin that supports the human, social, economic and environmental wellbeing of our community
- Partner with organisations to advocate for further development in sustainable agriculture and horticulture.

The services, major initiatives, initiatives and service performance indicators for each service area are described below.

2. Services and service performance indicators (cont.)

Service area and service description	2021/22 Actual \$'000	2022/23 Forecast \$'000	2023/24 Budget \$'000
Environmental Sustainability			
<i>Income</i>	761	654	75
<i>Expenditure</i>	1,398	1,423	798
<i>Surplus / (deficit)</i>	(637)	(769)	(723)

Develops, coordinates and implements environmental policy, plans, strategies and also works on initiatives in partnership with other areas in Council. Key focus areas include reducing energy and water usage within Council operations, protecting and enhancing Council managed natural areas and roadsides, and community environmental education.

Waste Management			
<i>Income</i>	2,524	3,054	3,243
<i>Expenditure</i>	13,337	18,233	16,819
<i>Surplus / (deficit)</i>	(10,813)	(15,179)	(13,576)

Provides landfill sites and transfer stations to receive and process waste, as well as the provision of kerbside collection services for garbage, recycling and organics. Undertakes street sweeping, provides a public litter bin service throughout the municipality and offers waste education programs to the community.

Initiatives

- 1) Continuation of urban nature strip tree planting and community engagement program in line with Cool it! Mildura report.
- 2) Finalisation and Council endorsement of the Community Climate Response Plan prepared by the Climate Emergency Community Advisory Group
- 3) Installation of solar and battery with educational display at the Eco House, Mildura Eco Village, to aid in educating the community about battery technology.

Service Performance Outcome Indicators

Service	Indicator	Performance Measure	Computation	2021/22 Actual
Waste Management	Waste Diversion	Kerbside collection waste diverted from landfill. (Percentage of recyclables and green organics collected from kerbside bins that is diverted from landfill)	[Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins] x100	74.02%

2. Services and service performance indicators (cont.)

2.2 Strategic Objective 2 - Community

We will be a healthy, respectful and connected community

To achieve the strategic objective we will:

- Advocate for equitable, affordable and flexible health and education services across our region based on community need
- Improve service integration and coordination in partnership with community and service providers
- Reduce the incidence of fatalities and serious injuries on our roads
- Provide safe public spaces and facilities
- Work with our partners to prevent family violence
- Work with other agencies to maintain public health and safety
- Build community resilience and support recovery from the COVID-19 pandemic and its emotional, social and economic impacts
- Partner with other agencies to ensure our community and organisation are well-prepared for emergency response and recovery
- Enhance, promote and provide access to a diverse range of arts and culture experiences to inspire our community and beyond
- Value and embrace our history and heritage
- Build and promote the Mildura Arts Centre Collection on a local, national and international level and manage and conserve items to ensure the Collection is available for future generations
- Support quality and diverse community events
- Improve community and health and wellbeing outcomes, reduce health inequalities and create healthy environments for all stages of life
- Increase participation rates in sport and recreation
- Shape a community in which children and their families can reach their full potential
- Promote gender equality
- Foster a broader level of social inclusion and active participation in the community
- Reduce barriers and increase access for people with a disability to promote inclusion and participation
- Develop partnerships to support culturally diverse communities to transition, settle and actively participate in community life
- Promote youth engagement, participation and development
- Work with Aboriginal community members and organisations towards reconciliation, self-determination and closing the gap

The services, major initiatives, other initiatives and service performance indicators for each service area are described below.

Service area and service description	2021/22 Actual \$'000	2022/23 Forecast \$'000	2023/24 Budget \$'000
Aged and Disability			
<i>Income</i>	4,006	3,359	49
<i>Expenditure</i>	4,966	4,885	439
<i>Surplus / (deficit)</i>	(960)	(1,526)	(390)

Provides a range of home and community care services for the aged and people with a disability including home care, personal care, respite care, home maintenance and planned activity groups.

Arts and Culture			
<i>Income</i>	1,172	1,448	1,442
<i>Expenditure</i>	2,408	3,206	3,111
<i>Surplus / (deficit)</i>	(1,236)	(1,758)	(1,669)

Provides activities throughout the municipality including the delivery of visual and performing arts programs and services at Mildura Arts Centre across gallery and heritage, community cultural development, marketing and development (including customer service/box office ticketing, café and theatre) and technical services. Presentation of an entrepreneur program in both the visual and performing arts through funding from Arts Victoria, venue hires of the theatre auditorium and foyer spaces for local and commercial organisations and oversees, Mildura's most important heritage building Rio Vista Historic House, as well as Mildura Station Homestead and venue hires of woolshed and cottage.

2. Services and service performance indicators (cont.)

Service area and service description	2021/22 Actual \$'000	2022/23 Forecast \$'000	2023/24 Budget \$'000
Civic Compliance			
<i>Income</i>	1,166	1,213	1,378
<i>Expenditure</i>	1,887	2,079	2,208
<i>Surplus / (deficit)</i>	(721)	(866)	(830)

Provides education, regulation and enforcement of the general local law and relevant state legislation. Provides **animal management** including registration of dogs and cats, a cat trapping program, a dog and cat collection service and a pound facility. Provides staff at school crossings throughout the municipality.

Community Health			
<i>Income</i>	1,449	1,422	1,378
<i>Expenditure</i>	2,218	2,330	2,576
<i>Surplus / (deficit)</i>	(769)	(908)	(1,198)

Provides family oriented support services including universal and enhanced **maternal and child health** and immunisation.

Early Years			
<i>Income</i>	3,044	3,349	3,813
<i>Expenditure</i>	3,024	3,449	3,871
<i>Surplus / (deficit)</i>	20	(100)	(58)

Provides family day care, centre-based child care, Kindergarten central enrolment and other early years planning and programs such as Best Start and supported playgroups.

Environmental Health			
<i>Income</i>	170	454	455
<i>Expenditure</i>	1,016	1,189	1,252
<i>Surplus / (deficit)</i>	(846)	(735)	(797)

Protects the community's health and wellbeing through coordination of regulatory services in relation to premises for **food safety**, accommodation, hair and beauty, skin penetration businesses, tobacco retailers, smoke free legislation and wastewater disposal. Works to address any public health concerns relating to unreasonable noise emissions, air quality, smells and other environmental issues and undertakes a mosquito control program. Plays a significant role in public health emergencies and educates the community about environmental health issues.

Libraries			
<i>Income</i>	480	511	478
<i>Expenditure</i>	2,397	2,619	2,634
<i>Surplus / (deficit)</i>	(1,917)	(2,108)	(2,156)

Operates libraries at five locations plus outreach library services to four remote locations. Provides a customer-focused service that caters for the cultural, educational and recreational needs of residents and visitors, as well as a focal point for the community where they can meet, relax and enjoy the facilities, programs and services offered.

Youth Engagement			
<i>Income</i>	878	650	788
<i>Expenditure</i>	1,156	1,159	1,311
<i>Surplus / (deficit)</i>	(278)	(509)	(523)

Offers a range of services, programs, development opportunities, events and activities to support the health and wellbeing of local youth.

Major Initiatives

- 4) Final transition out of Aged and Disability Services direct service provision and into strengthened positive aging community development direction
- 5) Advocate and seek out funding and then implement plans for a new Red Cliffs Early Years Hub
- 6) Nichols Point Recreation Reserve Community Complex development

Initiatives

- 7) Complete gendering in a new era in Mildura regional sports (previously 'Mildura Kicking Goals for Gender Equality')
- 8) Development of a new Youth Engagement Strategy
- 9) Implementation of Mildura Rural City Council's Municipal Flood Recovery Plan
- 10) Facilitation of Stage 2 of the Mildura Heritage Study Project
- 11) Preparation of a Cultural Strategy for the municipality
- 12) Murray River Flooding response- Commission a detailed report on flood levees in general, involving all stakeholders and agencies to consider matters such as ownership, impact on floodplain and properties, ongoing maintenance costs and future liabilities

2. Services and service performance indicators (cont.)

Service	Indicator	Performance Measure	Computation	2021/22 Actual
Animal management	Health and safety	Animal management prosecutions. (Percentage of animal management prosecutions that are successful)	Number of successful animal management prosecutions / Total number of animal management prosecutions	100%
Maternal and Child Health (MCH)	Participation	Participation in the MCH service. (Percentage of children enrolled who participate in the MCH service)	[Number of children who attend the MCH service at least once (in the financial year) / Number of children enrolled in the MCH service] x100	78.45%
		Participation in the MCH service by Aboriginal children. (Percentage of Aboriginal children enrolled who participate in the MCH service)	[Number of Aboriginal children who attend the MCH service at least once (in the financial year) / Number of Aboriginal children enrolled in the MCH service] x100	82.84%
Food safety	Health and safety	Critical and major non-compliance outcome notifications. (Percentage of critical and major non-compliance outcome notifications that are followed up by Council)	[Number of critical non-compliance outcome notifications and major non-compliance outcome notifications about a food premises followed up / Number of critical non-compliance outcome notifications and major non-compliance outcome notifications about food premises] x100	83.33%
Libraries	Participation	Library membership (Percentage of the population that are registered library members)	[Number of registered library members / Population] x100	7.93%

2. Services and service performance indicators

2.3 Strategic Objective 3 - Place

We will be a place to live, belong and visit with infrastructure and development that enhances our lifestyle

To achieve the strategic objective we will

- Ensure long-term land supply to enable future growth
- Create and maintain welcoming open spaces that are accessible and connected
- Continue developing the Mildura Riverfront Precinct
- Provide access to a diverse range of quality sporting and recreation facilities and programs
- Ensure long-term water security for Council facilities
- Use innovative design to provide buildings and facilities that are sustainable and fit-for-purpose to meet community needs
- Advocate for better transport services for our municipality
- Develop an Integrated Transport and Land Use Strategy to plan future transport network requirements
- Advocate for the development of a Murray River trail
- Advocate for funding to support projects that benefit our communities
- Ensure communities are supported to determine their own vision and priorities

2. Services and service performance indicators (cont.)

The services, major initiatives, other initiatives, and service performance indicators for each service area are described below.

Service area and service description		2021/22 Actual \$'000	2022/23 Forecast \$'000	2023/24 Budget \$'000
Building and Enforcement	<i>Income</i>	436	428	415
	<i>Expenditure</i>	658	675	678
	<i>Surplus / (deficit)</i>	(222)	(247)	(263)
Undertakes the processing of building permits, emergency management activities, fire safety inspections, audits of swimming pool barriers and investigations of complaints and illegal works.				
Community Development	<i>Income</i>	2,712	1,167	803
	<i>Expenditure</i>	4,272	4,450	4,877
	<i>Surplus / (deficit)</i>	(1,560)	(3,283)	(4,074)
Supports and develops community initiatives listed in township-based community plans and strengthens the local community's capacity to drive its own growth and economic, social and physical development.				
Engineering	<i>Income</i>	398	826	764
	<i>Expenditure</i>	2,547	3,015	3,211
	<i>Surplus / (deficit)</i>	(2,149)	(2,189)	(2,447)
Undertakes design, tendering, contracting, project management, and supervision of various infrastructure works within Council's capital works program. Approves and supervises private development activities such as subdivisions and infrastructure associated with unit developments.				
Facilities	<i>Income</i>	105	450	105
	<i>Expenditure</i>	8,154	7,759	8,431
	<i>Surplus / (deficit)</i>	(8,049)	(7,309)	(8,326)
Undertakes planned and reactive maintenance on buildings and facilities as well as the project management of facility upgrades and the construction of new buildings/facilities. The service also provides support for Council events and emergency management.				
Parks	<i>Income</i>	123	74	75
	<i>Expenditure</i>	6,727	6,889	7,197
	<i>Surplus / (deficit)</i>	(6,604)	(6,815)	(7,122)
Creates, maintains and enhances township parks, gardens and open space, along with sports field/turf management. This service also undertakes tree management on public land, maintains natural areas across the municipality and operates a plant nursery .				
Recreation Development	<i>Income</i>	225	668	546
	<i>Expenditure</i>	2,647	4,019	4,441
	<i>Surplus / (deficit)</i>	(2,422)	(3,351)	(3,895)
Plans for and provides sporting and recreation infrastructure and manages the occupancy of sporting and recreational facilities as well as providing support to user groups and volunteer community recreational organisations. This service also promotes available recreation opportunities to encourage people to participate and be active.				
Statutory Planning	<i>Income</i>	940	969	964
	<i>Expenditure</i>	1,613	1,755	1,878
	<i>Surplus / (deficit)</i>	(673)	(786)	(914)
Provides systems, processes and advice for the submission of town planning applications and also undertakes the assessment of applications. This service also provides an enforcement function to ensure people adhere to the conditions of the planning permits that are issued.				
Strategic Planning	<i>Income</i>	3	36	-
	<i>Expenditure</i>	960	1,331	1,475
	<i>Surplus / (deficit)</i>	(957)	(1,295)	(1,475)
Undertakes the development of long-term strategic plans, amendments, and reviews to inform and update the planning scheme.				

2. Services and service performance indicators (cont.)

Service area and service description	2021/22 Actual \$'000	2022/23 Forecast \$'000	2023/24 Budget \$'000
Works and Infrastructure Services <i>Income</i>	753	1,232	1,059
<i>Expenditure</i>	8,497	9,650	9,293
<i>Surplus / (deficit)</i>	(7,744)	(8,418)	(8,234)

Undertakes inspections, maintenance, design and construction of Council's road, path and stormwater drainage assets in a sustainable and prioritised manner to a defined service level.

Major Initiatives

- 13) Nowingi Place Adventure Park

Initiatives

- 14) Develop CBD Public Toilet Plan
 15) Purchase of additional permanent water shares for Mildura Rural City Council
 16) Development of community plans for Nichols Point, Cardross and Koorlong
 17) Etiwanda Avenue drainage and road reconstruction
 18) Investigate locations suitable for Changing Places facilities
 19) Develop innovative ways to address the increase in vandalism on our public facilities

Service Performance Outcome Indicators

Service	Indicator	Performance Measure	Computation	2021/22 Actual
Aquatic Facilities	Utilisation	Utilisation of aquatic facilities (Number of visits to aquatic facilities per head of population)	Number of visits to aquatic facilities / Population	4.48
Statutory Planning	Service standard	Planning applications decided within required timeframes (Percentage of regular and VicSmart planning application decisions made within legislated timeframes)	[Number of planning application decisions made within 60 days for regular permits and 10 days for VicSmart permits / Number of planning application decisions made] x100	84.75%
Roads	Condition	Sealed local roads below the intervention level (Percentage of sealed local roads that are below the renewal intervention level set by Council and not requiring renewal)	[Number of kilometres of sealed local roads below the renewal intervention level set by Council / Kilometres of sealed local roads] x100	91.63%

2. Services and service performance indicators (cont.)

2.4 Strategic Objective 4 - Economy

We will have a thriving economy that harnesses our strengths and capitalises on opportunity

To achieve the strategic objective we will:

- Continue to support local businesses to recover from the COVID-19 pandemic including advocating the State and Federal Government for their continued support.
- Support quality tourism services and experiences
- Attract and support major events and conferences
- Collaborate with regional and state tourism bodies
- Support the sustainability of our region's agricultural and horticultural sectors
- Implement place-based initiatives that create opportunities for improved amenity, economic growth and tourism
- Advocate for infrastructure and services needed to attract investment and stimulate economic growth
- Work with government and partners to address skill and workforce shortages across the region
- Advocate for access to high quality digital infrastructure
- Maintain Mildura Airport as a critical regional asset

The services, major initiatives, other initiatives and service performance indicators for each service area are described below.

Service area and service description		2021/22 Actual \$'000	2022/23 Forecast \$'000	2023/24 Budget \$'000
Events	<i>Income</i>	235	197	-
	<i>Expenditure</i>	1,077	1,738	1,489
	<i>Surplus / (deficit)</i>	(842)	(1,541)	(1,489)

Supports community and other events through a grants funding program, partnerships, logistical support, sponsorship, information provision and promotions.

Economic Development and Tourism	<i>Income</i>	915	977	468
	<i>Expenditure</i>	3,480	3,436	2,968
	<i>Surplus / (deficit)</i>	(2,565)	(2,459)	(2,500)

Works in partnership with Mildura Regional Development to maximise economic development within the region through specialised projects and initiatives, facilitate growth by working with industry and business to grow/sustain existing business and develop new investment opportunities, and encourage and form strategic alliances with key stakeholders in industry and government to help build a vibrant and sustainable community.

Operates a visitor information centre that provides destination information, ticketing, tour, transport and accommodation bookings, as well as promoting and marketing the region and local events. Provision of a retail store and conferencing/meeting facility.

Initiatives

- 20) Development of a Regional Motorsports Strategy
- 21) Work with Mildura City Heart to review the Mildura City Heart special rate

2. Services and service performance indicators (cont.)

2.5 Strategic Objective 5 - Leadership

We will have responsible, collaborative leadership that puts community wellbeing at the heart of decision-making

To achieve the strategic objective we will:

- Provide the community opportunity for input into decisions that affect them through good governance and meaningful community engagement
- Create opportunities for Councillors and staff to listen and connect with the community
- Regularly communicate information about Council decisions, projects, services, strategies and performance
- Utilise the Business Excellence Framework to maintain a high performing customer driven organisation that provides value for money
- Ensure Council's workforce reflects the principles of diversity, inclusion and gender equality in our day-to-day leadership and workforce planning
- Maintain a workplace culture where staff and Councillors are healthy and safe
- Implement an integrated approach to planning, monitoring and performance reporting to ensure Council is accountable to the community
- Seek customer feedback on a regular basis about our services
- Work with our community to advocate for local needs and on key issues including prevention of family violence, gender equality, climate change, water security, health and wellbeing and an equitable rating system
- Work in partnership with other organisations to actively seek opportunities to address community needs

The services, major initiatives, other initiatives and service performance indicators for each service area is described below.

Service area and service description	2021/22 Actual \$'000	2022/23 Forecast \$'000	2023/24 Budget \$'000
Customer Support			
<i>Income</i>	16	16	16
<i>Expenditure</i>	1,472	1,909	2,058
<i>Surplus / (deficit)</i>	(1,456)	(1,893)	(2,042)

The first point of contact the public has with Council, acting as the interface between the organisation and the community. This service provides face-to-face service in three Council service centres and call centre operations. It also processes customer requests and payments and issues permits and receipts. Customer support staff also provide internal administrative support to the whole organisation.

Executive			
<i>Income</i>	148	5	1
<i>Expenditure</i>	2,052	2,045	2,180
<i>Surplus / (deficit)</i>	(1,904)	(2,040)	(2,179)

Coordinates meetings, appointments, community and organisational requests and other tasks for the CEO, Mayor and Councillors. Plays a key role in preparing for and facilitating civic type events/functions including Australia Day Awards, citizenship ceremonies, civic receptions and ministerial visits.

Finance			
<i>Income</i>	352	590	126
<i>Expenditure</i>	2,349	2,543	2,546
<i>Surplus / (deficit)</i>	(1,997)	(1,953)	(2,420)

Oversees the preparation, monitoring and reporting of Council's Budget as well as developing and updating the Long-Term Financial Plan. Undertakes grants acquittals, and manages creditors/debtors, accounts payable and purchase card processing. Administers Council's property and rates databases, issues rates notices and deals with customer enquiries and issues related to rate collection.

Fleet			
<i>Income</i>	181	192	255
<i>Expenditure</i>	(2,697)	(2,670)	(1,216)
<i>Surplus / (deficit)</i>	2,878	2,862	1,471

Manages and administers all aspects of the purchase / replacement of fleet and equipment items including registration and insurance. Provides a workshop repair and service function for heavy fleet vehicles and some equipment.

2. Services and service performance indicators (cont.)

Service area and service description	2021/22 Actual \$'000	2022/23 Forecast \$'000	2023/24 Budget \$'000
Governance and Risk			
<i>Income</i>	1,278	3,384	1,341
<i>Expenditure</i>	4,064	6,150	4,208
<i>Surplus / (deficit)</i>	(2,786)	(2,766)	(2,867)

Provides a range of governance and statutory services including legislative compliance, maintenance of public registers and coordination of Council meetings. Coordinate legal services, insurance, business risk management, business continuity services and property management services. The service also provides leadership in emergency management through planning for disaster emergencies and coordinating emergency services and support agencies in their planning and response to emergencies.

Information Systems			
<i>Income</i>	-	-	-
<i>Expenditure</i>	4,903	6,314	6,317
<i>Surplus / (deficit)</i>	(4,903)	(6,314)	(6,317)

Manages communications networks, safeguards data and information, administers platforms and applications and helps employees troubleshoot problems with their computers or mobile devices. The service also administers Council's record management system and provides training to staff in using the system. The service also archives records, provides advice on managing/accessing records and undertakes research.

Marketing and Communications			
<i>Income</i>	-	-	-
<i>Expenditure</i>	893	1,104	1,164
<i>Surplus / (deficit)</i>	(893)	(1,104)	(1,164)

Provides communications planning, media relations, digital media management, website development, videography/photography, graphic design, script writing, media releases, promotional material and professional advice.

Organisational Development			
<i>Income</i>	453	401	307
<i>Expenditure</i>	2,609	3,003	2,759
<i>Surplus / (deficit)</i>	(2,156)	(2,602)	(2,452)

Administers recruitment, performance review, corporate training, induction processes and provides human resources advice to managers and staff. Also develops, reviews and communicates a significant number of employee related policies. Implements organisational gender equity initiatives including White Ribbon Accreditation, and facilitates enterprise bargaining negotiations and performance management processes. In addition, this area undertakes risk assessments, incident reporting and investigation, worksite inspections, health and wellbeing programs, induction, return to work programs, the employee assistance program (EAP), Workcover administration and an occupational health and safety (OHS) training program. Also ensures employees are paid as per their employment conditions and superannuation and tax liabilities are met.

Finally the area facilitates the Corporate Planning and Reporting Framework that produces the Community Vision and Council Plan, and monitors progress in delivering outcomes to the community. Provides leadership and management systems and processes for the organisation to continuously improve the services provided to the community.

2. Services and service performance indicators (cont.)

Service area and service description	2021/22 Actual \$'000	2022/23 Forecast \$'000	2023/24 Budget \$'000
Procurement	<i>Income</i>	-	-
	<i>Expenditure</i>	402	523
	<i>Surplus / (deficit)</i>	(402)	(523)

Provides the organisation with policy and guidelines, systems and processes to undertake procurement activities. Provides support and training for staff in undertaking procurement activities, and guidance and support for external suppliers in responding to quotes, tenders and expressions of interest.

Strategic Asset Management	<i>Income</i>	67	-
	<i>Expenditure</i>	2,086	1,878
	<i>Surplus / (deficit)</i>	(2,019)	(1,878)

Administers Council's asset management system and manages data collection and provision relating to Council's assets including condition assessments, renewal requirements, long-term modelling, and cost estimates. Develops Asset management plans for classes of assets including buildings and facilities, roads, stormwater drainage and public open space. Administration of Council's Capital Works Program and project management software is a function provided by this service, along with the administration of developer contribution plans (DCP).

Initiatives

- 22) Implement Organisational Sustainability Review
- 23) Produce a State of the Assets Report for each of the four major infrastructure asset portfolios

Service Performance Outcome Indicators

Service	Indicator	Performance Measure	Computation	2021/22 Actual
Governance	Consultation and engagement	Satisfaction with community consultation and engagement. (Community satisfaction rating out of 100 with the consultation and engagement efforts of Council)	Community satisfaction rating out of 100 with how Council has performed on community consultation and engagement	49

2.6 Reconciliation with budgeted operating result

	Surplus/ (Deficit) \$'000	Expenditure \$'000	Income / Revenue \$'000
Strategic Objective 1 - Environment	(14,299)	17,617	3,318
Strategic Objective 2 - Community	(7,621)	17,402	9,781
Strategic Objective 3 - Place	(36,750)	41,481	4,731
Strategic Objective 4 - Economy	(3,989)	4,457	468
Strategic Objective 5 - Leadership	(20,371)	22,417	2,046
Total	(83,030)	103,374	20,344
Other non-attributable	(3,059)		
Surplus/(deficit) before funding	(86,089)		
Funding sources added in:			
Rates and charges revenue	72,789		
Waste charge revenue	13,212		
Capital income	10,925		
Total funding sources	96,926		
Operating surplus/(deficit) for the year	10,837		

3. Financial Statements

This section presents information in regard to the Financial Statements and Statement of Human Resources. The budget information for the 2023-24 financial year has been supplemented with projections to the 2026-27 financial year.

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

Comprehensive Income Statement

Balance Sheet

Statement of Changes in Equity

Statement of Cash Flows

Statement of Capital Works

Statement of Human Resources

Budgeted Operating Income Statement

Summary of Planned Human Resources Expenditure

Comprehensive Income Statement

For the four years ending 30 June 2027

		Forecast Actual 2022/23	Budget 2023/24	Projections		
	Notes	\$'000	\$'000	2024/25 \$'000	2025/26 \$'000	2026/27 \$'000
Income / Revenue						
Rates and charges	4.1.1	81,945	86,001	89,232	92,443	95,763
Statutory fees and fines	4.1.2	2,490	2,336	2,394	2,454	2,515
User fees	4.1.3	8,193	8,005	8,205	8,410	8,620
Grants - operating	4.1.4	26,759	22,798	23,368	23,952	24,551
Grants - capital	4.1.4	9,305	9,620	5,410	2,705	5,410
Contributions - monetary	4.1.5	1,468	1,203	813	813	813
Contributions - non-monetary	4.1.5	1,800	1,800	1,854	1,900	1,948
Net gain (or loss) on disposal of property, infrastructure, plant and equipment		(1,952)	(1,685)	(1,728)	(1,771)	(1,815)
Other income	4.1.6	9,378	8,819	8,555	8,785	9,021
Total income / revenue		139,386	138,897	138,103	139,691	146,826
Expenses						
Employee costs	4.1.7	57,137	54,381	56,855	59,186	61,613
Materials and services	4.1.8	53,460	50,759	52,107	53,130	54,778
Depreciation	4.1.9	18,888	20,157	21,265	21,796	22,341
Amortisation - intangible assets	4.1.10	177	187	192	197	202
Amortisation - right of use assets	4.1.11	72	72	70	68	66
Bad and doubtful debts - allowance for impairment losses		133	83	85	87	89
Borrowing costs		768	590	559	528	495
Finance cost - leases		51	51	49	47	45
Other expenses	4.1.12	2,001	1,780	1,825	1,871	1,918
Total expenses		132,687	128,060	133,007	136,910	141,547
Surplus/(deficit) for the year		6,699	10,837	5,096	2,781	5,279
Other comprehensive income items that will not be reclassified to surplus or deficit in future periods						
Net asset revaluation increment /(decrement)		18,905	18,905	19,278	19,686	20,094
Share of other comprehensive income of associates and joint ventures		(182)	218	375	560	573
income		18,723	19,123	19,653	20,246	20,667
Total comprehensive result		25,422	29,960	24,749	23,027	25,946

Balance Sheet

For the four years ending 30 June 2027

		Forecast Actual 2022/23 \$'000	Budget 2023/24 \$'000	Projections 2024/25 \$'000	2025/26 \$'000	2026/27 \$'000
	Notes					
Assets						
Current assets						
Cash and cash equivalents		74,580	66,293	65,823	66,670	67,383
Trade and other receivables		6,845	6,999	7,100	7,203	7,305
Other financial assets		2,850	2,850	2,850	2,850	2,850
Inventories		554	573	587	602	617
Prepayments						
Other assets		317	328	336	344	353
Total current assets	4.2.1	85,146	77,043	76,696	77,669	78,508
Non-current assets						
Trade and other receivables		4,421	4,033	3,635	3,226	2,807
Other financial assets		-	-	-	-	-
Right-of-use assets		960	888	818	750	684
Investments in associates, joint arrangement and subsidiaries		49,715	49,933	50,308	50,868	51,441
Property, infrastructure, plant and equipment		969,303	1,009,052	1,035,528	1,059,147	1,085,873
Intangible assets		13,792	13,605	13,413	13,216	13,014
Total non-current assets	4.2.1	1,038,191	1,077,511	1,103,702	1,127,207	1,153,819
Total assets		1,123,337	1,154,554	1,180,398	1,204,876	1,232,327
Liabilities						
Current liabilities						
Trade and other payables		2,188	2,188	2,188	2,188	2,188
Trust funds and deposits		2,710	2,475	2,496	2,520	2,548
Unearned income / revenue		2,666	2,666	2,666	2,666	2,666
Provisions		13,822	14,435	14,931	15,543	16,180
Interest-bearing liabilities	4.2.3	929	455	485	517	550
Lease liabilities	4.2.4	86	86	86	86	86
Total current liabilities	4.2.2	22,401	22,305	22,852	23,520	24,218
Non-current liabilities						
Provisions		32,021	33,441	34,590	36,008	37,484
Interest-bearing liabilities	4.2.3	8,326	8,345	7,830	7,281	6,698
Lease liabilities	4.2.4	1,268	1,182	1,096	1,010	924
Total non-current liabilities	4.2.2	41,615	42,968	43,516	44,299	45,106
Total liabilities		64,016	65,273	66,368	67,819	69,324
Net assets		1,059,321	1,089,281	1,114,030	1,137,057	1,163,003
Equity						
Accumulated surplus		452,726	463,567	468,667	470,849	475,520
Reserves		606,595	625,714	645,363	666,208	687,483
Total equity		1,059,321	1,089,281	1,114,030	1,137,057	1,163,003

Statement of Changes in Equity

For the four years ending 30 June 2027

	Notes	Total \$'000	Accumulated Surplus \$'000	Revaluation Reserve \$'000	Other Reserves \$'000
2023 Forecast Actual					
Balance at beginning of the financial year		1,033,900	426,431	524,641	82,828
Surplus/(deficit) for the year		6,517	6,699	-	(182)
Net asset revaluation increment/(decrement)		18,904	-	18,904	-
Transfers to other reserves		-	(7,504)	-	7,504
Transfers from other reserves		-	27,101	-	(27,101)
Balance at end of the financial year		1,059,321	452,727	543,545	63,049
2024 Budget					
Balance at beginning of the financial year		1,059,321	452,727	543,545	63,049
Surplus/(deficit) for the year		11,055	10,837	-	218
Net asset revaluation increment/(decrement)		18,905	-	18,905	-
Transfers to other reserves	4.3.1	-	(7,039)	-	7,039
Transfers from other reserves	4.3.1	-	7,043	-	(7,043)
Balance at end of the financial year	4.3.2	1,089,281	463,568	562,450	63,263
2025					
Balance at beginning of the financial year		1,089,281	463,568	562,450	63,263
Surplus/(deficit) for the year		5,471	5,096	-	375
Net asset revaluation increment/(decrement)		19,278	-	19,278	-
Transfers to other reserves		-	(7,247)	-	7,247
Transfers from other reserves		-	7,251	-	(7,251)
Balance at end of the financial year		1,114,030	468,668	581,728	63,634
2026					
Balance at beginning of the financial year		1,114,030	468,668	581,728	63,634
Surplus/(deficit) for the year		3,341	2,781	-	560
Net asset revaluation increment/(decrement)		19,686	-	19,686	-
Transfers to other reserves		-	(7,516)	-	7,516
Transfers from other reserves		-	6,917	-	(6,917)
Balance at end of the financial year		1,137,057	470,850	601,414	64,793
2027					
Balance at beginning of the financial year		1,137,057	470,850	601,414	64,793
Surplus/(deficit) for the year		5,852	5,279	-	573
Net asset revaluation increment/(decrement)		20,094	-	20,094	-
Transfers to other reserves		-	(7,750)	-	7,750
Transfers from other reserves		-	7,142	-	(7,142)
Balance at end of the financial year		1,163,003	475,521	621,508	65,974

Statement of Cash Flows

For the four years ending 30 June 2027

Notes	Forecast Actual 2022/23 \$'000	Budget 2023/24 \$'000	Projections		
	Inflows (Outflows)	Inflows (Outflows)	2024/25 \$'000 Inflows (Outflows)	2025/26 \$'000 Inflows (Outflows)	2026/27 \$'000 Inflows (Outflows)
Cash flows from operating activities					
Rates and charges	81,872	85,853	89,123	92,331	95,648
Statutory fees and fines	2,490	2,336	2,394	2,454	2,515
User fees	8,661	8,408	8,633	8,850	9,073
Grants - operating	28,097	23,938	24,536	25,150	25,779
Grants - capital	9,770	10,101	5,681	2,840	5,681
Contributions - monetary	1,468	1,203	813	813	813
Interest received	2,154	3,102	2,680	2,747	2,816
Trust funds and deposits taken	6,000	6,000	6,000	6,000	6,000
Other receipts	7,224	5,717	5,875	6,038	6,205
Net GST refund / payment	3,134	3,057	3,363	3,561	3,550
Employee costs	(56,641)	(53,719)	(56,319)	(58,525)	(60,925)
Materials and services	(57,786)	(54,495)	(56,232)	(57,098)	(58,856)
Trust funds and deposits repaid	(6,000)	(6,000)	(6,000)	(6,000)	(6,000)
Other payments	(2,052)	(1,831)	(1,874)	(1,918)	(1,963)
Net cash provided by / (used in) operating activities 4.4.1	28,391	33,670	28,673	27,243	30,336
Cash flows from investing activities					
Payments for property, infrastructure, plant and equipment	(52,166)	(41,501)	(28,967)	(26,246)	(29,502)
Proceeds from sale of property, infrastructure, plant and equipment	615	348	615	630	646
Repayments of loans and advances	369	378	388	398	409
Net cash provided by / (used in) investing activities 4.4.2	(51,182)	(40,775)	(27,964)	(25,218)	(28,447)
Cash flows from financing activities					
Finance costs	(944)	(590)	(559)	(528)	(495)
Proceeds from borrowings	-	-	-	-	-
Repayment of borrowings	(929)	(455)	(485)	(517)	(550)
Interest paid - lease liability	(51)	(51)	(49)	(47)	(45)
Repayment of lease liabilities	(86)	(86)	(86)	(86)	(86)
Net cash provided by / (used in) financing activities 4.4.3	(2,010)	(1,182)	(1,179)	(1,178)	(1,176)
Net increase/(decrease) in cash and cash equivalents	(24,801)	(8,287)	(470)	847	713
Cash and cash equivalents at the beginning of the financial year	99,381	74,580	66,293	65,823	66,670
Cash and cash equivalents at the end of the financial year	74,580	66,293	65,823	66,670	67,383

Statement of Capital Works

For the four years ending 30 June 2027

		Forecast Actual	Budget	Projections		
		2022/23	2023/24	2024/25	2025/26	2026/27
	Notes	\$'000	\$'000	\$'000	\$'000	\$'000
Property						
Land		-	500	500	500	500
Total land		-	500	500	500	500
Buildings		20,945	12,427	1,523	1,575	1,621
Total buildings		20,945	12,427	1,523	1,575	1,621
Total property		20,945	12,927	2,023	2,075	2,121
Plant and equipment						
Computers and telecommunications		1,069	290	428	428	428
Fixtures, fittings and furniture		699	1,623	180	180	180
Library books		542	330	355	355	355
Plant, machinery and equipment		4,906	3,509	2,272	2,272	2,272
Other		200	200	200	200	200
Total plant and equipment		7,416	5,952	3,435	3,435	3,435
Infrastructure						
Roads		14,737	8,727	11,465	8,968	11,847
Footpaths and cycle ways		490	511	1,240	1,283	1,316
Drainage		1,785	6,934	3,544	3,667	3,787
Recreational, leisure and community facilities		2,415	1,758	1,812	1,873	1,921
Waste management		956	1,471	1,100	550	550
Parks, open space and streetscapes		2,604	3,221	3,848	3,982	4,101
Kerb and channel		808	-	350	362	371
Off street car parks		9	-	50	51	53
Total infrastructure		23,804	22,622	23,409	20,736	23,946
Total capital works expenditure	4.5.1	52,165	41,501	28,867	26,246	29,502
Represented by:						
New asset expenditure		20,526	12,154	8,310	7,068	7,292
Asset renewal expenditure		25,747	23,706	17,249	16,456	19,304
Asset expansion expenditure		1,240	3,121	968	884	757
Asset upgrade expenditure		4,652	2,520	2,440	1,838	2,149
Total capital works expenditure	4.5.1	52,165	41,501	28,967	26,246	29,502
Funding sources represented by:						
Grants		9,305	15,616	5,410	2,705	5,410
Contributions		798	677	-	-	-
Council cash		42,062	25,208	23,557	23,541	24,092
Total capital works expenditure	4.5.1	52,165	41,501	28,967	26,246	29,502

Statement of Human Resources

For the four years ending 30 June 2027

	Forecast Actual 2022/23 \$'000	Budget 2023/24 \$'000	Projections		
			2024/25 \$'000	2025/26 \$'000	2026/27 \$'000
Staff expenditure					
Employee costs - operating	57,137	54,381	56,855	59,186	61,613
Employee costs - capital	2,248	1,653	1,728	1,799	1,873
Total staff expenditure	59,385	56,034	58,583	60,985	63,486
	FTE	FTE	FTE	FTE	FTE
Staff numbers					
Employees - operating	526.97	489.32	489.32	489.32	489.32
Employees - capital	31.50	22.03	22.03	22.03	22.03
Total staff numbers	558.47	511.35	511.35	511.35	511.35

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

Department	Comprises			
	Budget	Permanent	Permanent	Casual
	2023/24 \$'000	Full Time \$'000	Part Time \$'000	\$'000
Arts, Culture and Venues	2,257	802	1,181	274
CEO	690	690	-	-
Civic Compliance	3,822	2,564	1,258	-
Communications	782	641	141	-
Community Care	6,231	2,857	3,151	223
Community Partnerships	2,372	2,022	350	-
Corporate Performance General Manager	436	436	-	-
Customers and Performance	2,450	1,495	418	537
Engineering, Development and Delivery	2,429	2,370	-	59
Facilities and Assets	3,190	3,061	129	-
Financial Services	3,214	2,959	255	-
Future Planning	2,399	1,694	611	94
Governance	2,286	2,050	236	-
Healthy Communities General Manager	540	439	101	-
Information Systems	2,282	2,282	-	-
Infrastructure and Asset Services General Manager	436	436	-	-
Libraries and Knowledge Hubs	2,528	2,039	489	-
Parks and Recreation	3,060	2,869	85	106
People	1,496	1,137	359	-
Statutory Planning	1,543	1,438	105	-
Strategic Planning	852	852	-	-
Strategy and Growth General Manager	363	363	-	-
Waste Services	3,520	3,239	281	-
Works and Infrastructure	5,203	5,135	68	-
Total staff expenditure	54,381	43,870	9,218	1,293
Capitalised labour costs *	1,653			
Total expenditure	56,034			

* Capitalised labour cost refers to wages and salaries which are costed to capital works projects. This expenditure won't appear in the operating expenditure for employee cost.

The above figures include employee cost for funded and temporary positions. The level of funding and grants will impact employee cost and the number of employees, which will vary from year to year.

Statement of Human Resources (cont.)

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

Department	Budget 2023/24 FTE	Permanent Full Time FTE	Comprises	
			Permanent Part Time FTE	Casual FTE
Arts, Culture and Venues	19.70	7.00	10.31	2.39
CEO	3.50	3.50	-	-
Civic Compliance	34.29	23.00	11.29	-
Communications	6.10	5.00	1.10	-
Community Care	57.12	26.19	28.89	2.04
Community Partnerships	17.60	15.00	2.60	-
Corporate Performance General Manager	2.00	2.00	-	-
Customers and Performance	26.21	16.00	4.47	5.74
Engineering, Development and Delivery	20.50	20.00	-	0.50
Facilities and Assets	31.06	29.80	1.26	-
Financial Services	25.95	23.89	2.06	-
Future Planning	19.83	14.00	5.05	0.78
Governance	18.96	17.00	1.96	-
Healthy Communities General Manager	3.20	2.60	0.60	-
Information Systems	17.00	17.00	-	-
Infrastructure and Asset Services General Manager	2.00	2.00	-	-
Libraries and Knowledge Hubs	21.67	17.48	4.19	-
Parks and Recreation	50.14	47.00	1.40	1.74
People	11.08	8.42	2.66	-
Statutory Planning	13.95	13.00	0.95	-
Strategic Planning	6.00	6.00	-	-
Strategy and Growth General Manager	2.00	2.00	-	-
Waste Services	29.34	27.00	2.34	-
Works and Infrastructure	50.12	49.17	0.95	-
Total staff FTE	489.32	394.05	82.08	13.19
Capitalised labour costs	22.03			
Total staff FTE	511.35			

Budgeted Operating Income Statement

For the four years ending 30 June 2027

	Forecast Actual 2022/23 \$'000	Budget 2023/24 \$'000	Projections		
			2024/25 \$'000	2025/26 \$'000	2026/27 \$'000
Income					
Rates and charges	81,945	86,001	89,232	92,443	95,763
Statutory fees and fines	2,490	2,336	2,394	2,454	2,515
User fees	8,193	8,005	8,205	8,410	8,620
Grants - operating	26,759	22,798	23,368	23,952	24,551
Contributions - monetary	226	13	13	13	13
Other income	9,378	8,819	8,555	8,785	9,021
Total income	128,991	127,972	131,767	136,057	140,483
Expenses					
Employee costs	57,137	54,381	56,855	59,186	61,613
Materials and services	53,460	50,759	52,107	53,130	54,778
Bad and doubtful debts	133	83	85	87	89
Depreciation	18,888	20,157	21,265	21,796	22,341
Amortisation - intangible assets	177	187	192	197	202
Amortisation - right of use assets	72	72	70	68	66
Borrowing costs	768	590	559	528	495
Finance costs - leases	51	51	49	47	45
Other expenses	2,001	1,780	1,825	1,871	1,918
Total expenses	132,687	128,060	133,007	136,910	141,547
Surplus/(deficit) from operations	(3,696)	(88)	(1,240)	(853)	(1,064)
Capital funding					
Grants - capital	9,305	9,620	5,410	2,705	5,410
Net gain/(loss) on disposal of property, infrastructure, plant and equipment	(1,952)	(1,685)	(1,728)	(1,771)	(1,815)
Contributions - monetary (capital)	1,242	1,190	800	800	800
Contributions - non-monetary (capital)	1,800	1,800	1,854	1,900	1,948
Total surplus/(deficit)	6,699	10,837	5,096	2,781	5,279
Other comprehensive income					
Items that will not be reclassified to surplus or deficit in future periods:					
Net asset revaluation increment /(decrement)	18,905	18,905	19,278	19,686	20,094
Share of net profits/(losses) of associates and joint ventures accounted for by the equity method	(182)	218	375	560	573
Total comprehensive result	25,422	29,960	24,749	23,027	25,946

4. Notes to the financial statements

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

4.1 Comprehensive Income Statement

4.1.1 Rates and charges

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

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

In developing the Budget, rates and charges were identified as an important source of revenue. Planning for future rate increases has therefore been an important component of the financial planning process. The Fair Go Rates System (FGRS) sets out the maximum amount councils may increase rates in a year. For 2023-24 the FGRS cap has been set at 3.5 percent. The cap applies to both general rates and municipal charges and is calculated on the basis of Council's average rates and charges.

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

To achieve these objectives while maintaining service levels and a strong capital expenditure program, the average general rate and the municipal charge will increase by 3 percent which is 0.5 percent lower than the rate cap. This will raise total rates and charges for 2023-24 of \$86.00 million.

The figures in the rates and charges section are as per Council's newly adopted Revenue and Rating Plan 2023-2025. These are 100 percent residential differential rate, 90 percent dryland farm differential rate, 90 percent irrigated farm differential rate, 130 percent business differential rate and a 10 percent cultural and recreation land concessional rate.

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

	Forecast	Budget	Change	
	Actual			
	2022/23	2023/24		
	\$'000	\$'000	\$'000	%
General rates*	67,404	70,597	3,193	4.7%
Waste management charge	12,441	13,212	771	6.2%
Abandonments	(10)	(10)	-	0.0%
Special rates and charges	655	670	15	2.3%
Supplementary rates and rate adjustments	1,138	1,255	117	10.3%
Cultural land	12	12	-	0.0%
Revenue in lieu of rates	305	265	(40)	(13.1%)
Total rates and charges	81,945	86,001	4,056	4.9%

*These items are subject to the rate cap established under the FGRS.

4.1.1 Rates and charges (cont.)

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

Type or class of land	2022/23 cents/\$CIV*	2023/24 cents/\$CIV*	Change
Residential differential rate	0.00508460	0.00466561	(8.2%)
Dryland farm differential rate	0.00386430	0.00419905	8.7%
Irrigated farm differential rate	0.00386430	0.00419905	8.7%
Business differential rate	0.00610152	0.00606529	(0.6%)
Cultural and recreation	0.00050846	0.00046656	(8.2%)
Mildura City Heart special rate*	0.00254895	0.00255758	0.3%

* Mildura City Heart special rate is levied only on those properties in the specified zone and paid directly to Mildura City Heart Inc.

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

Type or class of land	2022/23 \$'000	2023/24 \$'000	Change \$'000	%
Residential differential rate	43,549	43,664	115	0.3%
Dryland farm differential rate	5,150	6,453	1,303	25.3%
Irrigated farm differential rate	6,588	7,947	1,359	20.6%
Business differential rate	12,117	12,532	415	3.4%
Cultural and recreational	13	12	(1)	(7.7%)
Total amount to be raised by general rates	67,417	70,608	3,191	4.7%
Mildura City Heart special rate	655	670	15	2.3%
Total amount to be raised by rates	68,072	71,278	3,206	4.7%

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

Type or class of land	2022/23 Number	2023/24 Number	Change Number	%
Residential differential rate	24,573	24,810	237	1.0%
Dryland farm differential rate	1,541	1,544	3	0.2%
Irrigated farm differential rate	1,787	1,782	(5)	(0.3%)
Business differential rate	2,479	2,506	27	1.1%
Cultural and recreational	85	83	(2)	(2.4%)
Total number of rateable assessments	30,465	30,725	260	0.9%
Mildura City Heart special rate	367	366	(1)	(0.3%)

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

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

Type or class of land	2022/23 \$'000	2023/24 \$'000	Change \$'000	%
Residential differential rate	8,564,839	9,358,781	793,942	9.3%
Dryland farm differential rate	1,332,646	1,536,891	204,245	15.3%
Irrigated farm differential rate	1,704,945	1,892,459	187,514	11.0%
Business differential rate	1,985,860	2,066,235	80,375	4.0%
Cultural and recreational	25,791	25,540	(251)	(1.0%)
Total value of land	13,614,081	14,879,906	1,265,825	9.3%
Mildura City Heart special rate	256,969	261,966	4,997	1.9%

4.1.1 Rates and charges (cont.)

4.1.1(g) The municipal charge under Section 159 of the Act compared with the previous financial year.

Type of Charge	Per Rateable Property 2022/23 \$	Per Rateable Property 2023/24 \$	Change \$	%
Municipal	-	-	-	0.0%

4.1.1(h) The estimated total amount to be raised by municipal charges compared with the previous financial year.

Type of Charge	2022/23 \$'000	2023/24 \$'000	Change \$'000	%
Municipal	-	-	-	0.0%

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

Type of Charge	Per Rateable Property 2022/23 \$	Per Rateable Property 2023/24 \$	Change \$	%
Municipal waste	210	222	12	5.7%
Kerbside collection - landfill	59	59	0	0.0%
Kerbside collection - recycling	81	90	9	11.1%
Kerbside collection - organics	100	106	6	6.0%
Total	450	477	27	6.0%

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

Type of Charge	2022/23 \$'000	2023/24 \$'000	Change \$'000	%
Municipal waste	5,752	6,149	397	6.9%
Kerbside collection - landfill	1,616	1,634	18	1.1%
Kerbside collection - recycling	2,218	2,493	275	12.4%
Kerbside collection - organics	2,739	2,936	197	7.2%
Total	12,325	13,212	887	7.2%

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

Type of Charge	2022/23 \$'000	2023/24 \$'000	Change \$'000	%
General rates and cultural rates	67,416	70,609	3,193	4.7%
Municipal waste and kerbside collections	12,325	13,212	887	7.2%
Rates and charges	79,741	83,821	4,080	5.1%
Mildura City Heart Special rate	655	670	15	2.3%
Total rates and charges	80,396	84,491	4,095	5.1%

4.1.1 Rates and charges (cont.)

4.1.1(l) Fair Go Rates System compliance.

Mildura Rural City Council is required to comply with the state government's Fair Go Rates System (FGRS).

The table below details the Budget assumptions consistent with the requirements of the FGRS.

	Annual Budget 2022/23 \$'000	Budget 2023/24 \$'000
Total rates	\$67,404	\$70,597
Number of rateable properties*	30,465	30,642
Base average rates	\$2,213	\$2,304
Maximum rate increase (set by the state government)	1.75%	3.50%
Capped average rate	\$2,251	\$2,385
Maximum general rates and municipal charges revenue	\$68,584	\$73,068
Budgeted general rates and municipal charges revenue	\$67,404	\$70,597
Budgeted supplementary rates	\$1,138	\$1,255
Budgeted total rates and municipal charges revenue	\$68,542	\$71,852

* Estimated total rates and number of properties as at 30 June

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

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

- the making of supplementary valuations (2023-24: estimated \$1.26 million and 2022-23: \$1.14 million)
- the variation of returned levels of value (eg. valuation appeals)
- changes of use of land such that rateable land becomes non-rateable land and vice versa
- changes of use of land such that residential land becomes business land and vice versa.

4.1.1(n) Differential rates

The rate and amount of rates payable in relation to land in each category of differential are:

- Residential differential rate of 0.466561% (0.00466561 cents in the dollar of Capital Improved Value (CIV) for all rateable residential properties
- Dryland farm differential rate of 0.419905% (0.00419905 cents in the dollar of CIV) for all rateable dryland farming properties
- Irrigated farm differential rate of 0.419905% (0.00419905 cents in the dollar of CIV) for all rateable irrigated farming properties
- Business differential rate of 0.606529% (0.00606529 cents in the dollar of CIV) for all rateable business properties
- Cultural and recreational concessional rate of 0.046656% (0.00046656 cents in the dollar of CIV) for all rateable cultural and recreational properties

Each differential rate will be determined by multiplying the CIV of each rateable land by the relevant percentages indicated above.

Council considers that each differential rate will contribute to the equitable and efficient carrying out of Council functions. Details of the objectives of each differential rate, the types of classes of land that are subject to each differential rate and the uses of each differential rate are set out in Council's Revenue and Rating Strategy 2023-2025, which is available for viewing on the Council's website.

Summary of Planned Human Resources Expenditure

For the four years ending 30 June 2027

In accordance with the *Local Government Regulations 2020*, the tables below contain a four-year summary of the planned human resources expenditure and the planned number of full-time equivalent Council staff categorised by our organisational structure. The summary also provides a breakup of subcategories as women, men or persons of self-described gender.

	2023/24	2024/25	2025/26	2026/27
	\$'000	\$'000	\$'000	\$'000
Arts, Culture and Venues				
Permanent - Full time	802	839	874	909
Female	458	479	499	519
Male	344	360	375	390
Self-described gender	-	-	-	-
Permanent - Part time	1,181	1,235	1,286	1,339
Female	1,001	1,047	1,090	1,135
Male	180	188	196	204
Self-described gender	-	-	-	-
Total - Arts, Culture and Venues	1,983	2,074	2,160	2,248
Executive Services				
Permanent - Full time	690	721	750	781
Female	493	515	536	558
Male	197	206	214	223
Self-described gender	-	-	-	-
Total - Executive Services	690	721	750	781
Civic Compliance				
Permanent - Full time	2,564	2,681	2,791	2,906
Female	1,115	1,166	1,214	1,264
Male	1,449	1,515	1,577	1,642
Self-described gender	-	-	-	-
Permanent - Part time	1,258	1,315	1,368	1,424
Female	1,014	1,060	1,103	1,148
Male	244	255	265	276
Self-described gender	-	-	-	-
Total - Civic Compliance	3,822	3,996	4,159	4,330
Communications				
Permanent - Full time	641	671	699	727
Female	256	268	279	290
Male	385	403	420	437
Self-described gender	-	-	-	-
Permanent - Part time	141	147	153	159
Female	141	147	153	159
Male	-	-	-	-
Self-described gender	-	-	-	-
Total - Communications	782	818	852	886
Community Care				
Permanent - Full time	2,857	2,987	3,110	3,238
Female	2,748	2,873	2,991	3,114
Male	109	114	119	124
Self-described gender	-	-	-	-
Permanent - Part time	3,151	3,294	3,429	3,569
Female	3,124	3,266	3,400	3,539
Male	27	28	29	30
Self-described gender	-	-	-	-
Total - Community Care	6,008	6,281	6,539	6,807

Summary of Planned Human Resources Expenditure (cont.)

For the four years ending 30 June 2027

	2023/24 \$'000	2024/25 \$'000	2025/26 \$'000	2026/27 \$'000
Community Partnerships				
Permanent - Full time	2,022	2,114	2,201	2,291
Female	1,213	1,268	1,320	1,374
Male	809	846	881	917
Self-described gender	-	-	-	-
Permanent - Part time	350	366	381	397
Female	350	366	381	397
Male	-	-	-	-
Self-described gender	-	-	-	-
Total - Community Partnerships	2,372	2,480	2,582	2,688
Corporate Performance General Manager				
Permanent - Full time	436	456	474	494
Female	218	228	237	247
Male	218	228	237	247
Self-described gender	-	-	-	-
Total - Corporate Performance General Manager	436	456	474	494
Customers and Performance				
Permanent - Full time	1,495	1,563	1,627	1,694
Female	1,495	1,563	1,627	1,694
Male	-	-	-	-
Self-described gender	-	-	-	-
Permanent - Part time	418	437	455	474
Female	418	437	455	474
Male	-	-	-	-
Self-described gender	-	-	-	-
Total - Customers and Performance	1,913	2,000	2,082	2,168
Engineering, Development and Delivery				
Permanent - Full time	2,370	2,478	2,579	2,685
Female	474	496	516	537
Male	1,896	1,982	2,063	2,148
Self-described gender	-	-	-	-
Total - Engineering, Development and Delivery	2,370	2,478	2,579	2,685
Facilities and Assets				
Permanent - Full time	3,061	3,201	3,332	3,469
Female	719	752	783	815
Male	2,342	2,449	2,549	2,654
Self-described gender	-	-	-	-
Permanent - Part time	129	135	141	147
Female	129	135	141	147
Male	-	-	-	-
Self-described gender	-	-	-	-
Total - Facilities and Assets	3,190	3,336	3,473	3,616
Financial Services				
Permanent - Full time	2,959	3,094	3,221	3,353
Female	1,101	1,151	1,198	1,247
Male	1,858	1,943	2,023	2,106
Self-described gender	-	-	-	-
Permanent - Part time	255	267	278	289
Female	255	267	278	289
Male	-	-	-	-
Self-described gender	-	-	-	-
Total - Financial Services	3,214	3,361	3,499	3,642

Summary of Planned Human Resources Expenditure (cont.)

For the four years ending 30 June 2027

	2023/24 \$'000	2024/25 \$'000	2025/26 \$'000	2026/27 \$'000
Future Planning				
Permanent - Full time	1,694	1,772	1,844	1,920
Female	847	886	922	960
Male	847	886	922	960
Self-described gender	-	-	-	-
Permanent - Part time	611	639	665	692
Female	611	639	665	692
Male	-	-	-	-
Self-described gender	-	-	-	-
Total - Future Planning	2,305	2,411	2,509	2,612
Governance				
Permanent - Full time	2,050	2,143	2,230	2,321
Female	1,085	1,134	1,180	1,228
Male	965	1,009	1,050	1,093
Self-described gender	-	-	-	-
Permanent - Part time	236	247	257	268
Female	236	247	257	268
Male	-	-	-	-
Self-described gender	-	-	-	-
Total - Governance	2,286	2,390	2,487	2,589
Healthy Communities General Manager				
Permanent - Full time	439	459	478	498
Female	270	282	294	306
Male	169	177	184	192
Self-described gender	-	-	-	-
Permanent - Part time	101	106	110	115
Female	101	106	110	115
Male	-	-	-	-
Self-described gender	-	-	-	-
Total - Healthy Communities General Manager	540	565	588	613
Information Systems				
Permanent - Full time	2,282	2,386	2,484	2,586
Female	671	702	731	761
Male	1,611	1,684	1,753	1,825
Self-described gender	-	-	-	-
Total - Information Systems	2,282	2,386	2,484	2,586
Infrastructure and Asset Services General Manager				
Permanent - Full time	436	456	474	494
Female	218	228	237	247
Male	218	228	237	247
Self-described gender	-	-	-	-
Total - Infrastructure and Asset Services General Manager	436	456	474	494
Libraries and Knowledge Hubs				
Permanent - Full time	2,039	2,132	2,220	2,311
Female	1,717	1,795	1,869	1,946
Male	322	337	351	365
Self-described gender	-	-	-	-
Permanent - Part time	489	511	532	554
Female	489	511	532	554
Male	-	-	-	-
Self-described gender	-	-	-	-
Total - Libraries and Knowledge Hubs	2,528	2,643	2,752	2,865

Summary of Planned Human Resources Expenditure (cont.)

For the four years ending 30 June 2027

	2023/24 \$'000	2024/25 \$'000	2025/26 \$'000	2026/27 \$'000
Parks and Recreation				
Permanent - Full time	2,869	2,999	3,122	3,250
Female	488	510	531	553
Male	2,381	2,489	2,591	2,697
Self-described gender	-	-	-	-
Permanent - Part time	85	89	93	97
Female	38	40	42	44
Male	47	49	51	53
Self-described gender	-	-	-	-
Total - Parks and Recreation	2,954	3,088	3,215	3,347
People				
Permanent - Full time	1,137	1,188	1,236	1,287
Female	732	765	796	829
Male	405	423	440	458
Self-described gender	-	-	-	-
Permanent - Part time	359	375	390	406
Female	359	375	390	406
Male	-	-	-	-
Self-described gender	-	-	-	-
Total - People	1,496	1,563	1,626	1,693
Statutory Planning				
Permanent - Full time	1,438	1,503	1,565	1,629
Female	885	925	963	1,002
Male	553	578	602	627
Self-described gender	-	-	-	-
Permanent - Part time	105	110	115	120
Female	105	110	115	120
Male	-	-	-	-
Self-described gender	-	-	-	-
Total - Statutory Planning	1,543	1,613	1,680	1,749
Strategic Planning				
Permanent - Full time	852	891	927	965
Female	284	297	309	322
Male	568	594	618	643
Self-described gender	-	-	-	-
Total - Strategic Planning	852	891	927	965
Strategy and Growth General Manager				
Permanent - Full time	363	380	396	412
Female	-	-	-	-
Male	363	380	396	412
Self-described gender	-	-	-	-
Total - Strategy and Growth General Manager	363	380	396	412
Waste Services				
Permanent - Full time	3,239	3,387	3,526	3,670
Female	720	753	784	816
Male	2,519	2,634	2,742	2,854
Self-described gender	-	-	-	-
Permanent - Part time	281	294	306	319
Female	126	132	137	143
Male	155	162	169	176
Self-described gender	-	-	-	-
Total - Waste Services	3,520	3,681	3,832	3,989

Summary of Planned Human Resources Expenditure (cont.)

For the four years ending 30 June 2027

	2023/24 \$'000	2024/25 \$'000	2025/26 \$'000	2026/27 \$'000
Works and Infrastructure				
Permanent - Full time	5,135	5,364	5,586	5,812
Female	72	75	78	81
Male	5,063	5,289	5,508	5,731
Self-described gender	-	-	-	-
Permanent - Part time	68	71	74	77
Female	68	71	74	77
Male	-	-	-	-
Self-described gender	-	-	-	-
Total - Works and Infrastructure	5,203	5,435	5,660	5,889
Casuals, temporary and other expenditure	1,293	1,352	1,407	1,465
Total employee costs - operating	54,381	56,855	59,186	61,613
Capitalised labour costs	1,653	1,728	1,799	1,873
Total staff expenditure	56,034	58,583	60,985	63,486

Summary of Planned Human Resources Expenditure (cont.)

For the four years ending 30 June 2027

	2023/24	2024/25	2025/26	2026/27
	FTE	FTE	FTE	FTE
Arts, Culture and Venues				
Permanent - Full time	7.00	7.00	7.00	7.00
Female	4.00	4.00	4.00	4.00
Male	3.00	3.00	3.00	3.00
Self-described gender	-	-	-	-
Permanent - Part time	10.31	10.31	10.31	10.31
Female	8.74	8.74	8.74	8.74
Male	1.57	1.57	1.57	1.57
Self-described gender	-	-	-	-
Total - Arts, Culture and Venues	17.31	17.31	17.31	17.31
Executive Services				
Permanent - Full time	3.50	3.50	3.50	3.50
Female	2.50	2.50	2.50	2.50
Male	1.00	1.00	1.00	1.00
Self-described gender	-	-	-	-
Total - Executive Services	3.50	3.50	3.50	3.50
Civic Compliance				
Permanent - Full time	23.00	23.00	23.00	23.00
Female	10.00	10.00	10.00	10.00
Male	13.00	13.00	13.00	13.00
Self-described gender	-	-	-	-
Permanent - Part time	11.29	11.29	11.29	11.29
Female	9.10	9.10	9.10	9.10
Male	2.19	2.19	2.19	2.19
Self-described gender	-	-	-	-
Total - Civic Compliance	34.29	34.29	34.29	34.29
Communications				
Permanent - Full time	5.00	5.00	5.00	5.00
Female	2.00	2.00	2.00	2.00
Male	3.00	3.00	3.00	3.00
Self-described gender	-	-	-	-
Permanent - Part time	1.10	1.10	1.10	1.10
Female	1.10	1.10	1.10	1.10
Male	-	-	-	-
Self-described gender	-	-	-	-
Total - Communications	6.10	6.10	6.10	6.10
Community Care				
Permanent - Full time	26.19	26.19	26.19	26.19
Female	25.19	25.19	25.19	25.19
Male	1.00	1.00	1.00	1.00
Self-described gender	-	-	-	-
Permanent - Part time	28.89	28.89	28.89	28.89
Female	28.64	28.64	28.64	28.64
Male	0.25	0.25	0.25	0.25
Self-described gender	-	-	-	-
Total - Community Care	55.08	55.08	55.08	55.08

Summary of Planned Human Resources Expenditure (cont.)

For the four years ending 30 June 2027

	2023/24	2024/25	2025/26	2026/27
	FTE	FTE	FTE	FTE
Community Partnerships				
Permanent - Full time	15.00	15.00	15.00	15.00
Female	9.00	9.00	9.00	9.00
Male	6.00	6.00	6.00	6.00
Self-described gender	-	-	-	-
Permanent - Part time	2.60	2.60	2.60	2.60
Female	2.60	2.60	2.60	2.60
Male	-	-	-	-
Self-described gender	-	-	-	-
Total - Community Partnerships	17.60	17.60	17.60	17.60
Corporate Performance General Manager				
Permanent - Full time	2.00	2.00	2.00	2.00
Female	1.00	1.00	1.00	1.00
Male	1.00	1.00	1.00	1.00
Self-described gender	-	-	-	-
Total - Corporate Performance General Manager	2.00	2.00	2.00	2.00
Customers and Performance				
Permanent - Full time	16.00	16.00	16.00	16.00
Female	16.00	16.00	16.00	16.00
Male	-	-	-	-
Self-described gender	-	-	-	-
Permanent - Part time	4.47	4.47	4.47	4.47
Female	4.47	4.47	4.47	4.47
Male	-	-	-	-
Self-described gender	-	-	-	-
Total - Customers and Performance	20.47	20.47	20.47	20.47
Engineering, Development and Delivery				
Permanent - Full time	20.00	20.00	20.00	20.00
Female	4.00	4.00	4.00	4.00
Male	16.00	16.00	16.00	16.00
Self-described gender	-	-	-	-
Total - Engineering, Development and Delivery	20.00	20.00	20.00	20.00
Facilities and Assets				
Permanent - Full time	29.80	29.80	29.80	29.80
Female	7.00	7.00	7.00	7.00
Male	22.80	22.80	22.80	22.80
Self-described gender	-	-	-	-
Permanent - Part time	1.26	1.26	1.26	1.26
Female	1.26	1.26	1.26	1.26
Male	-	-	-	-
Self-described gender	-	-	-	-
Total - Facilities and Assets	31.06	31.06	31.06	31.06

Summary of Planned Human Resources Expenditure (cont.)

For the four years ending 30 June 2027

	2023/24	2024/25	2025/26	2026/27
	FTE	FTE	FTE	FTE
Financial Services				
Permanent - Full time	23.89	23.89	23.89	23.89
Female	8.89	8.89	8.89	8.89
Male	15.00	15.00	15.00	15.00
Self-described gender	-	-	-	-
Permanent - Part time	2.06	2.06	2.06	2.06
Female	2.06	2.06	2.06	2.06
Male	-	-	-	-
Self-described gender	-	-	-	-
Total - Financial Services	25.95	25.95	25.95	25.95
Future Planning				
Permanent - Full time	14.00	14.00	14.00	14.00
Female	7.00	7.00	7.00	7.00
Male	7.00	7.00	7.00	7.00
Self-described gender	-	-	-	-
Permanent - Part time	5.05	5.05	5.05	5.05
Female	5.05	5.05	5.05	5.05
Male	-	-	-	-
Self-described gender	-	-	-	-
Total - Future Planning	19.05	19.05	19.05	19.05
Governance				
Permanent - Full time	17.00	17.00	17.00	17.00
Female	9.00	9.00	9.00	9.00
Male	8.00	8.00	8.00	8.00
Self-described gender	-	-	-	-
Permanent - Part time	1.96	1.96	1.96	1.96
Female	1.96	1.96	1.96	1.96
Male	-	-	-	-
Self-described gender	-	-	-	-
Total - Governance	18.96	18.96	18.96	18.96
Healthy Communities General Manager				
Permanent - Full time	2.60	2.60	2.60	2.60
Female	1.60	1.60	1.60	1.60
Male	1.00	1.00	1.00	1.00
Self-described gender	-	-	-	-
Permanent - Part time	0.60	0.60	0.60	0.60
Female	0.60	0.60	0.60	0.60
Male	-	-	-	-
Self-described gender	-	-	-	-
Total - Healthy Communities General Manager	3.20	3.20	3.20	3.20
Information Systems				
Permanent - Full time	17.00	17.00	17.00	17.00
Female	5.00	5.00	5.00	5.00
Male	12.00	12.00	12.00	12.00
Self-described gender	-	-	-	-
Total - Information Systems	17.00	17.00	17.00	17.00
Infrastructure and Asset Services General Manager				
Permanent - Full time	2.00	2.00	2.00	2.00
Female	1.00	1.00	1.00	1.00
Male	1.00	1.00	1.00	1.00
Self-described gender	-	-	-	-
Total - Infrastructure and Asset Services General Manager	2.00	2.00	2.00	2.00

Summary of Planned Human Resources Expenditure (cont.)

For the four years ending 30 June 2027

	2023/24 \$'000	2024/25 \$'000	2025/26 \$'000	2026/27 \$'000
Libraries and Knowledge Hubs				
Permanent - Full time	17.48	17.48	17.48	17.48
Female	14.72	14.72	14.72	14.72
Male	2.76	2.76	2.76	2.76
Self-described gender	-	-	-	-
Permanent - Part time	4.19	4.19	4.19	4.19
Female	4.19	4.19	4.19	4.19
Male	-	-	-	-
Self-described gender	-	-	-	-
Total - Libraries and Knowledge Hubs	21.67	21.67	21.67	21.67
Parks and Recreation				
Permanent - Full time	47.00	47.00	47.00	47.00
Female	8.00	8.00	8.00	8.00
Male	39.00	39.00	39.00	39.00
Self-described gender	-	-	-	-
Permanent - Part time	1.40	1.40	1.40	1.40
Female	0.63	0.63	0.63	0.63
Male	0.77	0.77	0.77	0.77
Self-described gender	-	-	-	-
Total - Parks and Recreation	48.40	48.40	48.40	48.40
People				
Permanent - Full time	8.42	8.42	8.42	8.42
Female	5.42	5.42	5.42	5.42
Male	3.00	3.00	3.00	3.00
Self-described gender	-	-	-	-
Permanent - Part time	2.66	2.66	2.66	2.66
Female	2.66	2.66	2.66	2.66
Male	-	-	-	-
Self-described gender	-	-	-	-
Total - People	11.08	11.08	11.08	11.08
Statutory Planning				
Permanent - Full time	13.00	13.00	13.00	13.00
Female	8.00	8.00	8.00	8.00
Male	5.00	5.00	5.00	5.00
Self-described gender	-	-	-	-
Permanent - Part time	0.95	0.95	0.95	0.95
Female	0.95	0.95	0.95	0.95
Male	-	-	-	-
Self-described gender	-	-	-	-
Total - Statutory Planning	13.95	13.95	13.95	13.95
Strategic Planning				
Permanent - Full time	6.00	6.00	6.00	6.00
Female	2.00	2.00	2.00	2.00
Male	4.00	4.00	4.00	4.00
Self-described gender	-	-	-	-
Total - Strategic Planning	6.00	6.00	6.00	6.00
Strategy and Growth General Manager				
Permanent - Full time	2.00	2.00	2.00	2.00
Female	-	-	-	-
Male	2.00	2.00	2.00	2.00
Self-described gender	-	-	-	-
Total - Strategy and Growth General Manager	2.00	2.00	2.00	2.00

Summary of Planned Human Resources Expenditure (cont.)

For the four years ending 30 June 2027

	2023/24 \$'000	2024/25 \$'000	2025/26 \$'000	2026/27 \$'000
Waste Services				
Permanent - Full time	27.00	27.00	27.00	27.00
Female	6.00	6.00	6.00	6.00
Male	21.00	21.00	21.00	21.00
Self-described gender	-	-	-	-
Permanent - Part time	2.34	2.34	2.34	2.34
Female	1.05	1.05	1.05	1.05
Male	1.29	1.29	1.29	1.29
Self-described gender	-	-	-	-
Total - Waste Services	29.34	29.34	29.34	29.34
Works and Infrastructure				
Permanent - Full time	49.17	49.17	49.17	49.17
Female	1.00	1.00	1.00	1.00
Male	48.17	48.17	48.17	48.17
Self-described gender	-	-	-	-
Permanent - Part time	0.95	0.95	0.95	0.95
Female	0.95	0.95	0.95	0.95
Male	-	-	-	-
Self-described gender	-	-	-	-
Total - Works and Infrastructure	50.12	50.12	50.12	50.12
Casuals and temporary staff	13.19	13.19	13.19	13.19
Sub-Total	489.32	489.32	489.32	489.32
Capitalised labour	22.03	22.03	22.03	22.03
Total staff numbers	511.35	511.35	511.35	511.35

4.1.2 Statutory fees and fines

	Forecast Actual 2022/23	Budget 2023/24	Change	
	\$'000	\$'000	\$'000	%
Infringements and costs	440	601	161	36.5%
Land information certificates	57	61	4	7.6%
Permits	423	412	(11)	(2.7%)
Statutory planning fees	955	950	(5)	(0.5%)
Valuations database	230	-	(230)	(100.0%)
Other statutory fees and fines	385	312	(73)	(19.0%)
Total statutory fees and fines	2,490	2,336	(154)	(6.2%)

Statutory fees and fines (\$0.15 million decrease)

Statutory fees relate mainly to fees and fines levied in accordance with legislation including animal registrations, and registrations and parking fines per the *Public Health and Wellbeing Act 2008*. Increases in statutory fees are made in accordance with legislative requirements. Fees will be amended in line with any increase should one be determined by the Victorian Government over the course of the 2023-24 year.

Statutory fees are forecast to decrease by 6.2 percent or \$0.15 million compared to 2022-23 forecast. The decrease in fees relate mostly to valuation database fees that will no longer be received. Other fees and fines are also forecast lower.

A detailed listing of statutory fees can be obtained from the Fees and Charges Schedule 2023-24, which can be viewed on Council's website.

4.1.3 User fees

	Forecast Actual 2022/23	Budget 2023/24	Change	
	\$'000	\$'000	\$'000	%
Rent/lease fees	1,052	1,012	(40)	(3.8%)
Animal control and local laws	570	566	(4)	(0.7%)
Child care/children's programs	600	1,054	454	75.7%
Aged and health services	572	2	(570)	(99.7%)
Other fees and charges	475	470	(5)	(1.1%)
Contract works	870	754	(116)	(13.3%)
Entrance charges	667	600	(67)	(10.0%)
Environmental health services	294	299	5	1.7%
Waste management services	2,904	3,088	184	6.3%
Commission/agency fees	189	160	(29)	(15.3%)
Total user fees	8,193	8,005	(188)	(2.3%)

User fees (\$0.19 million decrease)

User charges relate to the recovery of service delivery costs through the charging of fees to users of Council's services. These include separate rating schemes, use of leisure, entertainment and other community facilities and the provision of human services such as family day care. The key principle for determining the level of user charges is cost recovery and to ensure any increase does not exceed the local government cost index or market levels.

Overall user fees are projected to decrease from 2022-23. The major decrease has come from the cessation of Aged Care Services in line with the Victorian Government's directives, being a decrease of \$0.57 million. This is offset by an increase in child care fees of \$0.45 million which were previously impacted by COVID-19 and related restrictions with a resumption to normal service levels in 2023-24.

A detailed listing of user fees can be obtained from the Fees and Charges Schedule 2023-24, which can be viewed on Council's website.

4.1.4 Grants

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

	Forecast Actual 2022/23 \$'000	Budget 2023/24 \$'000	Change \$'000 %	
Grants were received in respect of the following:				
Summary of grants				
Commonwealth funded grants	23,900	22,287	(1,613)	(6.7%)
State funded grants	12,164	10,131	(2,033)	(16.7%)
Total grants received	36,064	32,418	(3,646)	(10.1%)
Operating Grants				
Recurrent - Commonwealth Government				
Aged care	2,283	-	(2,283)	(100.0%)
Community health	-	30	30	100.0%
Federal assistance grants	17,009	18,050	1,041	6.1%
Hands up mallee	720	720	-	0.0%
Recurrent - State Government				
Aged care	404	47	(357)	(88.4%)
Arts and culture	190	190	-	0.0%
Community health	1,201	1,303	102	8.5%
Early years	364	380	16	4.4%
Environmental health	26	36	10	38.5%
Libraries	443	442	(1)	(0.2%)
Road maintenance	120	134	14	11.7%
School crossing supervisor	199	210	11	5.5%
Youth services	312	312	-	0.0%
Total recurrent grants	23,271	21,854	(1,417)	(6.1%)
Non-recurrent - Commonwealth Government				
Airport	500	-	(500)	(100.0%)
Community development	392	364	(28)	(7.1%)
Family Day care	141	121	(20)	(14.2%)
Playalong	150	150	-	0.0%
Non-recurrent - State Government				
Emergency management	622	-	(622)	(100.0%)
Engineering	45	30	(15)	(33.3%)
Early years	204	103	(101)	(49.5%)
Environment	107	75	(32)	(29.9%)
Environmental health	20	-	(20)	(100.0%)
Event projects	170	-	(170)	(100.0%)
Local laws	3	-	(3)	(100.0%)
Social development and projects	544	99	(445)	(81.8%)
Sunraysia Pest Free	547	-	(547)	(100.0%)
Youth services	43	2	(41)	(95.3%)
Total non-recurrent grants	3,488	944	(2,544)	(72.9%)
Total operating grants	26,759	22,798	(3,961)	(14.8%)

4.1.4 Grants (cont.)

Operating Grants (\$3.96 million decrease)

Operating grants include all monies received from state and federal sources for the purposes of funding the delivery of Council's services to ratepayers. The majority of the decrease relates to cessation of aged care services which decreased by \$2.28 million. For the 2022-23 financial year, the Mildura Airport instrument landing system grant of \$0.50 million and Flood Emergency Management event of \$0.62 million, which were one-off grants, will not continue in 2023-24. Overall, the level of operating grants is projected to decrease by 14.8 percent or \$3.96 million compared with 2022-23.

A list of operating grants by type and source, classified into recurrent and non-recurrent, is included on the previous page.

	Forecast Actual 2022/23 \$'000	Budget 2023/24 \$'000	Change \$'000 %	
Capital Grants				
Recurrent - Commonwealth Government				
Roads to Recovery	2,705	2,852	147	5.4%
Total recurrent grants	2,705	2,852	147	5.4%
Non-recurrent - State Government				
Buildings	3,347	4,700	1,353	40.4%
Roads	1,129	1,345	216	19.1%
Recreational, leisure and community facilities	1,386	-	(1,386)	(100.0%)
Waste management	50	723	673	1,346.0%
Fixtures, fittings and indoor furniture	38	-	(38)	(100.0%)
Parks, open space and streetscapes program	650	-	(650)	(100.0%)
Total non-recurrent grants	6,600	6,768	168	2.5%
Total capital grants	9,305	9,620	315	3.4%
Total grants	36,064	32,418	(3,646)	(10.1%)

Capital Grants (\$0.32 million increase)

Capital grants include all monies received from state and federal sources for the purposes of funding our capital works program. Overall, the level of capital grants will increase by 3.4 percent or \$0.32 million compared with 2022-23. The increase is mostly due to funding receipts for building projects falling in the 2023-24 financial year, which was offset by reduction in recreational and leisure grants due to projection completion.

A list of capital grants by type and source, classified into recurrent and non-recurrent, is included above.

4.1.5 Contributions

	Forecast Actual 2022/23 \$'000	Budget 2023/24 \$'000	Change \$'000 %	
Monetary	1,468	1,203	(265)	(18.1%)
Non-monetary	1,800	1,800	-	0.0%
Total contributions	3,268	3,003	(265)	(8.1%)

Contributions (\$0.27 million decrease)

Monetary contributions relate to monies paid by developers in regard to public amenities and recreation, drainage and car parking in accordance with planning permits issued for property development. Non-monetary contributions relate to assets that are handed over to Council, generally by developers, in the construction of residential sub-divisions.

Contributions are projected to decrease by \$0.27 million or 8.1 percent compared to 2022-23.

4.1.6 Other income

	Forecast Actual 2022/23 \$'000	Budget 2023/24 \$'000	Change \$'000 %	
Interest	1,761	2,702	941	53.4%
Interest on rates	393	400	7	1.8%
Sales	540	567	27	5.0%
Other	7	7	-	0.0%
Child care reimbursement	1,990	2,000	10	0.5%
Fuel tax rebate	177	240	63	35.6%
WorkCover costs reimbursements	400	300	(100)	(25.0%)
Legal costs recouped	179	215	36	20.1%
Airport reimbursement	5	4	(1)	(20.0%)
Aged care package reimbursement	268	795	527	196.6%
Cemetery reimbursement	12	12	-	0.0%
Youth case management reimbursement	290	474	184	63.4%
Insurance reimbursement	391	50	(341)	(87.2%)
Other costs reimbursement	1,386	1,053	(333)	(24.0%)
Flood reimbursements	1,579	-	(1,579)	(100.0%)
Total other income	9,378	8,819	(559)	(6.0%)

Other income (\$0.56 million decrease)

Other income, as shown above, relates to a range of items such as private works, cost recoups and other miscellaneous income items. It also includes interest revenue on investments and rate arrears.

Other income is forecast to decrease overall compared with 2022-23. This relates predominantly to one-off reimbursements for flood preparation expenditure from the State Emergency Service and insurance reimbursement.

4.1.7 Employee costs

	Forecast Actual 2022/23 \$'000	Budget 2023/24 \$'000	Change	
			\$'000	%
Wages and salaries	52,093	49,543	(2,550)	(4.9%)
Payroll tax	8	8	-	0.0%
Superannuation	4,866	4,630	(236)	(4.8%)
Fringe benefits tax	170	200	30	17.6%
Total employee costs	57,137	54,381	(2,756)	(4.8%)

Employee costs (\$2.76 million decrease)

Employee costs include all labour-related expenditure such as wages and salaries, and on-costs such as allowances, leave entitlements, employer superannuation, rostered days off and so forth.

Employee costs are forecast to decrease by 4.8 percent or \$2.76 million in comparison with 2022-23. Of this, wages and salaries are forecast to decrease by \$2.55 million or 4.9 percent. The 2022-23 forecast includes one-off cost for redundancy payments due to cessation of Aged Care Services, which is offset by normal award increases.

From the Statement of Human Resources in Section 3 Council has 489.32 full time equivalent staff (FTE). In addition, Council has 22.03 FTE staff budgeted in the capital works program, to maintain, upgrade and develop new infrastructure. Capitalised salaries are not shown as part of Council's employee benefits in the Comprehensive Income Statement but they form part of Council's \$41.50 million capital works program.

4.1.8 Materials and services

	Forecast Actual 2022/23 \$'000	Budget 2023/24 \$'000	Change	
			\$'000	%
Contracts Other	10,112	10,025	(87)	(0.9%)
Consultants	3,160	2,906	(254)	(8.0%)
Environmental protection waste levy	6,266	4,738	(1,528)	(24.4%)
Building maintenance	2,102	2,400	298	14.2%
Grants, contributions and donations	4,142	3,836	(306)	(7.4%)
Utilities	3,581	3,630	49	1.4%
Office administration	1,186	1,075	(111)	(9.4%)
General maintenance	628	578	(50)	(8.0%)
Materials purchased	5,197	4,168	(1,029)	(19.8%)
Plant and vehicle costs	2,738	2,522	(216)	(7.9%)
Information technology	2,292	2,502	210	9.2%
Insurance	1,528	1,595	67	4.4%
Training	1,299	1,287	(12)	(0.9%)
Other materials and contractors	991	571	(420)	(42.4%)
Swimming pools	1,554	2,072	518	33.3%
Waste management contracts	6,684	6,854	170	2.5%
Total materials and services	53,460	50,759	(2,701)	(5.1%)

Material and services (\$2.70 million decrease)

Materials and services include the purchases of consumables, payments to contractors for the provision of services and utility costs. Materials and services are forecast to decrease by \$2.70 million or 5.1 percent compared to 2022-23.

The decrease in materials and services expenditure is due to a decrease in environmental protection waste levy compared with the 2022-23 financial year, as well as exiting some services delivered through Council and the completion of grant funded projects, which reduces related expenditures.

4.1.9 Depreciation

	Forecast Actual 2022/23 \$'000	Budget 2023/24 \$'000	Change \$'000 %	
Buildings	2,783	2,969	186	6.7%
Plant and equipment	3,118	3,333	215	6.9%
Infrastructure	12,987	13,855	868	6.7%
Total depreciation	18,888	20,157	1,269	6.7%

Depreciation (\$1.27 million increase)

Depreciation is an accounting measure that attempts to allocate the value of an asset over its useful life for Council's property, plant and equipment, including infrastructure assets such as roads and drains. Refer to Section 4.5 for a more detailed analysis of Council's capital works program for the 2022-23 year.

4.1.10 Amortisation - intangible assets (AASB16 Leases)

	Forecast Actual 2022/23 \$'000	Budget 2023/24 \$'000	Change \$'000 %	
Intangible assets	177	187	10	5.6%
Total amortisation - intangible assets	177	187	10	5.6%

Amortisation - intangible assets (\$0.01 million increase)

This relates to the amortisation (depreciation) of computer software, which is forecast to increase by \$0.01 million or 5.6 percent compared to 2022-23.

4.1.11 Amortisation - right of use assets

	Forecast Actual 2022/23 \$'000	Budget 2023/24 \$'000	Change \$'000 %	
Right of use assets	72	72	-	0.0%
Total amortisation - right of use assets	72	72	-	0.0%

Amortisation - right of use assets

This relates to the amortisation of right of use assets identified in accordance with accounting standard (AASB16 Leases).

4.1.12 Other expenses

	Forecast Actual 2022/23 \$'000	Budget 2023/24 \$'000	Change \$'000 %	
Auditors' remuneration - VAGO - audit of the financial statements and performance statement	78	84	6	7.7%
Auditors' remuneration - internal	120	120	-	0.0%
Councillors' allowances	372	382	10	2.7%
Refunds	105	112	7	6.7%
Operating lease rentals	775	582	(193)	(24.9%)
Other	551	500	(51)	(9.3%)
Total other expenses	2,001	1,780	(221)	(11.0%)

Other expenses (\$0.22 million decrease)

Other expenses relate to a range of unclassified items, including auditors' remuneration, college lease, elected members' vehicle allowance, stock adjustment/write off expense and planning fee refunds. Other expenses are forecast to decrease by \$0.22 million or 11.0 percent.

4.2 Balance Sheet

4.2.1 Assets

Current assets (\$8.10 million decrease) and Non-current assets (\$39.32 million increase)

Cash and cash equivalents include cash and investments such as cash held in the bank and in petty cash. It also includes the value of investments in deposits or other highly liquid investments with short-term maturities of three months or less. These balances are projected to decrease by \$8.29 million in the 2023-24 financial year as major capital works projects are completed.

Trade and other receivables are monies owed to Council by ratepayers and others. Short-term debtors are not expected to change significantly in the Budget. Non-current trade and other receivables relate to loans to community organisations such as the Mildura Airport Pty Ltd.

Other assets include items such as prepayments for expenses that Council has paid in advance of service delivery, inventories or stocks held for sale or consumption in Council's services and other revenues due to be received in the next 12 months. Financial assets are short-term deposits greater than 90 days but less than 12 months.

Property, infrastructure, plant and equipment is the largest component of Council's worth and represents the value of all land, buildings, roads, vehicles, equipment and other infrastructure that has been built up by Council over many years. The \$39.75 million increase in this balance is attributable to the \$41.50 million capital works program.

Please refer to Section 3 Balance Sheet for more details.

4.2.2 Liabilities

Current liabilities (\$0.10 million decrease) and Non-current liabilities (\$1.35 million increase)

Provisions include accrued long service leave, annual leave and rostered days off (RDOs) owing to employees. These employee entitlements are expected to remain steady for the 2023-24 year. These entitlements are being actively managed through Council's employee policies.

Current interest bearing liabilities will decrease in 2023-24. This is due to loan payouts in the previous budget year and new borrowings not proceeding, which has reduced principal repayments in 2023-24.

Non-current liabilities will increase by \$1.35 million due to increases in employee provisions and landfill reserve.

4.2.3 Borrowings

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

	Forecast Actual 2022/23 \$'000	Budget 2023/24 \$'000	Projections		
			2024/25 \$'000	2025/26 \$'000	2026/27 \$'000
Amount borrowed as at 30 June of the prior year	10,184	9,255	8,800	8,315	7,798
Amount proposed to be borrowed	-	-	-	-	-
Amount projected to be redeemed	(929)	(455)	(485)	(517)	(550)
Amount of borrowings as at 30 June	9,255	8,800	8,315	7,798	7,248

Borrowings are an important funding source for capital works programs, with Council borrowing funds to finance large infrastructure projects. Council then enters a phase of debt reduction.

This approach has resulted in a reduction in debt and debt servicing costs, but has meant that cash and investment reserves have been used as an alternate funding source to maintain robust capital works programs. Council's long-term borrowing strategy focuses on reaching a debt position that provides future flexibility to use loan funds, without unduly exposing Council to a high debt burden.

For the 2022-23 year, after making loan repayments of \$0.93 million, total borrowings are projected to be \$9.26 million as at 30 June 2023. Council has decided not to proceed with previously budgeted new borrowings. This strategy is to reduce future operational expenditure including interest cost. Total borrowings after principal repayments will be \$8.80 million as at 30 June 2024.

4.2.4 Leases by category

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

	Forecast Actual 2022/23 \$'000	Budget 2023/24 \$'000
Right-of-use assets		
Property	960	888
Total right-of-use assets	960	888
Lease liabilities		
Current lease liabilities		
Land and buildings	86	86
Total current lease liabilities	86	86
Non-current lease liabilities		
Land and buildings	1,268	1,182
Total non-current lease liabilities	1,268	1,182
Total lease liabilities	1,354	1,268

Where the interest rate applicable to a lease is not expressed in the lease agreement, Council applies the average incremental borrowing rate in the calculation of lease liabilities. The current incremental borrowing rate is 3.4 percent.

4.3 Statement of Changes in Equity

4.3.1 Reserves

Council's reserves include both discretionary and statutory reserves. Statutory reserves must be applied for specified statutory purposes in accordance with various legislative requirements. While these funds earn interest revenues for Council, the funds are not available for other purposes.

Although discretionary reserves are not restricted by a statutory purpose, Council has made decisions regarding the future use of these funds and unless there is a Council resolution, these funds should be used for those earmarked purposes.

Transfers to reserves

Transfer to reserves includes both statutory and discretionary reserves. Statutory reserve transfers includes money from developer contributions and from lease income received for crown land.

Discretionary reserve transfers include money set aside for the land reserves which is used for acquiring strategic pieces of land needed for drainage basins. The landfill reserve also receives funds needed for the future after care of the site.

Transfers from reserves

Money transferred from Council's reserves is predominantly for funding required for the 2023-24 capital works program. The majority of the funds are coming from Council's landfill reserve, land reserve and developer contributions reserves.

4.3.2 Equity

Total equity always equals net assets and is made up of the following components:

- Asset revaluation reserve, which represents the difference between the previously recorded value of assets and their current valuations.
- Reserves that are funds that Council wishes to separately identify as being set aside to meet a specific purpose in the future and to which there is no existing liability. These amounts are transferred from the accumulated surplus of the Council to be separately disclosed.
- Accumulated surplus is the value of all net assets less reserves that have accumulated over time. The accumulated surplus is the net result of the comprehensive result and net transfers to reserves, which excludes the asset revaluation reserve.

4.4 Statement of Cash Flows

4.4.1 Net cash flows provided by/used in operating activities

Net cash flows provided by/used in operating activities (\$5.28 million increase)

The increase in cash inflows from operating activities is mostly due to a decrease in employee costs and materials and services expenditure. This has resulted due to cessation of Aged Care Services and other funded programs being completed or not continuing. These change from year to year based on available grants at the time.

The net cash flows from operating activities does not equal the surplus/(deficit) for the year as the expected revenues and expenses of the Council include non-cash items their have been excluded from the Statement of Cash Flows.

4.4 Statement of Cash Flows (cont.)

4.4.2 Net cash flows provided by/used in investing activities

Net cash flows provided by/used in investing activities (\$10.41 million decrease)

The decrease is due to a reduction in the capital works program for 2023-24. This in part is due to completion of major projects including the Mildura Riverfront Powerhouse Precinct and Stage 2 of Mildura Sporting Precinct, and changes in forecast carried forward projects. The payments for property, infrastructure, plant and equipment for 2023-24 are disclosed in Section 3 and 4.5. The capital works program is also influenced by factors such as the availability of grant funding and local capacity to complete the works.

4.4.3 Net cash flows provided by/used in financing activities

Net cash flows provided by/used in financing activities (\$0.83 million decrease)

The decrease is due to reductions in principal and interest repayments on borrowings due to the payout of maturing loan, and reduction in future operational financing cost.

4.5 Capital works program

This section presents a listing of the capital works projects that will be undertaken for the 2023-24 year, classified by expenditure type and funding source. Works are also disclosed as current budget or carried forward from prior year.

4.5.1 Summary

	Forecast Actual 2022/23 \$'000	Budget 2023/24 \$'000	Change \$'000	%
Property	20,945	12,927	(8,018)	(38.3%)
Plant and equipment	7,416	5,952	(1,464)	(19.7%)
Infrastructure	23,804	22,622	(1,182)	(5.0%)
Total	52,165	41,501	(10,664)	(20.4%)

Property (\$8.02 million decrease)

Property overall has decreased by 38.3 percent or \$8.02 million compared with 2022-23 due to completion of major projects including the Mildura Riverfront Powerhouse Precinct and Mildura Sporting Precinct - Stage 2.

Plant and equipment (\$1.46 million decrease)

Plant and equipment has decreased by 19.7 percent or \$1.46 million compared with 2022-23 as supply levels for plant, equipment and vehicles returns to normal levels post COVID-19 with supply and expenditure occurring in the current year.

Infrastructure (\$1.18 million decrease)

Infrastructure overall has decreased by 5.0 percent or \$1.18 million compared with 2022-23. This is also due to completion of major projects including the Mildura Riverfront Powerhouse Precinct and Mildura Sporting Precinct - Stage 2.

	Project Cost \$'000	Asset Expenditure Types				Summary of Funding Sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contrib. \$'000	Council cash \$'000	Borrowings \$'000
Property	12,927	2,754	6,707	589	2,877	7,516	385	5,026	-
Plant and equipment	5,952	1,446	4,269	237	-	856	-	5,096	-
Infrastructure	22,622	7,954	12,730	1,694	244	7,244	292	15,086	-
Total	41,501	12,154	23,706	2,520	3,121	15,616	677	25,208	-

4.5.1 New assets (\$12.15 million), Asset renewal (\$23.71 million), Upgrade (\$2.52 million) and Expansion (\$3.12 million)

A distinction is made between expenditure on new assets, asset renewal, upgrade and expansion. Expenditure on asset renewal is expenditure on an existing asset or on replacing an existing asset that returns the service of the asset to its original capability. Expenditure on new assets does not have any element of expansion or upgrade of existing assets but will result in an additional burden for future operation, maintenance and capital renewal.

The major projects included in the above categories, which constitute expenditure on new assets are Mildura Sporting Precinct, continuation of the Nichols Point drainage, Mildura glass sorting and re-processing facility. The remaining capital expenditure represents renewals, expansion and upgrades of existing assets.

4.5 Capital works program (cont.)

4.5.2 Current Budget

Capital Works Area	Project Cost \$'000	Asset Expenditure Types				Summary of Funding Sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contrib. \$'000	Council cash \$'000	Borrowings \$'000
PROPERTY									
Land									
Land acquisition	500	500	-	-	-	-	-	500	-
Buildings									
Specific building upgrade program	8,525	649	5,081	420	2,375	4,700	340	3,485	-
TOTAL PROPERTY	9,025	1,149	5,081	420	2,375	4,700	340	3,985	-
PLANT AND EQUIPMENT									
Computers and telecommunications									
IT hardware and software	254	45	39	170	-	-	-	254	-
Fixtures, fittings and furniture									
Furniture and equipment acquisition program	684	110	507	67	-	-	-	684	-
Waste management	723	723	-	-	-	723	-	-	-
Intangible water									
Intangible water acquisition	200	200	-	-	-	-	-	200	-
Library books and art works									
Art works acquisition and conservation	60	60	-	-	-	-	-	60	-
Library books and art works	270	-	270	-	-	-	-	270	-
Plant, machinery and equipment									
Fleet replacement	2,228	56	2,172	-	-	-	-	2,228	-
TOTAL PLANT AND EQUIPMENT	4,419	1,194	2,988	237	-	723	-	3,696	-

4.5 Capital works program (cont.)

4.5.2 Current Budget (cont.)

Capital Works Area	Project Cost \$'000	Asset Expenditure Types				Summary of Funding Sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contrib. \$'000	Council cash \$'000	Borrowings \$'000
INFRASTRUCTURE									
Roads									
Asphalt program	15	-	15	-	-	-	-	15	-
Gravel resheeting	1,000	-	1,000	-	-	-	-	1,000	-
Intersection improvements	25	-	25	-	-	-	-	25	-
Resealing	1,500	-	1,500	-	-	-	-	1,500	-
Road reconstruction program	420	-	420	-	-	-	-	420	-
Road safety works program	1,375	269	30	1,076	-	1,345	-	30	-
Road to Recovery resealing	1,352	-	1,352	-	-	1,352	-	-	-
Road to Recovery resheeting	1,500	-	1,500	-	-	1,500	-	-	-
Shoulder rehabilitation	1,200	-	1,200	-	-	-	-	1,200	-
Footpaths and cycle ways									
Footpath program	486	323	6	9	148	-	-	486	-
Drainage									
Stormwater drainage program	4,099	3,001	1,098	-	-	-	-	4,099	-
Recreational, leisure and community facilities									
Recreation facilities program	210	-	210	-	-	-	50	160	-
RV caravan sewage point	70	50	10	10	-	-	-	70	-
Waste management									
Waste management	30	-	-	15	15	-	-	30	-
Parks, open space and streetscapes									
Cemetery	30	-	-	30	-	-	-	30	-
Parks and natural area development program	495	486	-	9	-	-	-	495	-
Riverfront precinct	1,160	-	1,160	-	-	-	-	1,160	-
TOTAL INFRASTRUCTURE	14,967	4,129	9,526	1,149	163	4,197	50	10,720	-
TOTAL NEW CAPITAL WORKS	28,411	6,472	17,595	1,806	2,538	9,620	390	18,401	-

4.5 Capital works program (cont.)

4.5.2 Current budget (cont.)

Property (\$9.03 million)

The property class comprises buildings and building improvements including community facilities, municipal offices, sports facilities and pavilions.

For 2023-24, \$9.03 million will be expended on building and building improvement projects. The more significant projects include:

- Construction of the Red Cliffs Integrated Early Year's facility
- Nichols Point Recreation Reserve sports facility
- Replacement of the Mildura Arts Centre gallery chiller
- Replacement of the Mildura Recreation Reserve main switchboard
- Mildura and Workingmans Bowls clubhouse
- New toilets at Robbins Wetland and Diablo Park
- Installation of an additional isolation building for Mildura Animal Shelter

It must be noted that some of these projects are subject to successful grant applications and funding.

Plant and equipment (\$4.42 million)

Plant and equipment includes plant, machinery and equipment, computers and telecommunications, Mildura Arts Centre gallery and theatre equipment upgrade and library books.

For 2023-24, \$4.42 million will be expended on plant, equipment and other projects. The more significant items include ongoing replacement of fleet (plant and vehicles), fire services renewal at Johansen Reserve, purchase of kerbside bins for glass recycling, purchasing and renewing of closed circuit television video equipment and library material purchases.

Infrastructure (\$14.97 million)

Infrastructure includes roads, footpaths and cycle ways, drainage, recreation, leisure and community facilities, waste management, parks, open space and streetscapes, and kerb and channel.

For 2023-24, expenditure on road projects will be \$8.39 million. The more significant projects include federally funded Roads to Recovery projects, asphalt program, gravel resheeting, intersection improvement program, resealing, road reconstruction program, road safety program and shoulder works program. It must be noted that one project is subject to successful grant applications and funding.

Expenditure on footpaths and cycle ways projects will be \$0.49 million. The projects include renewal, new and upgrade to existing footpaths, including new and missing link footpaths throughout the municipality.

Expenditure on drainage projects will be \$4.10 million. This includes stormwater drainage improvement works at Cabarita drainage upgrade, Nichols Point drainage upgrade, new drainage works at Sixteenth Street between Lethro Avenue to Main Street and drainage works at Etiwanda Avenue and Eleventh Streets.

Expenditure on recreational, leisure and community facilities projects will be \$0.28 million. The projects include installation of touch pads at the Mildura Waves, a half-court basketball court, upgrade to the RV sewer points at Benetook Avenue and installation of a new RV sewer point at the Red Cliffs Historical Steam Railway.

Expenditure on waste management projects will be \$0.03 million on new gates for the Mildura Landfill.

Expenditure on parks, open space and streetscape projects will be \$1.66 million. The more significant projects include replacement of Mildura Riverfront Precinct Nowingi Place playground and upgrades to the Mildura CBD.

It must be noted that some of these projects are subject to successful grant applications and funding.

4.5 Capital works program (cont.)

4.5.3 Works carried forward from the 2022-23 year

Capital Works Area	Project Cost \$'000	Asset Expenditure Types				Summary of Funding Sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contrib. \$'000	Cash \$'000	Borrowings \$'000
PROPERTY									
Buildings									
Mildura Sporting Precinct	1,605	1,605	-	-	-	1,560	45	-	-
Specific building	2,189	-	1,518	169	502	1,256	-	933	-
Waste management program	108	-	108	-	-	-	-	108	-
	3,902	1,605	1,626	169	502	2,816	45	1,041	-
PLANT AND EQUIPMENT									
Computers and telecomm									
IT hardware / software	36	36	-	-	-	36	-	-	-
Fixtures, fittings and indoor furniture									
Cemetery works	72	72	-	-	-	-	-	72	-
Furniture and equipment acquisition	47	47	-	-	-	-	-	47	-
Waste management	97	97	-	-	-	97	-	-	-
Plant and machinery equipment									
Fleet replacement program	1,281	-	1,281	-	-	-	-	1,281	-
	1,533	252	1,281	-	-	133	-	1,400	-
INFRASTRUCTURE									
Roads									
Road reconstruction program	101	-	101	-	-	-	-	101	-
Waste management	239	239	-	-	-	-	-	239	-
Drains									
Stormwater drainage program	2,835	2,251	584	-	-	-	-	2,835	-
Footpaths and cycleways									
Footpath program	25	-	25	-	-	-	-	25	-
Parks, open space and streetscapes									
Mildura CBD Development	342	342	-	-	-	280	-	62	-
Parks, open space and streetscapes program	1,194	-	1,075	119	-	1,194	-	-	-
Recreational, leisure and community facilities									
Mildura Sporting Precinct	40	40	-	-	-	40	-	-	-
Recreational facilities program	1,438	-	931	426	81	580	242	616	-
Waste management and landfill									
Waste management program	1,441	953	488	-	-	953	-	488	-
	7,655	3,825	3,204	545	81	3,047	242	4,366	-
TOTAL CARRIED FORWARD CAPITAL WORKS 2022-23	13,090	5,682	6,111	714	583	5,996	287	6,807	-

4.5 Capital works program (cont.)

4.5.3 Works carried forward from the 2022-23 year (\$13.09 million)

At the end of each financial year, there are projects that are either incomplete or may not have commenced due to various factors such as supply constraints, planning and weather delays. For 2022-23, the major impact to capital works projects was the significant flood event and subsequent recovery. This has diverted resources both within Council and with external contractors as well.

It should be noted that 30 June is a point in time and projects may be multi-year projects. For example, a grant with income recognised when money is received, but the works may not be completed until the following year, this results in funds being carried forward between financial years. There may also be situations where a project is physically completed by 30 June, but not all invoices have been received resulting in the project not being financially complete by 30 June and requiring funds to be carried into the next financial year.

For the 2022-23 year, it is forecast that \$13.09 million of capital works will be carried forward into the 2023-24 year. The more significant projects include:

- Nichols Point drainage upgrade
- Cabarita drainage upgrade
- Etiwanda spur line drainage works from Sixteenth Street to Fifteenth Street
- Henshilwood Recreation Reserve lighting upgrade
- Landfill receivables shed upgrades
- Cricket net upgrade at Mildura West Cricket Club
- Old Aerodrome Sporting Complex facility upgrade.

4.6 Summary of Planned Capital Works Expenditure

For the years ending 30 June 2025, 2026 & 2027

In accordance with *Local Government Regulations 2020*, the below tables represents statement of capital works expenditure for the budget year and additional three years after. This is also classified into asset expenditure type and funding sources.

2024/25	Asset Expenditure Types					Funding Sources				
	Total \$'000	New \$'000	Renewal \$'000	Expansion \$'000	Upgrade \$'000	Total \$'000	Grants \$'000	Contrib. \$'000	Council Cash \$'000	Borrowings \$'000
Property										
Land	500	500	-	-	-	500	-	-	500	-
Total land	500	500	-	-	-	500	-	-	500	-
Buildings	1,523	544	656	274	49	1,523	-	-	1,523	-
Total buildings	1,523	544	656	274	49	1,523	-	-	1,523	-
Total property	2,023	1,044	656	274	49	2,023	-	-	2,023	-
Plant and equipment										
Plant, machinery and equipment	2,372	-	2,372	-	-	2,372	-	-	2,372	-
Fixtures, fittings and furniture	180	-	175	-	5	180	-	-	180	-
Computers and telecommunications	428	-	428	-	-	428	-	-	428	-
Library books and art works	355	-	355	-	-	355	-	-	355	-
Other	200	200	-	-	-	200	-	-	200	-
Total plant and equipment	3,535	200	3,330	-	5	3,535	-	-	3,535	-
Infrastructure										
Roads	11,465	1,286	8,873	-	1,306	11,465	5,410	-	6,055	-
Footpaths and cycleways	1,240	823	16	378	23	1,240	-	-	1,240	-
Drainage	3,544	2,582	770	-	192	3,544	-	-	3,544	-
Recreational, leisure and community facilities	1,812	-	1,812	-	-	1,812	-	-	1,812	-
Waste management	1,100	550	-	-	550	1,100	-	-	1,100	-
Parks, open space and streetscapes	3,848	1,739	1,687	211	211	3,848	-	-	3,848	-
Kerb and channel	350	86	88	88	88	350	-	-	350	-
Off street car parks	50	-	17	17	16	50	-	-	50	-
Total infrastructure	23,409	7,066	13,263	694	2,386	23,409	5,410	-	17,999	-
Total capital works expenditure	28,967	8,310	17,249	968	2,440	28,967	5,410	-	23,557	-

4.6 Summary of Planned Capital Works Expenditure (cont.)

2025/26	Asset Expenditure Types					Funding Sources				
	Total	New	Renewal	Expansion	Upgrade	Total	Grants	Contrib.	Council Cash	Borrowings
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Property										
Land	500	500	-	-	-	500	-	-	500	-
Total land	500	500	-	-	-	500	-	-	500	-
Buildings	1,575	563	678	283	51	1,575	-	-	1,575	-
Total buildings	1,575	563	678	283	51	1,575	-	-	1,575	-
Total property	2,075	1,063	678	283	51	2,075	-	-	2,075	-
Plant and equipment										
Plant, machinery and equipment	2,272	-	2,204	-	68	2,272	-	-	2,272	-
Fixtures, fittings and furniture	180	-	180	-	-	180	-	-	180	-
Computers and telecommunications	428	-	428	-	-	428	-	-	428	-
Library books and art works	355	-	355	-	-	355	-	-	355	-
Other	200	200	-	-	-	200	-	-	200	-
Total plant and equipment	3,435	200	3,167	-	68	3,435	-	-	3,435	-
Infrastructure										
Roads	8,968	1,332	6,644	-	992	8,968	2,705	-	6,263	-
Footpaths and cycleways	1,283	-	1,283	-	-	1,283	-	-	1,283	-
Drainage	3,667	2,672	796	-	199	3,667	-	-	3,667	-
Recreational, leisure and community facilities	1,873	-	1,873	-	-	1,873	-	-	1,873	-
Waste management	550	-	-	275	275	550	-	-	550	-
Parks, open space and streetscapes	3,982	1,801	1,745	218	218	3,982	-	-	3,982	-
Kerb and channel	362	-	253	91	18	362	-	-	362	-
Off street car parks	51	-	17	17	17	51	-	-	51	-
Total infrastructure	20,736	5,805	12,611	601	1,719	20,736	2,705	-	18,031	-
Total capital works expenditure	26,246	7,068	16,456	884	1,838	26,246	2,705	-	23,541	-

4.6 Summary of Planned Capital Works Expenditure (cont.)

2026/27	Asset Expenditure Types					Funding Sources				
	Total	New	Renewal	Expansion	Upgrade	Total	Grants	Contrib.	Council Cash	Borrowings
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Property										
Land	500	500	-	-	-	500	-	-	500	-
Total land	500	500	-	-	-	500	-	-	500	-
Buildings	1,621	582	846	148	45	1,621	-	-	1,621	-
Total buildings	1,621	582	846	148	45	1,621	-	-	1,621	-
Total property	2,121	1,082	846	148	45	2,121	-	-	2,121	-
Plant and equipment										
Plant, machinery and equipment	2,272	-	2,272	-	-	2,272	-	-	2,272	-
Fixtures, fittings and furniture	180	-	175	-	5	180	-	-	180	-
Computers and telecommunications	428	-	428	-	-	428	-	-	428	-
Library books and art works	355	-	355	-	-	355	-	-	355	-
Other	200	200	-	-	-	200	-	-	200	-
Total plant and equipment	3,435	200	3,230	-	5	3,435	-	-	3,435	-
Infrastructure										
Roads	11,847	1,379	9,107	-	1,361	11,847	5,410	-	6,437	-
Footpaths and cycleways	1,316	-	1,316	-	-	1,316	-	-	1,316	-
Drainage	3,787	2,767	816	-	204	3,787	-	-	3,787	-
Recreational, leisure and community facilities	1,921	-	1,921	-	-	1,921	-	-	1,921	-
Waste management	550	-	-	275	275	550	-	-	550	-
Parks, open space and streetscapes	4,101	1,864	1,790	224	223	4,101	-	-	4,101	-
Kerb and channel	371	-	260	93	18	371	-	-	371	-
Off street car parks	53	-	18	17	18	53	-	-	53	-
Total infrastructure	23,946	6,010	15,228	609	2,099	23,946	5,410	-	18,536	-
Total capital works expenditure	29,502	7,292	19,304	757	2,149	29,502	5,410	-	24,092	-

5a. Targeted performance indicators

The following tables highlight Council's current and projected performance across a selection of targeted service and financial performance indicators. These indicators provide a useful analysis of Council's intentions and performance and should be interpreted in the context of the organisation's objectives. The targeted performance indicators below are the prescribed performance indicators contained in Schedule 4 of the Local Government (Planning and Reporting) Regulations 2020. Results against these indicators and targets will be reported in Council's Performance Statement included in the Annual Report.

Targeted performance indicators - Service

Indicator	Measure	Notes	Actual 2021/22	Forecast 2022/23	Target 2023/24	Target Projections			Trend
						2024/25	2025/26	2026/27	+/o/-
Governance									
Satisfaction with community consultation and engagement	Community satisfaction rating out of 100 with the consultation and engagement efforts of Council	1	49	49	49	50	51	52	+
Roads									
Sealed local roads below the intervention level	Number of kms of sealed local roads below the renewal intervention level set by Council / Kms of sealed local roads	2	91.63%	91.63%	90.00%	90.00%	90.00%	90.00%	o
Statutory planning									
Planning applications decided within the relevant required time	Number of planning application decisions made within the relevant required time / Number of decisions made	3	84.75%	62.37%	60.00%	65.00%	70.00%	75.00%	+
Waste management									
Kerbside collection waste diverted from landfill	Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins	4	74.02%	72.43%	71.74%	71.74%	71.74%	71.74%	o

Targeted performance indicators - Financial

Indicator	Measure	Notes	Actual 2021/22	Forecast 2022/23	Target 2023/24	Target Projections			Trend
						2024/25	2025/26	2026/27	+/-
Liquidity									
Working Capital	Current assets / current liabilities	5	504.64%	434.72%	345.41%	335.62%	330.23%	324.17%	-
Obligations									
Asset renewal	Asset renewal and upgrade expense / Asset depreciation	6	106.83%	171.56%	130.11%	92.59%	83.93%	96.03%	-
Stability									
Rates concentration	Rate revenue / adjusted underlying revenue	7	58.42%	61.07%	65.23%	64.63%	66.11%	65.14%	o
Efficiency									
Expenditure level	Total expenses / no. of property assessments	8	\$4,022.88	\$4,443.56	\$4,222.78	\$4,356.97	\$4,462.93	\$4,588.46	+

5b. Financial performance indicators

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

Indicator	Measure	Notes	Actual 2021/22	Forecast 2023/24	Budget 2023/24	Projections			Trend +/-
						2024/25	2025/26	2026/27	
Operating position									
Adjusted underlying result	Adjusted underlying surplus (deficit)/Adjusted underlying revenue	9	10.16%	(3.58%)	0.82%	1.66%	0.06%	1.73%	+
Liquidity									
Unrestricted cash	Unrestricted cash / current liabilities	10	368.96%	240.22%	204.20%	197.81%	193.76%	189.09%	-
Obligations									
Loans and borrowings	Interest bearing loans and borrowings / rate revenue	11	12.81%	10.87%	10.31%	9.39%	8.50%	7.63%	-
Loans and borrowings	Interest and principal repayments on interest bearing loans and borrowings / rate revenue		10.19%	3.15%	1.22%	1.18%	1.14%	1.10%	-
Indebtedness	Non-current liabilities / own source revenue		41.94%	40.25%	40.86%	40.15%	39.52%	38.91%	-
Stability									
Rates effort	Rate revenue / CIV of rateable properties in the municipality	12	0.58%	0.57%	0.57%	0.63%	0.65%	0.66%	+
Efficiency									
Revenue level	General rates and municipal charges / no. of property assessments	13	\$2,184.33	\$2,189.08	\$2,298.13	\$2,393.51	\$2,471.26	\$2,549.61	+

Key to Forecast Trend:

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

Notes to indicators

5a. Targeted performance indicators

- 1. Satisfaction with community consultation and engagement**
Council will proactively promote how our community engagement has influenced decision-making and improved policy, services and project outcomes.
- 2. Sealed local roads below the intervention level**
Measures the number of sealed roads below the renewal intervention level set by Council as percentage of total sealed roads.
- 3. Planning applications decided within the relevant required time**
Council is currently dealing with a backlog of planning applications that have arisen from resource constraints. Over the coming three years, Council aims to reduce this backlog and achieve performance closer to the Regional City average for this measure.
- 4. Kerbside collection Waste diverted from landfill**
Reduction in target due to an estimated 30 percent reduction in tonnes of kerbside commingled recycling collected due to the introduction of a Container Deposit Scheme for Victoria starting 1 November 2023.
- 5. Working Capital**
The proportion of current liabilities represented by current assets. Working capital is forecast to decrease in the 2023-24 year due to completion of Council's capital works program including completion of major projects including the Mildura Sporting Precinct and Mildura Riverfront Powerhouse Precinct.
- 6. Asset renewal**
This percentage indicates the extent of Council's renewals and upgrades against its depreciation charge (an indication of the decline in value of its existing capital assets). A percentage greater than 100 indicates Council is maintaining its existing assets, while a percentage less than 100 means its assets are deteriorating faster than they are being renewed and future capital expenditure will be required to renew assets.
- 7. Rates concentration**
Reflects the extent of reliance on rate revenues to fund all of Council's ongoing services. The trend indicates Council will remain reliant on rate revenue compared to all other revenue sources.
- 8. Expenditure level**
Council expenses per number of assessments increased in 2023-24 due to rising inflationary pressures which will continue to increase over the forward years.

5b. Financial performance indicators

- 9. Adjusted underlying result**
An indicator of the sustainable operating result required to enable Council to continue to provide core services and meet its objectives. The 2023-24 year shows a deficit of (\$0.88) million. Victorian councils' rates have been capped at the average Victorian CPI of 3.50 percent for the 2023-24 year.
- 10. Unrestricted Cash**
Unrestricted cash represent Council's cash free of external restrictions.
- 11. Debt compared to rates**
The proportion of debt to rates will decrease in 2023-24 and forward years due to Council not proceeding with budgeted new borrowings. Council has also continued its normal trend of reducing reliance on debt against its annual rate revenue through redemption of long-term debt.
- 12. Rates effort**
Measures to rate revenue as percentage of valuations of rateable properties in the municipality.
- 13. Revenue level**
Revenue from rates will increase over forward years in line with Victorian council's annual rate cap increases and due to increasing valuations of assessed properties.