



Financial Plan

2025 - 2035



Mildura Rural City Council

Acknowledgment 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.





Table of Contents

5	Introduction
6	Our liveable people-friendly region
8	Our organisation
10	Integrated Planning and Reporting Framework
11	Strategic Planning Principles
11	Financial Management Principles
12	Engagement Principles
13	Service Performance Principles
15	Asset Plan integration
16	Financial Plan Context
21	Financial Plan Statements
54	Financial Performances Indicators
56	Strategies and Plans



Introduction

The Local Government Act 2020 requires Victorian Councils to develop and maintain a 10-year Financial Plan as part of the Integrated Planning and Reporting Framework. This Plan shows how the financial sustainability of Mildura Rural City Council (Council) will be achieved and maintained over the 10-year period. The focus is on providing stability, predictability and effective mitigation and management of strategic financial risk.

The Financial Plan effectively takes the assumptions and budget parameters that have been applied to the 2025-26 Budget (which covers a four-year period) and extends these out to 10 years to provide a long-term view of Council's financial viability and outcomes.

This acts as a decision-making tool to identify Council's current and projected financial capacity to meet future needs in providing services and facilities to the community based on the goals and aspirations of the Council Plan and the Community Vision. The Community Vision is an aspirational view of a desired future and community values that extends beyond the traditional jurisdiction of a council into areas that might be considered the responsibility and function of other levels of government, community, non-government organisations, the private sector, institutions or other entities.

The Council Plan has a four-year outlook, describing Council's strategic priorities and directions in the context of the Community Vision. It is focused on the Council's role within its jurisdictional footprint in terms of advocacy and seeking to lead broad directions and change. The Council Plan is the primary document to reflect the strategic agenda of the Council as it outlines clear strategic objectives, major initiatives and must contemplate the resources required to support delivery.

Council prepares a budget each year to reflect how actions from the Council Plan will be achieved. This document is a rolling four-year Budget and is prepared in a format required by regulations. The Budget outlines how resources will be allocated across initiatives, programs, services and capital works, as well as financing and debt redemption/servicing. It also provides a comprehensive outline of all income derived from rates, fees and charges, grants and other revenue.

Our liveable people-friendly region

Mildura Rural City is located in the north-west of Victoria and covers an incredible 10% of the state of Victoria.

The local landscape boasts vegetation unique to the Mallee, while also being famous for broadacre grain properties, fresh fruit production (citrus, avocado, table grapes and wine grapes) and vibrant and welcoming townships.

The municipality shares borders with both New South Wales and South Australia, making it a regional service centre for all three states.

The jewel in the municipality's crown is its connection to the mighty Murray River, which winds its way through much of the region. It's a focal point for visitors and those who call the region home.

22,082km²

Land area

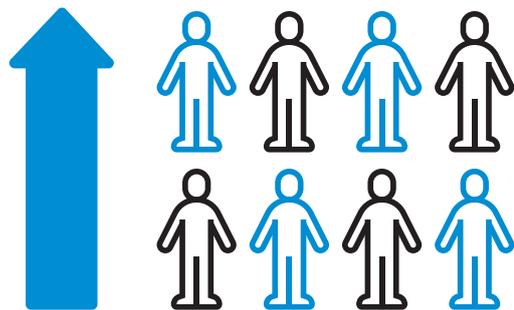


57,626

2024 estimated resident population

62,989

2036 projected resident population



Key industries

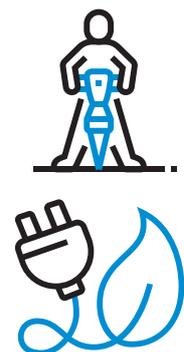
Irrigated horticulture (table grapes, wine grapes, dried grapes, citrus, vegetables and nuts), tourism, construction services, food and beverage manufacturing, dryland farming, transport and logistics, retail, health and community services.

Our towns

Cabarita	Koorlong	Nichols Point
Cardross	Merbein	Ouyen
Colignan	Meringur	Red Cliffs
Cowangie	Mildura	Underbool
Cullulleraine	Murrayville	Walpeup
Irymple	Nangiloc	Werrimull

Emerging industries

Renewable energy generation, aquaculture, mineral sands mining and recycling





\$8.805 billion

Annual economic output

13.62%

Born overseas

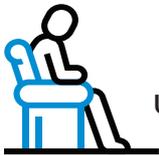


4.59%

Aboriginal or
Torres Strait
Islander

5,434

Businesses



3.4%

Unemployment rate

7.42%

Need assistance
with core
activities



28,764

Jobs

12.47%

Speak a language
other than English
at home



Our organisation

Mildura Rural City Council delivers more than 100 services, facilities and infrastructure to support the community thanks to a diverse workforce.

These services cover local roads, parks, waste, land use planning, local laws, urban planning, libraries, community and early years services, recreation, community development, emergency management, building and maintaining assets and advocating for community needs.

The day-to-day operations of the organisation are managed by the Chief Executive Officer (CEO), who is appointed by the Mayor and Councillors. Reporting directly to the Council, the CEO oversees service delivery, implements Council decisions and is responsible for all staffing matters.

The CEO ensures Councillors receive the strategic information they need to make decisions in the best interests of the municipality, while also being in line with state and federal legislation and various funding agreements.

While the CEO operates under the delegation of the elected Council and is responsible for the overall management and performance of the organisation, this can only be achieved with the support and expertise of our people.

The figures on this page provide a snapshot of the different departments in our organisation and the General Managers who lead them.



Empty

244,574

kerbside bins every four weeks



Answered

60,813

calls through our service centres



Maintain **34**

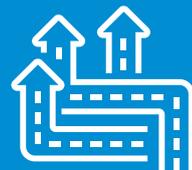
recreation reserves

Supervise

27



school crossings



Maintain

5,172 kms

of local sealed and unsealed roads

Installed **890** kW

solar PV panels on Mildura Rural City Council buildings

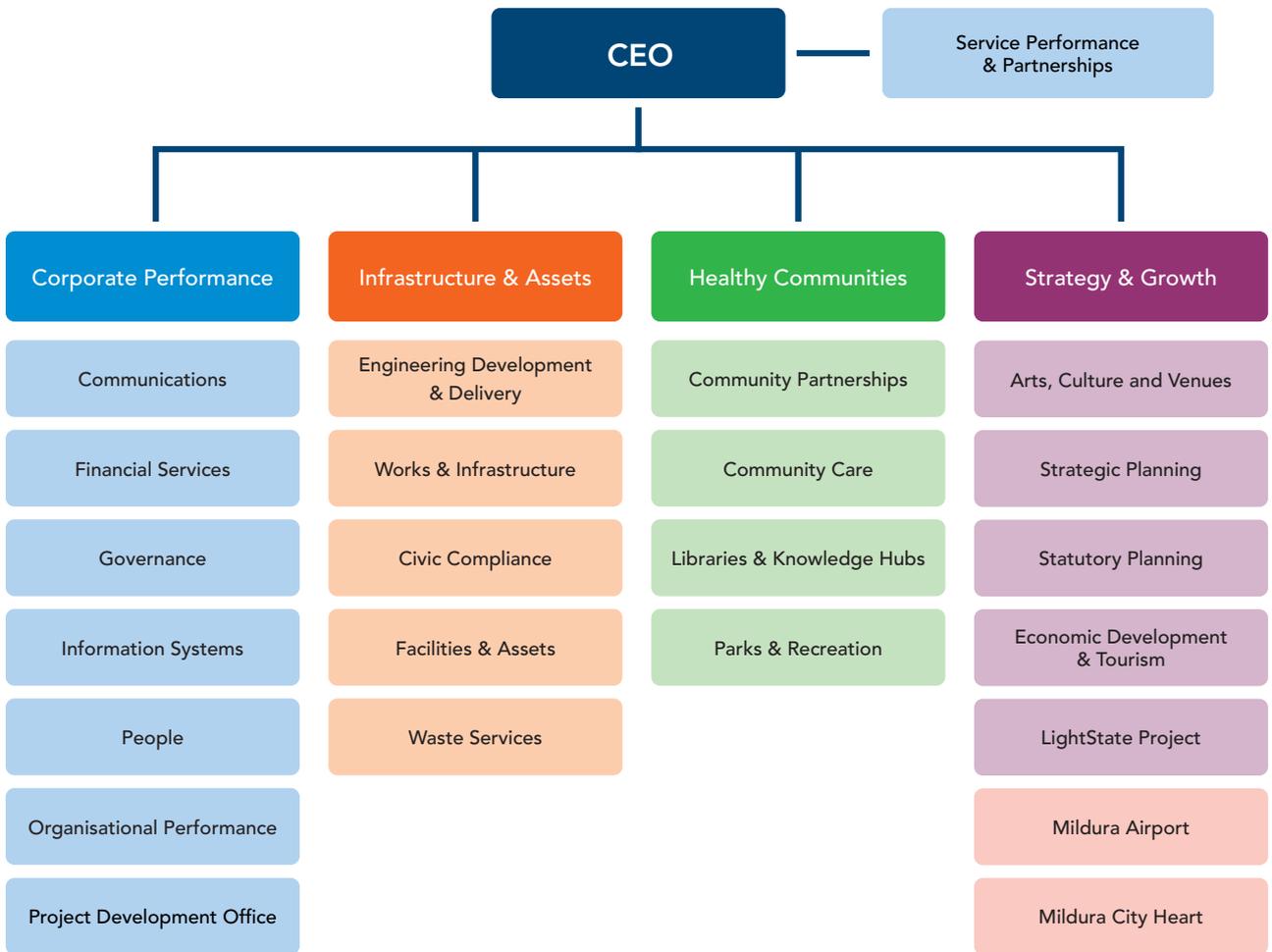


Loaned

256,342

library items

Organisational chart



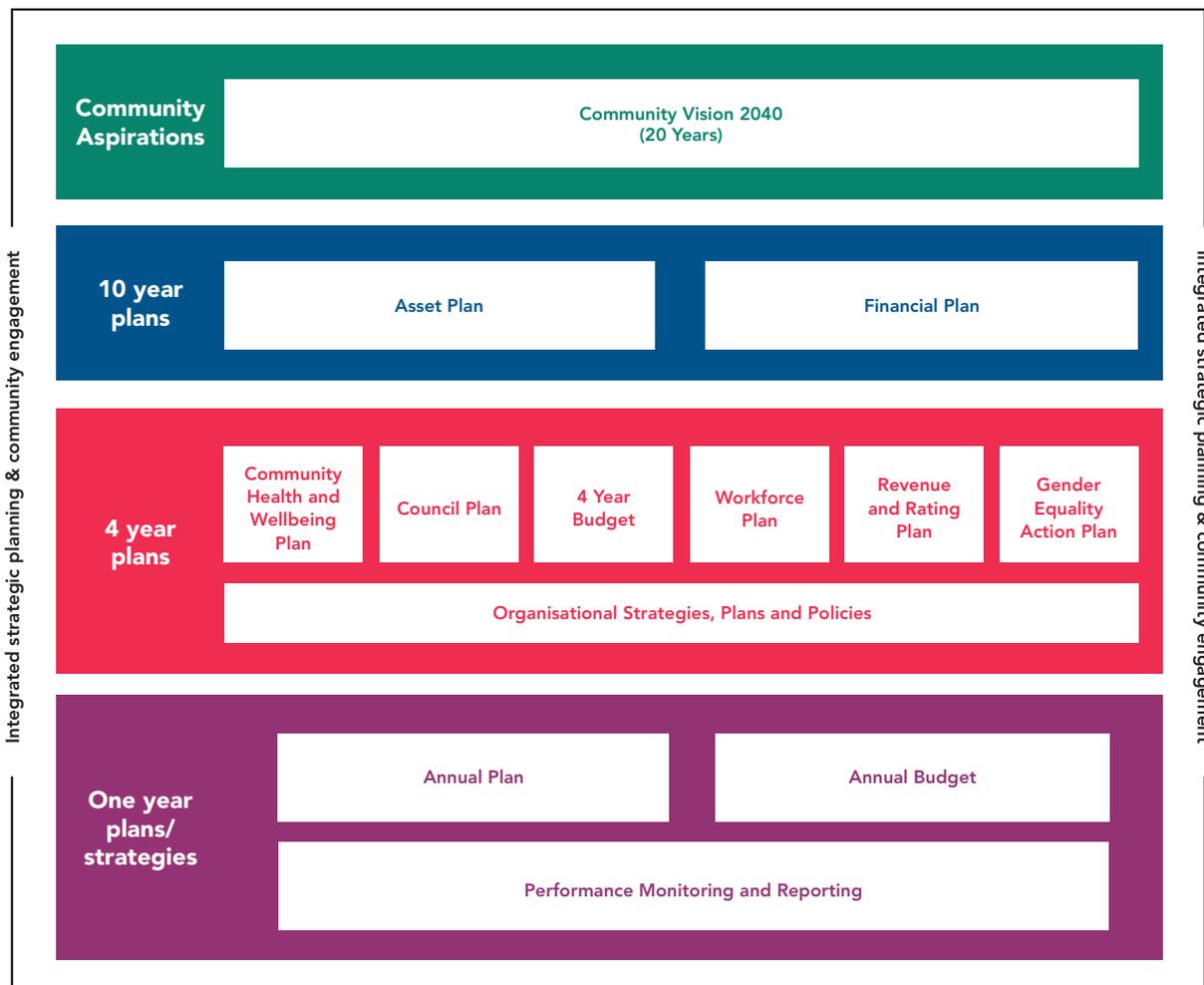
■ External Organisation Reporting Lines

Integrated Strategic Planning and Reporting Framework

Our Integrated Strategic Planning and Reporting Framework guides how Mildura Rural City Council will work towards achieving the long-term goals of our community.

As demonstrated in the figure below, each document and plan should outline how they support and contribute to the delivery of the Community Vision, and are underpinned by our values and principles.

This framework consists of long, medium and short-term plans that consider the priorities and resources needed to achieve our objectives.



Strategic Planning Principles

The Financial Plan provides a 10-year projection of how the actions of the Council Plan may be funded to achieve the Community Vision. The Financial Plan is developed in the context of the following strategic planning principles:

- a) Council has an integrated approach to planning, monitoring and performance reporting
- b) Council's Financial Plan addresses the Community Vision by funding the aspirations of the Council Plan. The Council Plan aspirations and actions are formulated in the context of the Community Vision
- c) The Financial Plan statements articulate the 10-year financial resources necessary to implement the goals and aspirations of the Council Plan to achieve the Community Vision
- d) Council's strategic planning principles identify and address the risks to effective implementation of the Financial Plan
- e) The Financial Plan provides for the strategic planning principles of progress monitoring and reviews to identify and adapt to changing circumstances.

Financial Management Principles

The Local Government Act 2020 has enabled councils to focus on sustainability, innovation and collaboration in respect to financial management. Councils must apply the following principles in their policies and planning:

- a) Revenue, expenses, assets, liabilities, investments and financial transactions are managed in accordance with Council's financial policies and strategic plans
- b) Management of the following financial risks:
 - The financial viability of the Council (refer to Financial Policy Statements)
 - The management of current and future liabilities of the Council
 - The estimated 10-year liabilities are disclosed in the Balance Sheet projections
 - The beneficial enterprises of Council (where appropriate)
- c) Financial policies and strategic plans are designed to provide financial stability and predictability to the community
- d) Council maintains accounts and records that explain its financial operations and financial position.



Engagement Principles

Mildura Rural City Council is committed to accountable, transparent and responsive decision-making informed through the consistent application of well-designed community engagement.

The Community Engagement Policy (CP020) underpins Council's strategic commitment to community-centred practice, through systematic integration of the key elements of good community engagement design into our day-to-day practice in a deliberative engagement manner.

In late 2024 and 2025, Council undertook community consultation to help inform the Council Plan 2025-2029. More than 3,000 individual statements and comments were received in relation to what the community would like Council to focus on over the next four years.

Information obtained from development of the four-year Council Plan is then incorporated into development of the annual budget, with further community engagement occurring each year with advertising of the draft annual budget for community feedback. The annual budget then forms the basis for forward projections of the 10-year financial plan.



Service Performance Principles

Council services are designed to be targeted to community needs and provide value for money. The service performance principles are listed below:

- a) Services are provided in an equitable manner and are responsive to the diverse needs of the community. The Council Plan is designed to identify the key services and projects to be delivered to the community. The Financial Plan provides the mechanism to demonstrate how the service aspirations within the Council Plan may be funded
- b) Services are accessible to the relevant users within the community
- c) Council provides quality services that provide value for money to the community. The Local Government Performance Reporting Framework (LGPRF) is designed to communicate Council's performance regarding the provision of quality and efficient services.



Asset Plan Integration

Integration with Council's Asset Plan is a key principle of the Council's strategic financial planning principles. The purpose of this integration is to ensure that future funding is allocated in a manner that supports service delivery in terms of the plans and the effective and financially responsible management of Council's assets into the future.

Asset plans identify the operational and strategic practices that will ensure that Council manages assets across their life cycle in a financially sustainable manner. The Asset Plan, and associated asset management policies, provide Council with a sound base to understand the risk associated with managing its assets for the community's benefit.

The Asset Plan informs the 10-year Financial Plan by identifying the amount of capital renewal and maintenance funding that is required over the life of each asset category. The level of funding will incorporate knowledge of asset condition, the risk assessment issues, as well as the impact of reviewing and setting intervention and service levels for each asset class.

In addition to identifying the operational and strategic practices that ensure Council manages assets across their life-cycle in a financially sustainable manner, the Asset Plan describes and quantifies the asset portfolio and the financial implications of those practices. Together the Financial Plan and Asset Plan seek to balance projected investment requirements against projected budgets.

Financial Plan Context

This section describes the context and external/internal environment and consideration in determining the 10-year financial projections and assumptions. The below table defines the measures that demonstrate Council's financial sustainability to fund the aspirations of the Community Vision and the Council Plan.

Policy Statement	Measure	Target	Forecast		Projections									
			Actual	Budget	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34
Ensure Council maintains sufficient working capital to meet its debt obligations as they fall due.	Current Assets / Current Liabilities greater than 1.25	1.25	5.36	5.34	5.18	5.07	4.96	4.89	4.75	4.57	4.36	4.18	3.99	
Calculates the percentage of forecast depreciation allocated towards the renewal of capital in order to replace assets and infrastructure as they reach the end of their service life.	Asset renewal and upgrade expenses / Depreciation above 100%	100%	146%	120%	93%	92%	91%	88%	90%	91%	91%	90%	84%	
Shows the forecast level of asset renewal based on existing funding allocations.	Asset Management Plan 2026-2035	100%	36%	39%	40%	44%	46%	49%	49%	48%	48%	47%	47%	
That Council applies loan funding to new capital and maintains total borrowings in line with rate income and growth of the municipality.	Total borrowings / Rate revenue to remain below 60%	60%	10.61%	9.69%	8.75%	7.83%	6.92%	6.02%	5.13%	4.25%	3.38%	2.97%	2.38%	
Council maintains sufficient unrestricted cash to ensure ongoing liquidity, as well as to address unforeseen cash imposts if required.	Unrestricted cash / current liabilities to be maintained above 80%	80%	318.47%	378.33%	366.51%	356.78%	340.79%	329.44%	312.69%	293.31%	276.59%	259.41%		
Council generates sufficient revenue from rates plus fees and charges to ensure consistent funding for new and renewal capital.	Capital Outlays as a % of Own Source Revenue to remain above 30%	30%	43%	37%	27%	27%	26%	26%	26%	26%	26%	26%	24%	

Financial Plan Development Considerations

The following have been used as base principles, parameters or assumptions in the development of the Financial Plan:

- a) Ensure service users make a reasonable contribution to the cost of services through appropriate fees and charges consistent with adopted pricing strategies and principles within the Revenue and Rating Plan
- b) Prioritise investment in capital renewal to reduce the increasing risk and maintenance of existing infrastructure
- c) Council will continue to review and refine its operations to ensure that services are delivered effectively and as efficiently as possible
- d) Invest in continuous improvement, technology and other enablers to ensure efficiency and enhanced customer outcomes
- e) Set rate increases in accordance with the Fair Go Rates framework and future years based on the Victorian Government CPI Treasury Forecast
- f) Seek alternative revenue streams and external funding opportunities to reduce over reliance on rate revenue
- g) Apply a best value service/supply contract pricing approach to achieve quality and cost-effective inputs to the delivery of Council services to the community
- h) That Council adopt the budgeted Statement of Financial Performance (Comprehensive Income Statement) as an integral part of the budget setting process for current and future budgets
- i) That Council targets the achievement of a breakeven operating result in the Statement of Financial Performance
- j) That Council adopts the budgeted Statement of Financial Position (Balance Sheet) as being an integral part of the budget setting process for current and future budgets
- k) That the working capital ratio be targeted to remain above a ratio of 1.25
- l) That budgeted transfers to reserves be matched by an equivalent budgeted surplus in the Statement of Financial Performance to preserve the accumulated surplus position of the Council
- m) That Council adopts the budgeted Statement of Cash Flows as being an integral part of the budget setting process for current and future budgets.



Assumptions to the Financial Plan Statements

This section presents information regarding the assumptions to the Comprehensive Income Statement for the 10 years from 2026-35. It includes descriptions and table of annual escalations for each income and expenditure line item.

Escalation Factors % movement	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35
CPI	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Rates and charges	3.00%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Statutory fees and fines	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
User fees	2.50%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Grants - Federal Assistance	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Grants - Operating	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Grants - Capital ('000)	\$14,477	\$4,328	\$4,328	\$4,328	\$5,410	\$5,410	\$5,410	\$5,410	\$5,410	\$5,410
Contributions - monetary	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Contributions - non-monetary	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Other income	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Employee costs	4.10%	4.10%	4.10%	4.10%	4.10%	4.10%	4.10%	4.10%	4.10%	4.10%
Superannuation guarantee	12.00%	12.00%	12.00%	12.00%	12.00%	12.00%	12.00%	12.00%	12.00%	12.00%
Materials and services	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Depreciation and Amortisation ('000)	\$23,746	\$24,933	\$26,180	\$26,834	\$27,505	\$28,193	\$28,897	\$29,620	\$30,360	\$31,119
Other expenses	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%

Assumptions to the Financial Plan Statements

Rates and Charges

The Fair Go Rates System (FGRS) sets out the maximum amount councils may increase rates in a year. For 2025-26 the FGRS cap has been set at 3%. 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 services levels and a strong capital expenditure program, the average general rate and the municipal charge will increase in line with the rate cap.

Statutory Fees and Fines

Statutory fees relate mainly to fees and fines levied in accordance with government legislation including animal registrations and parking fines per the Public Health and Wellbeing Act 2008. The Financial Plan indexes statutory fees, set by legislation, according to the estimated annual rate of CPI.

User Fees

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.

When setting the budget, the key principle for determining the level of user charges is cost recovery and that any increase does not exceed the local government cost index or market levels.

Grants

Council receives both operating and capital grants sourced by state and federal government initiatives.

Contributions

Monetary contributions relate to monies paid by developers regarding 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.

Other Income

Other income 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.

Employee Costs

Increases in employee costs mainly reflect salary increases for all staff pursuant to the Enterprise Bargaining Agreement, and changes to statutory superannuation contributions and costs such as WorkCover. It may also include marginal increases to the delivery of existing services.

Materials and Services

Materials and services include the purchases of consumables, payments to contractors for the provision of services and utility costs.

Depreciation and Amortisation

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.

Borrowing Costs

Borrowing costs comprise the interest expense to service Council's loan portfolio that is described in section entitled 'Borrowing Strategy'.

Other Expenses

Other expenses relate to a range of unclassified items, including auditors' remuneration, college lease, stock adjustment/write off expense and planning fee refunds.

Other Matters and Assumptions Impacting the 10-Year Financial Projections

The following provides a description of the current challenges and expected future events likely to impact the Financial Plan projections.

Operating result: The operating result is currently in deficit and has been influenced by Victorian Government issuing the good practice guidelines for service rates and charges. This advised that Councils should not include in rates or charge costs, anything that is not directly related to the service of the property. This change represents a major shift in cost which must be funded from the operational budget, rather than from the charging of waste service rates and charges. Council is currently reviewing waste services, with work continuing to thoroughly review all services and operations to ensure this change is implemented where possible while ensuring the long term financial sustainability of Council.

Additional Grant Funding: Council has factored in a 3% annual increase to the Federal Assistance Grants based on the current funding allocation, however it must be noted that the future level of these grants is largely unknown. The level of funding has also declined from 1.0% of Commonwealth taxation revenue in 1996 to just 0.5% today, which along with cost-shifting as discussed below has a long-term impact on financial sustainability and the Financial Plan.

Continuous Improvement: Council has continued internal service reviews and refined operations to reduce costs where possible and find additional sources of revenue. This is a continual process due to continued cost-shifting by the State Government and other legislative changes.

Service Reviews: Council will continue to implement an ongoing program of service reviews that considers the cost, quality level and efficiency of a Council service, and assesses whether the current mode of delivery provides the best value to the community. Regular reviews are conducted to ensure services continue to achieve their objectives and meet the needs of the community. Efficiency and operating savings from these reviews will be factored within the forward outlooks of our 10-year Financial Plan.

Cost Pressures: Council recognises that many residents, businesses, community and sporting groups are under increased financial pressure due to global factors including high cost of living and high interest rates. Council is not immune from these impacts. This year alone we anticipate general insurance, public liability and Workcover costs to increase by \$800,000. We have also seen additional cost shifting from Federal and State Governments onto local government, estimated to impact our operating position by \$5 million in the next Financial Year. Council will continue to undergo further reviews of service levels to ensure our long-term financial sustainability.

Some examples of where savings have been found include:

- \$100,000 savings in fleet maintenance
- \$65,000 due to improvement in service delivery and result of cemetery operations
- \$200,000 reduction in passenger fleet vehicles due to the implementation of fleet booking systems, including pool vehicles, leading to a reduction in total number of passenger vehicles.
- \$230,000 savings in not outsourcing architecture work
- \$800,000 in electricity savings

Natural Disasters: These are occurrences of unknown timing. While Council does significant work on prevention and recovery, these events have a significant impact on Council's resources. The most recent of these has been the local flood event in 2022 for which recovery works are still continuing. Council also continues to invest money in climate strategy projects and increased focus for generations to come.

Cost-Shifting: This occurs where local government provides a service to the community on behalf of the state or federal government. Over time the funds received by local governments do not increase in line with the cost to deliver the services. This was highlighted by the Legislative Council Economy and Infrastructure Committee, who conducted an enquiry into local government funding and services with their final report tabled in Parliament on 28 November 2024. Council has estimated that cost shifting impacts our annual budgets by approximately \$5 million.

Here are some examples where cost-shifting has significantly impacted Council's financial sustainability, estimated to impact our operating position by \$5 million annually:

- Environmental protection and waste levy (increased by 90% in the past five years)
- Libraries (no longer a 50/50 share funding arrangement with the State. Specifically for Mildura Rural City Council – the State Government grant now is approximately 16% of the Library Service Total Operating Income. State average is 17% across all Victoria Councils)
- School crossing supervision
- Early years infrastructure
- Building services
- Statutory planning (fees and charges only covers part of costs)
- State contracts for services performed by Council without sufficient recognition of cost
- State infrastructure projects (these may include scenarios where the State Government complete projects with reduced scope, leaving the project to be completed in full by Council. Examples include construction of major roundabouts with no landscaping inside the roundabout, leaving the Council to complete the landscaping.)

Public infrastructure maintenance: Councils across Australia raise approximately three per cent of the total taxation collected by all levels of government in Australia. In addition, councils are entrusted with the maintenance of more than 30% of all Australian public assets including roads, bridges, parks, footpaths 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.

Population growth: Mildura Rural City Council population continues to grow with new properties factored into the financial plan. Mildura also has an ageing demographic, and rateable assessments are dispersed over a large geographical area that has limited community capacity to pay. This additional growth adds pressure on infrastructure, which has to be maintained, serviced, and replaced on an ongoing basis.

The value of developer contributed assets and completed capital works, together with an increase in the value of existing assets, are significantly increasing depreciation and maintenance expenditure.

Election costs: Every four years, election costs of approximately \$505,000 (2024) are incurred and factored into forward years of the Financial Plan as required.

Landfill compliance: Council continues to maintain its landfill sites in accordance with the Environmental Protection Agency's legislation as well as following accounting standards and guidelines.

Land area: Mildura Rural City Council encompasses 22,330 square kilometres, which is almost 10% of the state. The vast area increases service delivery costs when compared to metropolitan councils and resourcing ratios are higher as a result because services need to be accessible to all as far as practicable.

Audit: Mildura Rural City Council is required to undergo an external audit annually. This independent audit is conducted by the Victorian Auditor General. The purpose is to ensure transparency and accountability in how public funds are managed and spent.

Also, to help ensure effective governance Mildura Rural City Council has an Audit and Risk Committee which includes four independent panel members. To aid the Audit and Risk Committee an independent auditor is appointed to conduct audits on Council processes and report back to the committee. This is done to help maintain a robust governance framework.

Victorian Government's new Emergency Service and Volunteer Fund (ESVF): The ESVF replaces the Fire Services Levy and is an annual charge imposed by the Victorian government on all Victorian properties. Victorian Councils are bound to collect this levy on behalf of the government, which is reflected in the rates notices property-owners receive. Council has added its voice to widespread condemnation of the levy at the recent Municipal Association of Victoria State Conference and has vowed to fight it. Essentially, the new levy is \$4 million of additional tax revenue that the Government requires Council to collect on behalf of the State Revenue Office.

Invest back into the local community: Council predominantly uses local suppliers, and over the last 12 months has spent \$66 million on local suppliers. This includes national suppliers who may be locally based but have a shop front and employ local residents. This local spend also includes spend from operational and capital grants.

Additionally, Council employs 645 permanent, part-time and casual staff who live locally with a total take home salary of \$35 million. As these staff live locally, they reinvest a large portion of their salaries back into our local economy. Many also volunteer and contribute to their community in a wide variety of ways.

Financial Plan Statements

This section presents information regarding the Financial Plan Statements for the 10 years from 2026-35.



Comprehensive Income Statement

	Forecast /		Projections										
	Actual	Budget	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Income													
Rates and charges	90,133	93,123	100,211	103,947	107,803	111,799	115,940	120,229	129,281				
Statutory fees and fines	2,311	2,341	2,460	2,522	2,585	2,650	2,711	2,779	2,843				
User fees	6,005	6,828	7,244	7,461	7,685	7,916	8,153	8,398	8,650				
Grants - operating	25,675	25,558	27,058	27,841	28,647	29,476	30,330	31,209	32,113				
Grants - capital	10,453	14,477	5,410	5,410	5,410	5,410	5,410	5,410	5,410				
Contributions - monetary	4,410	3,669	961	961	961	961	961	961	961				
Contributions - non-monetary	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800				
Net gain/(loss) on disposal of property, infrastructure, plant and equipment	(1,600)	(1,600)	(1,681)	(1,723)	(1,766)	(1,810)	(1,855)	(1,902)	(1,949)				
Other income	9,997	10,635	10,744	10,925	11,110	11,300	11,495	11,695	11,900				
Total income	149,184	156,831	154,207	159,144	164,235	169,502	174,945	180,579	186,405				
Expenses													
Employee costs	54,908	59,160	64,111	66,740	70,144	73,721	77,481	81,433	85,586				
Materials and services	53,052	52,743	56,109	58,036	59,009	60,509	62,046	63,624	64,642				
Depreciation	22,514	23,746	26,180	26,834	27,505	28,193	28,897	29,620	30,360				
Amortisation - intangible assets	192	202	222	233	245	257	270	284	298				
Amortisation - right of use assets	52	120	90	85	80	75	70	65	60				
Allowance for impairment losses	31	31	33	34	35	36	37	38	39				
Borrowing costs	594	507	516	465	375	336	296	252	204				
Finance cost - leases	44	57	53	51	49	47	45	43	41				
Other expenses	2,010	1,862	1,957	2,006	2,056	2,107	2,160	2,214	2,269				
Total expenses	133,397	138,428	149,271	154,484	159,498	165,281	171,302	177,573	183,499				
Surplus/(deficit) for the year	15,787	18,403	4,936	4,660	4,737	4,221	3,643	3,006	2,906				
Other comprehensive income items that will not be reclassified to surplus or deficit in future periods													
Net asset revaluation increment / (decrement)	41,969	41,969	43,656	44,574	45,492	46,410	47,338	48,246	49,164				
Share of net profits/(losses) of associates and joint ventures accounted for by the equity method	375	375	573	586	599	612	626	640	654				
Total comprehensive result	58,131	60,747	49,165	49,820	50,828	51,243	51,607	51,892	52,724				

Balance Sheet

	Forecast /		Budget					Projections				
	Actual	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Assets												
Current assets												
Cash and cash equivalents	81,928	84,155	84,332	85,352	86,177	88,251	89,154	88,828	87,762	86,872	88,159	
Trade and other receivables	10,482	10,746	10,992	11,251	11,516	11,787	12,063	12,347	12,637	12,925	13,132	
Inventories	824	845	866	888	910	933	956	980	1,005	1,030	1,056	
Other assets	347	356	365	374	383	393	403	413	423	434	445	
Total current assets	93,581	96,102	96,555	97,865	98,986	101,364	102,576	102,568	101,827	101,261	102,792	
Non-current assets												
Trade and other receivables	6,064	5,986	5,549	5,103	4,647	4,182	3,708	3,226	2,733	2,600	2,864	
Right-of-use assets	799	747	652	562	477	397	322	252	187	127	72	
Investments in associates, joint arrangement and subsidiaries	51,620	51,995	52,555	53,128	53,714	54,313	54,925	55,551	56,191	56,845	57,514	
Property, infrastructure, plant & equipment	1,163,348	1,222,565	1,271,298	1,320,519	1,370,609	1,420,898	1,472,853	1,526,483	1,581,225	1,636,816	1,691,464	
Intangible assets	11,480	11,278	11,066	10,844	10,611	10,366	10,109	9,839	9,555	9,257	8,944	
Total non-current assets	1,233,311	1,292,571	1,341,120	1,390,156	1,440,058	1,490,156	1,541,917	1,595,351	1,649,891	1,705,645	1,760,858	
Total assets	1,326,892	1,388,673	1,437,675	1,488,021	1,539,044	1,591,520	1,644,493	1,697,919	1,751,718	1,806,906	1,863,650	
Liabilities												
Current liabilities												
Trade and other payables	1,214	1,214	1,214	1,214	1,214	1,214	1,214	1,214	1,214	1,214	1,214	
Trust funds and deposits	3,085	3,059	3,131	3,191	3,239	3,234	3,231	3,230	3,231	3,234	4,160	
Unearned income	59	59	59	59	59	59	59	59	59	59	59	
Provisions	12,598	13,115	13,653	14,213	14,796	15,551	16,344	17,178	18,054	18,975	19,943	
Interest-bearing liabilities	428	456	486	516	553	589	628	668	712	657	261	
Lease liabilities	89	103	103	103	103	103	103	103	103	103	103	
Total current liabilities	17,473	18,006	18,646	19,296	19,964	20,750	21,579	22,452	23,373	24,242	25,740	

Balance Sheet

	Forecast /		Projections										
	Actual	Budget	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Non-current liabilities													
Provisions	26,543	27,631	28,764	29,944	31,172	32,762	34,433	36,189	38,034	39,974	42,012		
Interest-bearing liabilities	7,478	6,994	6,478	5,932	5,342	4,717	4,050	3,342	2,586	2,344	2,229		
Lease liabilities	1,345	1,242	1,139	1,036	933	830	727	624	521	418	315		
Total non-current liabilities	35,366	35,867	36,381	36,912	37,447	38,309	39,210	40,155	41,141	42,736	44,556		
Total liabilities	52,839	53,873	55,027	56,208	57,411	59,059	60,789	62,607	64,514	66,978	70,296		
Net assets	1,274,053	1,334,800	1,382,648	1,431,813	1,481,633	1,532,461	1,583,704	1,635,312	1,687,204	1,739,928	1,793,354		
Equity													
Accumulated surplus	471,607	488,319	492,484	496,559	500,320	509,122	517,372	525,005	526,961	528,777	530,216		
Reserves	802,446	846,481	890,164	935,254	981,313	1,023,339	1,066,332	1,110,307	1,160,243	1,211,151	1,263,138		
Total equity	1,274,053	1,334,800	1,382,648	1,431,813	1,481,633	1,532,461	1,583,704	1,635,312	1,687,204	1,739,928	1,793,354		

Statement of Changes in Equity

	Total	Accumulated Surplus	Revaluation Reserve	Other Reserves
	\$'000	\$'000	\$'000	\$'000
2025 Forecast				
Balance at beginning of the financial year	1,215,922	456,763	676,509	82,650
Surplus/(deficit) for the year	16,162	15,787	-	375
Net asset revaluation increment/(decrement)	41,969	-	41,969	-
Transfers to other reserves	-	(22,473)	-	22,473
Transfers from other reserves	-	21,530	-	(21,530)
Balance at end of the financial year	1,274,053	471,607	718,478	83,968
2026 Budget				
Balance at beginning of the financial year	1,274,053	471,607	718,478	83,968
Surplus/(deficit) for the year	18,778	18,403	-	375
Net asset revaluation increment/(decrement)	41,969	-	41,969	-
Transfers to other reserves	-	(23,653)	-	23,653
Transfers from other reserves	-	21,962	-	(21,962)
Balance at end of the financial year	1,334,800	488,319	760,447	86,034
2027 Projections				
Balance at beginning of the financial year	1,334,800	488,319	760,447	86,034
Surplus/(deficit) for the year	5,008	4,448	-	560
Net asset revaluation increment/(decrement)	42,840	-	42,840	-
Transfers to other reserves	-	(9,106)	-	9,106
Transfers from other reserves	-	8,823	-	(8,823)
Balance at end of the financial year	1,382,648	492,484	803,287	86,877
2028 Projections				
Balance at beginning of the financial year	1,382,648	492,484	803,287	86,877
Surplus/(deficit) for the year	5,509	4,936	-	573
Net asset revaluation increment/(decrement)	43,656	-	43,656	-
Transfers to other reserves	-	(9,385)	-	9,385
Transfers from other reserves	-	8,524	-	(8,524)
Balance at end of the financial year	1,431,813	496,559	846,943	88,311
2029 Projections				
Balance at beginning of the financial year	1,431,813	496,559	846,943	88,311
Surplus/(deficit) for the year	5,246	4,660	-	586
Net asset revaluation increment/(decrement)	44,574	-	44,574	-
Transfers to other reserves	-	(9,684)	-	9,684
Transfers from other reserves	-	8,785	-	(8,785)
Balance at end of the financial year	1,481,633	500,320	891,517	89,796
2030 Projections				
Balance at beginning of the financial year	1,481,633	500,320	891,517	89,796
Surplus/(deficit) for the year	5,336	4,737	-	599
Net asset revaluation increment/(decrement)	45,492	-	45,492	-
Transfers to other reserves	-	(9,992)	-	9,992
Transfers from other reserves	-	14,057	-	(14,057)
Balance at end of the financial year	1,532,461	509,122	937,009	86,330

Statement of Changes in Equity

	Total \$'000	Accumulated Surplus \$'000	Revaluation Reserve \$'000	Other Reserves \$'000
2031 Projections				
Balance at beginning of the financial year	1,532,461	509,122	937,009	86,330
Surplus/(deficit) for the year	4,833	4,221	-	612
Net asset revaluation increment/(decrement)	46,410	-	46,410	-
Transfers to other reserves	-	(10,312)	-	10,312
Transfers from other reserves	-	14,341	-	(14,341)
Balance at end of the financial year	1,583,704	517,372	983,419	82,913
2032 Projections				
Balance at beginning of the financial year	1,583,704	517,372	983,419	82,913
Surplus/(deficit) for the year	4,270	3,644	-	626
Net asset revaluation increment/(decrement)	47,338	-	47,338	-
Transfers to other reserves	-	(10,648)	-	10,648
Transfers from other reserves	-	14,637	-	(14,637)
Balance at end of the financial year	1,635,312	525,005	1,030,757	79,550
2033 Projections				
Balance at beginning of the financial year	1,635,312	525,005	1,030,757	79,550
Surplus/(deficit) for the year	3,646	3,006	-	640
Net asset revaluation increment/(decrement)	48,246	-	48,246	-
Transfers to other reserves	-	(10,995)	-	10,995
Transfers from other reserves	-	9,945	-	(9,945)
Balance at end of the financial year	1,687,204	526,961	1,079,003	81,240
2034 Projections				
Balance at beginning of the financial year	1,687,204	526,961	1,079,003	81,240
Surplus/(deficit) for the year	3,560	2,906	-	654
Net asset revaluation increment/(decrement)	49,164	-	49,164	-
Transfers to other reserves	-	(11,356)	-	11,356
Transfers from other reserves	-	10,266	-	(10,266)
Balance at end of the financial year	1,739,928	528,777	1,128,167	82,984
2035 Projections				
Balance at beginning of the financial year	1,739,928	528,777	1,128,167	82,984
Surplus/(deficit) for the year	3,242	2,573	-	669
Net asset revaluation increment/(decrement)	50,184	-	50,184	-
Transfers to other reserves	-	(11,735)	-	11,735
Transfers from other reserves	-	10,601	-	(10,601)
Balance at end of the financial year	1,793,354	530,216	1,178,351	84,787

Statement of Cash Flows

	Forecast /		Projections										
	Actual	Budget	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Cash flows from operating activities													
Rates and charges	89,971	92,941	96,449	100,051	103,783	107,635	111,627	115,763	120,048	124,491	129,091		
Statutory fees and fines	2,311	2,341	2,400	2,460	2,522	2,585	2,650	2,711	2,779	2,843	2,914		
User fees	6,200	7,100	7,295	7,514	7,741	7,974	8,215	8,461	8,717	8,979	9,250		
Grants - operating	26,959	26,836	27,612	28,411	29,233	30,079	30,950	31,847	32,769	33,719	34,695		
Grants - capital	10,976	15,201	5,396	5,681	5,681	5,681	5,681	5,681	5,681	5,681	5,681		
Contributions - monetary	4,410	3,669	961	961	961	961	961	961	961	961	961		
Interest received	3,638	3,739	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500		
Trust funds and deposits taken	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000		
Other receipts	6,359	6,896	7,068	7,244	7,425	7,610	7,800	7,995	8,195	8,400	8,610		
Net GST refund / payment	3,200	2,933	3,611	3,627	3,770	3,816	3,912	4,012	4,113	4,157	4,219		
Employee costs	(54,369)	(58,598)	(61,001)	(63,502)	(66,106)	(69,323)	(72,859)	(76,574)	(80,481)	(84,585)	(88,899)		
Materials and services	(57,396)	(57,005)	(59,811)	(60,621)	(62,695)	(63,420)	(64,992)	(66,603)	(68,253)	(69,283)	(70,515)		
Trust funds and deposits repaid	(6,000)	(6,000)	(6,000)	(6,000)	(6,000)	(6,000)	(6,000)	(6,000)	(6,000)	(6,000)	(6,000)		
Other payments	(2,054)	(1,919)	(1,964)	(2,010)	(2,057)	(2,105)	(2,154)	(2,205)	(2,257)	(2,310)	(2,365)		
Net cash provided by/(used in) operating activities	40,205	44,134	31,516	33,316	33,758	34,993	35,291	35,549	35,772	36,553	37,142		

Statement of Cash Flows

	Forecast /		Projections											
	Actual	Budget	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	
Cash flows from investing activities														
Payments for property, infrastructure, plant and equipment	(47,083)	(41,494)	(31,384)	(32,362)	(33,027)	(33,041)	(34,540)	(36,056)	(37,050)	(37,789)	(36,655)			
Proceeds from sale of property, infrastructure, plant and equipment	348	278	700	718	736	754	773	792	812	832	853			
Payments of loans and advances	418	452	466	467	475	484	493	501	510	519	519			
Net cash provided by/(used in) investing activities	(46,317)	(40,764)	(30,218)	(31,177)	(31,816)	(31,803)	(33,274)	(34,763)	(35,728)	(36,438)	(35,283)			
Cash flows from financing activities														
Finance costs	(643)	(507)	(477)	(447)	(410)	(375)	(336)	(296)	(252)	(204)	(169)			
Proceeds from borrowings	-	-	-	-	-	-	-	-	-	-	-			
Repayment of borrowings	(428)	(456)	(486)	(516)	(553)	(589)	(628)	(668)	(712)	(657)	(261)			
Interest paid - lease liability	(44)	(57)	(55)	(53)	(51)	(49)	(47)	(45)	(43)	(41)	(39)			
Repayment of lease liabilities	(89)	(103)	(103)	(103)	(103)	(103)	(103)	(103)	(103)	(103)	(103)			
Net cash provided by/(used in) financing activities	(1,204)	(1,123)	(1,121)	(1,119)	(1,117)	(1,116)	(1,114)	(1,112)	(1,110)	(1,005)	(572)			
Net increase/(decrease) in cash & cash equivalents	(7,316)	2,247	177	1,020	825	2,074	903	(326)	(1,066)	(890)	1,287			
Cash and cash equivalents at the beginning of the financial year	76,334	69,018	71,265	71,442	72,462	73,287	75,361	76,264	75,938	74,872	73,982			
Cash and cash equivalents at the end of the financial year	69,018	71,265	71,442	72,462	73,287	75,361	76,264	75,938	74,872	73,982	75,269			

Statement of Capital Works

	Forecast / Budget		Projections										
	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000	2028-29 \$'000	2029-30 \$'000	2030-31 \$'000	2031-32 \$'000	2032-33 \$'000	2033-34 \$'000	2034-35 \$'000		
Property													
Land	-	-	750	750	750	750	750	750	750	750	750	750	750
Total land	-	-	750	750	750								
Buildings	13,803	5,869	2,815	2,987	3,200	3,242	3,340	3,439	3,731	3,835	3,942	3,942	3,942
Total buildings	13,803	5,869	2,815	2,987	3,200	3,242	3,340	3,439	3,731	3,835	3,942	3,942	3,942
Total property	13,803	5,869	3,565	3,737	3,950	3,992	4,090	4,189	4,481	4,585	4,692	4,692	4,692
Plant and equipment													
Plant, machinery and equipment	4,529	6,001	4,032	4,227	3,606	3,651	3,636	3,621	3,606	3,591	3,591	3,591	3,591
Fixtures, fittings and furniture	1,779	267	100	100	100	100	100	100	100	100	100	100	100
Computers and telecommunications	1,497	720	1,300	1,300	1,300	1,300	1,310	1,320	330	340	340	340	340
Library books and art works	395	360	370	380	390	400	410	420	430	440	440	440	440
Other	246	250	250	250	250	250	250	250	250	250	250	250	250
Total plant and equipment	8,446	7,598	6,052	6,257	5,646	5,701	5,706	5,711	4,716	4,721	4,721	4,721	4,721
Infrastructure													
Roads	11,787	16,230	12,782	13,506	14,062	11,516	12,570	13,627	14,620	14,874	14,874	13,243	13,243
Footpaths and cycleways	990	587	727	775	835	841	864	887	971	995	995	1,020	1,020
Drainage	1,486	8,714	4,097	4,311	4,562	4,681	4,847	5,019	5,345	5,528	5,528	5,717	5,717
Recreational, leisure and community facilities	2,390	1,702	727	775	835	841	864	887	971	995	995	1,020	1,020
Waste management	1,582	404	1,100	550	550	2,020	2,020	2,020	2,020	2,020	2,020	2,020	2,020
Parks, open space and streetscapes	4,417	365	1,971	2,064	2,170	3,029	3,148	3,272	3,440	3,574	3,574	3,712	3,712
Kerb and Channel	287	25	242	258	278	280	288	296	324	332	332	340	340
Off street car parks	1,235	-	121	129	139	140	144	148	162	166	166	170	170
Total infrastructure	24,174	28,027	21,767	22,368	23,431	23,348	24,745	26,156	27,853	28,484	28,484	27,242	27,242
Total capital works expenditure	46,423	41,494	31,384	32,362	33,027	33,041	34,541	36,056	37,050	37,790	37,790	36,655	36,655

Statement of Capital Works

	Forecast / Actual 2024-25 \$'000	Budget		Projections														
		2025-26 \$'000	2026-27 \$'000	2027-28 \$'000	2028-29 \$'000	2029-30 \$'000	2030-31 \$'000	2031-32 \$'000	2032-33 \$'000	2033-34 \$'000	2034-35 \$'000							
Represented by:																		
New asset expenditure	9,295	12,868	7,283	7,547	7,825	7,041	7,337	7,645	7,966	8,301	8,650							
Asset renewal expenditure	20,987	23,367	22,127	22,897	23,148	22,360	23,395	24,433	25,012	25,360	24,085							
Asset expansion expenditure	4,157	201	810	769	822	1,820	1,904	1,989	2,036	2,064	1,960							
Asset upgrade expenditure	11,984	5,058	1,164	1,149	1,232	1,820	1,904	1,989	2,036	2,064	1,960							
Total capital works expenditure	46,423	41,494	31,384	32,362	33,027	33,041	34,541	36,056	37,050	37,790	36,655							
Funding sources represented by:																		
Grants	10,453	14,477	5,139	5,410	5,410	5,410	5,410	5,410	5,410	5,410	5,410							
Contributions	652	2,708	949	949	949	949	949	949	949	949	949							
Council cash	35,318	24,309	25,296	26,003	26,668	26,682	28,182	29,697	30,691	31,431	30,296							
Total capital works expenditure	46,423	41,494	31,384	32,362	33,027	33,041	34,541	36,056	37,050	37,790	36,655							

Operating Income Statement

	Forecast /		Projections										
	Actual	Budget	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Income													
Rates and charges	90,133	93,123	96,605	100,211	103,947	107,803	111,799	115,940	120,229	124,227	129,281		
Statutory fees and fines	2,311	2,341	2,400	2,460	2,522	2,585	2,650	2,711	2,779	2,843	2,914		
User fees	6,005	6,828	7,033	7,244	7,461	7,685	7,916	8,153	8,398	8,650	8,910		
Grants - operating	25,675	25,558	26,297	27,058	27,841	28,647	29,476	30,330	31,209	32,113	33,043		
Contributions - monetary	37	12	12	12	12	12	12	12	12	12	12		
Other income	9,892	10,635	10,568	10,744	10,925	11,110	11,300	11,495	11,695	11,900	12,110		
Total income	134,053	138,497	142,915	147,729	152,708	157,842	163,153	168,641	174,322	179,745	186,270		
Expenses													
Employee costs	54,908	59,160	61,586	64,111	66,740	70,144	73,721	77,481	81,433	85,586	89,951		
Materials and services	53,052	52,743	55,333	56,109	58,036	59,009	60,509	62,046	63,624	64,642	65,846		
Allowance for impairment losses	31	31	32	33	34	35	36	37	38	39	40		
Depreciation	22,514	23,746	24,933	26,180	26,834	27,505	28,193	28,897	29,620	30,360	31,119		
Amortisation - intangible assets	192	202	212	222	233	245	257	270	284	298	313		
Amortisation - right of use assets	52	120	95	90	85	80	75	70	65	60	55		
Borrowing costs	594	507	560	516	465	375	336	296	252	204	169		
Finance cost - leases	44	57	55	53	51	49	47	45	43	41	39		
Other expenses	2,010	1,862	1,909	1,957	2,006	2,056	2,107	2,160	2,214	2,269	2,326		
Total expenses	133,397	138,428	144,715	149,271	154,484	159,498	165,281	171,302	177,573	183,499	189,858		
Surplus/(deficit) for the year	656	69	(1,800)	(1,542)	(1,776)	(1,656)	(2,128)	(2,661)	(3,251)	(3,754)	(3,588)		
Capital funding													
Grants - capital	10,453	14,477	5,139	5,410	5,410	5,410	5,410	5,410	5,410	5,410	5,410		
Net gain on disposal of property, infrastructure, plant and equipment	(1,600)	(1,600)	(1,640)	(1,681)	(1,723)	(1,766)	(1,810)	(1,855)	(1,902)	(1,949)	(1,998)		
Contributions - monetary (capital)	4,373	3,657	949	949	949	949	949	949	949	949	949		
Contributions - non-monetary (capital)	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800		
Other income - capital	105	-	-	-	-	-	-	-	-	-	-		
Total comprehensive result	15,787	18,403	4,448	4,936	4,660	4,737	4,221	3,643	3,006	2,456	2,573		

Statement of Human Resources

	Budget		Projections									
	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35		
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Staff expenditure												
Employee costs - operating	59,160	61,586	64,111	66,740	70,144	73,721	77,481	81,433	85,586	89,951		
Employee costs - capital	2,190	2,280	2,373	2,470	2,596	2,728	2,867	3,013	3,167	3,329		
Total staff expenditure	61,350	63,866	66,484	69,210	72,740	76,449	80,348	84,446	88,753	93,280		
Staff numbers	FTE											
Employees - operating	492.77	492.77	492.77	492.77	492.77	492.77	492.77	492.77	492.77	492.77		
Employees - capital	21.35	21.35	21.35	21.35	21.35	21.35	21.35	21.35	21.35	21.35		
Total staff numbers	514.12											

Statement of Human Resources

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

Department	Budget	Comprises		Casual
	2025-26 \$'000	Permanent Full Time \$'000	Permanent Part Time \$'000	
Arts, Culture and Venues	2,170	919	1,009	242
Executive Services	885	630	255	-
Civic Compliance	3,980	2,978	970	32
Communications	817	817	-	-
Community Care	5,810	2,461	3,297	52
Community Partnerships	2,605	2,239	366	-
Corporate Performance General Manager	422	422	-	-
Economic Development and Tourism	2,519	1,972	475	72
Engineering, Development and Delivery	2,255	2,251	-	4
Facilities and Assets	3,214	3,121	93	-
Financial Services	3,704	3,390	314	-
Governance	1,564	1,564	-	-
Healthy Communities General Manager	502	382	120	-
Information Systems	2,338	2,250	88	-
Infrastructure and Asset Services General Manager	422	422	-	-
Libraries and Knowledge Hubs	2,512	2,036	476	-
LightState	1,125	440	-	685
Organisational Performance	2,528	2,266	38	224
Parks and Recreation	5,207	4,560	544	103
People	1,642	1,385	257	-
Project Development Office	807	807	-	-
Statutory Planning	1,706	1,614	92	-
Strategic Planning	920	794	126	-
Strategy and Growth General Manager	419	419	-	-
Waste Services	3,273	3,028	245	-
Works and Infrastructure	5,814	5,643	171	-
Total staff expenditure	59,160	48,810	8,936	1,414
Capitalised labour costs *	2,190	-	-	-
Total expenditure	61,350			

* 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

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

Department	Budget 2025-26	Comprises		Casual
		Permanent Full Time	Permanent Part Time	
Arts, Culture and Venues	19.68	7.00	10.28	2.40
Executive Services	4.43	3.00	1.43	-
Civic Compliance	35.08	24.00	10.76	0.32
Communications	6.00	6.00	-	-
Community Care	45.93	20.46	25.10	0.37
Community Partnerships	18.76	16.00	2.76	-
Corporate Performance General Manager	2.00	2.00	-	-
Economic Development and Tourism	21.01	15.00	5.35	0.66
Engineering, Development and Delivery	17.13	17.10	-	0.03
Facilities and Assets	28.13	27.08	1.05	-
Financial Services	28.83	26.00	2.83	-
Governance	13.00	13.00	-	-
Healthy Communities General Manager	2.95	2.00	0.95	-
Information Systems	16.67	16.00	0.67	-
Infrastructure and Asset Services General Manager	2.00	2.00	-	-
Libraries and Knowledge Hubs	20.87	16.66	4.21	-
LightState	9.84	3.00	-	6.84
Organisational Performance	22.45	20.00	0.42	2.03
Parks and Recreation	51.37	45.00	5.42	0.95
People	12.13	10.00	2.13	-
Project Development Office	6.00	6.00	-	-
Statutory Planning	14.63	14.00	0.63	-
Strategic Planning	6.63	6.00	0.63	-
Strategy and Growth General Manager	2.00	2.00	-	-
Waste Services	27.70	25.00	2.70	-
Works and Infrastructure	57.55	55.65	1.90	-
Total staff FTE	492.77	399.95	79.22	13.60
Capitalised labour costs	21.35			
Total staff FTE	514.12			

Summary of Plan Human Resources – Budgeted Expenditure

	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Arts, Culture and Venues										
<i>Permanent - Full time</i>	919	957	997	1,038	1,091	1,147	1,205	1,267	1,331	1,399
Female	458	477	497	517	543	571	600	631	663	697
Male	461	480	500	521	548	576	605	636	668	702
Self-described gender	-	-	-	-	-	-	-	-	-	-
<i>Permanent - Part time</i>	1,009	1,050	1,093	1,138	1,196	1,257	1,321	1,388	1,459	1,534
Female	766	797	830	864	908	954	1,003	1,054	1,108	1,165
Male	243	253	263	274	288	303	318	334	351	369
Self-described gender	-	-	-	-	-	-	-	-	-	-
Total - Arts, Culture and Venues	1,928	2,007	2,090	2,176	2,287	2,404	2,526	2,655	2,790	2,933
Executive Services										
<i>Permanent - Full time</i>	630	656	683	711	747	785	825	867	911	958
Female	227	236	246	256	269	283	297	312	328	345
Male	403	420	437	455	478	502	528	555	583	613
Self-described gender	-	-	-	-	-	-	-	-	-	-
<i>Permanent - Part time</i>	255	265	276	287	302	317	333	350	368	387
Female	255	265	276	287	302	317	333	350	368	387
Male	-	-	-	-	-	-	-	-	-	-
Self-described gender	-	-	-	-	-	-	-	-	-	-
Total - Executive Services	885	921	959	998	1,049	1,102	1,158	1,217	1,279	1,345
Civic Compliance										
<i>Permanent - Full time</i>	2,978	3,101	3,228	3,360	3,531	3,711	3,901	4,100	4,309	4,529
Female	1,111	1,157	1,204	1,253	1,317	1,384	1,455	1,529	1,607	1,689
Male	1,867	1,944	2,024	2,107	2,214	2,327	2,446	2,571	2,702	2,840
Self-described gender	-	-	-	-	-	-	-	-	-	-
<i>Permanent - Part time</i>	970	1,010	1,051	1,094	1,150	1,208	1,270	1,334	1,402	1,474
Female	783	815	848	883	928	975	1,025	1,077	1,132	1,190
Male	187	195	203	211	222	233	245	257	270	284
Self-described gender	-	-	-	-	-	-	-	-	-	-
Total - Civic Compliance	3,948	4,111	4,279	4,454	4,681	4,919	5,171	5,434	5,711	6,003

Summary of Plan Human Resources – Budgeted Expenditure

	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Communications										
<i>Permanent - Full time</i>	817	850	884	920	967	1,017	1,069	1,123	1,180	1,240
Female	245	255	265	276	290	305	321	337	354	372
Male	572	595	619	644	677	712	748	786	826	868
Self-described gender	-	-	-	-	-	-	-	-	-	-
<i>Permanent - Part time</i>	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-
Male	-	-	-	-	-	-	-	-	-	-
Self-described gender	-	-	-	-	-	-	-	-	-	-
Total - Communications	817	850	884	920	967	1,017	1,069	1,123	1,180	1,240
Community Care										
<i>Permanent - Full time</i>	2,461	2,562	2,667	2,777	2,919	3,068	3,224	3,389	3,562	3,743
Female	2,268	2,361	2,458	2,559	2,690	2,827	2,971	3,123	3,282	3,449
Male	193	201	209	218	229	241	253	266	280	294
Self-described gender	-	-	-	-	-	-	-	-	-	-
<i>Permanent - Part time</i>	3,297	3,432	3,573	3,720	3,910	4,109	4,319	4,539	4,770	5,013
Female	3,297	3,432	3,573	3,720	3,910	4,109	4,319	4,539	4,770	5,013
Male	-	-	-	-	-	-	-	-	-	-
Self-described gender	-	-	-	-	-	-	-	-	-	-
Total - Community Care	5,758	5,994	6,240	6,497	6,829	7,177	7,543	7,928	8,332	8,756
Community Partnerships										
<i>Permanent - Full time</i>	2,239	2,331	2,427	2,527	2,656	2,791	2,934	3,083	3,240	3,405
Female	1,723	1,794	1,868	1,945	2,044	2,148	2,258	2,373	2,494	2,621
Male	516	537	559	582	612	643	676	710	746	784
Self-described gender	-	-	-	-	-	-	-	-	-	-
<i>Permanent - Part time</i>	366	381	397	413	434	456	479	503	529	556
Female	366	381	397	413	434	456	479	503	529	556
Male	-	-	-	-	-	-	-	-	-	-
Self-described gender	-	-	-	-	-	-	-	-	-	-
Total - Community Partnerships	2,605	2,712	2,824	2,940	3,090	3,247	3,413	3,586	3,769	3,961

Summary of Plan Human Resources – Budgeted Expenditure

	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Corporate Performance General Manager										
<i>Permanent - Full time</i>	422	439	457	476	500	525	552	580	610	641
Female	422	439	457	476	500	525	552	580	610	641
Male	-	-	-	-	-	-	-	-	-	-
Self-described gender	-	-	-	-	-	-	-	-	-	-
<i>Permanent - Part time</i>	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-
Male	-	-	-	-	-	-	-	-	-	-
Self-described gender	-	-	-	-	-	-	-	-	-	-
Total - Corporate Performance General Manager	422	439	457	476	500	525	552	580	610	641
Economic Development and Tourism										
<i>Permanent - Full time</i>	1,972	2,053	2,137	2,225	2,338	2,457	2,583	2,715	2,854	3,000
Female	1,394	1,451	1,510	1,572	1,652	1,736	1,825	1,918	2,016	2,119
Male	578	602	627	653	686	721	758	797	838	881
Self-described gender	-	-	-	-	-	-	-	-	-	-
<i>Permanent - Part time</i>	475	494	514	535	562	590	620	651	685	720
Female	422	439	457	476	500	525	552	580	610	641
Male	53	55	57	59	62	65	68	71	75	79
Self-described gender	-	-	-	-	-	-	-	-	-	-
Total - Economic Development and Tourism	2,447	2,547	2,651	2,760	2,900	3,047	3,203	3,366	3,539	3,720
Engineering, Development and Delivery										
<i>Permanent - Full time</i>	2,251	2,344	2,440	2,540	2,670	2,806	2,949	3,100	3,259	3,425
Female	235	245	255	265	279	293	308	324	341	358
Male	2,016	2,099	2,185	2,275	2,391	2,513	2,641	2,776	2,918	3,067
Self-described gender	-	-	-	-	-	-	-	-	-	-
<i>Permanent - Part time</i>	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-
Male	-	-	-	-	-	-	-	-	-	-
Self-described gender	-	-	-	-	-	-	-	-	-	-
Total - Engineering, Development and Delivery	2,251	2,344	2,440	2,540	2,670	2,806	2,949	3,100	3,259	3,425

Summary of Plan Human Resources – Budgeted Expenditure

	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Facilities and Assets										
<i>Permanent - Full time</i>	3,121	3,249	3,382	3,520	3,700	3,888	4,086	4,295	4,514	4,744
Female	1,182	1,230	1,280	1,332	1,400	1,471	1,546	1,625	1,708	1,795
Male	1,939	2,019	2,102	2,188	2,300	2,417	2,540	2,670	2,806	2,949
Self-described gender	-	-	-	-	-	-	-	-	-	-
<i>Permanent - Part time</i>	93	97	101	105	110	116	122	128	135	142
Female	93	97	101	105	110	116	122	128	135	142
Male	-	-	-	-	-	-	-	-	-	-
Self-described gender	-	-	-	-	-	-	-	-	-	-
Total - Facilities and Assets	3,214	3,346	3,483	3,625	3,810	4,004	4,208	4,423	4,649	4,886
Financial Services										
<i>Permanent - Full time</i>	3,390	3,529	3,674	3,824	4,019	4,224	4,439	4,665	4,903	5,153
Female	1,198	1,247	1,298	1,351	1,420	1,492	1,568	1,648	1,732	1,820
Male	2,192	2,282	2,376	2,473	2,599	2,732	2,871	3,017	3,171	3,333
Self-described gender	-	-	-	-	-	-	-	-	-	-
<i>Permanent - Part time</i>	314	327	340	354	372	391	411	431	453	476
Female	187	195	203	211	222	233	245	257	270	284
Male	127	132	137	143	150	158	166	174	183	192
Self-described gender	-	-	-	-	-	-	-	-	-	-
Total - Financial Services	3,704	3,856	4,014	4,178	4,391	4,615	4,850	5,096	5,356	5,629
Governance										
<i>Permanent - Full time</i>	1,564	1,628	1,695	1,764	1,854	1,948	2,047	2,151	2,261	2,376
Female	977	1,017	1,059	1,102	1,158	1,217	1,279	1,344	1,413	1,485
Male	587	611	636	662	696	731	768	807	848	891
Self-described gender	-	-	-	-	-	-	-	-	-	-
<i>Permanent - Part time</i>	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-
Male	-	-	-	-	-	-	-	-	-	-
Self-described gender	-	-	-	-	-	-	-	-	-	-
Total - Governance	1,564	1,628	1,695	1,764	1,854	1,948	2,047	2,151	2,261	2,376

Summary of Plan Human Resources – Budgeted Expenditure

	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Healthy Communities General Manager										
<i>Permanent - Full time</i>	382	398	414	431	453	476	500	526	553	581
Female	-	-	-	-	-	-	-	-	-	-
Male	382	398	414	431	453	476	500	526	553	581
Self-described gender	-	-	-	-	-	-	-	-	-	-
<i>Permanent - Part time</i>	120	125	130	135	142	149	157	165	173	182
Female	120	125	130	135	142	149	157	165	173	182
Male	-	-	-	-	-	-	-	-	-	-
Self-described gender	-	-	-	-	-	-	-	-	-	-
Total - Healthy Communities General Manager	502	523	544	566	595	625	657	691	726	763
Information Systems										
<i>Permanent - Full time</i>	2,250	2,343	2,439	2,539	2,669	2,805	2,948	3,098	3,256	3,422
Female	600	625	651	678	713	749	787	827	869	913
Male	1,650	1,718	1,788	1,861	1,956	2,056	2,161	2,271	2,387	2,509
Self-described gender	-	-	-	-	-	-	-	-	-	-
<i>Permanent - Part time</i>	88	92	96	100	105	110	116	122	128	135
Female	-	-	-	-	-	-	-	-	-	-
Male	88	92	96	100	105	110	116	122	128	135
Self-described gender	-	-	-	-	-	-	-	-	-	-
Total - Information Systems	2,338	2,435	2,535	2,639	2,774	2,915	3,064	3,220	3,384	3,557
Infrastructure and Asset Services General Manager										
<i>Permanent - Full time</i>	422	439	457	476	500	526	553	581	611	642
Female	127	132	137	143	150	158	166	174	183	192
Male	295	307	320	333	350	368	387	407	428	450
Self-described gender	-	-	-	-	-	-	-	-	-	-
<i>Permanent - Part time</i>	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-
Male	-	-	-	-	-	-	-	-	-	-
Self-described gender	-	-	-	-	-	-	-	-	-	-
Total - Infrastructure and Asset Services General Manager	422	439	457	476	500	526	553	581	611	642

Summary of Plan Human Resources – Budgeted Expenditure

	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Libraries and Knowledge Hubs										
<i>Permanent - Full time</i>	2,036	2,120	2,207	2,298	2,415	2,539	2,668	2,804	2,947	3,097
Female	1,794	1,868	1,945	2,025	2,128	2,237	2,351	2,471	2,597	2,729
Male	242	252	262	273	287	302	317	333	350	368
Self-described gender	-	-	-	-	-	-	-	-	-	-
<i>Permanent - Part time</i>	476	496	516	537	564	593	623	655	688	723
Female	476	496	516	537	564	593	623	655	688	723
Male	-	-	-	-	-	-	-	-	-	-
Self-described gender	-	-	-	-	-	-	-	-	-	-
Total - Libraries and Knowledge Hubs	2,512	2,616	2,723	2,835	2,979	3,132	3,291	3,459	3,635	3,820
LightState										
<i>Permanent - Full time</i>	440	458	477	496	521	547	575	604	634	667
Female	320	333	347	361	379	398	418	439	461	485
Male	120	125	130	135	142	149	157	165	173	182
Self-described gender	-	-	-	-	-	-	-	-	-	-
<i>Permanent - Part time</i>	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-
Male	-	-	-	-	-	-	-	-	-	-
Self-described gender	-	-	-	-	-	-	-	-	-	-
Total - LightState	440	458	477	496	521	547	575	604	634	667
Organisational Performance										
<i>Permanent - Full time</i>	2,266	2,359	2,456	2,557	2,687	2,824	2,968	3,119	3,278	3,445
Female	2,266	2,359	2,456	2,557	2,687	2,824	2,968	3,119	3,278	3,445
Male	-	-	-	-	-	-	-	-	-	-
Self-described gender	-	-	-	-	-	-	-	-	-	-
<i>Permanent - Part time</i>	38	40	42	44	46	48	50	53	56	59
Female	38	40	42	44	46	48	50	53	56	59
Male	-	-	-	-	-	-	-	-	-	-
Self-described gender	-	-	-	-	-	-	-	-	-	-
Total - Organisational Performance	2,304	2,399	2,498	2,601	2,733	2,872	3,018	3,172	3,334	3,504

Summary of Plan Human Resources – Budgeted Expenditure

	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Parks and Recreation										
<i>Permanent - Full time</i>	4,560	4,747	4,942	5,144	5,407	5,683	5,973	6,278	6,598	6,935
Female	658	685	713	742	780	820	862	906	952	1,001
Male	3,902	4,062	4,229	4,402	4,627	4,863	5,111	5,372	5,646	5,934
Self-described gender	-	-	-	-	-	-	-	-	-	-
<i>Permanent - Part time</i>	544	567	590	614	646	679	714	751	790	830
Female	309	322	335	349	367	386	406	427	449	472
Male	235	245	255	265	279	293	308	324	341	358
Self-described gender	-	-	-	-	-	-	-	-	-	-
Total - Parks and Recreation	5,104	5,314	5,532	5,758	6,053	6,362	6,687	7,029	7,388	7,765
People										
<i>Permanent - Full time</i>	1,385	1,442	1,501	1,563	1,643	1,727	1,815	1,908	2,005	2,107
Female	940	979	1,019	1,061	1,115	1,172	1,232	1,295	1,361	1,430
Male	445	463	482	502	528	555	583	613	644	677
Self-described gender	-	-	-	-	-	-	-	-	-	-
<i>Permanent - Part time</i>	257	268	279	290	305	321	337	354	372	391
Female	257	268	279	290	305	321	337	354	372	391
Male	-	-	-	-	-	-	-	-	-	-
Self-described gender	-	-	-	-	-	-	-	-	-	-
Total - People	1,642	1,710	1,780	1,853	1,948	2,048	2,152	2,262	2,377	2,498
Project Development Office										
<i>Permanent - Full time</i>	807	840	875	911	958	1,007	1,058	1,112	1,169	1,229
Female	554	577	601	626	658	692	727	764	803	844
Male	253	263	274	285	300	315	331	348	366	385
Self-described gender	-	-	-	-	-	-	-	-	-	-
<i>Permanent - Part time</i>	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-
Male	-	-	-	-	-	-	-	-	-	-
Self-described gender	-	-	-	-	-	-	-	-	-	-
Total - Project Development Office	807	840	875	911	958	1,007	1,058	1,112	1,169	1,229

Summary of Plan Human Resources – Budgeted Expenditure

	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Statutory Planning										
<i>Permanent - Full time</i>	1,614	1,680	1,749	1,820	1,913	2,010	2,112	2,220	2,333	2,452
Female	730	760	791	823	865	909	955	1,004	1,055	1,109
Male	884	920	958	997	1,048	1,101	1,157	1,216	1,278	1,343
Self-described gender	-	-	-	-	-	-	-	-	-	-
<i>Permanent - Part time</i>	92	96	100	104	109	115	121	127	133	140
Female	-	-	-	-	-	-	-	-	-	-
Male	92	96	100	104	109	115	121	127	133	140
Self-described gender	-	-	-	-	-	-	-	-	-	-
Total - Statutory Planning	1,706	1,776	1,849	1,924	2,022	2,125	2,233	2,347	2,466	2,592
Strategic Planning										
<i>Permanent - Full time</i>	794	827	861	896	941	989	1,040	1,093	1,149	1,208
Female	528	550	573	596	626	658	692	727	764	803
Male	266	277	288	300	315	331	348	366	385	405
Self-described gender	-	-	-	-	-	-	-	-	-	-
<i>Permanent - Part time</i>	126	131	136	142	149	157	165	173	182	191
Female	-	-	-	-	-	-	-	-	-	-
Male	126	131	136	142	149	157	165	173	182	191
Self-described gender	-	-	-	-	-	-	-	-	-	-
Total - Strategic Planning	920	958	997	1,038	1,090	1,146	1,205	1,266	1,331	1,399
Strategy and Growth General Manager										
<i>Permanent - Full time</i>	419	436	454	472	496	521	548	576	606	637
Female	124	129	134	139	146	153	161	169	178	187
Male	295	307	320	333	350	368	387	407	428	450
Self-described gender	-	-	-	-	-	-	-	-	-	-
<i>Permanent - Part time</i>	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-
Male	-	-	-	-	-	-	-	-	-	-
Self-described gender	-	-	-	-	-	-	-	-	-	-
Total - Strategy and Growth General Manager	419	436	454	472	496	521	548	576	606	637

Summary of Plan Human Resources – Budgeted Expenditure

	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Waste Services										
<i>Permanent - Full time</i>	3,028	3,153	3,282	3,416	3,590	3,773	3,965	4,168	4,380	4,604
Female	1,015	1,057	1,100	1,145	1,203	1,264	1,328	1,396	1,467	1,542
Male	2,013	2,096	2,182	2,271	2,387	2,509	2,637	2,772	2,913	3,062
Self-described gender	-	-	-	-	-	-	-	-	-	-
<i>Permanent - Part time</i>	245	255	265	275	289	303	319	335	353	371
Female	122	127	132	137	144	151	159	167	176	185
Male	123	128	133	138	145	152	160	168	177	186
Self-described gender	-	-	-	-	-	-	-	-	-	-
Total - Waste Services	3,273	3,408	3,547	3,691	3,879	4,076	4,284	4,503	4,733	4,975
Works and Infrastructure										
<i>Permanent - Full time</i>	5,643	5,869	6,110	6,364	6,689	7,034	7,392	7,772	8,166	8,580
Female	197	205	213	222	233	245	257	270	284	298
Male	5,446	5,664	5,897	6,142	6,456	6,789	7,135	7,502	7,882	8,282
Self-described gender	-	-	-	-	-	-	-	-	-	-
<i>Permanent - Part time</i>	171	178	185	193	203	213	224	235	247	260
Female	-	-	-	-	-	-	-	-	-	-
Male	171	178	185	193	203	213	224	235	247	260
Self-described gender	-	-	-	-	-	-	-	-	-	-
Total - Works and Infrastructure	5,814	6,047	6,295	6,557	6,892	7,247	7,616	8,007	8,413	8,840
Casuals, temporary and other expenditure	1,414	1,472	1,532	1,595	1,676	1,761	1,851	1,945	2,044	2,148
Total employee costs - operating	59,160	61,586	64,111	66,740	70,144	73,721	77,481	81,433	85,586	89,951
Capitalised labour costs	2,190	2,280	2,373	2,470	2,596	2,728	2,867	3,013	3,167	3,329
Total staff expenditure	61,350	63,866	66,484	69,210	72,740	76,449	80,348	84,446	88,753	93,280

Summary of Plan Human Resources – Budgeted Full Time Equivalent (FTE) Count

	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35
	FTE									
Arts, Culture and Venues										
<i>Permanent - Full time</i>	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00
Female	3	3	3	3	3	3	3	3	3	3
Male	4	4	4	4	4	4	4	4	4	4
Self-described gender	-	-	-	-	-	-	-	-	-	-
<i>Permanent - Part time</i>	10.28	10.28	10.28	10.28	10.28	10.28	10.28	10.28	10.28	10.28
Female	8	8	8	8	8	8	8	8	8	8
Male	3	3	3	3	3	3	3	3	3	3
Self-described gender	-	-	-	-	-	-	-	-	-	-
Total - Arts, Culture and Venues	17.28									

Executive Services										
<i>Permanent - Full time</i>	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Female	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Male	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Self-described gender	-	-	-	-	-	-	-	-	-	-
<i>Permanent - Part time</i>	1.43	1.43	1.43	1.43	1.43	1.43	1.43	1.43	1.43	1.43
Female	1.43	1.43	1.43	1.43	1.43	1.43	1.43	1.43	1.43	1.43
Male	-	-	-	-	-	-	-	-	-	-
Self-described gender	-	-	-	-	-	-	-	-	-	-
Total - Executive Services	4.43									

Civic Compliance										
<i>Permanent - Full time</i>	24.00	24.00	24.00	24.00	24.00	24.00	24.00	24.00	24.00	24.00
Female	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00
Male	14.00	14.00	14.00	14.00	14.00	14.00	14.00	14.00	14.00	14.00
Self-described gender	-	-	-	-	-	-	-	-	-	-
<i>Permanent - Part time</i>	10.76	10.76	10.76	10.76	10.76	10.76	10.76	10.76	10.76	10.76
Female	8.76	8.76	8.76	8.76	8.76	8.76	8.76	8.76	8.76	8.76
Male	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Self-described gender	-	-	-	-	-	-	-	-	-	-
Total - Civic Compliance	34.76									

Summary of Plan Human Resources – Budgeted Full Time Equivalent (FTE) Count

	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35
	FTE									
Communications										
<i>Permanent - Full time</i>	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00
Female	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Male	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
Self-described gender	-	-	-	-	-	-	-	-	-	-
<i>Permanent - Part time</i>	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-
Male	-	-	-	-	-	-	-	-	-	-
Self-described gender	-	-	-	-	-	-	-	-	-	-
Total - Communications	6.00									
Community Care										
<i>Permanent - Full time</i>	20.46	20.46	20.46	20.46	20.46	20.46	20.46	20.46	20.46	20.46
Female	18.88	18.88	18.88	18.88	18.88	18.88	18.88	18.88	18.88	18.88
Male	1.58	1.58	1.58	1.58	1.58	1.58	1.58	1.58	1.58	1.58
Self-described gender	-	-	-	-	-	-	-	-	-	-
<i>Permanent - Part time</i>	25.10	25.10	25.10	25.10	25.10	25.10	25.10	25.10	25.10	25.10
Female	25.10	25.10	25.10	25.10	25.10	25.10	25.10	25.10	25.10	25.10
Male	-	-	-	-	-	-	-	-	-	-
Self-described gender	-	-	-	-	-	-	-	-	-	-
Total - Community Care	45.56									
Community Partnerships										
<i>Permanent - Full time</i>	16.00	16.00	16.00	16.00	16.00	16.00	16.00	16.00	16.00	16.00
Female	12.00	12.00	12.00	12.00	12.00	12.00	12.00	12.00	12.00	12.00
Male	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
Self-described gender	-	-	-	-	-	-	-	-	-	-
<i>Permanent - Part time</i>	2.76	2.76	2.76	2.76	2.76	2.76	2.76	2.76	2.76	2.76
Female	2.76	2.76	2.76	2.76	2.76	2.76	2.76	2.76	2.76	2.76
Male	-	-	-	-	-	-	-	-	-	-
Self-described gender	-	-	-	-	-	-	-	-	-	-
Total - Community Partnerships	18.76									

Summary of Plan Human Resources – Budgeted Full Time Equivalent (FTE) Count

	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35
	FTE									
Corporate Performance General Manager										
<i>Permanent - Full time</i>	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Female	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Male	-	-	-	-	-	-	-	-	-	-
Self-described gender	-	-	-	-	-	-	-	-	-	-
<i>Permanent - Part time</i>	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-
Male	-	-	-	-	-	-	-	-	-	-
Self-described gender	-	-	-	-	-	-	-	-	-	-
Total - Corporate Performance General Manager	2.00									

Economic Development and Tourism										
<i>Permanent - Full time</i>	15.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00
Female	11.00	11.00	11.00	11.00	11.00	11.00	11.00	11.00	11.00	11.00
Male	4	4	4	4	4	4	4	4	4	4
Self-described gender	-	-	-	-	-	-	-	-	-	-
<i>Permanent - Part time</i>	5.35	5.35	5.35	5.35	5.35	5.35	5.35	5.35	5.35	5.35
Female	5	5	5	5	5	5	5	5	5	5
Male	1	1	1	1	1	1	1	1	1	1
Self-described gender	-	-	-	-	-	-	-	-	-	-
Total - Economic Development and Tourism	20.35									

Engineering, Development and Delivery										
<i>Permanent - Full time</i>	17.10	17.10	17.10	17.10	17.10	17.10	17.10	17.10	17.10	17.10
Female	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Male	15.10	15.10	15.10	15.10	15.10	15.10	15.10	15.10	15.10	15.10
Self-described gender	-	-	-	-	-	-	-	-	-	-
<i>Permanent - Part time</i>	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-
Male	-	-	-	-	-	-	-	-	-	-
Self-described gender	-	-	-	-	-	-	-	-	-	-
Total - Engineering, Development and Delivery	17.10									

Summary of Plan Human Resources – Budgeted Full Time Equivalent (FTE) Count

	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35
	FTE									
Facilities and Assets										
<i>Permanent - Full time</i>	27.08	27.08	27.08	27.08	27.08	27.08	27.08	27.08	27.08	27.08
Female	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00
Male	18.08	18.08	18.08	18.08	18.08	18.08	18.08	18.08	18.08	18.08
Self-described gender	-	-	-	-	-	-	-	-	-	-
<i>Permanent - Part time</i>	1.05	1.05	1.05	1.05	1.05	1.05	1.05	1.05	1.05	1.05
Female	1.05	1.05	1.05	1.05	1.05	1.05	1.05	1.05	1.05	1.05
Male	-	-	-	-	-	-	-	-	-	-
Self-described gender	-	-	-	-	-	-	-	-	-	-
Total - Facilities and Assets	28.13									
Financial Services										
<i>Permanent - Full time</i>	26.00	26.00	26.00	26.00	26.00	26.00	26.00	26.00	26.00	26.00
Female	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00
Male	16.00	16.00	16.00	16.00	16.00	16.00	16.00	16.00	16.00	16.00
Self-described gender	-	-	-	-	-	-	-	-	-	-
<i>Permanent - Part time</i>	2.83	2.83	2.83	2.83	2.83	2.83	2.83	2.83	2.83	2.83
Female	1.83	1.83	1.83	1.83	1.83	1.83	1.83	1.83	1.83	1.83
Male	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Self-described gender	-	-	-	-	-	-	-	-	-	-
Total - Financial Services	28.83									
Governance										
<i>Permanent - Full time</i>	13.00	13.00	13.00	13.00	13.00	13.00	13.00	13.00	13.00	13.00
Female	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00
Male	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00
Self-described gender	-	-	-	-	-	-	-	-	-	-
<i>Permanent - Part time</i>	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-
Male	-	-	-	-	-	-	-	-	-	-
Self-described gender	-	-	-	-	-	-	-	-	-	-
Total - Governance	13.00									

Summary of Plan Human Resources – Budgeted Full Time Equivalent (FTE) Count

	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35
	FTE									
Healthy Communities General Manager										
<i>Permanent - Full time</i>	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Female	-	-	-	-	-	-	-	-	-	-
Male	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Self-described gender	-	-	-	-	-	-	-	-	-	-
<i>Permanent - Part time</i>	0.95	0.95	0.95	0.95	0.95	0.95	0.95	0.95	0.95	0.95
Female	0.95	0.95	0.95	0.95	0.95	0.95	0.95	0.95	0.95	0.95
Male	-	-	-	-	-	-	-	-	-	-
Self-described gender	-	-	-	-	-	-	-	-	-	-
Total - Healthy Communities General Manager	2.95									
Information Systems										
<i>Permanent - Full time</i>	16.00	16.00	16.00	16.00	16.00	16.00	16.00	16.00	16.00	16.00
Female	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
Male	11.00	11.00	11.00	11.00	11.00	11.00	11.00	11.00	11.00	11.00
Self-described gender	-	-	-	-	-	-	-	-	-	-
<i>Permanent - Part time</i>	0.67	0.67	0.67	0.67	0.67	0.67	0.67	0.67	0.67	0.67
Female	-	-	-	-	-	-	-	-	-	-
Male	0.67	0.67	0.67	0.67	0.67	0.67	0.67	0.67	0.67	0.67
Self-described gender	-	-	-	-	-	-	-	-	-	-
Total - Information Systems	16.67									
Infrastructure and Asset Services General Manager										
<i>Permanent - Full time</i>	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Female	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Male	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Self-described gender	-	-	-	-	-	-	-	-	-	-
<i>Permanent - Part time</i>	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-
Male	-	-	-	-	-	-	-	-	-	-
Self-described gender	-	-	-	-	-	-	-	-	-	-
Total - Infrastructure and Asset Services General Manager	2.00									

Summary of Plan Human Resources – Budgeted Full Time Equivalent (FTE) Count

	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35
	FTE									
Libraries and Knowledge Hubs										
<i>Permanent - Full time</i>	16.66	16.66	16.66	16.66	16.66	16.66	16.66	16.66	16.66	16.66
Female	14.82	14.82	14.82	14.82	14.82	14.82	14.82	14.82	14.82	14.82
Male	1.84	1.84	1.84	1.84	1.84	1.84	1.84	1.84	1.84	1.84
Self-described gender	-	-	-	-	-	-	-	-	-	-
<i>Permanent - Part time</i>	4.21	4.21	4.21	4.21	4.21	4.21	4.21	4.21	4.21	4.21
Female	4.21	4.21	4.21	4.21	4.21	4.21	4.21	4.21	4.21	4.21
Male	-	-	-	-	-	-	-	-	-	-
Self-described gender	-	-	-	-	-	-	-	-	-	-
Total - Libraries and Knowledge Hubs	20.87									
LightState										
<i>Permanent - Full time</i>	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Female	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Male	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Self-described gender	-	-	-	-	-	-	-	-	-	-
<i>Permanent - Part time</i>	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-
Male	-	-	-	-	-	-	-	-	-	-
Self-described gender	-	-	-	-	-	-	-	-	-	-
Total - LightState	3.00									
Organisational Performance										
<i>Permanent - Full time</i>	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00
Female	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00
Male	-	-	-	-	-	-	-	-	-	-
Self-described gender	-	-	-	-	-	-	-	-	-	-
<i>Permanent - Part time</i>	0.42	0.42	0.42	0.42	0.42	0.42	0.42	0.42	0.42	0.42
Female	0	0	0	0	0	0	0	0	0	0
Male	-	-	-	-	-	-	-	-	-	-
Self-described gender	-	-	-	-	-	-	-	-	-	-
Total - Organisational Performance	20.42									

Summary of Plan Human Resources – Budgeted Full Time Equivalent (FTE) Count

	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35
	FTE									
Parks and Recreation										
<i>Permanent - Full time</i>	45.00	45.00	45.00	45.00	45.00	45.00	45.00	45.00	45.00	45.00
Female	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00
Male	39.00	39.00	39.00	39.00	39.00	39.00	39.00	39.00	39.00	39.00
Self-described gender	-	-	-	-	-	-	-	-	-	-
<i>Permanent - Part time</i>	5.42	5.42	5.42	5.42	5.42	5.42	5.42	5.42	5.42	5.42
Female	3.24	3.24	3.24	3.24	3.24	3.24	3.24	3.24	3.24	3.24
Male	2	2	2	2	2	2	2	2	2	2
Self-described gender	-	-	-	-	-	-	-	-	-	-
Total - Parks and Recreation	50.42									
People										
<i>Permanent - Full time</i>	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00
Female	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00
Male	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Self-described gender	-	-	-	-	-	-	-	-	-	-
<i>Permanent - Part time</i>	2.13	2.13	2.13	2.13	2.13	2.13	2.13	2.13	2.13	2.13
Female	2.13	2.13	2.13	2.13	2.13	2.13	2.13	2.13	2.13	2.13
Male	-	-	-	-	-	-	-	-	-	-
Self-described gender	-	-	-	-	-	-	-	-	-	-
Total - People	12.13									
Project Development Office										
<i>Permanent - Full time</i>	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00
Female	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
Male	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Self-described gender	-	-	-	-	-	-	-	-	-	-
<i>Permanent - Part time</i>	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-
Male	-	-	-	-	-	-	-	-	-	-
Self-described gender	-	-	-	-	-	-	-	-	-	-
Total - Project Development Office	6.00									

Summary of Plan Human Resources – Budgeted Full Time Equivalent (FTE) Count

	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35
	FTE									
Statutory Planning										
<i>Permanent - Full time</i>	14.00	14.00	14.00	14.00	14.00	14.00	14.00	14.00	14.00	14.00
Female	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00
Male	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00
Self-described gender	-	-	-	-	-	-	-	-	-	-
<i>Permanent - Part time</i>	0.63	0.63	0.63	0.63	0.63	0.63	0.63	0.63	0.63	0.63
Female	-	-	-	-	-	-	-	-	-	-
Male	0.63	0.63	0.63	0.63	0.63	0.63	0.63	0.63	0.63	0.63
Self-described gender	-	-	-	-	-	-	-	-	-	-
Total - Statutory Planning	14.63									
Strategic Planning										
<i>Permanent - Full time</i>	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00
Female	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
Male	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Self-described gender	-	-	-	-	-	-	-	-	-	-
<i>Permanent - Part time</i>	0.63	0.63	0.63	0.63	0.63	0.63	0.63	0.63	0.63	0.63
Female	-	-	-	-	-	-	-	-	-	-
Male	0.63	0.63	0.63	0.63	0.63	0.63	0.63	0.63	0.63	0.63
Self-described gender	-	-	-	-	-	-	-	-	-	-
Total - Strategic Planning	6.63									
Strategy and Growth General Manager										
<i>Permanent - Full time</i>	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Female	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Male	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Self-described gender	-	-	-	-	-	-	-	-	-	-
<i>Permanent - Part time</i>	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-
Male	-	-	-	-	-	-	-	-	-	-
Self-described gender	-	-	-	-	-	-	-	-	-	-
Total - Strategy and Growth General Manager	2.00									

Summary of Plan Human Resources – Budgeted Full Time Equivalent (FTE) Count

	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35
	FTE									
Waste Services										
<i>Permanent - Full time</i>	25.00	25.00	25.00	25.00	25.00	25.00	25.00	25.00	25.00	25.00
Female	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00
Male	17.00	17.00	17.00	17.00	17.00	17.00	17.00	17.00	17.00	17.00
Self-described gender	-	-	-	-	-	-	-	-	-	-
<i>Permanent - Part time</i>	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70
Female	1.41	1.41	1.41	1.41	1.41	1.41	1.41	1.41	1.41	1.41
Male	1.29	1.29	1.29	1.29	1.29	1.29	1.29	1.29	1.29	1.29
Self-described gender	-	-	-	-	-	-	-	-	-	-
Total - Waste Services	27.70									
Works and Infrastructure										
<i>Permanent - Full time</i>	55.65	55.65	55.65	55.65	55.65	55.65	55.65	55.65	55.65	55.65
Female	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Male	53.65	53.65	53.65	53.65	53.65	53.65	53.65	53.65	53.65	53.65
Self-described gender	-	-	-	-	-	-	-	-	-	-
<i>Permanent - Part time</i>	1.90	1.90	1.90	1.90	1.90	1.90	1.90	1.90	1.90	1.90
Female	-	-	-	-	-	-	-	-	-	-
Male	1.90	1.90	1.90	1.90	1.90	1.90	1.90	1.90	1.90	1.90
Self-described gender	-	-	-	-	-	-	-	-	-	-
Total - Works and Infrastructure	57.55									
Casuals and temporary staff										
Total staff numbers - operating	13.60									
Capitalised labour	492.77	492.77	492.77	492.77	492.77	492.77	492.77	492.77	492.77	492.77
Capitalised labour	21.35	21.35	21.35	21.35	21.35	21.35	21.35	21.35	21.35	21.35
Total staff numbers	514.12									



Financial Performances 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.

Indicator	Measure	Forecast / Actual										
		2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35
Operating position												
Net result margin	Net result / total revenue	10.58%	11.73%	2.98%	3.20%	2.93%	2.88%	2.49%	2.08%	1.66%	1.56%	1.34%
Adjusted underlying result	Adjusted underlying surplus (deficit) / adjusted underlying revenue	1.87%	1.96%	1.15%	1.43%	1.21%	1.22%	0.87%	0.51%	0.14%	0.08%	(0.09%)
Liquidity												
Working capital	Current assets / current liabilities	535.57%	533.72%	517.83%	507.18%	495.82%	488.50%	475.35%	456.83%	435.66%	417.71%	399.35%
Unrestricted cash	Unrestricted cash / current liabilities	318.47%	378.33%	366.51%	356.78%	346.32%	340.79%	329.44%	312.69%	293.31%	276.59%	259.41%
Obligations												
Loans and borrowings	Interest bearing loans and borrowings / rate revenue	10.61%	9.69%	8.75%	7.83%	6.92%	6.02%	5.13%	4.25%	3.38%	2.97%	2.38%
Loans and borrowings	Interest and principal repayments on interest bearing loans and borrowings / rate revenue	1.44%	1.25%	1.21%	1.17%	1.13%	1.09%	1.06%	1.02%	0.99%	0.85%	0.41%
Internal financing	Net operating cashflow / net capital expenditure	86.80%	108.27%	104.30%	106.86%	106.10%	110.03%	106.06%	102.26%	100.12%	100.32%	105.27%
Indebtedness	Non-current liabilities / own source revenue	32.61%	31.76%	31.20%	30.59%	29.99%	29.65%	29.33%	29.03%	28.75%	28.86%	29.08%
Capital replacement ratio	Cash outflows for property, plant and equipment / depreciation	209.13%	174.74%	125.87%	123.61%	123.08%	120.13%	122.51%	124.77%	125.08%	124.47%	117.79%
Asset renewal	Asset renewal and upgrade expenses / asset depreciation	146.45%	119.70%	93.41%	91.85%	90.85%	87.91%	89.74%	91.43%	91.32%	90.33%	83.69%

Indicator	Measure	Forecast / Actual										
		Budget					Projections					
		2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35
Stability												
Rates concentration	Rate revenue / adjusted underlying revenue	54.14%	53.85%	53.76%	53.79%	53.91%	54.03%	54.13%	54.24%	54.33%	54.47%	54.50%
Rates effort	Rate revenue / CIV of rateable properties in the municipality	0.47%	0.47%	0.47%	0.49%	0.50%	0.51%	0.52%	0.54%	0.55%	0.57%	0.58%
Efficiency												
Expenditure level	Total expenses / no. of property assessments	\$4,333.49	\$4,479.46	\$4,663.51	\$4,788.93	\$4,931.71	\$5,064.51	\$5,217.52	\$5,373.71	\$5,533.20	\$5,677.44	\$5,830.25
Revenue level	Total rate revenue / no. of property assessments	\$2.36	\$2.41	\$2.49	\$2.57	\$2.65	\$2.72	\$2.80	\$2.88	\$2.96	\$3.04	\$3.12

Notes to indicators

1. Net result margin

An indicator of the sustainable comprehensive result required to enable Council to continue to provide core services and meet its objectives and fund capital expenditure.

2. Adjusted underlying result

An indicator of the sustainable operating result required to enable Council to continue to provide core services and meet its objectives.

3. Working capital

The proportion of current liabilities represented by current assets.

4. Unrestricted cash

Unrestricted cash represent Council's cash free of external restrictions.

5. Debt compared to rates

The proportion of debt to rates.

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).

7. Rates concentration

Reflects extent of reliance on rate revenues to fund all of Council's ongoing services. Trend indicates Council will become more reliant on rate revenue compared to all other revenue sources.

Strategies and Plans

Borrowing Strategy

Current Debt Position

Borrowings are an important funding source for capital works programs and have been used to finance large infrastructure projects. 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.

The application of the principle intergenerational equity is very important. This is where fairness among all generations in the use and conservation of the environment and its natural resources, as well as built environment and assets, is considered. For example, it wouldn't be considered intergenerational equity if a new community facility (building) was built and paid for by ratepayers over a short-term (eg. by funds from ratepayers in one year) yet it benefited ratepayers over many years. The burden of paying for the asset should be distributed across the generations that will benefit from its use. The distribution of cost from one project may then enable other projects to also be undertaken over the same time.

Borrowings may also be required in the future as a means of securing a fixed rate of payment for other liabilities that may arise. For example, a future requirement to contribute additional amounts to the Victorian Government for the Defined Benefits Superannuation Scheme.

Any future borrowings will be considered carefully in accordance with sound financial management principles and the ability of Council to meet the relevant prudential requirements for borrowing set out by the Victorian Government.

Council currently has the following loan holdings:

Purpose of Loan	Balance as at 30 June 2025 \$'000	Current Maturity Date	Future borrowings forecast \$'000	Balance as at 30 June 2026 \$'000
Drainage Mildura South (Feb 2004)	1,349	1-Dec-33	-	1,225
Drainage Mildura South (Jun 2004)	2,198	26-Jun-34	-	2,012
Drainage Works (Jun 2012)	1,946	25-Jun-42	-	1,881
Arts Centre (Jun 2012)	2,413	25-Jun-42	-	2,332
	7,906		-	7,450

Future Borrowing Requirements

The following table highlights Council's projected loan balance, including new loans and loan repayments for the 10 years of the Financial Plan.

	Forecast / Actual 2024-25 \$'000	Budget 2025-26 \$'000	Projections									
			2026-27 \$'000	2027-28 \$'000	2028-29 \$'000	2029-30 \$'000	2030-31 \$'000	2031-32 \$'000	2032-33 \$'000	2033-34 \$'000	2034-35 \$'000	
Opening balance	8,334	7,906	7,450	6,964	6,448	5,895	5,306	4,678	4,010	3,298	2,641	
Plus: New loans	-	-	-	-	-	-	-	-	-	-	-	-
Less: Principal repayment	(428)	(456)	(486)	(516)	(553)	(589)	(628)	(668)	(712)	(657)	(261)	
Closing balance	7,906	7,450	6,964	6,448	5,895	5,306	4,678	4,010	3,298	2,641	2,380	
Interest payment	643	507	477	447	410	375	336	296	252	204	169	

Performance Indicators

The following table highlights Council's projected performance across a range of debt management performance indicators.

Performance Indicator	Target	Council's Maximum Level	Forecast /Actual		Projections																
			2024-25	%	2025-26	%	2026-27	%	2027-28	%	2028-29	%	2029-30	%	2030-31	%	2031-32	%	2032-33	%	2033-34
Borrowing Rates Ratio (Interest bearing loans and borrowings / Rate revenue)	Below 60%	11%	11%	10%	9%	8%	7%	6%	5%	4%	3%	3%	3%	3%	2%						
Debt Servicing Ratio (Interest payments on interest bearing loans and borrowings / Rate revenue)	Below 5%	1%	0.9%	0.7%	0.6%	0.5%	0.5%	0.4%	0.4%	0.3%	0.3%	0.2%	0.2%	0.2%							
Debt Commitment Ratio (Interest and principal repayments on interest bearing loans and borrowings / Rate revenue)	Below 10%	1%	1.4%	1.3%	1.2%	1.2%	1.1%	1.1%	1.1%	1.0%	1.0%	0.9%	0.9%	0.4%							
Indebtedness Ratio (Non-current liabilities / own source revenue) x 100	Below 60%	33%	33%	32%	31%	31%	30%	30%	29%	29%	29%	29%	29%	29%							

Reserves Strategy

Council maintains both statutory and discretionary reserves. These reserves hold funds from particular sources to be applied on programs that are consistent with the purpose of that reserve fund.

For the purpose of efficient financial management, it is acknowledged that in lieu of borrowings, reserve funds may be used to fund budgeted expenditure. Funding allocations from reserves will be determined during the Budget process or in accordance with Council resolution or Chief Executive Officer delegations.

Reserves represent:

- a) A record of future obligations
- b) Statutory reserves (non-discretionary reserves) represent those required by legislation
- c) Discretionary reserves represent those established by Council for specific commitments

Statutory (Non-Discretionary) Reserves

Apex Park Reserve - Set up under a Committee of Management agreement, where funds are to be set aside for improvements to the park lands.

Developer Contribution Reserve - Statutory developer contributions to be used for infrastructure asset categories that do not have a dedicated reserve.

DGR Donations Reserve - Mildura Arts Centre Theatre - Reserve to hold deductible gifts for the Mildura Arts Centre theatre. This is a requirement of being registered as a deductible gift recipient by the Australian Taxation Office.

Public Open Space Contribution Reserve - Reserve quarantines cash contributions within the Development Contribution Plan which relate to public open space projects.

Lake Cullulleraine Caravan Park Reserve - Set up where funds are to be set aside for improvements to the park lands.

Landfill Redevelopment Reserve - Surplus on waste management operations to be used for landfill reinstatement and purchase of new landfill sites.

Library Book Bequest Reserve - Established to hold Library Book Bequest from deceased estate.

Merbein Caravan Park Reserve - Set up where funds are to be set aside for improvements to the park lands.

Fleet Replacement Reserve - Funding for the replacement of vehicles, plant and equipment managed under the Fleet Replacement Program.

Discretionary Reserves

Artwork Acquisition Reserve - A reserve created for any annual unspent capital works expenditure allocation towards the restoration and expansion of Council's permanent artwork collection.

Capital Renewal Reserve - Established to take advantage of any possible matching funding, by way of government grants, for renewal of Council assets.

Hands up Mallee Reserve - This reserve was created to account for the unspent portion of Primary Care Partnership grant funding received.

Small Town Redevelopment Reserve - A reserve for funds set aside for long-term strategies for the small towns within the municipality.

Land Acquisition Reserve - This reserve was created to allow for the purchase of land identified for a strategic purpose.

Water Transfer Proceeds Reserve - The reserve was established to hold proceeds from the sale of permanent and temporary water for future water purchases.

Defined Benefits Reserve - This reserve was established to hold funding generated from rates to be used in the advent of another defined benefits call.

Capital Funding Reserve - This reserve was established to hold rates-funded capital works investments untied to any specific capital works project.

Community Drought Reserve - This reserve was established to hold grant funding that is to be used to help communities affected by the drought.

Developer Contribution Plan Reserve - This reserve has been created to receive budget allocations that are to be used for the purpose of Council's contribution towards developer contribution plan developments.

Unspent Events Grant Reserve - This reserve was established to hold grant payments that were budgeted to be paid out in the budget but remain unallocated and unspent at the end of financial year. The unspent grant budget allocation may be transferred to the reserve primarily to fund large or hallmark events.

Unspent Recreation, Planning and Development Grant Reserve - This reserve is to hold grant payments that were budgeted to be paid out in the annual budget but remain unallocated and unspent at the end of each financial year.

Unspent Community Grant Program - This reserve is to ensure that funds allocated for the benefit of community groups are used to deliver projects for and on behalf of community groups.

Murrayville Swimming Pool Reserve - This reserve hold funds from the Murrayville swimming pool section 86 committee.

Underbool Swimming Pool Reserve - This reserve holds funds from the Underbool swimming pool section 86 committee.

Energy and Emission Reduction Reserve - This reserve funds initiatives that reduce Council's energy consumption, greenhouse gas emissions and operational costs.

Reserve Usage Projections

The table below discloses the balance and annual movement for the total reserves over the ten-year life of the Financial Plan. Total amount of reserves, for each year, is to align with the Statement of Changes in Equity.

Total non-discretionary and discretionary reserves	Forecast/Actual		Projections									
	2024-25	Budget 2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	
	\$000's	\$000's	\$000's	\$000's	\$000's	\$000's	\$000's	\$000's	\$000's	\$000's	\$000's	
Opening balance	48,518	35,108	36,799	37,082	37,943	38,842	34,777	30,748	26,759	27,809	28,899	
Transfer to reserve	22,473	23,653	9,106	9,385	9,684	9,992	10,312	10,648	10,995	11,356	11,735	
Transfer from reserve	(21,530)	(21,962)	(8,823)	(8,524)	(8,785)	(14,057)	(14,341)	(14,637)	(9,945)	(10,266)	(10,601)	
Closing balance	49,461	36,799	37,082	37,943	38,842	34,777	30,748	26,759	27,809	28,899	30,033	
Asset revaluation reserve												
	Forecast/Actual	Budget	Projections									
2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35		
\$000's	\$000's	\$000's	\$000's	\$000's	\$000's	\$000's	\$000's	\$000's	\$000's	\$000's		
690,862	732,831	774,800	817,640	861,296	905,870	951,362	997,772	1,045,110	1,093,356	1,142,520		
41,969	41,969	42,840	43,656	44,574	45,492	46,410	47,338	48,246	49,164	50,184		
732,831	774,800	817,640	861,296	905,870	951,362	997,772	1,045,110	1,093,356	1,142,520	1,192,704		
Interest in related parties reserve												
	Forecast/Actual	Budget	Projections									
2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35		
\$000's	\$000's	\$000's	\$000's	\$000's	\$000's	\$000's	\$000's	\$000's	\$000's	\$000's		
34,132	34,507	34,882	35,442	36,015	36,601	37,200	37,812	38,438	39,078	39,732		
375	375	560	573	586	599	612	626	640	654	669		
34,507	34,882	35,442	36,015	36,601	37,200	37,812	38,438	39,078	39,732	40,401		
Total reserve												
	Forecast/Actual	Budget	Projections									
2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35		
\$000's	\$000's	\$000's	\$000's	\$000's	\$000's	\$000's	\$000's	\$000's	\$000's	\$000's		
759,159	802,446	846,481	890,164	935,254	981,313	1,023,339	1,066,332	1,110,307	1,160,243	1,211,151		
64,817	65,997	52,506	53,614	54,844	56,083	57,334	58,612	59,881	61,174	62,588		
(21,530)	(21,962)	(8,823)	(8,524)	(8,785)	(14,057)	(14,341)	(14,637)	(9,945)	(10,266)	(10,601)		
802,446	846,481	890,164	935,254	981,313	1,023,339	1,066,332	1,110,307	1,160,243	1,211,151	1,263,138		



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