

Budget

2026-27



Mildura Rural City Council

Acknowledgement of Country	3
Mayor's Introduction	4
Executive Summary	5
Economic Assumptions	9
Budget Reports	
1. Link to the integrated strategic planning and reporting framework	10
2. Services and service performance indicators	12
3. Financial statements	23
4. Notes to the financial statements	42
5. Performance and financial indicators	67

Acknowledgement of Country

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

Mayor's Introduction

On behalf of my fellow Councillors, I am pleased to present Mildura Rural City Council's 2026-27 Budget - a budget shaped by both the opportunities and the significant challenges facing our community.

This year's budget has been developed during a period of considerable economic and political uncertainty, both here in Australia and across the globe. Like many households, businesses, community groups and sporting clubs, Council is feeling the impact of rising costs, high fuel prices, and broader cost-of-living pressures. We know these pressures are real, and we understand the strain they place on local families and organisations. That is why financial responsibility and empathy for our community's circumstances have guided every decision in this budget.

Despite these challenges, Council has maintained a strong focus on long-term financial sustainability. Thanks to careful financial management, we are forecasting an operating deficit of \$0.04 million for 2026–27. This is a modest but important achievement, ensuring we can continue delivering more than 100 essential services at the standard our community expects. Over the next 12 months, we will continue reviewing service levels to ensure we remain sustainable while still meeting the needs of our growing region.

We are also committed to minimising additional financial pressure on ratepayers. Council has not sought an increase above the Victorian Government's Fair Go Rate Cap of 2.75 percent. Our recently adopted Revenue and Rating Plan 2025–2029 provides a fairer and more transparent basis for how rates are distributed across our municipality.

At the same time, we continue to face significant external pressures, including ongoing cost-shifting from Federal and State Governments. This trend now costs our community around \$5 million each year — funds that must be found within our own budget to maintain essential services.

Even with these constraints, Council is continuing to invest strongly in the future of our region. The 2026–27 Budget includes a \$48.9 million capital works program, with key investments such as:

- \$12.73 million on buildings and improvements including construction of Nichols Point Kindergarten
- \$20.00 million on roads projects
- \$2.49 million on drainage projects
- \$2.79 million on recreation, leisure and community facilities projects

These projects reflect our commitment to supporting families, strengthening community infrastructure and improving safety and liveability across our municipality.

However, the scale of our region presents unique challenges. Mildura Rural City Council covers 22,000 square kilometres and maintains more than 5,000 kilometres of roads. To put this into perspective, Yarra City Council covers just 19.5 square kilometres and maintains 225 kilometres of roads. This comparison highlights the extraordinary responsibility we carry in maintaining such a vast network — and why around \$20 million of our capital works program must be dedicated to roads alone.

Most importantly, we recognise the resilience of our community during a time of rising living costs. We share these challenges with you, and we remain focused on supporting our region through careful planning, strong advocacy and ongoing investment in the services that matter most.

Cr Ali Cupper
Mayor
Mildura Rural City Council

Executive Summary

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

Council has continued to review and refine operations over the past 12 months in a bid to reduce costs where possible and achieve a balanced budget position. This work has been carried out with a focus on investing in essential services and infrastructure provided by the Council, ensuring their continuous delivery and availability to the community.

This involves a systematic approach to reviewing services throughout Council to identify possible cost savings and align with the needs of the community. While continuous improvement is an ongoing process, Council has also conducted further consultation and engagement to review the long-term financial sustainability to ensure the focus remains on sustainable, high quality, responsive and accessible services.

Cost shifting by state and federal governments has also increased pressure on Council's financial sustainability as government grant allocations are less than 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 which was tabled in parliament. Examples of cost shifting highlighted in the report include libraries, school crossing supervisors, waste and circular economy, immunisation charges, maintenance of state assets, material and child health, and free kinder programs.

The federal government provides annual financial assistance grants to all Councils to help cover operational expenses. However, the increase in these grants has not kept pace with rising inflation and the costs of delivering services. Additionally, with the further cost shifting mentioned earlier, Councils are compelled to rely on revenue from rates to bridge the funding gap.

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

Budget engagement

Council has adopted a revised approach to community engagement for the development of the 2026–27 Budget, consistent with the requirements of the *Local Government Act 2020*. Under the *Local Government Act 2020*, councils are no longer required to publicly exhibit a draft budget for a prescribed 28 day period, as was required under previous legislation. Instead, the *Local Government Act 2020* requires councils to develop their budgets in accordance with their Community Engagement Policy and the broader financial management principles.

This legislative shift places a stronger emphasis on engaging the community earlier and more meaningfully in the budget development process. Council has applied this approach for the 2026–27 Budget, resulting in increased community participation and more informed input. From February to March 2026, Council engaged the community to understand expectations around financial sustainability and budgeting. Engagement included an online survey with 173 responses and three pop-up sessions involving around 100 participants. A further sense-making workshop with 20 participants was held on 3 May 2026. Survey respondents represented a broad cross-section of genders, ages and locations, including community group members, business owners and the farming community.

Across all activities, the most supported guiding principles for a Financial Sustainability Strategy were affordability, a focus on essential and community services, continuous improvement, strong asset management and strengthening income sources. Cost of rates was viewed as the key indicator of success, alongside transparent budgeting, improved roads and maintenance, and enhanced liveability. Participants identified risks such as asset deterioration, reduced service levels and impacts on growth. Budgeting feedback showed a modest preference for increased investment in planning, waste management and community services.

The *Local Government Act 2020* also requires councils to adopt and maintain a Community Engagement Policy and apply it to key strategic and financial planning processes. Council has embedded this policy into its budget development, with a focus on early engagement and long-term financial sustainability.

The budget will be formally presented and considered for adoption in June, in accordance with statutory timeframes under the *Local Government Act 2020*.

Executive Summary (cont.)

Budget overview

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

The 2026-27 Budget includes a range of services and initiatives that will contribute to achieving the strategic objectives specified in the 2025-29 Council Plan.

The average base rate will rise by 2.75 percent in accordance with the order by the Minister for Local Government in December 2025 and the Fair Go Rates System (FGRS). The 2.75 percent rise will provide total rates income of \$95.67 million including waste charges.

This budget projects an overall surplus of \$21.23 million for 2026-27. This is due predominately to budgeted capital grant funding of \$19.85 million. Our operating result, after removing the effect of capital grants and other capital funding sources, is a deficit of \$0.04 million.

Key things we are funding

Ongoing delivery of services to the Mildura community is funded by a new budget of \$164.26 million. These services are summarised in Section 2.

For the 2026-27 year, \$48.93 million will be spent on capital works projects.

- Road projects - \$20.00 million will be spent.
Significant projects include:
 - Asphalt program
 - Blackspot program
 - Bitumen resealing program
 - Gravel resheeting program
 - Intersection improvement program
 - Road reconstruction program
 - Road safety program
 - Shoulder works program
- Buildings and building improvements - \$12.73 million will be spent.
Significant projects include:
 - Construction of Nichols Point Early Years hub
 - Sarah Oval Social Clubroom upgrade
 - Apex Riverbeach Holiday Park facilities
 - Mildura Equestrian Centre facilities
 - Mildura Ski Club toilets
 - Red Cliffs Civic Centre stage 1 - upgrade air-conditioning and electrical
- Drainage - \$2.49 million will be spent on projects including:
Significant projects include:
 - Nichols Point drainage stage 2 & 3
- Recreational, leisure and community facilities - \$2.79 million will be spent.
Significant projects include:
 - Water Play Park timber boardwalk renewal
 - Sunraysia Hockey pitch renewal
 - Underbool Pool renewal

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

Executive Summary (cont.)

The rate rise

The base average rates will rise by 2.75 percent for 2026-27 in line with the order by the Minister for Local Government in December 2025 in accordance with the Fair Go Rates System (FGRS).

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

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

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

Key budget statistics

- Adjusted underlying operating result:
Operating deficit of \$0.04 million (2025-26 Budget = surplus of \$0.07 million).
(Note: The underlying operating result is an important measure of financial sustainability, as it excludes income that is to be used for capital from being allocated to cover operating expenses).
- Cash result:
The cash result will increase by \$1.53 million for 2026-27. This is due to timing of capital works program and timing of capital grant receipts.
Carried forward capital works from 2025-26 are also \$8.63 million, with this expenditure now occurring in the 2026-27 Budget. This is also the net funding result after considering the funding requirements to meet loan principal repayments and the reserve transfers. (Refer Statement of Cash Flows in Section 3).

Total capital works program is \$48.93 million funded from:

\$ 25.79	million from Council operations
\$ 0.29	million from contributions
\$ 19.85	million from external grants
\$ 3.00	million from external borrowings

Budget influences

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

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

Executive Summary (cont.)

External influences

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

- The freezing of federal assistance grants funding for three years from 2014-15 to 2016-17. It is estimated to cost Council accumulatively over \$18 million over the 10-year period from 2017-18 to 2026-27.
- The Victorian government has introduced a cap on rate increases from 2016-17. The cap for 2026-27 has been set at 2.75 percent, which is based on the state-wide CPI forecast for the 2026-27 year.
- Preparation of the 2026-27 Budgets has been undertaken during unprecedented times due to world wide events and uncertainty. This has impacted on supply chains, high interest environment and increased cost. Council is not immune to these impacts and has taken these into account when preparing this budget, including future challenges and the potential for continuing economic uncertainty.
- Councils across Australia raise approximately 3.5 percent of the total taxation collected by all levels of government in Australia. In addition, councils are entrusted with the maintenance of more than 85 percent of all local roads across Australia and more than 30 percent of all Australian public assets including bridges, parks, footpaths, drainage and public buildings. This means that a large proportion of Council's income must be allocated to the maintenance and replacement of these valuable public assets to ensure the quality of public infrastructure is maintained at satisfactory levels.
- The Fire Services Property Levy was replaced with the Emergency Services and Volunteers Fund (ESVF) from the 1st July 2025 by the Victorian Government. This is collected by Council on behalf of the state government and is calculated based on a fixed charge that varies by property type, and a variable charge based on property value as determined by the Valuer-General.

Internal influences

As well as external influences, there are also a number of internal influences that are expected to have an impact on the preparation of the 2026-27 Budget. These matters and their financial impact are set out below:

- Our asset renewal requirements continue to increase each year as our asset base grows. Through Council's stewardship, resources and activities are developed to renew and/or maintain all assets to ensure continued delivery of services and to maintain the service potential of Council assets.
- Continued capital works development and delivery as part of the Council Plan and relevant organisational priorities.
- Debt servicing costs including interest and principal repayments must also be considered and Council must also budget for reserves funding, such as, the Developer Contribution Plan (DCP), to meet its statutory future obligations.
- Continued advocacy and support to aid the community.
- Council continues efforts to find savings and efficiencies as part of Council's long term financial planning with a focus on ongoing financial sustainability.

Economic Assumptions

Assumption	Notes	Forecast	Budget	Projections		
		2025/26	2026/27	2027/28	2028/29	2029/30
Rates and charges	1	3.00%	2.75%	2.50%	2.50%	2.50%
Statutory fees and fines	2	2.50%	3.00%	3.00%	2.50%	2.50%
User fees	2	2.50%	3.00%	3.00%	3.00%	3.00%
Federal assistance grants	3	3.00%	3.00%	3.00%	3.00%	3.00%
Grants - operating	4	2.50%	2.50%	2.50%	2.50%	2.50%
Grants - capital \$'000	5	\$13,243	\$19,853	\$5,139	\$5,410	\$5,410
Contributions - monetary	6	2.50%	3.00%	3.00%	2.50%	2.50%
Contributions - non monetary	6	2.50%	3.00%	3.00%	2.50%	2.50%
Other income	6	2.50%	3.00%	3.00%	2.50%	2.50%
Employee costs	7	4.10%	4.10%	4.10%	4.10%	4.10%
Materials and services	8	2.50%	3.00%	3.00%	2.50%	2.50%
Depreciation and amortisation \$'000	9	\$24,068	\$25,267	\$26,524	\$27,189	\$28,543
Other expenses	10	2.50%	3.00%	2.50%	2.50%	2.50%

Notes to Assumptions

1. Rates and charges

Council has forecast its rate increase for 2026-27 at 2.75 percent in line with the Fair Go Rates System (FGRS) and in accordance with Council's revenue and rating plan. Forward projections are for an increase of 2.50 percent in the rate cap in line with State Government Treasury CPI projections.

2. Statutory fees and fines and user fees

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

3. Federal assistance grants

These grants are provided by the Victorian Government for general operating grants. A 3.00 percent increase has been forecast based on linkage to the state government rate cap and current available information.

4. Grants - operating

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

5. Grants - capital

Forecasting of capital grants for 2026-27 are based on known grant agreements and projects, with future forecasting based on ongoing grants for the Roads to Recovery program.

6. Contributions and other income

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

7. Employee costs

Increases are based on current enterprise bargaining negotiations, plus employee banding increases of 1.1 percent annually.

8. Materials and services

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

9. Depreciation and amortisation

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

10. Other expenses

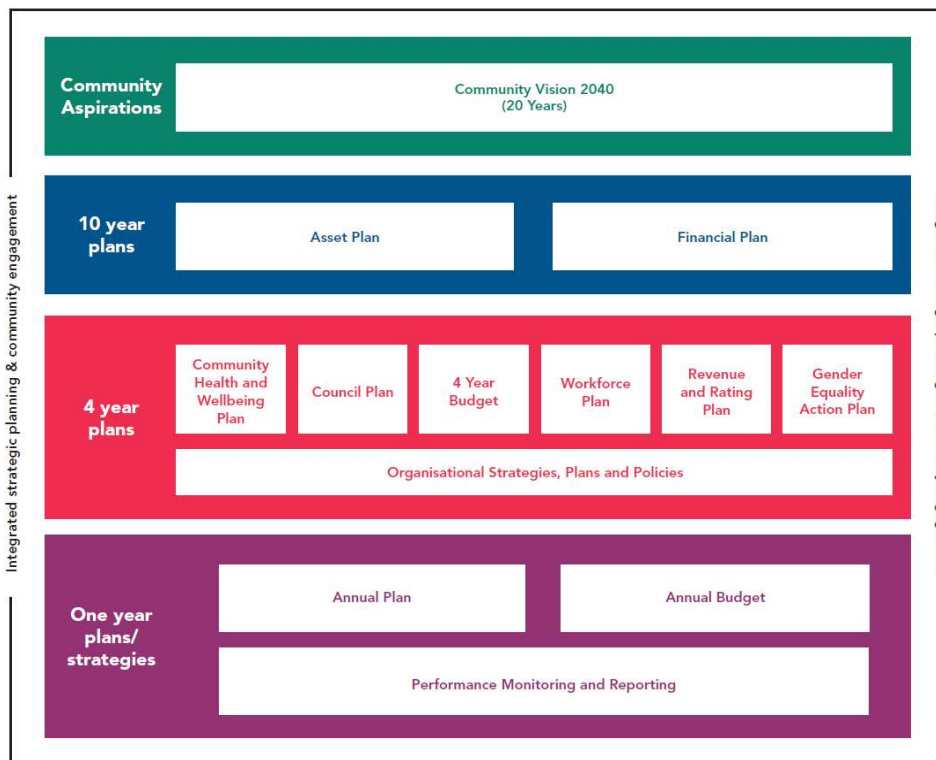
Inflation forecast is in accordance with Victorian Budget Strategy and Outlook document.

1. Link to the Integrated Planning and Reporting Framework

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

1.1 Legislative planning and accountability framework

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



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

1.1.2 Key planning considerations

Service level planning

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

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

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

1. Link to the Integrated Planning and Reporting Framework

1.2 Our purpose

Our vision

We are a liveable, people friendly community.

Our values

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

Honesty – We will be ethical and open.

Integrity – We will be reliable and trustworthy.

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

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

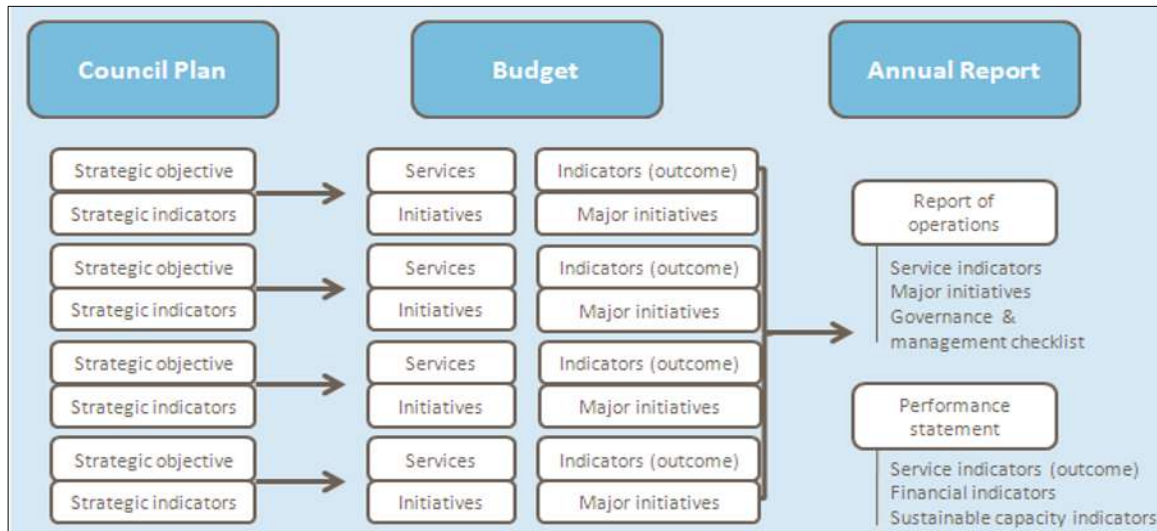
1.3 Strategic objectives

Council delivers activities and initiatives under major service categories. Each contributes to the achievement of one of the five strategic directions set out in the Council Plan 2025-2029. The following table lists the five strategic directions as described in the Council Plan.

Strategic direction	Description
1 Environment	The natural environment is flourishing
2 Community	We are a healthy community
3 Place	People love being here
4 Economy	The economy is thriving
5 Leadership	The community trust us

2. Services and service performance indicators

This section provides a description of the services and initiatives to be funded in the Budget for the 2026-27 year and how these will contribute to achieving the strategic objectives outlined in the Council Plan. It also describes several initiatives and service performance outcome indicators for key areas of Council's operations. Council is required by legislation to identify major initiatives, initiatives and service performance outcome indicators in the Budget and report against them in its Annual Report to support transparency and accountability. The relationship between these accountability requirements in the Council Plan, the Budget and the Annual Report is shown below.



Source: Department of Jobs, Precincts and Regions

2. Services and service performance indicators (cont.)

2.1 Strategic Objective 1 - Environment

The natural environment is flourishing

The key outcomes we are working towards are:

- Our resources are used sustainably
- We live sustainably

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

Services

Service area and description of services provided	2024/25 Actual \$'000	2025/26 Forecast \$'000	2026/27 Budget \$'000
Environmental Sustainability			
<i>Income</i>	214	88	85
<i>Expenditure</i>	1,069	832	879
<i>Surplus / (deficit)</i>	(855)	(744)	(794)

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

Waste Management			
<i>Income</i>	1,685	1,736	1,974
<i>Expenditure</i>	14,779	16,430	16,633
<i>Surplus / (deficit)</i>	(13,094)	(14,694)	(14,659)

Provides landfill sites and transfer stations where people can take their rubbish and recycling, as well as the delivery of kerbside collection for garbage, recycling, organics and glass. Undertakes street sweeping and public litter bin collection to keep our outdoor areas clean and reduce litter and offers waste education to help the community learn how to reduce waste and recycle.

Other Initiatives

- Expand PV Solar across council sites
- Deliver the 'Cool It' Street Program to increase tree canopy cover in residential areas
- Deliver the Mildura Waste Services Strategy
- Deliver the Urban Forest Strategy
- Implement the Towards Zero Emissions Strategy
- Implement a system to improve management of urban street trees

Service Performance Outcome Indicators

The following table outlines the prescribed indicators of service performance and prescribed measures that must be included under the *Local Government Act 2020*. These are required to be reported against in the annual Performance Statement.

Domain	Indicator	Performance Measure	Computation
Environment	Waste management	Kerbside collection waste to landfill per serviced property (amount of waste collected from kerbside waste collection services that is sent to landfill per serviced property).	Amount of waste in tonnes (t) collected from kerbside waste collection services that is sent to landfill / Number of serviced properties.
	Gas usage	The total units of metered gas purchased by Council per head of population.	Total units of metered gas in gigajoules (GJ) purchased by Council / Municipal population.

* refer to table at end of section 2.2 for information on the calculation of service performance outcome indicators

2. Services and service performance indicators (cont.)

2.2 Strategic Objective 2 - Community

We are a healthy community

The key outcomes we are working towards are:

- Everyone can reach their full potential
- People are physically, mentally and emotionally well

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

Services

Service area and description of services provided	2024/25 Actual \$'000	2025/26 Forecast \$'000	2026/27 Budget \$'000
Community Health			
<i>Income</i>	1,673	1,673	1,689
<i>Expenditure</i>	2,735	3,035	3,175
<i>Surplus / (deficit)</i>	(1,062)	(1,362)	(1,486)

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

Community Wellbeing			
<i>Income</i>	1,452	1,414	1,458
<i>Expenditure</i>	2,508	3,139	2,747
<i>Surplus / (deficit)</i>	(1,056)	(1,725)	(1,289)

Responsible for the delivery of a variety of services and projects, including capacity building, as detailed in the Community Health and Wellbeing Plan and related documents. This includes community events such as NAIDOC Week, Seniors Week, 16 Days of Activism, citizenship ceremonies and many other events. Also leads Council involvement of the Disability Access Advisory Committee, Ngiwa Yarna (Aboriginal Advisory) Committee, the CCTV Steering Committee, Gender Equity Action Sunraysia committee, Disability Action Network, and the Mildura Reconciliation Action Plan community of practice.

Early Years			
<i>Income</i>	3,268	2,586	1,969
<i>Expenditure</i>	3,005	2,655	2,371
<i>Surplus / (deficit)</i>	263	(69)	(402)

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

Environmental Health			
<i>Income</i>	481	495	512
<i>Expenditure</i>	991	1,266	1,408
<i>Surplus / (deficit)</i>	(510)	(771)	(896)

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

2. Services and service performance indicators (cont.)

2.2 Strategic Objective 2 - Community (cont.)

Service area and description of services provided		2024/25 Actual \$'000	2025/26 Forecast \$'000	2026/27 Budget \$'000
Libraries and Knowledge Hubs	<i>Income</i>	469	473	474
	<i>Expenditure</i>	2,589	2,800	2,931
	<i>Surplus / (deficit)</i>	(2,120)	(2,327)	(2,457)
Operates libraries at five locations plus outreach library services to four remote locations. Provides a customer-focused service that caters for the cultural, educational and recreational needs of residents and visitors, as well as a focal point for the community where they can meet, relax and enjoy the facilities, programs and services offered.				
Local Laws	<i>Income</i>	1,600	1,595	1,704
	<i>Expenditure</i>	2,509	2,609	2,739
	<i>Surplus / (deficit)</i>	(909)	(1,014)	(1,035)
Provides education, regulation and enforcement of the general local law and relevant state legislation. Provides animal management including registration of dogs and cats, a cat trapping program, a dog and cat collection service and a pound facility. Provides staff at school crossings throughout the municipality.				
Youth Engagement	<i>Income</i>	600	457	167
	<i>Expenditure</i>	1,041	1,065	905
	<i>Surplus / (deficit)</i>	(441)	(608)	(738)
Offers a range of services, programs, development opportunities, events and activities to support the health and wellbeing of local youth.				

Major Initiatives

- Deliver the Nichols Point Early Years Hub
- Implement the Community Health & Wellbeing Plan
- Implement the Gender Equality and Preventing Family Violence Strategy

Other Initiatives

- Implement the Youth Engagement Strategy
- Develop the Middle Years Strategy

2. Services and service performance indicators (cont.)

2.2 Strategic Objective 2 - Community (cont.)

Service Performance Outcome Indicators

The following table outlines the prescribed indicators of service performance and prescribed measures that must be included under the *Local Government Act 2020*. These are required to be reported against in the annual Performance Statement.

Service	Indicator	Performance Measure	Computation
Community	Library services	Library membership (Percentage of the population that are registered library members)	$[\text{Number of registered library members} / \text{Population}] \times 100$
	Maternal and child health services	Participation in the MCH service. (Percentage of children enrolled who participate in the MCH service)	$[\text{Number of children who attend the MCH service at least once (in the financial year)} / \text{Number of children enrolled in the MCH service}] \times 100$
		Participation in the MCH service by Aboriginal children. (Percentage of Aboriginal children enrolled who participate in the MCH service)	$[\text{Number of Aboriginal children who attend the MCH service at least once (in the financial year)} / \text{Number of Aboriginal children enrolled in the MCH service}] \times 100$

* refer to table at end of section 2.2 for information on the calculation of service performance outcome indicators

2. Services and service performance indicators (cont.)

2.3 Strategic Objective 3 - Place

People love being here

The key outcomes we are working towards are:

- We are a well-planned community
- Infrastructure meets community needs

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

Services

Service area and description of services provided	2024/25 Actual \$'000	2025/26 Forecast \$'000	2026/27 Budget \$'000	
Building and Enforcement	<i>Income</i>	370	397	416
	<i>Expenditure</i>	759	764	823
	<i>Surplus / (deficit)</i>	(389)	(367)	(407)

Undertakes the processing of building permits, emergency management activities, fire safety inspections, audits of swimming pool barriers and investigations of complaints and illegal works.

Community Development	<i>Income</i>	42	-	-
	<i>Expenditure</i>	930	966	1,014
	<i>Surplus / (deficit)</i>	(888)	(966)	(1,014)

Supports and develops community initiatives listed in township-based community plans and strengthens the local community's capacity to drive its own growth and economic, social and physical development.

Engineering Development and Delivery	<i>Income</i>	98	102	94
	<i>Expenditure</i>	2,841	2,979	3,194
	<i>Surplus / (deficit)</i>	(2,743)	(2,877)	(3,100)

Undertakes design and project management of various infrastructure works within Council's capital works program. Reviews engineering plans for subdivisions and development plans. Responsible for road safety outcomes, transport planning and engineering strategy development.

Facilities Services	<i>Income</i>	124	271	131
	<i>Expenditure</i>	8,678	9,246	9,050
	<i>Surplus / (deficit)</i>	(8,554)	(8,975)	(8,919)

Undertakes planned and reactive maintenance on buildings as well as the delivery of small projects relating to buildings and facilities. The service also provides support for Council events and emergency management.

Parks and Gardens	<i>Income</i>	61	90	60
	<i>Expenditure</i>	6,543	7,147	7,179
	<i>Surplus / (deficit)</i>	(6,482)	(7,057)	(7,119)

Creates, maintains and enhances township parks, gardens and open space, along with sports field/turf management, including management of the Mildura Sporting Precinct. This service also undertakes tree management on public land, maintains natural areas across the municipality and operates a plant nursery.

Project Development Office	<i>Income</i>	-	-	-
	<i>Expenditure</i>	643	806	850
	<i>Surplus / (deficit)</i>	(643)	(806)	(850)

Manages and coordinates delivery of the annual Capital Works Program. Provides guidance, governance, standardised processes and project management best practices, tools and techniques. Administration of project management software.

2. Services and service performance indicators (cont.)

2.3 Strategic Objective 3 - Place (cont.)

Services (cont.)

Service area and description of services provided	2024/25 Actual \$'000	2025/26 Forecast \$'000	2026/27 Budget \$'000	
Recreation Development	<i>Income</i>	555	669	703
	<i>Expenditure</i>	4,720	4,987	5,193
	<i>Surplus / (deficit)</i>	(4,165)	(4,318)	(4,490)

Plans for and provides sporting and recreation infrastructure and manages the occupancy of sporting and recreational facilities as well as providing support to user groups and volunteer community recreational organisations. This service also promotes available recreation opportunities to encourage people to participate and be active.

Statutory Planning	<i>Income</i>	832	907	846
	<i>Expenditure</i>	1,711	1,804	1,873
	<i>Surplus / (deficit)</i>	(879)	(897)	(1,027)

Provides systems, processes and advice for the submission of town planning applications and also undertakes the assessment of applications. This service also provides an enforcement function to ensure people adhere to the conditions of the planning permits that are issued.

Strategic Planning	<i>Income</i>	-	-	-
	<i>Expenditure</i>	1,078	1,487	1,945
	<i>Surplus / (deficit)</i>	(1,078)	(1,487)	(1,945)

Undertakes the development of long-term strategic plans, amendments, and reviews to inform and update the planning scheme.

Works and Infrastructure Services	<i>Income</i>	468	580	335
	<i>Expenditure</i>	8,688	9,793	9,750
	<i>Surplus / (deficit)</i>	(8,220)	(9,213)	(9,415)

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

Major Initiatives

- Renewal of Underbool Pool
- Implement the Integrated Transport and Land Use Strategy
- Nichols Point Drainage Stage 2 & 3
- Develop the Stormwater Drainage Strategy
- Implement the Mildura East Growth Area Framework

Service Performance Outcome Indicators

The following table outlines the prescribed indicators of service performance and prescribed measures that must be included under the *Local Government Act 2020*. These are required to be reported against in the annual Performance Statement.

Domain	Indicator	Performance Measure	Computation
Responsiveness	Statutory planning	Planning applications decided within relevant required time (percentage of regular and Vic Smart planning application decisions made within the relevant required time)	[Number of planning application decisions made within 60 days for regular permits and 10 days for Vic Smart permits / Number of planning application decisions made] x100
Community	Roads	Sealed local roads below the intervention level (Percentage of sealed local roads that are below the renewal intervention level set by Council and not requiring renewal)	[Number of kilometres of sealed local roads below the renewal intervention level set by Council / Kilometres of sealed local roads] x100

* refer to table at end of section 2.2 for information on the calculation of service performance outcome indicators

2. Services and service performance indicators (cont.)

2.4 Strategic Objective 4 - Economy

The economy is thriving

The key outcomes we are working towards are:

- We have economic growth
- We are a visitor destination

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

Services

Service area and description of services provided	2024/25 Actual \$'000	2025/26 Forecast \$'000	2026/27 Budget \$'000	
Arts, Culture and Venues	<i>Income</i>	1,756	1,956	1,861
	<i>Expenditure</i>	3,548	4,049	3,895
	<i>Surplus / (deficit)</i>	(1,792)	(2,093)	(2,034)

Manages the Mildura Arts Centre (MAC) and enhances the local community's cultural and artistic initiatives. MAC offers a variety of experiences, including an art gallery with diverse exhibitions, a performing arts theatre, and the historic Rio Vista House. MAC also features a Sculpture Park and the Vista Cafe Bar for social gatherings. Additionally, this branch provides advocacy for creative industries, heritage management, event and venue services, community engagement, education programs, customer services, marketing and technical production services. It also oversees venue services and precinct management at Powerhouse Place and Mildura Station Homestead.

Economic Development and Tourism	<i>Income</i>	1,628	1,535	1,933
	<i>Expenditure</i>	4,555	4,613	5,328
	<i>Surplus / (deficit)</i>	(2,927)	(3,078)	(3,395)

Maximises economic development within the region through specialised projects and initiatives, facilitates growth by working with industry and business to grow/sustain existing business and develops new investment opportunities. Encourages and forms strategic alliances with key stakeholders in industry and government to help build a vibrant and sustainable community. Operates a visitor information centre that provides destination information, ticketing, tour, transport and accommodation bookings, as well as promoting and marketing the region and local events. Provision of a retail store and conferencing/meeting facility. Responsible for the operation and delivery of the Trail of Lights exhibition on Lock Island, a project by world-renowned artist Bruce Munro.

Events	<i>Income</i>	24	10	-
	<i>Expenditure</i>	969	1,204	1,275
	<i>Surplus / (deficit)</i>	(945)	(1,194)	(1,275)

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

Other Initiatives

- Implement the Economic Development Strategy
- Implement the Tourism Strategy
- Develop and Implement an Arts and Culture Strategy
- Complete the Mildura Arts and Cultural Precinct Masterplan review

2. Services and service performance indicators (cont.)

2.5 Strategic Objective 5 - Leadership

The community trust us

The key outcomes we are working towards are:

- We are a high performing organisation
- We have good governance
- We understand the needs of the community
- We are financially sustainable

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

Services

Service area and description of services provided	2024/25 Actual \$'000	2025/26 Forecast \$'000	2026/27 Budget \$'000
Communications	<i>Income</i>	20	-
	<i>Expenditure</i>	1,177	1,167
	<i>Surplus / (deficit)</i>	(1,157)	(1,167)

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

Customer Support	<i>Income</i>	24	21	19
	<i>Expenditure</i>	1,782	1,869	1,941
	<i>Surplus / (deficit)</i>	(1,758)	(1,848)	(1,922)

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

Executive Services	<i>Income</i>	4	0	0
	<i>Expenditure</i>	3,933	4,375	4,115
	<i>Surplus / (deficit)</i>	(3,929)	(4,375)	(4,115)

Incorporates all functions relating to the CEO, Councillors and Executive Leadership Team. This includes coordinating meetings, appointments, community and organisational requests and other tasks for the CEO, Mayor, Councillors and General Managers. Plays a key role in preparing for and facilitating civic type events/functions including Sister City relationships, Australia Day Awards, civic receptions and ministerial visits. Facilitates the Audit and Risk Committee, and coordination of the internal audit function.

Finance	<i>Income</i>	74	258	150
	<i>Expenditure</i>	1,941	2,025	2,114
	<i>Surplus / (deficit)</i>	(1,867)	(1,767)	(1,964)

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

Fleet	<i>Income</i>	245	255	234
	<i>Expenditure</i>	4,244	4,028	3,811
	<i>Surplus / (deficit)</i>	(3,999)	(3,773)	(3,577)

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

2. Services and service performance indicators (cont.)

2.5 Strategic Objective 5 - Leadership (cont.)

Services (cont.)

Service area and description of services provided	2024/25 Actual \$'000	2025/26 Forecast \$'000	2026/27 Budget \$'000	
Governance	<i>Income</i>	1,723	1,781	1,681
	<i>Expenditure</i>	5,976	6,296	6,500
	<i>Surplus / (deficit)</i>	(4,253)	(4,515)	(4,819)

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

Information Systems	<i>Income</i>	1	-	-
	<i>Expenditure</i>	6,561	6,204	7,106
	<i>Surplus / (deficit)</i>	(6,560)	(6,204)	(7,106)

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

Organisational Performance	<i>Income</i>	-	-	-
	<i>Expenditure</i>	579	633	710
	<i>Surplus / (deficit)</i>	(579)	(633)	(710)

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

People	<i>Income</i>	123	183	201
	<i>Expenditure</i>	2,424	2,597	2,789
	<i>Surplus / (deficit)</i>	(2,301)	(2,414)	(2,588)

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

Procurement	<i>Income</i>	-	-	-
	<i>Expenditure</i>	390	460	503
	<i>Surplus / (deficit)</i>	(390)	(460)	(503)

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

Strategic Asset Management	<i>Income</i>	141	150	161
	<i>Expenditure</i>	1,782	2,502	2,532
	<i>Surplus / (deficit)</i>	(1,641)	(2,352)	(2,371)

Responsible for implementing the Asset Management Framework across the organisation. Administers Council's asset management system and manages data collection and provision relating to Council's assets including condition assessments, renewal requirements, long-term modelling, and cost estimates.

Other Initiatives

- Implement the Customer Experience Strategy
- Implement the Advocacy Framework
- Develop a Financial Sustainability Strategy
- Develop a 10-year Asset Plan

2. Services and service performance indicators (cont.)

2.5 Strategic Objective 5 - Leadership (cont.)

Service Performance Outcome Indicators

The following table outlines the prescribed indicators of service performance and prescribed measures that must be included under the *Local Government Act 2020*. These are required to be reported against in the annual Performance Statement.

Domain	Indicator	Performance Measure	Computation
Governance	Community engagement	Satisfaction with the opportunities offered by Council to be consulted on or engaged in Council decisions (community satisfaction rating out of 100 with the consultation and engagement efforts of Council)	Community satisfaction rating out of 100 with how Council has performed on community consultation and engagement
	Financial decisions	Total unpaid rates and charges (total unpaid rates and charges and unpaid interest on rates and charges for all financial years as a percentage of all rates and charges for the financial year)	(Sum of unpaid rates and charges and unpaid interest on rates and charges for all financial years / Sum of all rates and charges for the financial year) x 100

2.6 Reconciliation with budgeted operating result

	Surplus/ (Deficit) \$'000	Expenditure \$'000	Income / Revenue \$'000
Strategic Objective 1 - Environment	(15,453)	17,512	2,059
Strategic Objective 2 - Community	(8,303)	16,276	7,973
Strategic Objective 3 - Place	(38,286)	40,871	2,585
Strategic Objective 4 - Economy	(6,704)	10,498	3,794
Strategic Objective 5 - Leadership	(30,878)	33,324	2,446
Total	(99,624)	118,481	18,857
Other non-attributable	3,916		
Surplus/(deficit) before funding	(95,708)		
Funding sources added in:			
Rates and charges revenue	80,282		
Waste charge revenue	15,391		
Capital income	21,260		
Total funding sources	116,933		
Operating surplus/(deficit) for the year	21,225		

3. Financial Statements

This section presents information in regard to the Financial Statements and Statement of Human Resources. The budget information for the 2026-27 financial year has been supplemented with projections to the 2029-30 financial year.

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

- Comprehensive Income Statement
- Balance Sheet
- Statement of Changes in Equity
- Statement of Cash Flows
- Statement of Capital Works
- Statement of Human Resources
- Budgeted Operating Income Statement
- Summary of Planned Human Resources Expenditure

Comprehensive Income Statement

For the four years ending 30 June 2030

		Forecast Actual 2025/26 \$'000	Budget 2026/27 \$'000	2027/28 \$'000	Projections 2028/29 \$'000	2029/30 \$'000
	Notes					
Income / Revenue						
Rates and charges	4.1.1	93,110	95,673	99,272	103,001	106,863
Statutory fees and fines	4.1.2	2,516	2,532	2,608	2,673	2,740
User fees	4.1.3	7,079	7,826	7,489	7,714	7,945
Grants - operating	4.1.4	25,735	25,589	26,333	27,098	27,886
Grants - capital	4.1.4	13,243	19,853	5,139	5,410	5,410
Contributions - monetary	4.1.5	3,053	1,273	983	985	987
Contributions - non-monetary	4.1.5	1,800	1,800	1,800	1,800	1,800
Net gain (or loss) on disposal of property, infrastructure, plant and equipment		(1,555)	(1,600)	(1,648)	(1,689)	(1,732)
Other income	4.1.6	9,298	8,878	8,313	8,520	8,733
Total income / revenue		154,279	161,824	150,289	155,512	160,632
Expenses						
Employee costs	4.1.7	56,924	59,607	60,879	63,375	65,973
Materials and services	4.1.8	53,684	53,214	53,581	55,449	56,862
Depreciation	4.1.9	23,746	24,933	26,180	26,834	28,176
Amortisation - intangible assets	4.1.10	202	212	222	233	245
Depreciation - right of use assets	4.1.11	120	122	122	122	122
Allowance for impairment losses		31	31	32	33	34
Borrowing costs		626	477	620	576	532
Finance cost - leases		57	47	47	47	47
Other expenses	4.1.12	2,015	1,956	2,005	2,055	2,106
Total expenses		137,405	140,599	143,688	148,724	154,097
Surplus/(deficit) for the year		16,874	21,225	6,601	6,788	6,535
Other comprehensive income items that will not be reclassified to surplus or deficit in future periods						
Net asset revaluation gain/(loss)		45,796	46,716	47,634	48,552	49,572
Share of other comprehensive income of associates and joint ventures		56	641	614	729	896
Total other comprehensive income		45,852	47,357	48,248	49,281	50,468
Total comprehensive result		62,726	68,582	54,849	56,069	57,003

Balance Sheet

For the four years ending 30 June 2030

		Forecast Actual 2025/26	Budget 2026/27	Projections		
	Notes	\$'000	\$'000	2027/28 \$'000	2028/29 \$'000	2029/30 \$'000
Assets						
Current assets						
Cash and cash equivalents		94,164	95,694	98,717	101,993	105,094
Trade and other receivables		13,345	13,671	13,994	14,332	14,679
Inventories		893	920	943	967	991
Prepayments		375	386	396	406	416
Total current assets	4.2.1	108,777	110,671	114,050	117,698	121,180
Non-current assets						
Trade and other receivables		10,372	9,906	9,475	9,032	8,579
Right-of-use assets		952	832	710	588	466
Investments in associates, joint arrangement and subsidiaries		45,901	46,542	47,156	47,885	48,781
Property, infrastructure, plant and equipment		1,222,868	1,293,080	1,345,367	1,398,525	1,452,653
Intangible assets		13,703	13,491	13,269	13,036	12,791
Total non-current assets	4.2.1	1,293,796	1,363,851	1,415,977	1,469,066	1,523,270
Total assets		1,402,573	1,474,522	1,530,027	1,586,764	1,644,450
Liabilities						
Current liabilities						
Trade and other payables		1,505	1,505	1,505	1,505	1,505
Trust funds and deposits		2,819	2,428	2,428	2,428	2,428
Contract and other liabilities		283	283	283	283	283
Provisions		12,976	13,508	14,062	14,639	15,239
Interest-bearing liabilities	4.2.3	456	486	644	689	733
Lease liabilities	4.2.4	103	103	103	103	103
Total current liabilities	4.2.2	18,142	18,313	19,025	19,647	20,291
Non-current liabilities						
Provisions		19,874	20,689	21,538	22,421	23,340
Interest-bearing liabilities	4.2.3	6,994	9,478	8,676	7,942	7,165
Lease liabilities	4.2.4	1,228	1,125	1,022	919	816
Total non-current liabilities	4.2.2	28,096	31,292	31,236	31,282	31,321
Total liabilities		46,238	49,605	50,261	50,929	51,612
Net assets		1,356,335	1,424,917	1,479,766	1,535,835	1,592,838
Equity						
Accumulated surplus		467,594	483,295	490,520	496,447	507,129
Reserves		888,741	941,622	989,246	1,039,388	1,085,709
Total equity		1,356,335	1,424,917	1,479,766	1,535,835	1,592,838

Statement of Changes in Equity

For the four years ending 30 June 2030

	Notes	Total \$'000	Accumulated Surplus \$'000	Revaluation Reserve \$'000	Other Reserves \$'000
2026 Forecast Actual					
Balance at beginning of the financial year		1,293,609	462,828	735,404	95,377
Surplus/(deficit) for the year		16,930	16,874	-	56
Net asset revaluation gain/(loss)		45,796	-	45,796	-
Transfers to other reserves		-	(23,426)	-	23,426
Transfers from other reserves		-	11,318	-	(11,318)
Balance at end of the financial year		1,356,335	467,594	781,200	107,541
2027 Budget					
Balance at beginning of the financial year		1,356,335	467,594	781,200	107,541
Surplus/(deficit) for the year		21,866	21,225	-	641
Net asset revaluation gain/(loss)		46,716	-	46,716	-
Transfers to other reserves	4.3.1	-	(19,488)	-	19,488
Transfers from other reserves	4.3.1	-	13,964	-	(13,964)
Balance at end of the financial year	4.3.2	1,424,917	483,295	827,916	113,706
2028					
Balance at beginning of the financial year		1,424,917	483,295	827,916	113,706
Surplus/(deficit) for the year		7,215	6,601	-	614
Net asset revaluation gain/(loss)		47,634	-	47,634	-
Transfers to other reserves		-	(8,952)	-	8,952
Transfers from other reserves		-	9,576	-	(9,576)
Balance at end of the financial year		1,479,766	490,520	875,550	113,696
2029					
Balance at beginning of the financial year		1,479,766	490,520	875,550	113,696
Surplus/(deficit) for the year		7,517	6,788	-	729
Net asset revaluation gain/(loss)		48,552	-	48,552	-
Transfers to other reserves		-	(9,183)	-	9,183
Transfers from other reserves		-	8,322	-	(8,322)
Balance at end of the financial year		1,535,835	496,447	924,102	115,286
2030					
Balance at beginning of the financial year		1,535,835	496,447	924,102	115,286
Surplus/(deficit) for the year		7,431	6,535	-	896
Net asset revaluation gain/(loss)		49,572	-	49,572	-
Transfers to other reserves		-	(9,473)	-	9,473
Transfers from other reserves		-	13,620	-	(13,620)
Balance at end of the financial year		1,592,838	507,129	973,674	112,035

Statement of Cash Flows

For the four years ending 30 June 2030

	Notes	Forecast	Budget	Projections		
		Actual 2025/26 \$'000	2026/27 \$'000	2027/28 \$'000	2028/29 \$'000	2029/30 \$'000
		Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)
Cash flows from operating activities						
Rates and charges		93,110	95,449	99,063	102,786	106,643
Statutory fees and fines		2,516	2,532	2,608	2,673	2,740
User fees		7,079	8,128	7,749	7,984	8,223
Grants - operating		27,022	26,868	27,650	28,453	29,280
Grants - capital		13,905	20,846	5,396	5,681	5,681
Contributions - monetary		3,053	1,273	983	985	987
Interest received		4,041	4,320	4,450	4,561	4,675
Trust funds and deposits taken		6,000	6,000	6,000	6,000	6,000
Other receipts		5,257	4,558	3,863	3,959	4,058
Net GST refund / payment		2,933	2,661	3,412	3,535	3,626
Employee costs		(58,598)	(59,011)	(60,258)	(62,729)	(65,301)
Materials and services		(57,005)	(57,824)	(58,191)	(60,215)	(61,736)
Trust funds and deposits repaid		(6,000)	(6,000)	(6,000)	(6,000)	(6,000)
Other payments		(2,072)	(2,003)	(2,052)	(2,102)	(2,153)
Net cash provided by / (used in) operating activities	4.4.1	41,241	47,797	34,673	35,571	36,723
Cash flows from investing activities						
Payments for property, infrastructure, plant and equipment		(43,878)	(48,929)	(31,402)	(32,068)	(33,421)
Proceeds from sale of property, infrastructure, plant and equipment		278	323	700	721	739
Repayments of loans and advances		452	452	466	467	475
Net cash provided by / (used in) investing activities	4.4.2	(43,148)	(48,154)	(30,236)	(30,880)	(32,207)
Cash flows from financing activities						
Finance costs		(507)	(477)	(620)	(576)	(532)
Proceeds from borrowings		-	3,000	-	-	-
Repayment of borrowings		(456)	(486)	(644)	(689)	(733)
Interest paid - lease liability		(57)	(47)	(47)	(47)	(47)
Repayment of lease liabilities		(103)	(103)	(103)	(103)	(103)
Net cash provided by / (used in) financing activities	4.4.3	(1,123)	1,887	(1,414)	(1,415)	(1,415)
Net increase/(decrease) in cash and cash equivalents		(3,030)	1,530	3,023	3,276	3,101
Cash and cash equivalents at the beginning of the financial year		97,194	94,164	95,694	98,717	101,993
Cash and cash equivalents at the end of the financial year		94,164	95,694	98,717	101,993	105,094

Statement of Capital Works

For the four years ending 30 June 2030

	Notes	Forecast Actual	Budget	Projections		
		2025/26 \$'000	2026/27 \$'000	2027/28 \$'000	2028/29 \$'000	2029/30 \$'000
Property						
Land		1,750	3,000	1,000	1,000	1,000
Total land		1,750	3,000	1,000	1,000	1,000
Buildings		8,531	12,728	2,969	3,183	3,400
Total buildings		8,531	12,728	2,969	3,183	3,400
Total property		10,281	15,728	3,969	4,183	4,400
Plant and equipment						
Computers and telecommunications		1,297	1,042	1,300	1,300	100
Fixtures, fittings and furniture		1,166	136	100	100	1,300
Library books		414	360	380	390	400
Plant, machinery and equipment		6,958	4,139	4,227	3,606	3,651
Other		250	300	250	250	250
Total plant and equipment		10,085	5,977	6,257	5,646	5,701
Infrastructure						
Roads		14,334	20,001	13,957	15,161	11,190
Footpaths and cycle ways		1,487	918	786	848	909
Drainage		5,052	2,492	4,096	4,339	4,587
Recreational, leisure and community facilities		799	2,791	786	848	909
Waste management		266	268	2,020	2,020	2,020
Parks, open space and streetscapes		1,563	585	2,563	2,012	2,820
Kerb and channel		11	145	262	283	303
Off street car parks		-	23	131	141	152
Total infrastructure		23,512	27,223	24,601	25,652	22,890
Total capital works expenditure	4.5.1	43,878	48,928	34,827	35,481	32,991
Represented by:						
New asset expenditure		14,513	7,808	7,131	7,380	7,390
Asset renewal expenditure		26,143	29,790	25,311	25,575	22,938
Asset expansion expenditure		728	100	1,000	1,055	1,109
Asset upgrade expenditure		2,494	11,230	1,385	1,471	1,554
Total capital works expenditure	4.5.1	43,878	48,928	34,827	35,481	32,991
Funding sources represented by:						
Grants		13,243	19,853	6,627	6,627	2,795
Contributions		2,052	290	-	-	-
Borrowings		-	3,000	-	-	-
Council cash		28,583	25,785	28,200	28,854	30,196
Total capital works expenditure	4.5.1	43,878	48,928	34,827	35,481	32,991

Statement of Human Resources

For the four years ending 30 June 2030

	Forecast	Budget	Projections		
	Actual				
	2025/26	2026/27	2027/28	2028/29	2029/30
	\$'000	\$'000	\$'000	\$'000	\$'000
Staff expenditure					
Employee costs - operating	56,924	59,607	60,879	63,375	65,973
Employee costs - capital	2,190	2,117	2,162	2,251	2,343
Total staff expenditure	59,114	61,724	63,041	65,626	68,316
	FTE	FTE	FTE	FTE	FTE
Staff numbers					
Employees - operating	492.77	484.54	484.54	484.54	484.54
Employees - capital	21.35	19.64	19.64	19.64	19.64
Total staff numbers	514.12	504.18	504.18	504.18	504.18

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

Department	Budget	Permanent	Permanent	Casual
	2026/27	Full Time	Part Time	
	\$'000	\$'000	\$'000	\$'000
Arts, Culture and Venues	2,224	1,043	923	258
Executive Services	857	647	210	-
Civic Compliance	4,081	3,066	993	22
Communications	849	849	-	-
Community Care	5,531	2,584	2,917	30
Community Partnerships	2,623	2,305	318	-
Corporate Performance General Manager	437	437	-	-
Economic Development and Tourism	2,604	2,144	436	24
Engineering, Development and Delivery	2,368	2,366	-	2
Facilities and Assets	3,218	3,020	198	-
Financial Services	3,770	3,577	193	-
Governance	1,710	1,710	-	-
Healthy Communities General Manager	530	530	-	-
Information Systems	2,385	2,385	-	-
Infrastructure and Asset Services General Manager	438	438	-	-
Libraries and Knowledge Hubs	2,622	2,309	313	-
Light State	719	321	103	295
Organisational Performance	2,446	2,085	158	203
Parks and Recreation	5,274	4,602	527	145
People	1,710	1,448	262	-
Project Development Office	845	845	-	-
Statutory Planning	1,673	1,551	122	-
Strategic Planning	929	621	308	-
Strategy and Growth General Manager	523	523	-	-
Waste Services	3,145	2,984	161	-
Works and Infrastructure	6,096	5,937	159	-
Total staff expenditure	59,607	50,327	8,301	979
Capitalised labour costs *	2,117			
Total expenditure	61,724			

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

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

Statement of Human Resources (cont.)

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

Department	Budget 2026/27 FTE	Permanent Full Time FTE	Comprises	
			Permanent Part Time FTE	Casual FTE
Arts, Culture and Venues	19.80	8.05	9.35	2.40
Executive Services	3.95	3.00	0.95	-
Civic Compliance	35.03	24.00	10.82	0.21
Communications	6.00	6.00	-	-
Community Care	41.85	20.00	21.67	0.18
Community Partnerships	18.34	16.00	2.34	-
Corporate Performance General Manager	2.00	2.00	-	-
Economic Development and Tourism	21.00	16.00	4.79	0.21
Engineering, Development and Delivery	17.61	17.60	-	0.01
Facilities and Assets	26.94	25.00	1.94	-
Financial Services	28.83	27.00	1.83	-
Governance	14.00	14.00	-	-
Healthy Communities General Manager	3.00	3.00	-	-
Information Systems	17.00	17.00	-	-
Infrastructure and Asset Services General Manager	2.00	2.00	-	-
Libraries and Knowledge Hubs	21.76	18.94	2.82	-
Light State	5.79	2.00	0.95	2.84
Organisational Performance	21.24	18.00	1.42	1.82
Parks and Recreation	50.47	44.08	5.00	1.39
People	12.13	10.00	2.13	-
Project Development Office	6.00	6.00	-	-
Statutory Planning	14.00	13.00	1.00	-
Strategic Planning	6.53	5.00	1.53	-
Strategy and Growth General Manager	3.00	3.00	-	-
Waste Services	26.71	25.00	1.71	-
Works and Infrastructure	59.56	57.86	1.70	-
Total staff FTE	484.54	403.53	71.95	9.06
Capitalised labour costs	19.64			
Total staff FTE	504.18			

Budgeted Operating Income Statement

For the four years ending 30 June 2030

	Forecast	Budget	Projections		
	Actual 2025/26 \$'000	2026/27 \$'000	2027/28 \$'000	2028/29 \$'000	2029/30 \$'000
Income					
Rates and charges	93,110	95,673	99,272	103,001	106,863
Statutory fees and fines	2,516	2,532	2,608	2,673	2,740
User fees	7,079	7,826	7,489	7,714	7,945
Grants - operating	25,735	25,589	26,333	27,098	27,886
Contributions - monetary	83	66	66	68	70
Other income	9,231	8,878	8,313	8,520	8,733
Total income	137,754	140,564	144,081	149,074	154,237
Expenses					
Employee costs	56,924	59,607	60,879	63,375	65,973
Materials and services	53,684	53,214	53,581	55,449	56,862
Bad and doubtful debts	31	31	32	33	34
Depreciation	23,746	24,933	26,180	26,834	28,176
Amortisation - intangible assets	202	212	222	233	245
Depreciation - right of use assets	120	122	122	122	122
Borrowing costs	626	477	620	576	532
Finance costs - leases	57	47	47	47	47
Other expenses	2,015	1,956	2,005	2,055	2,106
Total expenses	137,405	140,599	143,688	148,724	154,097
Surplus/(deficit) from operations	349	(35)	393	350	140
Capital funding					
Grants - capital	13,243	19,853	5,139	5,410	5,410
Net gain/(loss) on disposal of property, infrastructure, plant and equipment	(1,555)	(1,600)	(1,648)	(1,689)	(1,732)
Contributions - monetary (capital)	3,037	1,207	917	917	917
Contributions - non-monetary (capital)	1,800	1,800	1,800	1,800	1,800
Total surplus/(deficit)	16,874	21,225	6,601	6,788	6,535
Other comprehensive income					
Items that will not be reclassified to surplus or deficit in future periods:					
Net asset revaluation gain/(loss)	45,796	46,716	47,634	48,552	49,572
Share of net profits/(losses) of associates and joint ventures accounted for by the equity method	56	641	614	729	896
Total comprehensive result	62,726	68,582	54,849	56,069	57,003

Summary of Planned Human Resources Expenditure

For the four years ending 30 June 2030

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

	2026/27	2027/28	2028/29	2029/30
	\$'000	\$'000	\$'000	\$'000
Arts, Culture and Venues				
Permanent - Full time	1,043	1,066	1,110	1,156
Woman	642	656	683	711
Man	401	410	427	445
Persons of self-described gender	-	-	-	-
Permanent - Part time	923	943	981	1,021
Woman	697	712	741	771
Man	226	231	240	250
Persons of self-described gender	-	-	-	-
Total - Arts, Culture and Venues	1,966	2,009	2,091	2,177
Executive Services				
Permanent - Full time	647	661	688	716
Woman	239	244	254	264
Man	408	417	434	452
Persons of self-described gender	-	-	-	-
Permanent - Part time	210	214	223	232
Woman	210	214	223	232
Man	-	-	-	-
Persons of self-described gender	-	-	-	-
Total - Executive Services	857	875	911	948
Civic Compliance				
Permanent - Full time	3,066	3,132	3,260	3,394
Woman	1,008	1,030	1,072	1,116
Man	2,058	2,102	2,188	2,278
Persons of self-described gender	-	-	-	-
Permanent - Part time	993	1,014	1,056	1,099
Woman	802	819	853	888
Man	191	195	203	211
Persons of self-described gender	-	-	-	-
Total - Civic Compliance	4,059	4,146	4,316	4,493
Communications				
Permanent - Full time	849	867	903	940
Woman	254	259	270	281
Man	595	608	633	659
Persons of self-described gender	-	-	-	-
Permanent - Part time	-	-	-	-
Woman	-	-	-	-
Man	-	-	-	-
Persons of self-described gender	-	-	-	-
Total - Communications	849	867	903	940
Community Care				
Permanent - Full time	2,584	2,639	2,747	2,860
Woman	2,584	2,639	2,747	2,860
Man	-	-	-	-
Persons of self-described gender	-	-	-	-
Permanent - Part time	2,917	2,979	3,101	3,228
Woman	2,917	2,979	3,101	3,228
Man	-	-	-	-
Persons of self-described gender	-	-	-	-
Total - Community Care	5,501	5,618	5,848	6,088

Summary of Planned Human Resources Expenditure (cont.)

For the four years ending 30 June 2030

	2026/27	2027/28	2028/29	2029/30
	\$'000	\$'000	\$'000	\$'000
Community Partnerships				
Permanent - Full time	2,305	2,354	2,450	2,550
Woman	1,775	1,813	1,887	1,964
Man	530	541	563	586
Persons of self-described gender	-	-	-	-
Permanent - Part time	318	325	338	352
Woman	318	325	338	352
Man	-	-	-	-
Persons of self-described gender	-	-	-	-
Total - Community Partnerships	2,623	2,679	2,788	2,902
Corporate Performance General Manager				
Permanent - Full time	437	446	464	483
Woman	437	446	464	483
Man	-	-	-	-
Persons of self-described gender	-	-	-	-
Total - Corporate Performance General Manager	437	446	464	483
Economic Development and Tourism				
Permanent - Full time	2,144	2,190	2,280	2,373
Woman	1,544	1,577	1,642	1,709
Man	600	613	638	664
Persons of self-described gender	-	-	-	-
Permanent - Part time	436	445	463	482
Woman	381	389	405	422
Man	55	56	58	60
Persons of self-described gender	-	-	-	-
Total - Economic Development and Tourism	2,580	2,635	2,743	2,855
Engineering, Development and Delivery				
Permanent - Full time	2,366	2,416	2,515	2,618
Woman	284	290	302	314
Man	2,082	2,126	2,213	2,304
Persons of self-described gender	-	-	-	-
Total - Engineering, Development and Delivery	2,366	2,416	2,515	2,618
Facilities and Assets				
Permanent - Full time	3,020	3,084	3,210	3,341
Woman	1,133	1,157	1,204	1,253
Man	1,887	1,927	2,006	2,088
Persons of self-described gender	-	-	-	-
Permanent - Part time	198	202	210	218
Woman	97	99	103	107
Man	101	103	107	111
Persons of self-described gender	-	-	-	-
Total - Facilities and Assets	3,218	3,286	3,420	3,559

Summary of Planned Human Resources Expenditure (cont.)

For the four years ending 30 June 2030

	2026/27	2027/28	2028/29	2029/30
	\$'000	\$'000	\$'000	\$'000
Financial Services				
Permanent - Full time	3,577	3,653	3,803	3,959
Woman	1,117	1,141	1,188	1,237
Man	2,460	2,512	2,615	2,722
Persons of self-described gender	-	-	-	-
Permanent - Part time	193	197	205	213
Woman	193	197	205	213
Man	-	-	-	-
Persons of self-described gender	-	-	-	-
Total - Financial Services	3,770	3,850	4,008	4,172
Governance				
Permanent - Full time	1,710	1,747	1,819	1,894
Woman	1,123	1,147	1,194	1,243
Man	587	600	625	651
Persons of self-described gender	-	-	-	-
Total - Governance	1,710	1,747	1,819	1,894
Healthy Communities General Manager				
Permanent - Full time	530	542	564	588
Woman	129	132	137	143
Man	401	410	427	445
Persons of self-described gender	-	-	-	-
Total - Healthy Communities General Manager	530	542	564	588
Information Systems				
Permanent - Full time	2,385	2,436	2,536	2,640
Woman	600	613	638	664
Man	1,785	1,823	1,898	1,976
Persons of self-described gender	-	-	-	-
Total - Information Systems	2,385	2,436	2,536	2,640
Infrastructure and Asset Services General Manager				
Permanent - Full time	438	448	466	485
Woman	129	132	137	143
Man	309	316	329	342
Persons of self-described gender	-	-	-	-
Total - Infrastructure and Asset Services General Manager	438	448	466	485
Libraries and Knowledge Hubs				
Permanent - Full time	2,309	2,358	2,455	2,556
Woman	1,832	1,871	1,948	2,028
Man	477	487	507	528
Persons of self-described gender	-	-	-	-
Permanent - Part time	313	320	333	347
Woman	313	320	333	347
Man	-	-	-	-
Persons of self-described gender	-	-	-	-
Total - Libraries and Knowledge Hubs	2,622	2,678	2,788	2,903

Summary of Planned Human Resources Expenditure (cont.)

For the four years ending 30 June 2030

	2026/27	2027/28	2028/29	2029/30
	\$'000	\$'000	\$'000	\$'000
Light State				
Permanent - Full time	321	328	341	355
Woman	201	205	213	222
Man	120	123	128	133
Persons of self-described gender	-	-	-	-
Permanent - Part time	103	106	110	114
Female	75	77	80	83
Male	28	29	30	31
Self-described gender	-	-	-	-
Total - Light State	424	434	451	469
Organisational Performance				
Permanent - Full time	2,085	2,129	2,216	2,307
Woman	2,085	2,129	2,216	2,307
Man	-	-	-	-
Persons of self-described gender	-	-	-	-
Permanent - Part time	158	161	168	175
Woman	158	161	168	175
Man	-	-	-	-
Persons of self-described gender	-	-	-	-
Total - Organisational Performance	2,243	2,290	2,384	2,482
Parks and Recreation				
Permanent - Full time	4,602	4,700	4,892	5,092
Woman	581	593	617	642
Man	4,021	4,107	4,275	4,450
Persons of self-described gender	-	-	-	-
Permanent - Part time	527	538	560	583
Woman	351	358	373	388
Man	176	180	187	195
Persons of self-described gender	-	-	-	-
Total - Parks and Recreation	5,129	5,238	5,452	5,675
People				
Permanent - Full time	1,448	1,479	1,540	1,603
Woman	996	1,017	1,059	1,102
Man	452	462	481	501
Persons of self-described gender	-	-	-	-
Permanent - Part time	262	268	279	290
Woman	262	268	279	290
Man	-	-	-	-
Persons of self-described gender	-	-	-	-
Total - People	1,710	1,747	1,819	1,893
Project Development Office				
Permanent - Full time	845	863	898	935
Woman	464	474	493	513
Man	381	389	405	422
Persons of self-described gender	-	-	-	-
Total - Project Development Office	845	863	898	935
Statutory Planning				
Permanent - Full time	1,551	1,584	1,649	1,716
Woman	646	660	687	715
Man	905	924	962	1,001
Persons of self-described gender	-	-	-	-
Permanent - Part time	122	125	130	135
Woman	122	125	130	135
Man	-	-	-	-
Persons of self-described gender	-	-	-	-
Total - Statutory Planning	1,673	1,709	1,779	1,851

Summary of Planned Human Resources Expenditure (cont.)

For the four years ending 30 June 2030

	2026/27 \$'000	2027/28 \$'000	2028/29 \$'000	2029/30 \$'000
Strategic Planning				
Permanent - Full time	621	634	660	687
Woman	478	488	508	529
Man	143	146	152	158
Persons of self-described gender	-	-	-	-
Permanent - Part time	308	315	328	342
Female	180	184	192	200
Male	128	131	136	142
Self-described gender	-	-	-	-
Total - Strategic Planning	929	949	988	1,029
Strategy and Growth General Manager				
Permanent - Full time	523	535	557	579
Woman	215	220	229	238
Man	308	315	328	341
Persons of self-described gender	-	-	-	-
Total - Strategy and Growth General Manager	523	535	557	579
Waste Services				
Permanent - Full time	2,984	3,048	3,173	3,303
Woman	1,082	1,105	1,150	1,197
Man	1,902	1,943	2,023	2,106
Persons of self-described gender	-	-	-	-
Permanent - Part time	161	165	172	179
Woman	38	39	41	43
Man	123	126	131	136
Persons of self-described gender	-	-	-	-
Total - Waste Services	3,145	3,213	3,345	3,482
Works and Infrastructure				
Permanent - Full time	5,937	6,061	6,312	6,573
Woman	371	379	395	411
Man	5,566	5,682	5,917	6,162
Persons of self-described gender	-	-	-	-
Permanent - Part time	159	162	169	176
Female	-	-	-	-
Male	159	162	169	176
Self-described gender	-	-	-	-
Total - Works and Infrastructure	6,096	6,223	6,481	6,749
Casuals, temporary and other expenditure	979	1,000	1,041	1,084
Total employee costs - operating	59,607	60,879	63,375	65,973
Capitalised labour costs	2,117	2,162	2,251	2,343
Total staff expenditure	61,724	63,041	65,626	68,316

Summary of Planned Human Resources Expenditure (cont.)

For the four years ending 30 June 2030

	2026/27	2027/28	2028/29	2029/30
	FTE	FTE	FTE	FTE
Arts, Culture and Venues				
Permanent - Full time	8.05	8.05	8.05	8.05
Woman	4.39	4.39	4.39	4.39
Man	3.66	3.66	3.66	3.66
Persons of self-described gender	-	-	-	-
Permanent - Part time	9.35	9.35	9.35	9.35
Woman	6.85	6.85	6.85	6.85
Man	2.50	2.50	2.50	2.50
Persons of self-described gender	-	-	-	-
Total - Arts, Culture and Venues	17.40	17.40	17.40	17.40
Executive Services				
Permanent - Full time	3.00	3.00	3.00	3.00
Woman	2.00	2.00	2.00	2.00
Man	1.00	1.00	1.00	1.00
Persons of self-described gender	-	-	-	-
Permanent - Part time	0.95	0.95	0.95	0.95
Woman	0.95	0.95	0.95	0.95
Man	-	-	-	-
Persons of self-described gender	-	-	-	-
Total - Executive Services	3.95	3.95	3.95	3.95
Civic Compliance				
Permanent - Full time	24.00	24.00	24.00	24.00
Woman	9.00	9.00	9.00	9.00
Man	15.00	15.00	15.00	15.00
Persons of self-described gender	-	-	-	-
Permanent - Part time	10.82	10.82	10.82	10.82
Woman	8.82	8.82	8.82	8.82
Man	2.00	2.00	2.00	2.00
Persons of self-described gender	-	-	-	-
Total - Civic Compliance	34.82	34.82	34.82	34.82
Communications				
Permanent - Full time	6.00	6.00	6.00	6.00
Woman	2.00	2.00	2.00	2.00
Man	4.00	4.00	4.00	4.00
Persons of self-described gender	-	-	-	-
Total - Communications	6.00	6.00	6.00	6.00
Community Care				
Permanent - Full time	20.00	20.00	20.00	20.00
Woman	20.00	20.00	20.00	20.00
Man	-	-	-	-
Persons of self-described gender	-	-	-	-
Permanent - Part time	21.67	21.67	21.67	21.67
Woman	21.67	21.67	21.67	21.67
Man	-	-	-	-
Persons of self-described gender	-	-	-	-
Total - Community Care	41.67	41.67	41.67	41.67

Summary of Planned Human Resources Expenditure (cont.)

For the four years ending 30 June 2030

	2026/27	2027/28	2028/29	2029/30
	FTE	FTE	FTE	FTE
Community Partnerships				
Permanent - Full time	16.00	16.00	16.00	16.00
Woman	12.00	12.00	12.00	12.00
Man	4.00	4.00	4.00	4.00
Persons of self-described gender	-	-	-	-
Permanent - Part time	2.34	2.34	2.34	2.34
Woman	2.34	2.34	2.34	2.34
Man	-	-	-	-
Persons of self-described gender	-	-	-	-
Total - Community Partnerships	18.34	18.34	18.34	18.34
Corporate Performance General Manager				
Permanent - Full time	2.00	2.00	2.00	2.00
Woman	2.00	2.00	2.00	2.00
Man	-	-	-	-
Persons of self-described gender	-	-	-	-
Total - Corporate Performance General Manager	2.00	2.00	2.00	2.00
Economic Development and Tourism				
Permanent - Full time	16.00	16.00	16.00	16.00
Woman	12.00	12.00	12.00	12.00
Man	4.00	4.00	4.00	4.00
Persons of self-described gender	-	-	-	-
Permanent - Part time	4.79	4.79	4.79	4.79
Woman	4.19	4.19	4.19	4.19
Man	0.60	0.60	0.60	0.60
Persons of self-described gender	-	-	-	-
Total - Economic Development and Tourism	20.79	20.79	20.79	20.79
Engineering, Development and Delivery				
Permanent - Full time	17.60	17.60	17.60	17.60
Woman	2.50	2.50	2.50	2.50
Man	15.10	15.10	15.10	15.10
Persons of self-described gender	-	-	-	-
Total - Engineering, Development and Delivery	17.60	17.60	17.60	17.60
Facilities and Assets				
Permanent - Full time	25.00	25.00	25.00	25.00
Woman	8.00	8.00	8.00	8.00
Man	17.00	17.00	17.00	17.00
Persons of self-described gender	-	-	-	-
Permanent - Part time	1.94	1.94	1.94	1.94
Woman	1.05	1.05	1.05	1.05
Man	0.89	0.89	0.89	0.89
Persons of self-described gender	-	-	-	-
Total - Facilities and Assets	26.94	26.94	26.94	26.94

Summary of Planned Human Resources Expenditure (cont.)

For the four years ending 30 June 2030

	2026/27	2027/28	2028/29	2029/30
	FTE	FTE	FTE	FTE
Financial Services				
Permanent - Full time	27.00	27.00	27.00	27.00
Woman	9.00	9.00	9.00	9.00
Man	18.00	18.00	18.00	18.00
Persons of self-described gender	-	-	-	-
Permanent - Part time	1.83	1.83	1.83	1.83
Woman	1.83	1.83	1.83	1.83
Man	-	-	-	-
Persons of self-described gender	-	-	-	-
Total - Financial Services	28.83	28.83	28.83	28.83
Governance				
Permanent - Full time	14.00	14.00	14.00	14.00
Woman	8.00	8.00	8.00	8.00
Man	6.00	6.00	6.00	6.00
Persons of self-described gender	-	-	-	-
Total - Governance	14.00	14.00	14.00	14.00
Healthy Communities General Manager				
Permanent - Full time	3.00	3.00	3.00	3.00
Woman	1.00	1.00	1.00	1.00
Man	2.00	2.00	2.00	2.00
Persons of self-described gender	-	-	-	-
Total - Healthy Communities General Manager	3.00	3.00	3.00	3.00
Information Systems				
Permanent - Full time	17.00	17.00	17.00	17.00
Woman	5.00	5.00	5.00	5.00
Man	12.00	12.00	12.00	12.00
Persons of self-described gender	-	-	-	-
Total - Information Systems	17.00	17.00	17.00	17.00
Infrastructure and Asset Services General Manager				
Permanent - Full time	2.00	2.00	2.00	2.00
Woman	1.00	1.00	1.00	1.00
Man	1.00	1.00	1.00	1.00
Persons of self-described gender	-	-	-	-
Total - Infrastructure and Asset Services General Manager	2.00	2.00	2.00	2.00

Summary of Planned Human Resources Expenditure (cont.)

For the four years ending 30 June 2030

	2026/27	2027/28	2028/29	2029/30
	FTE	FTE	FTE	FTE
Libraries and Knowledge Hubs				
Permanent - Full time	18.94	18.94	18.94	18.94
Woman	15.26	15.26	15.26	15.26
Man	3.68	3.68	3.68	3.68
Persons of self-described gender	-	-	-	-
Permanent - Part time	2.82	2.82	2.82	2.82
Woman	2.82	2.82	2.82	2.82
Man	-	-	-	-
Persons of self-described gender	-	-	-	-
Total - Libraries and Knowledge Hubs	21.76	21.76	21.76	21.76
Light State				
Permanent - Full time	2.00	2.00	2.00	2.00
Woman	1.00	1.00	1.00	1.00
Man	1.00	1.00	1.00	1.00
Persons of self-described gender	-	-	-	-
Permanent - Part time	0.95	0.95	0.95	0.95
Female	0.63	0.63	0.63	0.63
Male	0.32	0.32	0.32	0.32
Self-described gender	-	-	-	-
Total - Light State	2.95	2.95	2.95	2.95
Organisational Performance				
Permanent - Full time	18.00	18.00	18.00	18.00
Woman	18.00	18.00	18.00	18.00
Man	-	-	-	-
Persons of self-described gender	-	-	-	-
Permanent - Part time	1.42	1.42	1.42	1.42
Woman	1.42	1.42	1.42	1.42
Man	-	-	-	-
Persons of self-described gender	-	-	-	-
Total - Organisational Performance	19.42	19.42	19.42	19.42
Parks and Recreation				
Permanent - Full time	44.08	44.08	44.08	44.08
Woman	5.00	5.00	5.00	5.00
Man	39.08	39.08	39.08	39.08
Persons of self-described gender	-	-	-	-
Permanent - Part time	5.00	5.00	5.00	5.00
Woman	3.61	3.61	3.61	3.61
Man	1.39	1.39	1.39	1.39
Persons of self-described gender	-	-	-	-
Total - Parks and Recreation	49.08	49.08	49.08	49.08
People				
Permanent - Full time	10.00	10.00	10.00	10.00
Woman	7.00	7.00	7.00	7.00
Man	3.00	3.00	3.00	3.00
Persons of self-described gender	-	-	-	-
Permanent - Part time	2.13	2.13	2.13	2.13
Woman	2.13	2.13	2.13	2.13
Man	-	-	-	-
Persons of self-described gender	-	-	-	-
Total - People	12.13	12.13	12.13	12.13
Project Development Office				
Permanent - Full time	6.00	6.00	6.00	6.00
Woman	3.00	3.00	3.00	3.00
Man	3.00	3.00	3.00	3.00
Persons of self-described gender	-	-	-	-
Total - Project Development Office	6.00	6.00	6.00	6.00

Summary of Planned Human Resources Expenditure (cont.)

For the four years ending 30 June 2030

	2026/27	2027/28	2028/29	2029/30
	FTE	FTE	FTE	FTE
Statutory Planning				
Permanent - Full time	13.00	13.00	13.00	13.00
Woman	6.00	6.00	6.00	6.00
Man	7.00	7.00	7.00	7.00
Persons of self-described gender	-	-	-	-
Permanent - Part time	1.00	1.00	1.00	1.00
Woman	1.00	1.00	1.00	1.00
Man	-	-	-	-
Persons of self-described gender	-	-	-	-
Total - Statutory Planning	14.00	14.00	14.00	14.00
Strategic Planning				
Permanent - Full time	5.00	5.00	5.00	5.00
Woman	4.00	4.00	4.00	4.00
Man	1.00	1.00	1.00	1.00
Persons of self-described gender	-	-	-	-
Permanent - Part time	1.53	1.53	1.53	1.53
Female	0.90	0.90	0.90	0.90
Male	0.63	0.63	0.63	0.63
Self-described gender	-	-	-	-
Total - Strategic Planning	6.53	6.53	6.53	6.53
Strategy and Growth General Manager				
Permanent - Full time	3.00	3.00	3.00	3.00
Woman	2.00	2.00	2.00	2.00
Man	1.00	1.00	1.00	1.00
Persons of self-described gender	-	-	-	-
Total - Strategy and Growth General Manager	3.00	3.00	3.00	3.00
Waste Services				
Permanent - Full time	25.00	25.00	25.00	25.00
Woman	9.00	9.00	9.00	9.00
Man	16.00	16.00	16.00	16.00
Persons of self-described gender	-	-	-	-
Permanent - Part time	1.71	1.71	1.71	1.71
Woman	0.42	0.42	0.42	0.42
Man	1.29	1.29	1.29	1.29
Persons of self-described gender	-	-	-	-
Total - Waste Services	26.71	26.71	26.71	26.71
Works and Infrastructure				
Permanent - Full time	57.86	57.86	57.86	57.86
Woman	4.00	4.00	4.00	4.00
Man	53.86	53.86	53.86	53.86
Persons of self-described gender	-	-	-	-
Permanent - Part time	1.70	1.70	1.70	1.70
Female	-	-	-	-
Male	1.70	1.70	1.70	1.70
Self-described gender	-	-	-	-
Total - Works and Infrastructure	59.56	59.56	59.56	59.56
Casuals and temporary staff	9.06	9.06	9.06	9.06
Total staff numbers - operating	484.54	484.54	484.54	484.54
Capitalised labour	19.64	19.64	19.64	19.64
Total staff numbers	504.18	504.18	504.18	504.18

4. Notes to the financial statements

This section presents detailed information on material components of the financial statements.

4.1 Comprehensive Income Statement

4.1.1 Rates and charges

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

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

In developing the Budget, rates and charges were identified as an important source of revenue. Planning for future rate increases has therefore been an important component of the financial planning process. The Fair Go Rates System (FGRS) sets out the maximum amount councils may increase rates in a year. For 2026-27 the FGRS cap has been set at 2.75%. The cap applies to both general rates and municipal charges and is calculated on the basis of Council's average rates and charges.

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

To achieve these objectives while maintaining service levels and a strong capital expenditure program, the average general rate will increase in 2026-27 budget by 2.75% in line with the rate cap.

Mildura Rural City Council adopted the Revenue and Rating Plan 2025-2029 in April 2025 Ordinary Council Meeting, in which a change to the differential rates was endorsed. This included an increase to the business differential to 140% and a decrease of the dryland farming differential to 75%.

Council has developed a Waste Strategy to review all waste services and operations to ensure long-term financial sustainability and future planning for these services. This review was in part due to the Victorian Governments release of the good practice guidelines for service rates and charges, with some cost being realigned to the operational budget rather than funded from waste charges. Planning and review of waste services and operations will continue in forward years.

In total the total rates and charges for 2026-27 will increase to \$95.67 million.

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

	Forecast	Budget	Change	
	Actual	2026/27	\$'000	%
	2025/26	2026/27	\$'000	%
General rates*	75,565	77,932	2,367	3.1%
Waste management charge	15,571	15,391	(180)	(1.2%)
Abandonments	(10)	(10)	-	0.0%
Special rates and charges	700	715	15	2.1%
Supplementary rates and rate adjustments	636	963	327	51.4%
Cultural land	12	12	-	0.0%
Revenue in lieu of rates	636	670	34	5.3%
Total rates and charges	93,110	95,673	2,563	2.8%

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

4.1.1 Rates and charges (cont.)

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

Type or class of land	2025/26 cents/\$CIV*	2026/27 cents/\$CIV*	Change
Residential differential rate	0.00455944	0.00428732	(6.0%)
Dryland farm differential rate	0.00341958	0.00321549	(6.0%)
Irrigated farm differential rate	0.00410350	0.00385859	(6.0%)
Business differential rate	0.00638322	0.00600225	(6.0%)
Cultural and recreation	0.00045594	0.00042873	(6.0%)
Mildura City Heart special rate*	0.00240710	0.00237851	(1.2%)

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

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

Type or class of land	2025/26 \$'000	2026/27 \$'000	Change \$'000	%
Residential differential rate	47,557	50,904	3,347	7.0%
Dryland farm differential rate	6,226	5,695	(531)	(8.5%)
Irrigated farm differential rate	7,497	7,024	(473)	(6.3%)
Business differential rate	14,285	14,309	24	0.2%
Cultural and recreational	12	12	0	0.0%
Total amount to be raised by general rates	75,577	77,944	2,367	3.1%
Mildura City Heart special rate	700	715	15	2.1%
Total amount to be raised by rates	76,277	78,659	2,382	3.1%

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

Type or class of land	2025/26 Number	2026/27 Number	Change Number	%
Residential differential rate	25,298	25,549	251	1.0%
Dryland farm differential rate	1,557	1,556	(1)	(0.1%)
Irrigated farm differential rate	1,752	1,746	(6)	(0.3%)
Business differential rate	2,571	2,608	37	1.4%
Cultural and recreational	82	83	1	1.2%
Total number of rateable assessments	31,260	31,542	282	0.9%
Mildura City Heart special rate	372	363	(9)	(2.4%)

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

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

Type or class of land	2025/26 \$'000	2026/27 \$'000	Change \$'000	%
Residential differential rate	10,372,444	11,873,165	1,500,721	14.5%
Dryland farm differential rate	1,823,926	1,771,290	(52,636)	(2.9%)
Irrigated farm differential rate	1,835,254	1,820,296	(14,958)	(0.8%)
Business differential rate	2,233,411	2,383,910	150,499	6.7%
Cultural and recreational	25,815	27,281	1,466	5.7%
Total value of land	16,290,850	17,875,942	1,585,092	9.7%
Mildura City Heart special rate	290,806	300,608	9,802	3.4%

4.1.1 Rates and charges (cont.)

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

Type of Charge - Residential	2025/26	2026/27	Change	
	\$	\$	\$	%
Municipal waste	203	203	-	0.0%
Kerbside collection - landfill	110	110	-	0.0%
Kerbside collection - recycling	99	99	-	0.0%
Kerbside collection - organics	113	113	-	0.0%
Kerbside collection - glass	26	26	-	0.0%
Total	551	551	-	0.0%

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

Type of Charge - Commercial	Per Rateable Property 2025/26	Per Rateable Property 2026/27	Change	
	\$	\$	\$	%
Municipal waste	250	250	-	0.0%
Kerbside collection - landfill	110	110	-	0.0%
Kerbside collection - recycling	99	99	-	0.0%
Kerbside collection - organics	113	113	-	0.0%
Total	572	572	-	0.0%

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

Type of Charge	2025/26	2026/27	Change	
	\$'000	\$'000	\$'000	%
Municipal waste	5,858	5,687	(171)	(2.9%)
Kerbside collection - landfill	3,044	3,041	(3)	(0.1%)
Kerbside collection - recycling	2,638	2,635	(3)	(0.1%)
Kerbside collection - organics	3,409	3,406	(3)	(0.1%)
Kerbside collection - glass	622	622	0	0.0%
Total	15,571	15,391	(180)	(1.2%)

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

Type of Charge	2025/26	2026/27	Change	
	\$'000	\$'000	\$'000	%
General rates and cultural rates	75,577	77,944	2,367	3.1%
Municipal waste and kerbside collections	15,571	15,391	(180)	(1.2%)
Rates and charges	91,148	93,335	2,187	2.4%
Mildura City Heart Special rate	700	715	15	2.1%
Total rates and charges	91,848	94,050	2,202	2.4%

4.1.1 Rates and charges (cont.)

4.1.1(k) Fair Go Rates System compliance.

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

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

	Annual Budget 2025/26 \$'000	Budget 2026/27 \$'000
Total rates	\$75,565	\$77,932
Number of rateable properties*	31,260	31,542
Base average rates	\$2,417	\$2,471
Maximum rate increase (set by the state government)	3.00%	2.75%
Capped average rate	\$2,490	\$2,539
Maximum general rates and municipal charges revenue	\$77,832	\$80,075
Budgeted general rates and municipal charges revenue	\$75,565	\$77,932
Budgeted supplementary rates	\$636	\$963
Budgeted total rates and municipal charges revenue	\$76,201	\$78,895

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

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

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

- the making of supplementary valuations (2026-27: estimated \$0.96 million and 2025-26: \$0.64 million)
- the variation of returned levels of value (e.g. valuation appeals)
- changes of use of land such that rateable land becomes non-rateable land and vice versa
- changes of use of land such that residential land becomes business land and vice versa.

4.1.1(m) Differential rates

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

- Residential differential rate of 0.428732% (0.00428732 cents in the dollar of Capital Improved Value (CIV) for all rateable residential properties
- Dryland farm differential rate of 0.321549% (0.00321549 cents in the dollar of CIV) for all rateable dryland farming properties
- Irrigated farm differential rate of 0.385859% (0.00385859 cents in the dollar of CIV) for all rateable irrigated farming properties
- Business differential rate of 0.600225% (0.00600225 cents in the dollar of CIV) for all rateable business properties
- Cultural and recreational concessional rate of 0.042873% (0.00042873 cents in the dollar of CIV) for all rateable cultural and recreational properties

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

Council considers that each differential rate will contribute to the equitable and efficient carrying out of Council functions. Details of the objectives of each differential rate, the types of classes of land that are subject to each differential rate and the uses of each differential rate are set out in Council's Revenue and Rating Plan 2025-2029, which is available for viewing on the Council's website.

4.1.2 Statutory fees and fines

	Forecast	Budget	Change	
	Actual	2026/27		
	2025/26	2026/27	\$'000	%
	\$'000	\$'000	\$'000	%
Infringements and costs	740	779	39	5.3%
Land information certificates	77	85	8	10.4%
Permits	385	405	20	5.2%
Statutory planning fees	878	796	(82)	(9.3%)
Other statutory fees and fines	436	467	31	7.1%
Total statutory fees and fines	2,516	2,532	16	0.6%

Statutory fees and fines (\$0.02 million increase)

Statutory fees relate mainly to fees and fines levied in accordance with legislation including animal registrations, and registrations and parking fines per the *Public Health and Wellbeing Act 2008*. Increases in statutory fees are made in accordance with legislative requirements. Fees will be amended in line with any increase should one be determined by the Victorian Government over the course of the 2026-27 year.

Statutory fees are forecast to increase by 0.6 percent or \$0.02 million compared to 2025-26 forecast. Infringement fees and Other statutory fees and fines will increase slightly while this is offset by a reduction in statutory planning fees.

A detailed listing of statutory fees can be obtained from the Fees and Charges Schedule 2026-27, which can be viewed on Council's website.

4.1.3 User fees

	Forecast	Budget	Change	
	Actual	2026/27		
	2025/26	2026/27	\$'000	%
	\$'000	\$'000	\$'000	%
Child care/children's program	333	572	239	71.8%
Waste management services	1,624	1,727	103	6.3%
Other fees and charges	740	565	(175)	(23.6%)
Rent/lease fees	1,263	1,403	140	11.1%
Animal control and local laws	612	675	63	10.3%
Environmental health services	309	328	19	6.1%
Contract works	352	255	(97)	(27.6%)
Entrance charges	1,616	2,068	452	28.0%
Commission/agency fees	230	233	3	1.3%
Total user fees	7,079	7,826	747	10.6%

User fees (\$0.75 million increase)

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 community services such as family day care. The key principle for determining the level of user charges is cost recovery and to ensure any increase does not exceed the local government cost index or market levels.

Overall user fees are forecast to increase by 10.6 percent from 2025-26. This increase is linked to expected demand levels and relates predominantly to entrance charges and waste management services.

A detailed listing of user fees can be obtained from the Fees and Charges Schedule 2026-27, which can be viewed on Council's website.

4.1.4 Grants

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

	Forecast	Budget	Change	
	Actual 2025/26 \$'000	2026/27 \$'000	\$'000	%
Grants were received in respect of the following:				
<u>Summary of grants</u>				
Commonwealth funded grants	26,655	33,553	6,898	25.9%
State funded grants	12,323	11,889	(434)	(3.5%)
Total grants received	38,978	45,442	6,464	16.6%
Operating Grants				
<i>Recurrent - Commonwealth Government</i>				
Hands up Mallee	1,213	1,186	(27)	(2.2%)
Aged and disability services	32	-	(32)	(100.0%)
Financial assistance grants	20,249	20,857	608	3.0%
<i>Recurrent - State Government</i>				
Libraries	443	443	-	0.0%
Community health	1,657	1,769	112	6.8%
Early years	404	354	(50)	(12.4%)
Event projects	10	-	-	-
Youth services	240	100	(140)	(58.3%)
Environmental health	53	43	(10)	(18.9%)
Local laws	242	250	8	3.3%
Arts and culture	190	190	-	0.0%
Works and infrastructure services	154	-	(154)	(100.0%)
Total recurrent grants	24,887	25,192	315	1.3%
<i>Non-recurrent - Commonwealth Government</i>				
Early years	301	-	(301)	(100.0%)
<i>Non-recurrent - State Government</i>				
Youth services	153	2	(151)	(98.7%)
Environmental sustainability	88	85	(3)	(3.4%)
Community health	37	37	-	0.0%
Aged and disability services	-	4	4	0.0%
Early years	203	209	6	3.0%
Emergency management and recovery	60	60	-	0.0%
Planning and development	6	-	(6)	(100.0%)
Total non-recurrent grants	848	397	(451)	(53.2%)
Total operating grants	25,735	25,589	(146)	(0.6%)

4.1.4 Grants (cont.)

Operating Grants (\$0.15 million decrease)

Operating grants include all monies received from state and federal sources for the purposes of funding the delivery of Council's services to ratepayers. The total quantity of expected recurrent and non-recurrent grants is similar to 2025-26. While there is a CPI increase in the Financial Assistance Grants, this is offset by reduction in one-off grants received in the previous financial year. Overall, the level of operating grants is projected to decrease by 0.6 percent or \$0.15 million compared with 2025-26.

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

	Forecast	Budget	Change	
	Actual 2025/26 \$'000	2026/27 \$'000	\$'000	%
Capital Grants				
Recurrent - Commonwealth Government				
Roads to Recovery	4,307	4,804	497	11.5%
Total recurrent grants	4,307	4,804	497	11.5%
Non-recurrent - Commonwealth Government				
Building	427	2,415	1,988	465.6%
Roads	41	4,291	4,250	10,365.9%
Fixtures, fittings and indoor furniture	85	-	(85)	(100.0%)
Non-recurrent - State Government				
Buildings	5,211	6,281	1,070	20.5%
Roads	2,693	994	(1,699)	(63.1%)
Recreational, leisure and community facilities	261	1,068	807	309.2%
Footpaths and cycleways	200	-	(200)	(100.0%)
Parks, open space and streetscapes program	18	-	(18)	(100.0%)
Total non-recurrent grants	8,936	15,049	6,113	68.4%
Total capital grants	13,243	19,853	6,610	49.9%
Total grants	38,978	45,442	6,464	16.6%

Capital Grants (\$6.61 million increase)

Capital grants include all monies received from State and Commonwealth Government sources to fund the capital works program. Capital grant funding is budgeted to increase by 49.9% per cent or \$6.61 million compared with the 2025–26 forecast actual. This is largely due timing of the capital works program and milestones timelines for receipt of grant payments with multi-year projects.

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

4.1.5 Contributions

	Forecast	Budget	Change	
	Actual	2026/27		
	2025/26	2026/27	\$'000	%
	\$'000	\$'000	\$'000	%
Monetary	3,053	1,273	(1,780)	(58.3%)
Non-monetary	1,800	1,800	-	0.0%
Total contributions	4,853	3,073	(1,780)	(36.7%)

Contributions (\$1.78 million decrease)

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

Contributions are projected to decrease by \$1.78 million or 36.7 percent compared to 2025-26.

4.1.6 Other income

	Forecast	Budget	Change	
	Actual	2026/27		
	2025/26	2026/27	\$'000	%
	\$'000	\$'000	\$'000	%
Interest	4,041	4,320	279	6.9%
Interest on rates	440	490	50	11.4%
Sales	773	767	(6)	(0.8%)
Other income	4	2	(2)	(50.0%)
Child care reimbursement	1,225	832	(393)	(32.1%)
Fuel tax rebate	241	220	(21)	(8.7%)
Workcover costs reimbursements	181	200	19	10.5%
Legal costs recouped	64	80	16	25.0%
Airport reimbursement	2	4	2	100.0%
Cemetery reimbursement	964	816	(148)	(15.4%)
Utilities reimbursement	24	25	1	4.2%
Youth case management reimbursement	65	65	-	0.0%
Insurance reimbursement	206	50	(156)	(75.7%)
Other costs reimbursed	1,068	1,007	(61)	(5.7%)
Total other income	9,298	8,878	(420)	(4.5%)

Other income (\$0.42 million decrease)

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

Other income is forecast to decrease overall compared with 2025-26. This relates predominantly to child care reimbursements.

4.1.7 Employee costs

	Forecast Actual 2025/26 \$'000	Budget 2026/27 \$'000	Change	
			\$'000	%
Wages and salaries	51,476	53,916	2,440	4.7%
Payroll tax	7	8	1	14.3%
Superannuation	5,240	5,488	248	4.7%
Fringe benefits tax	201	195	(6)	(3.0%)
Total employee costs	56,924	59,607	2,683	4.7%

Employee costs (\$2.68 million increase)

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

Council's 2025-26 adopted Budget included wages and salaries which totalled \$59.16 million. This amount has increased slightly to \$59.61 million in the 2026-27 Budget, reflecting a 0.8 percent increase when comparing Budget 2025-26 to Budget 2026-27. This is due to enterprise bargaining agreement increase of 3 percent, which was offset by reduction in staffing for Light State project and other staffing reductions.

The forecast actual 2025-26 has already forecast the reduction in staffing for Light State project along with other staffing changes primarily attributed to changes in grant funding.

From the Statement of Human Resources in Section 3 Council has 484.54 full time equivalent staff (FTE), with 492.77 in 2025-26 in comparison. In addition, Council has 19.64 FTE staff budgeted in the capital works program, to maintain, upgrade and develop new infrastructure. Capitalised salaries are not shown as part of Council's employee benefits in the Comprehensive Income Statement but they form part of Council's \$48.9 million capital works program.

4.1.8 Materials and services

	Forecast	Budget	Change	
	Actual	2026/27		
	2025/26	2026/27	\$'000	%
	\$'000	\$'000	\$'000	%
Contracts other	12,955	11,957	(998)	(7.7%)
Waste management contracts	8,436	7,731	(705)	(8.4%)
Swimming pools	2,287	2,422	135	5.9%
Building maintenance	2,062	2,005	(57)	(2.8%)
General maintenance	1,206	1,273	67	5.6%
Environmental protection waste levy	3,446	3,986	540	15.7%
Grants, contributions and donations	2,636	2,746	110	4.2%
Utilities	3,836	3,841	5	0.1%
Office administration	1,153	1,119	(34)	(2.9%)
Materials purchased	4,052	3,744	(308)	(7.6%)
Plant and vehicle costs	2,205	2,140	(65)	(2.9%)
Information technology	2,578	3,264	686	26.6%
Insurance	2,198	2,494	296	13.5%
Consultants	2,807	2,536	(271)	(9.7%)
Training	1,537	1,561	24	1.6%
Other materials and contractors	290	395	105	36.2%
Total materials and services	53,684	53,214	(470)	(0.9%)

Material and services (\$0.47 million decrease)

Materials and services include the purchases of consumables, payments to contractors for the provision of services and utility costs. Materials and services are forecast to decrease by \$0.47 million or 0.9 percent compared to 2025-26.

Council has completed an organisational sustainability review and financial sustainability review, and has continued service reviews to identify cost savings to ensure service delivery is conducted as effectively as possible. This has contributed to a small decrease overall despite increasing inflationary pressures on all expenditures for Council.

4.1.9 Depreciation

	Forecast	Budget	Change	
	Actual	2026/27		
	2025/26	2026/27	\$'000	%
	\$'000	\$'000	\$'000	%
Buildings	3,588	3,767	179	5.0%
Plant and equipment	3,909	4,105	196	5.0%
Infrastructure	16,249	17,061	812	5.0%
Total depreciation	23,746	24,933	1,187	5.0%

Depreciation (\$1.19 million increase)

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

4.1.10 Amortisation - intangible assets (AASB16 Leases)

	Forecast	Budget	Change	
	Actual	2026/27		
	2025/26	2026/27	\$'000	%
	\$'000	\$'000	\$'000	%
Intangible assets	202	212	10	5.0%
Total amortisation - intangible assets	202	212	10	5.0%

Amortisation - intangible assets (\$0.01 million increase)

This relates to the amortisation (depreciation) of computer software, which is forecast to increase by \$0.01 million or 5.0 percent compared to 2025-26.

4.1.11 Depreciation - right of use assets

	Forecast	Budget	Change	
	Actual	2026/27		
	2025/26	2026/27	\$'000	%
	\$'000	\$'000	\$'000	%
Right of use assets	120	122	2	1.7%
Total Depreciation - right of use assets	120	122	2	1.7%

Depreciation - right of use assets

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

4.1.12 Other expenses

	Forecast	Budget	Change	
	Actual	2026/27		
	2025/26	2026/27	\$'000	%
	\$'000	\$'000	\$'000	%
Auditors' remuneration - VAGO - audit of the financial statements and performance statement	96	100	4	4.2%
Auditors' remuneration - internal	90	123	33	36.7%
Councillors' allowances	429	440	11	2.6%
Refunds	181	135	(46)	(25.4%)
Operating lease rentals	518	500	(18)	(3.5%)
Other	701	658	(43)	(6.1%)
Total other expenses	2,015	1,956	(59)	(2.9%)

Other expenses (\$0.59 million decrease)

Other expenses relate to a range of unclassified items, including auditors' remuneration, college lease, elected members' vehicle allowance, stock adjustment/write off expense and planning fee refunds. Other expenses are forecast to decrease by \$0.59 million or 2.9 percent.

4.2 Balance Sheet

4.2.1 Assets

Current assets (\$1.89 million increase) and Non-current assets (\$70.06 million increase)

Cash and cash equivalents include cash and investments such as cash held in the bank and in petty cash. It also includes the value of investments in deposits or other highly liquid investments with short-term maturities of three months or less. These balances are projected to increase by \$1.53 million in the 2026-27 financial year.

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

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

Property, infrastructure, plant and equipment is the largest component of Council's worth and represents the value of all land, buildings, roads, vehicles, equipment and other infrastructure that has been built up by Council over many years. The \$70.21 million increase in this balance is largely attributable to the 2026-27 capital works program.

Please refer to Section 3 Balance Sheet for more details.

4.2.2 Liabilities

Current liabilities (\$0.17 million increase) and Non-current liabilities (\$3.20 million increase)

Provisions include accrued long service leave, annual leave and rostered days off owing to employees. These employee entitlements are expected to increase for the 2026-27 year. These entitlements are being actively managed through Council's employee policies.

Current and non-current interest bearing liabilities will increase in 2026-27 due to budgeted loan borrowings for capital works drainage projects.

4.2.3 Borrowings

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

	Forecast	Budget	Projections		
	Actual	2026/27	2027/28	2028/29	2029/30
	2025/26	2026/27	2027/28	2028/29	2029/30
	\$'000	\$'000	\$'000	\$'000	\$'000
Amount borrowed as at 30 June of the prior year	7,906	7,450	9,964	9,320	8,631
Amount proposed to be borrowed	-	3,000	-	-	-
Amount projected to be redeemed	(456)	(486)	(644)	(689)	(733)
Amount of borrowings as at 30 June	7,450	9,964	9,320	8,631	7,898

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

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

For the 2026-27 year, total borrowings are projected to be \$9.96 million as at 30 June 2027. Council has budgeted on borrowing \$3.0 million for capital works drainage projects, these are projected to be drawn at end of 2027 financial year to allow Council to make normal principal repayments for 2027-28.

4.2.4 Leases by category

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

	Forecast	Budget
	Actual	2026/27
	2025/26	2026/27
	\$'000	\$'000
Right-of-use assets		
Property	952	832
Total right-of-use assets	952	832
Lease liabilities		
Current lease liabilities		
Land and buildings	103	103
Total current lease liabilities	103	103
Non-current lease liabilities		
Land and buildings	1,228	1,125
Total non-current lease liabilities	1,228	1,125
Total lease liabilities	1,331	1,228

Where the interest rate applicable to a lease is not expressed in the lease agreement, Council applies the average incremental borrowing rate in the calculation of lease liabilities. The current incremental borrowing rate is 5.43 percent.

4.3 Statement of Changes in Equity

4.3.1 Reserves

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

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

Transfers to reserves

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

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

Transfers from reserves

Money transferred from Council's reserves is predominantly for funding required for the 2026-27 capital works program. The majority of the funds are coming from Council's landfill reserve, land reserve and developer contributions reserves.

4.3.2 Equity

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

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

4.4 Statement of Cash Flows

4.4.1 Net cash flows provided by/used in operating activities

Net cash flows provided by/used in operating activities (\$6.56 million increase)

The increase in cash inflows from operating activities is mostly due to increases in capital grants income and increase in rates and charges income. Employee cost have also increased slightly in line with the enterprise bargaining agreement.

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

4.4 Statement of Cash Flows (cont.)

4.4.2 Net cash flows provided by/used in investing activities

Net cash flows provided by/used in investing activities (\$5.01 million increase)

The increase is aligned to the budgeted capital works program for 2026-27, including major projects and grant funding, and changes in forecast carried forward projects. The payments for property, infrastructure, plant and equipment for 2026-27 are disclosed in Section 3 and 4.5. The capital works program is also influenced by factors such as the availability of grant funding and local capacity to complete the works.

4.4.3 Net cash flows provided by/used in financing activities

Net cash flows provided by/used in financing activities (\$3.01 million increase)

The increase is due to budgeted new loan borrowing for capital works drainage projects with normal principal repayments continue to reduce interest bearing liabilities.

4.5 Capital works program

This section presents a listing of the capital works projects that will be undertaken for the 2026-27 year, classified by expenditure type and funding source. Works are also disclosed as current budget or projects continuing from the prior year.

4.5.1 Summary

	Forecast Actual 2025/26 \$'000	Budget 2026/27 \$'000	Change \$'000	%
Property	10,281	15,728	5,447	53.0%
Plant and equipment	10,085	5,977	(4,108)	(40.7%)
Infrastructure	23,512	27,223	3,711	15.8%
Total	43,878	48,928	5,050	11.5%

Property (\$5.45 million increase)

Property overall has increased by 53.0 percent or \$5.45 million compared with 2025-26 due to the major project Nichols Point Early Years Hub construction.

Plant and equipment (\$4.11 million decrease)

Plant and equipment has decreased by 40.7 percent or \$4.11 million compared with 2025-26 as supply levels for plant, equipment and vehicles returns to normal levels reducing timing variation of planned expenditure.

Infrastructure (\$3.71 million increase)

Infrastructure overall has increased by 15.8 percent or \$3.71 million compared with 2025-26 as due to the increase of grant funded multi year projects being delivered across two financial year periods.

	Project Cost \$'000	Asset Expenditure Types				Summary of Funding Sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contrib. \$'000	Council cash \$'000	Borrowings \$'000
Property	15,728	3,000	8,274	4,366	88	8,696	-	4,032	3,000
Plant and equipment	5,977	393	5,304	280	-	-	-	5,977	-
Infrastructure	27,223	4,415	16,212	6,584	12	11,157	290	15,776	-
Total	48,928	7,808	29,790	11,230	100	19,853	290	25,785	3,000

4.5.1 New assets (\$7.81 million), Asset renewal (\$29.79 million), Upgrade (\$11.23 million) and Expansion (\$0.10 million)

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

For details of the major projects which makes up these figures please refer to the Executive Summary.

4.5 Capital works program (cont.)

4.5.2 Current Budget

Capital Works Area	Project Cost \$'000	Asset Expenditure Types				Summary of Funding Sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contrib. \$'000	Council cash \$'000	Borrowings \$'000
PROPERTY									
Land									
Land acquisition	3,000	3,000	-	-	-	-	-	-	3,000
Buildings									
Specific building upgrade program	11,800	-	7,847	3,865	88	8,124	-	3,676	-
TOTAL PROPERTY	14,800	3,000	7,847	3,865	88	8,124	-	3,676	3,000
PLANT AND EQUIPMENT									
Computers and telecommunications									
IT hardware and software	655	27	628	-	-	-	-	655	-
Fixtures, fittings and furniture									
Furniture and equipment acquisition program	136	26	16	94	-	-	-	136	-
Intangible water									
Intangible water acquisition	300	300	-	-	-	-	-	300	-
Library books and art works									
Art works acquisition and conservation	80	40	40	-	-	-	-	80	-
Library books and art works	280	-	252	28	-	-	-	280	-
Plant, machinery and equipment									
Fleet replacement	3,824	-	3,824	-	-	-	-	3,824	-
Parks, open space and streetscapes program	315	-	157	158	-	-	-	315	-
TOTAL PLANT AND EQUIPMENT	5,590	393	4,917	280	-	-	-	5,590	-

4.5 Capital works program (cont.)

4.5.2 Current Budget (cont.)

Capital Works Area	Project Cost \$'000	Asset Expenditure Types				Summary of Funding Sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contrib. \$'000	Council cash \$'000	Borrowings \$'000
INFRASTRUCTURE									
Roads									
Asphalt program	326	-	326	-	-	-	-	326	-
Blackspace program	1,903	510	-	1,393	-	1,703	-	200	-
Gravel resheeting	1,500	-	1,500	-	-	-	-	1,500	-
Intersections improvements program	2,186	429	30	1,727	-	994	-	1,192	-
Resealing	1,500	-	1,500	-	-	-	-	1,500	-
Road reconstruction program	3,486	2	3,234	250	-	-	-	3,486	-
Road safety works program	83	17	-	66	-	-	-	83	-
Road to Recovery reconstruction	1,282	-	1,282	-	-	1,282	-	-	-
Road to Recovery resealing	1,500	-	1,500	-	-	1,500	-	-	-
Road to Recovery resheeting	1,500	-	1,500	-	-	1,500	-	-	-
Roadside Furniture program	25	-	25	-	-	-	-	25	-
Shoulder rehabilitation	1,600	-	1,600	-	-	-	-	1,600	-
Footpaths and cycle ways									
Footpath program	917	751	166	-	-	-	-	917	-
Kerb and channel									
Kerb and channel program	145	-	145	-	-	-	-	145	-
Recreational, leisure and community facilities									
Aquatic facilities program	638	-	638	-	-	-	-	638	-
Recreation facilities program	930	-	930	-	-	-	290	640	-
Parks, open space and streetscapes									
Parks, open space and streetscapes program	11	-	-	11	-	-	-	11	-
Playground equipment replacement program	355	-	355	-	-	-	-	355	-
Off-street carparks									
Car parking development program	24	-	12	-	12	-	-	24	-
TOTAL INFRASTRUCTURE	19,911	1,709	14,743	3,447	12	6,979	290	12,642	-
TOTAL NEW CAPITAL WORKS	40,301	5,102	27,507	7,592	100	15,103	290	21,908	3,000

4.5 Capital works program (cont.)

4.5.2 Current budget (cont.)

Property (\$14.80 million)

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

For 2026–27, \$14.8 million will be expended on building and building improvement projects comprising of land acquisitions. Key projects include the Nichols Point early years hub, flood recovery works at community and sporting facilities, energy efficiency upgrades at the Alfred Deakin Centre and Mildura Arts Centre, renewal and upgrade works across council facilities, Mildura Sporting Precinct battery storage and drainage basin land acquisitions to support future infrastructure delivery.

Projects identified for this budget which are dependent on successful grant funding may not proceed in the event the grant application is unsuccessful.

Plant and equipment (\$5.59 million)

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

For 2026–27, \$5.59 million is allocated to this category, with major expenditure focused on the fleet replacement program, closed-circuit television systems upgrades, and the acquisition and conservation of both Mildura Arts Centre artworks and library materials, which supports the ongoing lifecycle replacement of essential operational assets.

Infrastructure (\$19.91 million)

Infrastructure includes roads, footpaths and cycleways, recreation, leisure and community facilities, parks, open space and streetscapes, off-street car parks, and kerb and channel.

For 2026–27, expenditure on road projects will be \$16.89 million. The more significant projects include federally funded roads to recovery projects, blackspot program, gravel resheeting, resealing, intersections improvements program, road reconstruction program, asphalt program, road safety program and shoulder works program.

Expenditure on footpaths and cycle ways projects will be \$0.92 million. The projects include new and missing link footpaths throughout the municipality.

Expenditure on kerb and channel projects will be \$0.15 million.

Expenditure on recreational, leisure and community facilities projects will be \$1.57 million. The projects include renewal of Underbool pool, upgrade Sunraysia Hockey pitch, water play park timber boardwalk renewal and Colignan swimming pool shade sail renewal.

Expenditure on parks, open space and streetscapes projects will be \$0.36 million. The projects include Henshilwood Reserve playground renewal and Kenny Park playground renewal.

Projects identified for this budget which are dependent on successful grant funding may not proceed in the event the grant application is unsuccessful.

4.5 Capital works program (cont.)

4.5.3 Works carried forward from the 2025/26 year

Capital Works Area	Project Cost \$'000	Asset Expenditure Types				Summary of Funding Sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contrib. \$'000	Cash \$'000	Borrowings \$'000
PROPERTY									
Buildings									
Specific building	928	-	427	501	-	572	-	356	-
TOTAL PROPERTY	928	-	427	501	-	572	-	356	-
PLANT AND EQUIPMENT									
Computers and telecommunications									
IT hardware and software	387	-	387	-	-	-	-	387	-
TOTAL PLANT AND EQUIPMENT	387	-	387	-	-	-	-	387	-
INFRASTRUCTURE									
Roads									
Roads to Recovery reconstruction	521	-	521	-	-	521	-	-	-
Road safety works program	2,589	-	632	1,957	-	2,589	-	-	-
Drains									
Stormwater drainage program	2,492	2,467	25	-	-	-	-	2,492	-
Parks, open space and streetscapes									
Parks, open space and streetscapes program	219	-	-	219	-	-	-	219	-
Recreational, leisure and community facilities									
Aquatic facilities program	1,068	-	107	961	-	1,068	-	-	-
Recreational facilities program	155	50	105	-	-	-	-	155	-
Waste management and landfill									
Waste management program	268	189	79	-	-	-	-	268	-
TOTAL INFRASTRUCTURE	7,312	2,706	1,469	3,137	-	4,178	-	3,134	-
TOTAL CARRIED FORWARD CAPITAL WORKS 2025/26	8,627	2,706	2,283	3,638	-	4,750	-	3,877	-

4.5 Capital works program (cont.)

4.5.3 Works carried forward from the 2025/26 year (\$8.63 million)

The Annual Capital Works program includes a range of projects which are planned to be delivered across one or more financial years. Projects within the program commencing may be contingent on notification of successful grant funding or funding from other sources (e.g. Insurance claim). The timing of the delivery of these projects is constantly assessed and monitored by the Project Development Office.

Projects which are identified to continue into the next financial year are reviewed (budget forecast and delivery timeframes) and approved to continue into the forthcoming financial year. For the 2025-26 year it is forecast that \$8.63 million of capital works will continue into the 2026-27 year. These projects include large infrastructure projects such as:

- Blackspot Road safety – Paschendale Avenue and Fifth Street intersection upgrade
- Road reconstruction – Seventh Street between Langtree Avenue and Lime Avenue
- Underbool Pool renewal
- Mildura Landfill weighbridge design and construction.

4.6 Summary of Planned Capital Works Expenditure

For the years ending 30 June 2028, 2029 & 2030

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

2027/28	Asset Expenditure Types					Funding Sources				
	Total \$'000	New \$'000	Renewal \$'000	Expansion \$'000	Upgrade \$'000	Total \$'000	Grants \$'000	Contrib. \$'000	Council Cash \$'000	Borrowings \$'000
Property										
Land	1,000	1,000	-	-	-	1,000	-	-	1,000	-
Total land	1,000	1,000	-	-	-	1,000	-	-	1,000	-
Buildings	2,969	479	1,668	697	125	2,969	-	-	2,969	-
Total buildings	2,969	479	1,668	697	125	2,969	-	-	2,969	-
Total property	3,969	1,479	1,668	697	125	3,969	-	-	3,969	-
Plant and equipment										
Plant, machinery and equipment	4,227	-	4,227	-	-	4,227	-	-	4,227	-
Computers and telecommunications	1,300	-	1,300	-	-	1,300	-	-	1,300	-
Fixtures, fittings and furniture	100	-	100	-	-	100	-	-	100	-
Library books and art works	380	-	380	-	-	380	-	-	380	-
Other	250	250	-	-	-	250	-	-	250	-
Total plant and equipment	6,257	250	6,007	-	-	6,257	-	-	6,257	-
Infrastructure										
Roads	13,957	1,169	11,987	-	801	13,957	6,627	-	7,330	-
Footpaths and cycleways	786	47	677	-	62	786	-	-	786	-
Drainage	4,096	2,131	1,965	-	-	4,096	-	-	4,096	-
Recreational, leisure and community facilities	786	-	786	-	-	786	-	-	786	-
Waste management	2,020	-	1,414	303	303	2,020	-	-	2,020	-
Parks, open space and streetscapes	2,563	2,039	451	-	73	2,563	-	-	2,563	-
Kerb and channel	262	16	225	-	21	262	-	-	262	-
Off street car parks	131	-	131	-	-	131	-	-	131	-
Total infrastructure	24,601	5,402	17,636	303	1,260	24,601	6,627	-	17,974	-
Total capital works expenditure	34,827	7,131	25,311	1,000	1,385	34,827	6,627	-	28,200	-

4.6 Summary of Planned Capital Works Expenditure (cont.)

2028/29	Asset Expenditure Types					Funding Sources				
	Total	New	Renewal	Expansion	Upgrade	Total	Grants	Contrib.	Council Cash	Borrowings
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Property										
Land	1,000	1,000	-	-	-	1,000	-	-	1,000	-
Total land	1,000	1,000	-	-	-	1,000	-	-	1,000	-
Buildings	3,183	499	1,797	752	135	3,183	-	-	3,183	-
Total buildings	3,183	499	1,797	752	135	3,183	-	-	3,183	-
Total property	4,183	1,499	1,797	752	135	4,183	-	-	4,183	-
Plant and equipment										
Plant, machinery and equipment	3,606	-	3,606	-	-	3,606	-	-	3,606	-
Computers and telecommunications	1,300	-	1,300	-	-	1,300	-	-	1,300	-
Fixtures, fittings and furniture	100	-	100	-	-	100	-	-	100	-
Library books and art works	390	-	390	-	-	390	-	-	390	-
Other	250	250	-	-	-	250	-	-	250	-
Total plant and equipment	5,646	250	5,396	-	-	5,646	-	-	5,646	-
Infrastructure										
Roads	15,161	1,896	12,402	-	863	15,161	6,627	-	8,534	-
Footpaths and cycleways	848	51	729	-	68	848	-	-	848	-
Drainage	4,339	2,220	2,119	-	-	4,339	-	-	4,339	-
Recreational, leisure and community facilities	848	-	848	-	-	848	-	-	848	-
Waste management	2,020	-	1,414	303	303	2,020	-	-	2,020	-
Parks, open space and streetscapes	2,012	1,447	486	-	79	2,012	-	-	2,012	-
Kerb and channel	283	17	243	-	23	283	-	-	283	-
Off street car parks	141	-	141	-	-	141	-	-	141	-
Total infrastructure	25,652	5,631	18,382	303	1,336	25,652	6,627	-	19,025	-
Total capital works expenditure	35,481	7,380	25,575	1,055	1,471	35,481	6,627	-	28,854	-

4.6 Summary of Planned Capital Works Expenditure (cont.)

2029/30	Asset Expenditure Types					Funding Sources				
	Total	New	Renewal	Expansion	Upgrade	Total	Grants	Contrib.	Council Cash	Borrowings
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Property										
Land	1,000	1,000	-	-	-	1,000	-	-	1,000	-
Total land	1,000	1,000	-	-	-	1,000	-	-	1,000	-
Buildings	3,400	520	1,930	806	144	3,400	-	-	3,400	-
Total buildings	3,400	520	1,930	806	144	3,400	-	-	3,400	-
Total property	4,400	1,520	1,930	806	144	4,400	-	-	4,400	-
Plant and equipment										
Plant, machinery and equipment	3,651	-	3,651	-	-	3,651	-	-	3,651	-
Computers and telecommunications	100	-	100	-	-	100	-	-	100	-
Fixtures, fittings and furniture	1,300	-	1,300	-	-	1,300	-	-	1,300	-
Library books and art works	400	-	400	-	-	400	-	-	400	-
Other	250	-	250	-	-	250	-	-	250	-
Total plant and equipment	5,701	-	5,701	-	-	5,701	-	-	5,701	-
Infrastructure										
Roads	11,190	1,270	8,994	-	926	11,190	2,795	-	8,395	-
Footpaths and cycleways	909	55	782	-	72	909	-	-	909	-
Drainage	4,587	2,313	2,274	-	-	4,587	-	-	4,587	-
Recreational, leisure and community facilities	909	-	909	-	-	909	-	-	909	-
Waste management	2,020	-	1,414	303	303	2,020	-	-	2,020	-
Parks, open space and streetscapes	2,820	2,214	521	-	85	2,820	-	-	2,820	-
Kerb and channel	303	18	261	-	24	303	-	-	303	-
Off street car parks	152	-	152	-	-	152	-	-	152	-
Total infrastructure	22,890	5,870	15,307	303	1,410	22,890	2,795	-	20,095	-
Total capital works expenditure	32,991	7,390	22,938	1,109	1,554	32,991	2,795	-	30,196	-

5. Targeted performance indicators (Council selected)

The following table highlights Council's current and projected performance across eight targeted performance indicators selected by Council from the range of prescribed performance measures contained in the *Local Government (Planning and Reporting) Regulations 2020*. These indicators provide a useful analysis of Council's intentions and performance and should be interpreted in the context of the organisation's objectives.

Results against these indicators and targets will be reported in Council's Performance Statement included in the Annual Report.

Indicator	Measure	Notes	Actual	Forecast	Target	Target Projections			Trend
			2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	+/-
Governance	Councillor attendance at council meetings	1	100%	100%	100%	100%	100%	100%	o
Environment	Health inspections of council registered aquatic facilities	2	-	-	100%	100%	100%	100%	o
Responsiveness	Time taken to action animal management requests	3	-	-	1	1	1	1	o
Community	Library visits per head of population	4	1.95	2.08	2.22	2.22	2.22	2.22	o
Responsiveness	Time taken to action food complaints	5	-	1.67	1.82	1.82	1.82	1.82	o
Environment	Population density per length of road	6	11.32%	11.81%	12.04%	12.04%	12.04%	12.04%	o
Revenue level (Average general rates for all property assessments)	Average rate per property assessment Sum of all general rates and municipal charges / Number of property assessments	7	\$2,340.33	\$2,437.33	\$2,500.95	\$2,577.37	\$2,655.93	\$2,736.65	+
Liquidity (sufficient working capital and cash is available to cover expenses)	Cash compared to current liabilities Cash / current liabilities	8	550.24%	361.47%	358.73%	408.08%	410.66%	411.84%	+

Key to Target Trend:

- + increase in Council's overall targets
- o maintaining Council's overall targets
- decrease in Council's overall targets

5a. Targeted performance indicators

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

Targeted service performance indicators

Indicator	Measure	Notes	Actual	Forecast	Target	Target Projections			Trend
			2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	+/-
Governance									
Community engagement (Council decisions made and implemented with community input)	Satisfaction with the opportunities offered by Council to be consulted on or engaged in Council decisions. Community satisfaction rating out of 100 with the consultation and engagement efforts of Council	9	48	48	48	48	48	48	o
Environment									
Roads (sealed local roads are maintained and renewed to ensure a safe network)	Sealed local roads below the intervention level Number of kms of sealed local roads below the renewal intervention level set by Council / Kms of sealed local roads	10	91.90%	86.03%	85.00%	85.00%	85.00%	85.00%	o
Responsiveness									
Statutory planning (Councils decide on planning applications and fulfill their legislative duties in a timely manner)	Planning applications decided within the relevant required time Number of planning application decisions made within the relevant required time / Number of planning application decisions made	11	53.09%	53.09%	65.00%	65.00%	65.00%	65.00%	o
Environment									
Waste management (waste is minimised and sustainability is promoted)	Kerbside collection waste to landfill per serviced property Weight in tonnage collected from kerbside waste collection services sent to landfill / Number of serviced properties	12	-	-	0.018	0.018	0.018	0.018	o

Key to Target Trend:

- + increase in Council's overall targets
- o maintaining Council's overall targets
- decrease in Council's overall targets

5a. Targeted performance indicators (cont.)

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

Targeted financial performance indicators

Indicator	Measure	Notes	Actual	Forecast	Target	Target Projections			Trend
			2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	+/-
Financial management									
Liquidity (sufficient working capital and cash is available to cover expenses)	Current assets compared to current liabilities Current assets / current liabilities	13	487.97%	599.59%	604.33%	599.47%	599.06%	597.21%	o
Financial forecasting									
Asset renewal and upgrade (renewal and upgrade of assets is planned and delivered)	Asset renewal and upgrade compared to depreciation Asset renewal and upgrade expenses / Asset depreciation	14	102.90%	120.60%	164.52%	101.97%	100.79%	86.93%	-
Financial management									
Rates concentration (revenue is generated from a range of sources)	Rates compared to adjusted underlying revenue Rate revenue / adjusted underlying revenue	15	60.13%	65.05%	65.32%	66.04%	66.19%	66.46%	+
Financial management									
Expenditure and revenue level (resources are used efficiently in the delivery of services)	Expenses per property assessment Total expenses / no. of property assessments	16	\$4,269.69	\$4,445.30	\$4,508.24	\$4,585.89	\$4,723.73	\$4,870.87	+

Notes to measures

5. Targeted performance indicators (Council selected)

1. Councillor attendance at council meetings

A councillor is deemed to have attended a council meeting when they have attended part of a meeting, is on an approved leave of absence, or a vacancy has been created due to resignations, death or failure to take the oath of office.

2. Health inspections of council registered aquatic facilities

All category 1 aquatic facilities are required to be inspected annually under the Public Health and Wellbeing Act.

3. Time taken to action animal management requests

The Council standard for actioning animal management requests is in 1 day of receipt of the request.

4. Library visits per head of population

The in person visits to Libraries data is showing a 7% increase year on year.

5. Targeted performance indicators (Council selected) (cont.)

5. Time taken to action food complaints

Food complaints received are prioritised to reduce the risk to the public.

6. Population density per length of road

Mildura Rural City Council's population compared to its extensive road network (across 22,080 square kilometres, the largest council in land size in the State), results in a low population density per length of road.

7. Average rates per property assessment

This shows the average of general rates and municipal charges as a percentage of total number of property assessments across all categories of ratepayers.

8. Cash compared to current liabilities

This compares the total cash available to Council including bank accounts and term deposits compared to current liabilities which shows Council has clear ability to meet its current liabilities.

5a. Targeted performance indicators

9. Satisfaction with the opportunities offered by Council to be consulted on or engaged in Council decisions

This target was set line with the 2 previous financial years result.

10. Sealed local roads below the intervention level

Intervention levels are the condition points at which action is required on a sealed road. Given the size and age of the network, and funding available, it is not always practical to renew roads at the set intervention level. This target supports what can be reasonably achieved to maintain a safe and reliable sealed road network.

11. Planning applications decided within the relevant required time

The Statutory Planning Branch now fully resourced and continue to develop as a team to improve efficiencies when assessing permit applications.

12. Kerbside collection waste to landfill per serviced property

A review of the historical data collected has informed this proposed target.

13. Current assets compared to current liabilities

This shows Council has sufficient working capital to cover current liabilities.

14. Asset renewal and upgrade compared to depreciation

This percentage indicates the extent of Council's renewals and upgrades against its depreciation charge (an indication of the decline in value of its existing capital assets). A percentage greater than 100 indicates Council is maintaining its existing assets, while a percentage less than 100 means its assets are deteriorating faster than they are being renewed and future capital expenditure will be required to renew assets.

15. Rates compared to adjusted underlying revenue

This shows the percentage of rate revenue compared to adjusted underlying revenue with approximately 66% of Council income being generated from rate revenue.

16. Expenses per property assessment

Council expenses per number of assessments will increase in 2026-27 due to rising inflationary pressures and increased operational expenditure. This is expected to continue to increase over the forward years.