

# Annual Report

2024-2025



Mildura Rural City Council

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# Acknowledgement of Country

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

## Part 1: Report of Operations



# Introduction

## Welcome to the Report of Operations 2024-2025

As a Council, we are committed to transparent reporting and accountability to our community. The Report of Operations 2024-2025 is the primary means of advising the Mildura Rural City Council community about our operations and performance during the financial year.

## Snapshot of Mildura Rural City Council

Demographic profile\*:

- Land area: 22,082km<sup>2</sup>
- Major townships: Mildura, Irymple, Red Cliffs and Merbein
- Other rural townships: Ouyen, Koorlong, Meringur, Werrimull, Cullulleraine, Cardross, Nangiloc, Colignan, Murrayville, Nichols Point, Cowangie, Underbool and Walpeup
- Estimated resident population: 57,626 (inclusive of citizenship from around 112 nations)
- Estimated Mildura population: 33,919
- Aboriginal and Torres Strait Islander population: 2,621
- The majority of the Mildura region's population were born in Australia (78 per cent). 1.9 per cent were born in Malaysia, 1.2 per cent in England, 1.1 per cent in India, 0.9 per cent in Italy and 0.8 per cent in New Zealand.
- Location above sea level: 50m
- Climate: Dry summers and mild winters
- Key industries: Dryland farming, irrigated horticulture (table grapes, wine grapes, dried grapes, citrus, vegetables and nuts), tourism, food and beverage manufacturing, transport and logistics, retail, health and community services
- Emerging industries: Renewable energy generation, aquaculture, mineral sands mining and recycling

*\* Source: Figures based on 2025 update to Australian Bureau of Statistics data.*

## Purpose

Our Vision – Making this the most liveable, people-friendly community in Australia.

- Values:
  1. Respect - We will be respectful towards others and value differences.
  2. Honesty - We will be ethical and open.
  3. Integrity - We will be reliable and trustworthy in all that we do.

4. Transparency - We will be objective and fair in our communications and decisions.
  5. Accountability - We will be consistent and responsible for our actions.
- Business Excellence Principles:
    1. Leadership - Clear direction and mutually agreed plans enable organisational alignment and a focus on the achievement of goals.
    2. Customers – Understanding what customers and other stakeholders value, now and in the future, enables organisational direction, strategy and action.
    3. Systems Thinking - All people work *in* a system. Outcomes are improved when people work *on* the system and its associated processes.
    4. People - Engaging people's enthusiasm, resourcefulness and participation improves organisational performance.
    5. Continuous Improvement - Innovation and learning influence the agility and responsiveness of the organisation.
    6. Information and Knowledge - Effective use of facts, data and knowledge leads to improved decisions.
    7. Variation - Variation impacts predictability, profitability and performance.
    8. Corporate and Social Responsibility – Sustainable performance is determined by an organisation's ability to deliver value for all stakeholders in an ethically, socially and environmentally responsible manner.
    9. Sustainable Results - Leaders determine the culture and value system of the organisation through their decisions and behaviour.

## Fast Facts

- 81 groups are assisted by annual community grants totalling \$705,564
- 1,086 km of local sealed roads maintained
- 4,004 km of unsealed local roads maintained
- 31,240 rateable properties comprised of 25,300 residential, 2,565 business, 1,548 dryland farming, 1,745 irrigated farming and 82 cultural and recreation properties
- 1,603 applications received for 137 recruitment processes
- 476,429 attendees at Aquatic Facilities
- 34 recreation reserves maintained
- 251,493 library items borrowed
- 71,240 customer interactions comprised of 46,058 calls answered, 22,462 outgoing calls and 2,990 digital Interactions (chat and email)
- 338 planning applications received
- 822 building permits issued for building works totalling \$240,392,117

- 27 school crossings supervised
- 28,322 rubbish bins collected each fortnight
- 27,650 recycling bins collected each fortnight
- 27,395 organic bins collected each week
- 25,081 glass bins collected every four weeks
- 1,070kW solar PV panels installed on Mildura Rural City Council buildings
- 2,136kW solar PV panels installed on nine commercial properties through Environmental Upgrade Agreements
- 212,491 aeroplane passengers

## Highlights of the Year

See section on Our Performance for more details.

### Strategic Objective: Environment

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

Achievements:

- To comply with Victorian Government legislation, which will see all Victorian councils required to provide a standard, four-stream waste and recycling system by 2027, launched our region's new 120-litre purple-lidded kerbside glass collection service on 1 July 2024.
- Marked National Tree Day on 28 July 2024 with a community event at Robbins Wetland, which involved the planting of 200 trees to help regenerate the area, increase biodiversity and beautify the local park.
- In a continued effort to cut our carbon footprint, encouraged ratepayers to sign up to eNotices - a secure, convenient and sustainable way to manage rates bills - by registering to receive their rates notice by email by 30 September 2024.
- Ran a Recycling Rewards Program throughout August 2024 to celebrate the way residents have embraced changes to our kerbside collection service, as well as to raise awareness about correct bin use and the circular economy.
- Hosted the Electric Vehicle (EV) Showcase at the Mildura Riverfront in November 2024, providing vehicle displays and stalls, as well as the opportunity for local residents to take test drives and hear from others about their experiences driving an EV.
- Released our organisation's Environmental Sustainability Report 2023-2024, highlighting a range of achievements, including a reduction in emissions by 894 tCO<sub>2</sub>-e, a nine per cent decrease in public lighting electricity consumption (more than 98 megawatt hours), a 13 per cent reduction in fuel consumption, direct engagement of 2,768 residents in environmental and waste education, diversion and recycling of 12,173 tonnes of kerbside food and garden organics waste, and the planting of 1,829 trees in urban areas.
- Together with the help of residents, ran a Clean Up Australia Day event at the Etiwanda Wetlands on 2 March 2025.
- Became an official participant in the bagMUSTER program - a national initiative aimed at helping the agricultural industry recycle single-use polypropylene (PP) plastic bags, making it easier for local farmers and growers to contribute to a sustainable future.

- Approved a grant application totalling \$20,000 (excluding GST) for funding through the Waste Minimisation and Resource Recovery Grant Program 2024 to allow the Mildura Base Public Hospital to install an Enrich 360 Food Dehydrator that turns food waste into a compost.
- Following a community nomination process in late 2024, announced six streets covering Mildura and Red Cliffs to be transformed with new plantings as part of our Cool it Street Program, which aims to provide shade where there is none, improve streetscape amenities and walkability, and showcase how we can better adapt to climate change.
- As part of the Let's Talk About BIG Weather initiative, led by Make a Change Australia, in partnership with Mallee Catchment Management Authority and Mallee Family Care, ran two community events (Liveable and Resilient Homes, and Backyard and Bigger) in June 2025, offering practical information and discussions on how people can make their homes, businesses and outdoor spaces more resilient in the face of challenges posed by the changing climate.
- Largely funded through the Australian Government's Local Roads and Community Infrastructure Program, completed installation of a 99-kilowatt solar PV system at the Mildura Sporting Precinct. Also installed a 180 kilowatt solar PV system, including 212 kilowatt hours of battery storage, at the new Red Cliffs Early Years Hub. Installation of the new solar PV systems brings the combined total of solar PV across Council-owned buildings and facilities to 1 megawatt, which is expected to slash Council's annual energy bills by more than \$300,000.
- Adopted the Urban Forest Strategy (July 2024).

## Strategic Objective: Community

We will be a healthy, respectful and connected community.

Achievements:

- Launched the SmartySearch platform, which collates all available funding opportunities, along with Council's existing grant opportunities, to provide one central location on our website for local groups, businesses or individuals interested in securing funding for projects or initiatives to search from.
- Hosted a special joint performance titled *Echoed Voices* by Sunraysia's own international soprano, Siobhan Stagg, who was also bestowed with the Key to the City in 2023, and well-known pianist, Nico de Villiers at the Mildura Arts Centre on 28 July 2024.
- Made possible thanks to the Merbein Development Association's successful application for funding through Council's Community Plan Support Grant Program, together with \$30,000 from the Victorian Government's Living Libraries Infrastructure Program and \$19,500 in Council funding, officially opened the new upgraded Merbein Library courtyard on 19 July 2024.
- In collaboration with Melbourne-based zine hub Sticky Institute, hosted our region's third ever Mildura Zine + Art Fair on 27 July 2024, bringing together local and national artists to explore creativity and showcase their work, Mildura Arts Centre.
- Honoured with an Excellence in Place Naming Award at the Victorian Geospatial Excellence Awards in 2024 for our initiative to name local laneways after pioneering women of Mildura's early settler community.
- Mildura Arts Centre presented a performance by the Melbourne Chamber Orchestra (MCO) at Powerhouse Place on 10 October 2024, bringing together musicians from the MCO and Yorta Yorta winyarr Allara Briggs Pattison, blending First Nations' voices and perspectives with classical music traditions.
- In the push to stop family violence and led by one of Australia's most powerful and effective champions, domestic violence survivor and former local Kim O'Reilly, hosted our annual Community Walk Against Family Violence on 15 November 2024.
- Introduced a new, easy-to-use permanent preservation station at the Mildura Library, allowing users to digitise personal videos, DVDs, Super 8mm film, negatives, photos, documents and other items. Also introduced a pop-up preservation station at the Merbein, Murrayville, Ouyen and Red Cliffs libraries as part of Mildura Rural City Council's continuing libraries' rural outreach services.
- Introduced the Summer Sound Series, running most Fridays from December 2024 to January 2025, providing locals and visitors the chance to kick-start their weekends in style with a relaxing night of music set against Mildura's scenic riverfront.
- Installed additional pedestrian lighting along the Mildura Riverfront, from Jaycee Park through to the Mildura Homestead and along the Cureton Avenue walking path from Hugh King Drive to the Bowls Club car park, to improve safety and accessibility for everyone using the area.

- An award-winning partnership between our Youth Engagement Services, Aligned Leisure, Hands Up Mallee and respective communities, ran the free Youth Pool Entry Program at the Red Cliffs, Merbein and Ouyen swimming pools, providing residents aged 17 years and younger with the chance to go to the pool for free over the summer school holidays.
- Announced Mildura Rural City Council's 2025 Australia Day Award recipients: Citizen of the Year (joint winners) - Gail Mottram and Katrina Umback; Young Citizen of the Year - Electric Light Theatre Junior Producers; Community Event or Project of the Year - Mildura Weir Park Run.
- Following an expression of interest process, welcomed our 2025 Youth Council with a special swearing-in ceremony at Council's Deakin Avenue offices. The new Youth Council, comprised of nine young people, will act as an advisory and advocacy committee on behalf of young people throughout our municipality, providing, among other things, opportunities for young people to have their say and influence Council policies, plans and strategies, and develop leadership skills.
- Mildura Arts Centre hosted internationally-renowned artist Bruce Munro's new exhibition *Time and Place* at the Mildura Arts Centre in April and May 2025, providing Sunraysia residents' first chance to experience in-person the renowned artist's unique ability to connect people to landscapes through art.
- Approved grant applications totalling \$151,564.24 (GST exclusive) for funding through the Community Grant Program 2024-2025 to provide opportunities for not-for-profit community groups to deliver innovative local projects and programs that support cultural events, environmental sustainability initiatives and community-based projects, as well as to purchase equipment.
- Launched the Library of Things (LoT), transforming the Mildura Library into a hub of shared resources that includes items such as small garden tools, sensory toys, cake moulds and even a sewing machine that residents can borrow for up to two weeks with a LoT membership.
- Made possible through a partnership with the Northern Mallee Leaders, Loddon Mallee Public Health Unit and Mental Health and Wellbeing Local, hosted well-known author, and mental health advocate Penny Moodie and husband Hugh Van Cuylenburg, founder of The Resilience Project and the Imperfects Podcast, who ran a three-day mental health and wellbeing program in Mildura titled *Exploring Wellness* in May 2025.
- In partnership with local emergency services organisations, hosted for the second consecutive year the Mildura Emergency Services Day to provide emergency services-related career guidance and volunteer information with the aim of building a better prepared and more resilient community.
- Received the LGPro Award for Excellence 2025 (Diversity and Inclusion category) for our delivery of the Victorian Government-funded *Gendering in a New Era in Mildura Sports* program between 2022 to 2025.
- Adopted the Crime Prevention Through Environmental Design Policy CP036, updated to include minor changes.

- Adopted the Youth Engagement Strategy 2024-2029.
- Adopted the Red Cliffs Walking and Cycling Plan.
- Adopted the Cardross Community Plan 2025-2030.
- Adopted the Nangiloc-Colignan and District Community Plan 2025-2030.
- Adopted the Gender Equality and Preventing Family Violence Strategy 2025-2029.



## **Strategic Objective: Place**

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

Achievements:

- Successfully applied for almost \$750,000 in funding through the Victorian Government's Building Blocks Improvement program to upgrade the Murrayville Early Learning Centre. Upgrades will include a dedicated sleep room, improved outdoor play area, dedicated maternal, child health and allied health consulting rooms, and community space for activities including playgroups.
- Established four new projects in the Langtree Mall as part of the CBD Revitalisation Project: a grassed area for people to use near the existing stage; planter boxes including more plants and trees to provide shade; structures with reactive lighting; misters to use during the warmer months.
- Following an \$8.95 million funding boost from the Victorian Government's Building Block Capacity Grant program, announced plans for a new modern four-room, 132-place Integrated Early Years Centre at Nichols Point.
- Installed a new 55-metre pump track at the popular Nowingi Place playground area, providing a further drawcard for visitors to the riverfront.
- Council approved the Carwarp Mechanics Institute Reserves' Community Plan Support Fund, Part B – Implementation funding application for \$16,980 (GST exclusive) for a restoration project at the Carwarp Hall.
- Adopted the Road Management Plan 2025.
- Adopt the Mildura Integrated Transport and Land Use Strategy.

## Strategic Objective: Economy

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

### Achievements:

- As part of the biggest tourism campaign in the region's history, announced the rebranding of Mildura as Tropical North Victoria and popular Australian actor Shane Jacobson as the brand's ambassador to promote Mildura as a must-visit destination on a series of television commercials, as well as through social media and the national media, including an appearance from Mildura on popular breakfast TV show Sunrise.
- Made possible thanks to a \$3 million Victorian Government Regional Tourism Infrastructure Projects grant, celebrated the official opening on 25 March 2025 of the *Trail of Lights* by Victorian Minister for Skills and TAFE, and Minister for Water, Gayle Tierney, alongside Mildura Mayor Cr Helen Healy, and creator, internationally renowned artist Bruce Munro.
- Partnering with event organisers through our Events Funding and Support Grant program, hosted the three-day Victorian Long Course Country Swimming Championships in January 2025, which provided a significant boost to the local economy due to the influx of visiting athletes and supporters.
- Hosted the 2025 Australian Wingless Sprint title at the Timmis Speedway over two consecutive weekends in March 2025, providing our region's local businesses with a healthy economic boost in the vicinity of \$750,000.
- Following Murray River Paddlesteamers' successful application through the Victorian Government's Regional Tourism Investment Fund, in April 2025, announced Mildura as the soon to be homeport for *Australian Sky*, a spectacular \$7.75 million five-star paddlesteamer, which will draw thousands of international visitors a year while injecting an estimated \$5.8 million into the local economy annually.
- Following the successful launch of the Tropical North Victoria campaign in August 2024, released tourism data in June 2025 showing:
  - An increase in Easter visitor spending for 2025 (\$14 million) by 10 per cent on the previous year
  - An increase in Christmas/New Year (2024-2025) spending (\$38.3million) of six per cent on the previous year
  - Visitor spending over the past 12 months of \$220 million
  - Mildura as the top trending domestic destination in Australia for July on Wotif with a 257 per cent increase in searches for July school holidays.
- Adopted the Mildura Regional Development Annual Report 2023-2024.
- Adopted the Mildura City Heart Incorporated Strategic Plan 2025-2030 and the Mildura City Heart Incorporated Business Plan 2025-2027.
- Mildura Airport Pty Ltd highlights 2024-2025:

- Mildura Airshow 2024
- Completion of viewing deck
- Sabre Restoration Project
- Qantas transition to Q400 Aircraft
- Community engagement – Roulettes Visit
- Full-Field Aerodrome Emergency Plan Exercise
- Completion of draft Master Plan.

## Strategic Objective: Leadership

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

### Achievements:

- In partnership with the Municipal Association of Victoria, ran a series of online and in-person information sessions over July-August 2024 to equip potential election candidates with everything they need to know about becoming a Councillor.
- Announced the election of Cr Helen Healy as the Mildura region's new Mayor and Cr Ali Cupper as Deputy Mayor at the Annual Meeting of Council on 21 November 2024.
- Introduced a new SMS reminder service, providing residents with the convenience of an early reminder of upcoming key dates for rates notices.
- Launched the new 'Meet your Mayor' initiative, providing opportunities for residents across our municipality to have meaningful conversations and share Council-related matters that mean the most.
- Adopted the Borrowing Policy CP072, updated to include improved descriptions of borrowing ratios and removal of the threshold for a maximum loan term.
- Adopted the Election Period Policy CP037, updated in accordance with a series of amendments to the *Local Government Act 2020* to improve Council integrity, accountability and governance across the local government sector.
- Adopted the Councillor Gift Policy CP095, updated to include minor changes.
- Council approved the establishment of a Financial Sustainability Portfolio to facilitate advocacy across the three levels of government on financial sustainability challenges facing Mildura Rural City Council and the resultant pressures on ratepayers.
- Undertook the following advocacy:
  - Wrote to the Minister for Local Government in March 2025 requesting an update on the timing of the Local Government Electoral Structure (Single Wards) Review and additional context following the completion of the 2024 election period
  - Council endorsed six priority projects in March 2025, which are now the focus of a strong Federal Election advocacy campaign:
    1. Monak Bridge
    2. Financial Sustainability
    3. Freight on Rail Investment
    4. Asset Renewal Gap
    5. Building a Healthy Active Community
    6. Mildura Riverfront Development – Stage 3.
- At the Municipal Association of Victoria State Conference in May 2025, added our voice to widespread condemnation of the Victorian Government's Emergency

Services and Volunteer Fund (ESVF) levy, the imposition of which demonstrates the decision-makers have no comprehension of the agriculture sector and its ability to pay (expenses such as) this levy, which is expected to hit farmers and businesses the hardest.

- Following an extensive community engagement process, which resulted in input from over 3,000 community members over several months, Council endorsed the updated Community Vision 2020-2040 and the Council Plan 2025-2029. The Community Vision reinforces the outcomes our community is striving to achieve by 2040 across five key themes: Community; Leadership; Economy; Place; Environment, while the Council Plan outlines what our organisation will focus on for the next four years to ensure everything we do supports the realisation of the community's 20-year vision.
- Adopted the Revenue and Rating Plan 2025-2029.
- Adopted the Budget 2025-2026 and Fees and Charges Schedule 2025-2026.
- Adopted the Administration of Rates Policy CP050 and Rates Debt Management Policy CP062, updated to reflect current practices that align with the *Ratings and Other Matters Act 2022*.
- Adopted the Refunds Policy CP034, updated to include minor changes.
- Adopted the new Councillor Professional Development Policy CP016, which sets out the arrangements for supporting Councillors' professional development and ensuring compliance with induction and professional development obligations.
- Adopted the Internal Resolution Procedure for Councillors, which will be observed when dealing with alleged Breaches of the Model Councillor Code of Conduct.

## Challenges and Future Outlook

### Challenges

In general:

- Geographical size and remoteness of our municipality presents ongoing challenges to the cost of providing services and infrastructure
- Ageing infrastructure that requires significant maintenance and re-investment
- Ageing population placing increased demands on services
- Level of social disadvantage
- Legislative change from other levels of government
- Cost shifting from other levels of government
- Impact of severe weather events (drought and flood) on roads infrastructure, requiring additional capital works
- Constrained capacity to provide matching funding for major project development
- Providing adequate infrastructure to address future development and housing needs.

### The Future

- Work within the Victorian Government Rate Capping Framework
- Implementation of the first year of the new Council Plan
- Implementation of a long-term strategy for the management of waste
- Continued implementation of a new tiered approach to service reviews
- Asset renewal
- Increase community awareness of our services
- Finalise the transition of all remaining LightState project functions from Mildura Regional Development to Mildura Rural City Council
- Continued focus on the identification of actions to ensure our Council's ongoing financial sustainability.

# The Year in Review

## Mayor's Message

This Annual Report details Mildura Rural City Council's achievement of the Council Plan strategic objectives. The role of Council includes:

- Acting as a representative government by taking into account the diverse needs of the local community in decision making
- Providing leadership by establishing strategic objectives and monitoring their achievement
- Maintaining the viability of the Council by ensuring that resources are managed in a responsible and accountable manner
- Advocating the interests of the local community to other communities and governments
- Acting as a responsible partner in government by taking into account the needs of other communities
- Fostering community cohesion and encouraging active participation in civic life.

It's been great to see the positive start we've made during the first 12 months of our new Council term following last year's local government elections.

Partnering with our community, we've established and begun actioning our new four-year Council Plan, which is arguably our organisation's most important document, as it's essentially our roadmap for what we want to achieve over the next four years and beyond. Crucially, it was informed and shaped by input from about 3,000 local residents.

Over the past 12 months, we've taken huge strides to shine the spotlight on our tourism assets with the launch of the Tropical North Victoria campaign - the biggest tourism campaign in our region's history. The campaign certainly hit its objectives, thrusting us into the national media spotlight. We've also seen a pleasing uptick in visitor spending in the months after the campaign's launch.

It was followed soon after by the opening of renowned international artist Bruce Munro's Trail of Lights on Lock Island, which is one of our most powerful and immersive tourism offerings, but also an experience that can be enjoyed by locals year-round that has already seen more than 10,000 people pass through.

We've also been successful in securing Victorian Government funding for improvements for early years centres across our region. They include \$750,000 for a major upgrade to the Murrayville Early Learning Centre and \$8.9 million for a new 132-place Integrated Early Years Centre at Nichols Point.

Pleasingly, our region has also been able to attract and host a series of major events, cementing our reputation as an events destination with all the economic and social wellbeing benefits that flow from that.

The largest of these is global superstar Lenny Kravitz, who will perform at the Mildura Sporting Precinct in November this year. This will not only mean we can experience an international music icon without leaving the region, but it will attract thousands of visitors to our community.

Other events include the three-day Victorian Long Course Country Swimming Championships, the Australian Wingless Sprint Title and Sunraysia's own international soprano Siobhan Stagg performing at Mildura Arts Centre.

These and other major events and exposure for our region provide a massive boost to our community in a whole host of ways and tell the rest of the country we're here and we're open for business.

While these and many other successes over the past 12 months are milestones to be celebrated, we're far from resting on our laurels, continuing to drive forward for the benefit of our community, with more major projects and initiatives soon to be announced and realised.

### **Advocacy and Engagement**

I'm proud of the ongoing work we've continued to do over the past 12 months to advocate on behalf of our community, and to better engage with residents.

These include endorsing the following six priority projects, which we advocated for during the Federal Election, and will continue to advocate for at all levels of government:

- Monak Bridge
- Financial Sustainability
- Freight on Rail Investment
- Asset Renewal Gap
- Building a Healthy Active Community
- Mildura Riverfront Development – Stage 3.

We requested an update from the Minister for Local Government in March 2025 on the timing of the Local Government Electoral Structure (Single Wards) Review and additional context following the completion of the 2024 election period.

In May 2025, at the Municipal Association of Victoria State Conference, we added our voice to widespread condemnation of the Victorian Government's Emergency Services and Volunteer Fund (ESVF) levy, the imposition of which has resulted in a significant financial impost on our community. This is something we'll continue fighting against.

Advocacy is vitally important, as it ensures the voices and interests of our community are heard at the highest levels of government.



Another key focus is our financial sustainability, which is why you'll see us continue to advocate loudly to government on issues including more equitable recurrent funding and reducing the ever-increasing cost-shifting to local government. This is why we've established a new portfolio for Financial Sustainability, to ensure the best outcome for our ratepayers.

Our active representation on groups including the Municipal Association of Victoria, Regional Cities Victoria and Murray River Group of Councils is another example of our advocacy work around issues important to our community, as are our strong relationships and regular conversations with our State and Federal government representatives.

In terms of engagement, I was proud to launch a new Meet the Mayor initiative, which provides residents across our municipality the opportunity to have meaningful one-on-one conversations. These are held in townships throughout the region and are an effective way for our residents to discuss what's important to them. It's a valuable way for us to ensure we're in touch with issues important to each of our respective local communities.

Finally, I would also like to say how humbled I am to have been elected our city's first female Mayor in 22 years, which is part of a broader achievement for our region – for the first time in our history, we have a majority of female Councillors, and female leaders at all three tiers of government in our region.

### **Thank you**

I would like to extend my gratitude to my fellow Councillors for their support and commitment since being elected in late 2024. While we may differ in our opinions, we are always respectful and united in our passion for this community and the best outcomes for our residents.

Cr Helen Healy  
Mayor

## Chief Executive Officer's Message

On behalf of Mildura Rural City Council, it is my great pleasure to present our Annual Report for the year 2024–2025. The Chief Executive's Office is responsible for:

- Establishing and maintaining an appropriate organisational structure for the Council
- Ensuring that the decisions of the Council are implemented without undue delay
- The day-to-day management of the Council's operations in accordance with the Community Vision and Council Plan
- Developing, adopting and disseminating a code of conduct for Council staff
- Providing timely advice to the Council
- Carrying out the Council's responsibilities as a deemed employer with respect to Councillors, as deemed workers, which arise under or with respect to the *Accident Compensation Act 1985* or the *Workplace Injury Rehabilitation and Compensation Act 2013*.

### Highlights

The end of the 2024-2025 financial year is an opportune time to reflect on some of the notable achievements we've made over the past 12 months.

One of the biggest and most important is establishment of our 2025-2029 Council Plan, which sets our organisation's trajectory for the coming four years, something we do at the start of each new Council term, guided by thousands of individual pieces of feedback from our community.

We've completed many major projects during the past financial year, including the Red Cliffs Early Years Integrated Centre, the new Nichols Point Sporting Pavillion and the Deakin Avenue centre median upgrade between Seventh and Eighth Streets, just to name a few.

Our staff have also got on with the job of delivering more than 100 services and programs that benefit all parts of our great community. We've also hosted major events that have injected millions into our economy and approved funding for projects that are critical to some of our smaller communities.

We've maintained more than 5,000km of local roads, welcomed over 470,000 attendees to our aquatic facilities and issued 822 building permits for works totalling more than \$240 million - an increase in the value of building works compared with the previous 12 months.

We've seen a strong focus over the past financial year on our road network to make it even safer for local drivers. Examples include:

- Reconstruction of the Etiwanda Avenue and Tenth Street intersection
- Deakin Avenue and Twentieth Street intersection
- Walnut Avenue and Thirteenth Street intersection upgrade

- Resealed 54 kilometres of local roads
- Re-sheeted more than 57 kilometres of local roads

We also celebrated some significant openings and launches during the past 12 months, including our region's largest and boldest tourism campaign Tropical North Victoria, followed several months later by the immersive Trail of Lights on Lock Island, which is one of our region's key tourism products and a unique experience for our local community.

Our staff have also completed, or made significant progress, on several vital strategic pieces of work critical to our region's future growth over the past 12 months. These include progress on the Mildura East Growth Area strategic planning, and completion of the Mildura Integrated Transport and Land Use Strategy.

We have also continued to green our city through a range of initiatives. An example is the latest round of our successful Cool It Street Program. Following nominations from the community, an additional six streets in Mildura and Red Cliffs will be transformed with plantings that provide shade where there is none, improving our streetscapes and showcasing how we can better adapt to climate change.

We also continued our progress to operate more sustainably from both an economic and environmental perspective, installing yet more solar PV on our buildings, largely funded by the Australian Government's Local Roads and Community Infrastructure Program. These latest works brought the combined total of solar PV across Council-owned buildings and facilities to one megawatt – which importantly for our ratepayers, is expected to slash our organisation's energy bills by more than \$300,000 annually.

This provides just a brief snapshot of the major progress we've made both as an organisation and as a community. And there is still so much to be done.

### **Organisational Performance**

At the end of June 2025, Council's financial position remains strong with more than \$1 billion of community assets under Council's stewardship.

Operating expenditure for 2024-2025 was just under the Annual Budget adopted in June 2024. Council's comprehensive income was above the Annual Budget, largely due to grant funding.

### **Thankyou**

I would like to thank our Councillors for their leadership following their election late last year. I would also like to thank Council staff who are the backbone of our organisation, providing the services and facilities our community deserves.

And finally I would like to thank the numerous community groups, businesses and residents who work hand-in-hand with our staff on an ongoing basis. Together we are continuing to grow and advance this region we call home. Thankyou.

Martin Hawson  
Chief Executive Officer

## Financial Summary

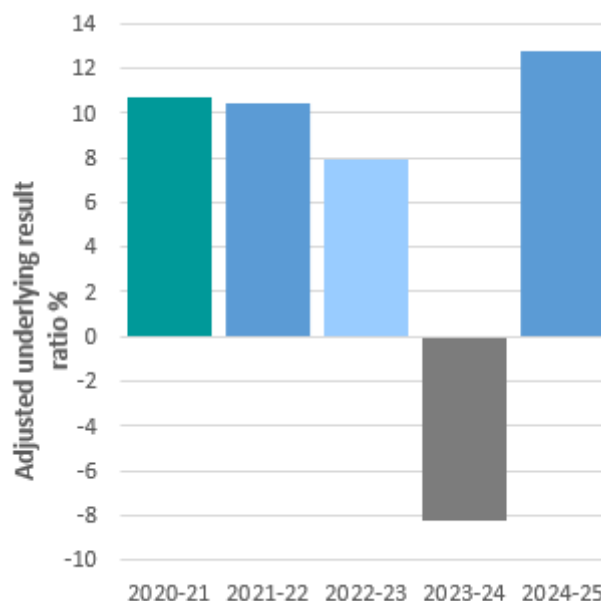
The Mildura Rural City Council has continued its strong delivery of the many services it provides to residents, businesses, the community and sporting groups for the 2024-2025 financial year. Council continues to restore and redevelop facilities and community areas despite economic conditions still presenting challenges and difficulties.

While Council's financial position is currently sound, costs are continuing to rise and we need to continue to explore sustainability initiatives and service reviews to ensure efficiency and ongoing sustainability. A summary of our performance is outlined below. Detailed information relating to financial performance is included within the Financial Statements and Performance Statement sections of this Annual Report.

### Operating Position

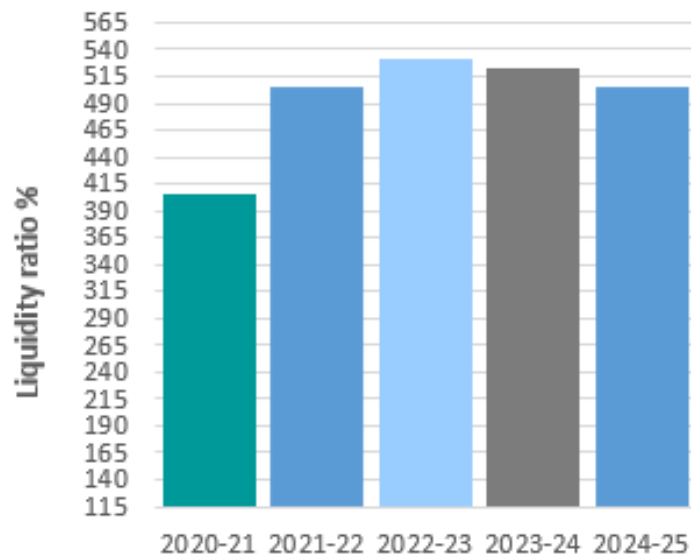
Council achieved a surplus of \$32.66 million in 2024–2025. This compares with a surplus of \$0.40 million in 2023–2024. The surplus includes capital funding sources. Council received \$8.14 million in capital grants for projects for community facilities, roads and other facility upgrades. Capital contributions of \$7.16 million and asset recognition also accounted for another \$4.36 million. Also, the Federal Assistance Grants were forward paid by 50 per cent or \$10.16 million of the 2025-2026 allocation.

The Adjusted Underlying Result Ratio below is a measure of an organisation's financial performance excluding the impact of non-recurring, abnormal or non-operational items. It is calculated by adjusting the underlying surplus or deficit for significant one-off transactions to provide a clearer view of the operating result of the organisation. These results are still influenced by the timing of the Federal Assistance Grants payment. These payments are included in the Adjusted Underlying Result ratio calculation and are merely a timing difference.



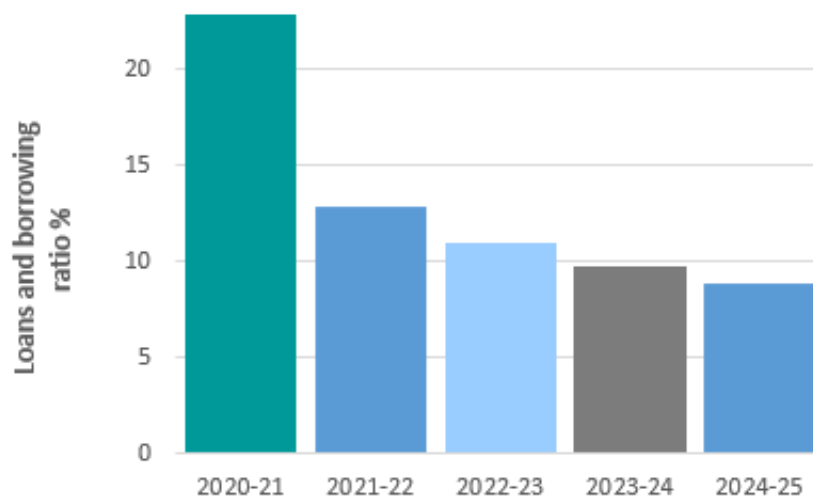
## Liquidity

This ratio is a measure of current assets as a percentage of current liabilities, which have remained steady over the last 12 months. The main change was an increase in cash equivalents and other financial assets due to the forward payment of financial assistance grants from the Victorian Grants Commission. While this affects this ratio, Council remains in a sound financial position with a liquidity percentage of 505.10, enabling us to provide for known future obligations such as landfill rehabilitation and site aftercare requirements.



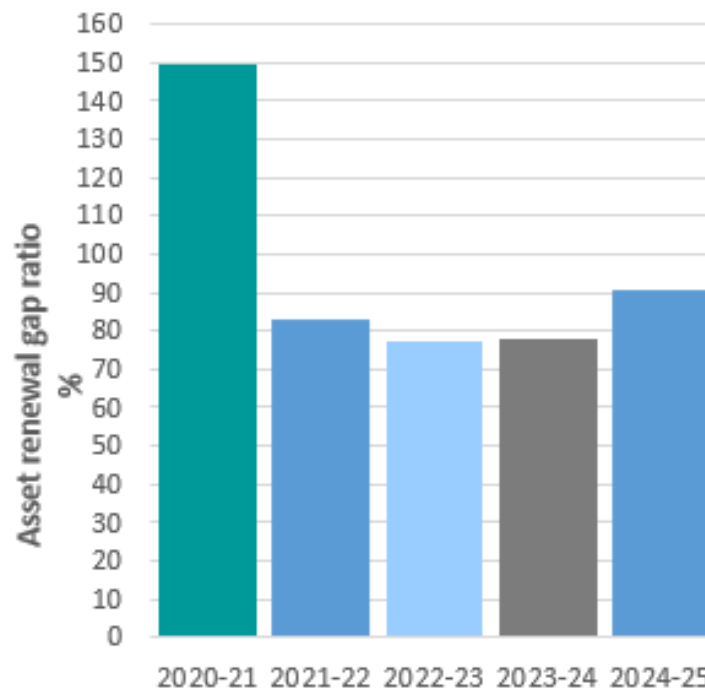
## Obligations

Our debt ratio is measured by comparing interest bearing loans and borrowings with rate revenue. At the end of the 2024-2025 year, our debt ratio was 8.86 per cent, which is well below the target band of below 40 per cent.



Council aims to ensure we can maintain our infrastructure assets at the expected levels while at the same time continuing to deliver the services needed by the community. To bridge the infrastructure gap, Council invested \$32.39 million in capital works during the 2024-2025 year. This included \$26.33 million for the renewal, expansion and upgrade of assets.

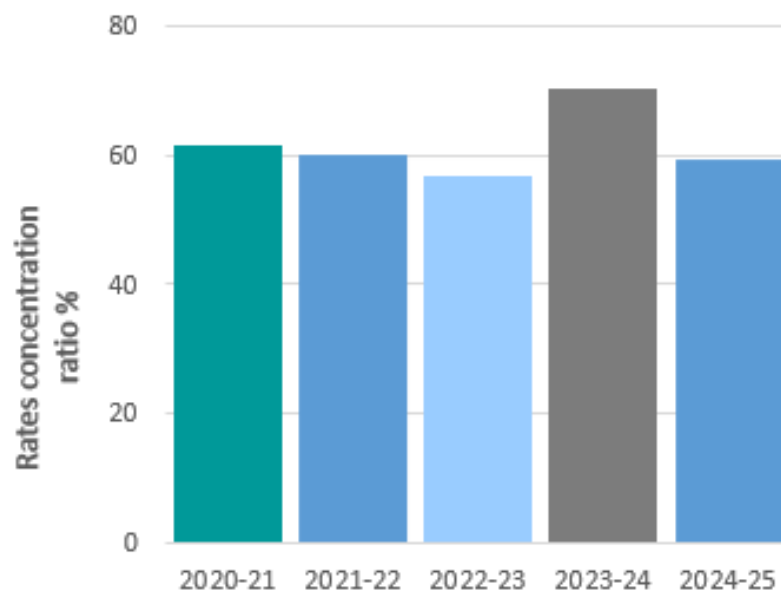
Council's asset renewal ratio, which is measured by comparing asset renewal expenditure with depreciation, was 91 per cent for the 2024-2025 financial year.



### Stability and Efficiency

Council raises a wide range of revenues including rates, user fees, fines, grants and contributions. Our rates concentration, which compares rate revenue with adjusted underlying revenue, was 59.23 per cent (in comparison with 70.41 per cent for 2023-2024). This decrease resulted from the timing of Financial Assistance Grant paid by the Victorian Grants Commission, in which the Victorian Grants Commission forward paid 50 per cent of the 2025-2026 allocation in June 2025. This overinflates the adjusted underlying revenue in comparison with rate revenue. However, this remains within the expected target band of 40 per cent to 80 per cent. This ratio may vary in forward years depending on the future timing of Financial Assistance Grant payments.

Council will continue to implement sound financial management principles aimed at keeping its rate rise to within the rate cap, while still maintaining services at similar levels. However, the economic environment and other external factors may continue to present many challenges now and into the future. Council will continue to conduct sustainability reviews and introduce many other initiatives to ensure services are delivered as efficiently as possible.





## Description of Council's Operations

As a Council, we are responsible for more than 100 services, from family and children's services, traffic regulation, open space, youth services, waste management and community development, to roads and drainage, planning for appropriate development and ensuring accountability for our Budget. This broad range of community services and infrastructure for residents supports the wellbeing and prosperity of our community. Refer to the Our Performance section of this Annual Report for more information about Council services.

To achieve key result areas relating to *Strategic Objective: Economy (Refer to Council Plan 2021 to 2025)*, a memorandum of understanding (MoU) has been established with funded local entity Mildura City Heart Inc. As sole shareholder, we have also established an Airport Operations and Management Deed with Mildura Airport Pty Ltd to ensure the air transport needs of the Mildura community and broader region are efficiently serviced into the future.

In addition to the above, to further support the achievement of key result areas relating to *Strategic Objective: Economy (Refer to Council Plan 2021 to 2025)*, Council approved a new Economic and Tourism Development Framework in September 2023, paving the way for the development of a transition plan to facilitate the transition of economic and tourism development delivery functions from our previously funded subsidiary entity, Mildura Regional Development, into Mildura Rural City Council. The development of the new Economic and Tourism Development Framework followed a review of our organisational structure undertaken in 2022 by independent consultants KPMG, which resulted in a recommendation to create a new fourth "Strategy & Growth" department to better support the long-term economic growth of our region. The new Economic and Tourism Development Framework includes two independent advisory boards, dedicated to economic development and tourism respectively. These boards, once established, will provide recommendations and advice to Council and our new Strategy and Growth Department.

Our vision, strategic objectives and strategies to further improve services and facilities are described in our Community Vision and Council Plan 2021 to 2025 and the associated Budget 2024–2025. These are reported on in this document. Refer to the section on Our Performance for more information about our services.

The delivery of services, facilities, support and advocacy to achieve the strategic objectives of the Council Plan is assessed against a set of performance indicators and measures. We also have a wide range of responsibilities under Victorian and Australian legislation.

### Economic Factors – Rate Capping

Council is still facing a financial challenge following the freezing of indexation of Federal Assistance Grants (FAGs) from 2014-2017.

The FAGs are provided under the *Local Government (Financial Assistance) Act 1995*, and consist of two components:

- A general-purpose component that is distributed between the states and territories according to population (i.e. on a per capita basis)

- An identified local road component that is distributed between the states and territories according to fixed historical shares.

The FAGs have historically played a vital role in supporting local government services and reducing reliance on rate revenue. However, over the past three decades, the proportion of FAGs relative to total Commonwealth tax revenue has steadily declined. Traditionally set at one per cent of tax revenue, the 2024–2025 allocation has dropped to approximately 0.57 per cent.

For Mildura Rural City Council, this reduction equates to a shortfall of \$8.41 million in the 2024–2025 financial year alone—an amount equivalent to around 11 per cent of our total rate revenue, had the grants remained at their original one per cent level.

The impact of past decisions continues to be felt. The three-year indexation freeze on FAGs from 2014–2015 to 2016–2017 resulted in a cumulative revenue loss of \$19.34 million for our Council. In 2024–2025, the ongoing effects of that freeze represent a further \$2.06 million in lost funding.

These reductions have significantly increased our reliance on rate revenue to maintain essential services and infrastructure, placing additional financial pressure on our community.

The Victorian Government also introduced a cap on rate increases from the 2016-2017 financial year onwards. The cap for 2024-2025 was set at 2.75 per cent and the cap for the 2025-2026 financial year is set at three per cent.

### **Economic Factors – Cost Shifting**

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, which conducted an enquiry into local government funding and services that was tabled in parliament. Examples of cost shifting highlighted in the report include libraries, school crossing supervisors, waste and the circular economy, immunisation charges, maintenance of state assets, maternal and child health, and free kinder programs.

### **Economic Factors – Other**

The Mildura region experienced a significant flood event in 2022-2023. Post-flood has required significant recovery and restoration for Council and community assets including playgrounds, parks, roads and footpaths, much of which has been funded from government grants and insurance claims, with some of these works continuing.

Inflation (CPI) has remained stubbornly high for several years taking some time to decrease to within the Reserve Bank target range. However, the increase in prices doesn't decrease but remains embedded into ongoing expenditure. This contributes to increases in ongoing operational costs and the cost of delivering capital works projects and related expenditure.

The Victorian Government, through the Victorian Grants Commission, adjusted the timing of payments for the 2025-2026 financial assistance grants allocation, forward paying 50 per

cent of the allocation in June 2025. This timing difference resulted in an increase to the adopted budget grant income and artificially alters the surplus position, balance sheet and cash equivalents, as reported in the Financial Statements for the 2024-2025 financial year.

Finally, in accordance with financial sustainability and sound financial management principles, Council will continue to monitor economic conditions closely, including through financial reporting through our monthly management reports, the quarterly budget review process, long-term financial planning, service reviews and analysis of financial ratios.

### **Major Capital Works**

During 2024-2025, major capital works included the following:

#### ***Road resealing and re-sheeting***

Fifty-four kilometres of local roads were resealed and 57.28km of local roads were re-sheeted in the 2024-2025. Works involved bitumen spray sealing to renew existing seal and gravel re-sheeting to extend the life of wearing roads and improving safety.

#### ***Merbein pedestrian and cyclist safety project design***

This project aims to create safer, more accessible streets for all road users. Delivered by Mildura Rural City Council in partnership with the Victorian Government, the project includes raised pedestrian crossings, mid-block safety platforms and traffic island treatments across key locations such as Ranfurly Way, Railway Parade and Chaffey Street.

These upgrades stem from the Merbein Pedestrian and Cycling Plan and community consultations, addressing high rates of vehicle collisions and improving connections to the Merbein CBD and P-10 College.

Works commenced in 2024-2025 and will be undertaken over two financial years.

#### ***Reconstruction of Etiwanda Avenue and Tenth Street intersection***

This project involved the replacement and upgrade of the major stormwater drainage line between Eighth and Eleventh streets to cater for major stormwater events and reduce the risk of flooding. Works also included road crossings to future-proof kerb alignment and pits.

These works were undertaken over two financial years, with works completed in 2024-2025.

#### ***Deakin Avenue (Seventh Street to Eighth Street) centre median upgrade***

The Deakin Avenue centre median redevelopment between Seventh and Eighth streets enhances Mildura's iconic boulevard with vibrant landscaping and improved public amenities. Part of the broader Deakin Avenue Masterplan, this stage includes new plantings, a central footpath, feature lighting and updated street furniture.

Historic elements like the limestone structure and water fountain have been refurbished, while a raised platform now supports public art displays. The project also involved replacing ageing public toilets and creating a more welcoming and visually striking entrance to the city.

These works were completed in June 2025.

***Road safety - Deakin Avenue and Twentieth Street intersection upgrade***

The Deakin Avenue and Twentieth Street intersection upgrade in Mildura was a \$1.226 million safety-focused project funded by the Australian Government's Black Spot Program. Prompted by a history of serious vehicle collisions, which included one fatality and seven injuries, the works undertaken aim to reduce risks and improve traffic flow. Key upgrades have included a vehicle-activated warning system, splitter island, pavement widening, improved drainage, lighting, signage and line-marking.

Works were completed in mid-2024.

***Blackspot Program - Walnut Avenue and Thirteenth Street intersection road safety upgrade***

The Walnut Avenue and Thirteenth Street intersection upgrade in Mildura was a key safety initiative aimed at improving traffic flow and reducing accidents. Located near schools, shops and medical facilities, this intersection serves as a vital link for the community.

Funded under the Australian Government's Blackspot Program, the project formed part of broader revitalisation efforts under the Mildura CBD Plan 2020–2035, which includes provision for infrastructure upgrades to enhance connectivity and support sustainable growth. The intersection upgrade involved constructing new raised safety platforms and dedicated bike lanes.

The upgrade was completed in early 2025, improving access and safety for both vehicles and pedestrians.

***Upgrade of Mildura Glass Sorting and Re-processing Facility***

The Mildura Glass Sorting and Re-processing Facility is a regional initiative aimed at improving recycling outcomes and reducing landfill waste. The facility is located at the Mildura Landfill site and is designed to receive up to 7,500 tonnes of kerbside-collected glass annually. Glass materials can be crushed and repurposed for use in local construction projects. This project supports Victoria's four-stream recycling system and contributes to the state's broader circular economy goals by enhancing material recovery and creating local jobs.

This project is on track for completion mid 2025-2026.

***Red Cliffs Depot shed replacement***

This project is a local infrastructure upgrade aimed at improving operational efficiency for Mildura Rural City Council's depot services.

Located in Red Cliffs, the new shed has replaced aging facilities with a modern, purpose-built structure designed to support maintenance, storage and fleet operations.

Works were completed in June 2025.

### ***Nichols Point Early Years Hub***

The Nichols Point Early Years Hub is a transformative \$8.95 million project funded by the Victorian Government to meet growing demand for early childhood services in Sunraysia.

Located on the old Nichols Point Primary School site, the Nichols Point Early Years Hub will feature four kindergarten rooms accommodating over 130 children, consultation rooms, a parent lounge, breastfeeding room, staff amenities and community spaces.

The hub aims to ease the transition to primary school and support local families with accessible, high-quality early learning. Community input has shaped the design, ensuring the hub reflects local needs and fosters a welcoming, inclusive environment for children and families.

Construction is to commence in late 2025 and will be completed over multiple years.

### ***Quandong Park, Oval 3 toilet replacement, Red Cliffs***

This project in Red Cliffs is a community-focused upgrade funded through the Local Roads and Community Infrastructure Phase 4 Program.

This project involved replacing outdated male and female brick toilet blocks with a modern facility featuring one unisex accessible toilet, one male ambulant and one female ambulant cubicle. The new design aligns with the Mildura Public Toilet Strategy 2019–2029, which prioritises clean, safe and accessible amenities for all users of Quandong Park.

Works were completed in May 2025.

### ***Old Aerodrome Sporting Complex - Roof replacement***

The Old Aerodrome Sporting Complex roof replacement project is part of the masterplan adopted by Mildura Rural City Council to upgrade one of the region's most popular sporting reserves.

The roof replacement addresses aging infrastructure and improves the usability of the site for local sporting groups and spectators. The project reflects community consultation with over 20 user groups involved and supports increased participation and long-term sustainability of local sports.

Works were completed in February 2025.

### ***Red Cliffs Tennis Club - Fence replacement***

A local infrastructure upgrade initiated to improve safety and aesthetics at the Red Cliffs Tennis Club's facilities, this project involved removing the existing aging fence and gates, and installing new, modern fencing and associated structures.

This upgrade supports the club's commitment to providing a welcoming, family-friendly environment and high-class courts for players of all ages and skill levels.

Works were completed in June 2025.

### ***Ninth Street toilet upgrade***

Funded through the Australian Government's Local Roads and Community Infrastructure (LRCI) program, the Ninth Street toilet upgrade aims to improve accessibility, hygiene, and safety. The project aligns with the Mildura Public Toilet Strategy 2019–2029, which guides the design and placement of public amenities based on community needs and usage patterns.

The upgraded facility offers modern, inclusive features and contributes to a more welcoming public environment.

Works were completed in early 2025.

### ***Apex Park Barbeque and shelter renewal***

This renewal project enhances one of the region's most popular riverside destinations. The barbeque shelters were recently upgraded with new hot plates and stainless-steel benchtops, offering improved functionality and hygiene for visitors.

The project outcomes support Apex Park's role as a family-friendly space featuring walking tracks, a sandbar, public toilets and proximity to a caravan park.

Works were completed in May 2025.

### ***Nichols Point Recreation Reserve drainage upgrade***

This key infrastructure project involved installing a new drainage system to address ongoing issues regarding flooding and surface water retention on and around the oval. The upgrade enhances public safety, protects playing surfaces and support future growth and events.

Works were completed in early 2025.

### ***Nichols Point drainage upgrade***

Stage 1 of this project is a key infrastructure initiative under the Mildura East Growth Area Plan, aimed at improving stormwater management in the growing Nichols Point area.

Project works include the design, supply, and installation of a pump station and the expansion of a drainage basin. A rising main outfall will be installed, extending along Roberts Road to Karadoc Avenue. Stage 1 also involves trunk mains and other drainage infrastructure to support future development, reducing flood risk by directing run off into nearby wetlands.

Construction commenced in June 2025 and will be completed over two financial years.

### ***Drainage improvement works at Murrayville Wetlands***

These works were part of a broader community-driven initiative to enhance environmental sustainability in the region. The project focused on repurposing town stormwater by upgrading drainage infrastructure, thereby supporting the creation of wetlands and rejuvenated walking trails. These improvements will help manage water sustainably, as well

as attract birdlife. The project complements the nearby Recreation Reserve and aims to make Murrayville more vibrant and resilient.

Works were completed in May 2025.

#### ***Mildura Landfill prewash bay and sewer upgrade***

This project aims to improve environmental compliance and operational efficiency at the Mildura Landfill's washdown facility.

The upgrade includes the installation of a triple interceptor pit system that captures and treats water used during vehicle and equipment cleaning. This treated water is then safely discharged into the sewer network, ensuring pollutants are removed before entering the system. The project supports best-practice waste management and aligns with Environment Protection Authority guidelines, reducing environmental impact and improving site hygiene. The project also enhances safety for staff and contractors while supporting the landfill's broader sustainability and infrastructure improvement goals.

Works commenced in 2024-2025 and will continue into 2025-2026, with completion forecast for late 2025.

#### ***Mildura Landfill weighbridge design and construction***

This project is an infrastructure upgrade aimed at improving waste tracking, operational efficiency and Environment Protection Authority compliance requirements. The project involves the installation of a new weighbridge and associated office facilities. The new weighbridge will enable accurate recording of waste volumes entering and exiting the site, supporting better data collection and environmental reporting.

Works commenced in 2024-2025 and will continue into 2025-2026 with completion forecast for late 2025.

#### ***CBD bins upgrade***

Part of the Mildura CBD Plan 2020–2035, this project aims to improve public amenity, cleanliness and accessibility throughout the city centre. Considered bin placement and design contribute to a cleaner, greener and more inviting urban environment, aligning with placemaking goals and sustainability targets.

The upgrade included the installation of modern, user-friendly waste and recycling bins that are designed to support increased foot traffic and outdoor dining in areas like Langtree Mall and Feast Street.

Works were completed in February 2025.

#### ***Mildura Landfill office and staffroom extension***

The project reflects Council's commitment to sustainability, staff wellbeing and service excellence at one of Mildura's key waste management hubs, the Mildura Landfill site.

The extension includes a new office and staffroom.

Works were completed in late 2024.

### ***Nichols Point Recreation Reserve sports facility***

A community-focused development aimed at enhancing local sporting infrastructure, this project involved upgrading the sports facility's changerooms, toilets and storage areas to support a range of sports and recreational activities. To meet the needs of growing participation, the project has also improved accessibility, safety and comfort for players, officials and spectators.

Located within the well-used Nichols Point Recreation Reserve, the new amenities complement recent drainage upgrades and contribute to the reserve's role as a vibrant hub for community sport and events.

Noting that there are several projects within the Nichols Point Recreation Reserve that are currently under development, this project was completed in June 2025.

### ***Red Cliffs Early Years Hub construction***

The Red Cliffs Early Years Hub project was an initiative funded by the Victorian Government through the Building Blocks program. The new facility replaces outdated kindergarten and Maternal and Child Health buildings with a modern, integrated centre. The centre features four kindergarten rooms, two consulting rooms for health services, a toy library, multi-use community space, breastfeeding room and upgraded outdoor play areas.

Designed to double local kindergarten capacity and support early childhood development, the hub reflects community input and aims to meet the needs of Red Cliffs' growing population.

Works were completed in April 2025.

### ***Irymple Knights Soccer Club lighting upgrade***

The Irymple Knights Soccer Club lighting upgrade has delivered modern, energy-efficient lighting to support growing participation in community sport, including new female teams and expanded training schedules. Identified as a top priority by Council, the project aligns with strategic goals to improve access, safety and inclusivity in community sport.

This project was funded through the Victorian Government's Regional Community Sports Infrastructure Fund.

Works were completed in April 2025.

### ***Sandilong Basin engineering and landscaping works***

This project set out to create an integrated public open space that meets drainage capacity requirements while still allowing for activity in and around the basin itself.

Works included reshaping the basin to reduce the slope of the basin walls, relocation of headwalls and outlets, installation of low-flow pipes and new junction pits to reduce the occurrence of standing water in the basin, as well as allowing for inclusion of lawn for the



kickabout areas. Works also included irrigation, hydro-seeding and lawn areas, mulching, trees, pathways, low flow rock features and fencing.

Works were completed in early 2025.

#### ***Mildura Waves touchpad installation***

This project involved the installation of a mobile aquatic touchpad timing system for the Victorian Long Course Country Swimming Championships held at Mildura Waves. The touchpad system automatically records a swimmer's finish time when they touch it.

These works were completed in 2024-2025.

#### ***Riverfront - Nowingi Playground***

This project involved the installation of a pump track, concrete footpaths, sandpit and shade sail to improve the play space and surrounding areas of Nowingi Place.

These works were completed in 2024-2025.

#### ***Mildura Sporting Precinct - Stage 2 - Indoor stadium seating, additional carparking and landscaping treatments***

Following indoor stadium seating improvements (grandstand) made in September 2023, the balance of Mildura Sporting Precinct – Stage 2 works, which included extending the carpark and landscaping, were completed in 2024-2025.

#### ***Langtree Mall placemaking projects***

This initiative aims to enhance the Langtree Mall's amenity and vibrancy by creating inviting spaces for recreation and events, improving public realm safety, and increasing evening usage and visitor attraction.

Delivered through a series of coordinated projects, the placemaking works have transformed Langtree Mall into a more engaging and welcoming public space. Seasonal Displays of Green were introduced with planter boxes featuring repurposed citrus trees and native plants sourced from local suppliers, along with seating benches to enhance visitor comfort. The Relax on Lawn part of the project added a self-watering lawn area in front of the Langtree Mall stage, complete with an accessible pathway that replicates the existing paving design depicting Sunraysia's river system. These works were completed in September 2024.

To further activate the space, Stay Cool under Mistlers delivered three interactive misting structures that combined elements of play, sound and light to create a sensory experience for visitors. Space under Lights also added feature lighting to existing shade structures and sculptural lighting sticks at entry points, all integrated via a QSYS system that delivers a coordinated nightly light show. These works were completed in March 2025.

The initiative also includes the Mildura CBD Communications System Renewal, which is replacing outdated speakers and upgrading cabling to fibre. Integrated into the QSYS platform, the system will allow zoned audio control across the precinct. This part of the project is on track for completion by mid-2025.

### ***Trail of Lights - Mildura riverfront pedestrian lighting extension***

The project delivered solar PV lighting along existing pathways connecting the Lock Island precinct to the Jaycee Park precinct. Outcomes of the project include improved safety along two busy pedestrian and vehicle routes and connectivity between riverfront precincts. Works were completed in 2024-2025.

### ***Mildura Arts Centre audio PA system replacement***

This project involved the replacement and installation of an audio PA system, which upholds the Mildura Arts Centre as a state of the art premier venue in northwest Victoria.

Works were completed in 2024-2025.

### **Major Changes**

In April 2025, Council resolved to transition all remaining functions relating to the LightState project (Trail of Lights and Fibre Optic Symphonic Orchestra projects) from Mildura Regional Development to Mildura Rural City Council. The Trail of Lights project, including relevant contracts, were in the final stages of transition to Mildura Rural City Council as at 30 June 2025. Work has commenced with Wentworth Shire Council to develop an appropriate development, delivery and operational model for the Fibre Optic Symphonic Orchestra project, in accordance with what has been agreed in-principle, including the preparation of agreements or memorandum/s of understanding (if appropriate). This work is continuing in 2025-2026.

The Project Development Office was moved from the Strategy and Growth Department to the Corporate Performance Department, effective 1 August 2025. This change was implemented to better position the branch as an internal service provider, aligning its function with similar teams within the Corporate Performance Department.

Following a recruitment process, Cheree Jukes was appointed to and commenced in the newly created Manager Service Performance and Partnerships (MSPP) role on 4 November 2024, reporting directly to the Chief Executive Officer. The MSPP position has been created to lead the implementation of a new tiered approach to service delivery across the organisation. The new approach includes reviewing our services to ensure they not only comply with the Service Performance Principles of the *Local Government Act 2020* but also recommending how best to deliver our services to meet the future needs of our community.

### **Major Achievements**

- LGPro Award for Excellence in 2025 (Diversity and Inclusion category) for our delivery of the *Gendering in a New Era in Mildura Sports* program between 2022 to 2025
- Launch of our region's new 120-litre purple-lidded glass collection service on 1 July 2024
- Excellence in Place Naming Award at the Victorian Geospatial Excellence Award for our initiative to name local laneways after pioneering women of Mildura's early settler community
- Rebranding of Mildura as Tropical North Victoria

- Official opening of the Trail of Lights on 25 March 2025
- Adoption of the Cardross Community Plan 2025-2030 and Nangiloc-Colignan and District Community Plan 2025-2030
- Adoption of the Gender Equality and Preventing Family Violence Strategy 2025-2029
- Completion of the Red Cliffs Early Years Hub project
- Deakin Avenue (Seventh Street to Eighth Street) centre median upgrade

## City Profile



Mildura Rural City Council covers an area of 22,082 square kilometres, making it the largest municipality in Victoria.

The municipality has an estimated resident population of 57,626 which includes 2,621 Aboriginal and Torres Strait Islander people. The structure of the region's economy and a significant transient population for employment purposes sees Mildura serve a regional population across three states – Victoria, New South Wales and South Australia.

Major townships within Mildura Rural City's urban area include Mildura, Irymple, Red Cliffs and Merbein. These irrigation areas formed part of the first irrigation colony established in Australia. Townships within Council's rural area include Ouyen, Meringur, Werrimull, Cullulleraine, Cardross, Koorlong, Nangiloc, Colignan, Murrayville, Cowangie, Underbool and Walpeup.

Key economic advantages for the Mildura Rural City include its proximity to the Murray River, its diverse agricultural sector, a vibrant community, its location at the apex of three Australian states, and vocation and tertiary education institutions.

While renowned for quality horticultural production, the Mildura region's economy has diversified and expanded over many years to include a variety of industries. Value adding industries such as manufacturing (predominantly wine, fruit and vegetable processing) have become well established in the region and benefit from the area's tri-state location and transport infrastructure. Tourism is also a strong element within the local economy and the Mildura region has become a popular tourist destination. With excellent infrastructure and a Mediterranean style climate creating an abundance of sunshine hours and clear days, Mildura has more recently become an area of great interest to the renewable energy sector and is viewed as a preferred solar location.

Mildura also boasts the largest and busiest regional airport in Victoria with 212,491 passenger movements each year.

*\* Source: Figures based on 2025 update to Australian Bureau of Statistics data.*

## Council Offices

### **Mildura**

Madden Avenue Service Centre  
108 Madden Avenue, Mildura  
Ph: (03) 5018 8100

Deakin Avenue Service Centre  
76 Deakin Avenue, Mildura  
Ph: (03) 5018 8100

### **Ouyen**

Ouyen Service Centre  
79 Oke Street, Ouyen  
Ph: (03) 5018 8600

Email: [mrcc@mildura.vic.gov.au](mailto:mrcc@mildura.vic.gov.au)

Website: [www.mildura.vic.gov.au](http://www.mildura.vic.gov.au)

Postal address:  
PO Box 105  
Mildura Victoria 3502

## Councillors

A Council is elected to provide leadership for the good governance of the municipal district and the local community. In 2024, our community elected this Council for a four-year term. The nine Councillors listed below are the elected representatives of all residents and ratepayers across the Mildura Rural City, with their term ending in October 2028. Councillors are responsible for setting the strategic direction of the municipality, policy development, identifying service standards and monitoring performance across the organisation. To allow focus on strategic matters relating to specific areas of Council, Councillors are also allocated a portfolio aligned with the Council Plan 2021 to 2025.



### **Cr Helen Healy, Mayor**

Terms: 2019-2020 (replaced Ali Cupper in February 2019), 2020-2024, 2024-2028

Portfolios: Risk and Audit; Governance, Finance and Corporate Performance; Arts, Culture and Heritage

Cr Helen Healy grew up in Ouyen in a family that has deep roots in the Mallee, with over 100 years of history in the region, and is a proud mother of two talented children.

A highly experienced Arts and Cultural Engagement consultant, Cr Healy has produced events across Australia and her work has earned her recognition as a two-time finalist for Australian Event Manager of the Year and the Victorian Government Small Business Regional Hero.

She holds a Masters in Cultural Leadership and has completed the Australian Institute of Company Directors course. Cr Healy is passionate about the importance of arts and culture in building strong, connected communities and driving economic growth.

Currently in her second full term as a Councillor and first term as Mildura Mayor, Cr Healy previously served twice as Deputy Mayor. Her leadership is grounded in collaboration, respect and integrity, with a focus on actively listening to and empowering the community.

During her current Council term, Cr Healy is prioritising initiatives to foster future leadership, enhance community safety, increase affordable housing and support growth strategies aimed at expanding employment opportunities, boosting the local economy and improving liveability for all residents.



**Cr Ali Cupper, Deputy Mayor**

Terms: 2012-2016, 2016-2020 (replaced by Helen Healy in February 2019), 2024-2028

Portfolios: Infrastructure and Assets; Financial Sustainability

Cr Cupper attended Pasadena Kinder, Irymple South Primary School, Irymple Secondary College and Mildura Senior College. Following VCE, she completed a Bachelor of Laws and Legal Practice, and Bachelor of International Studies majoring in politics at Flinders University. Cr Cupper later completed a Bachelor of Social Work at Latrobe University Mildura.

She has worked with families and children for most of her career in various capacities as a lawyer, mediator and social worker, and across various sectors including family law, child protection and youth justice.

Cr Cupper is the Principal and Director of her own boutique family law practice, focussed on helping families avoid court.

This is her third term as a Councillor, and third (one-year) term as Deputy Mayor. She served as Member for Mildura in the 59<sup>th</sup> Victorian Parliament, working closely with Mildura Rural City Council to secure funding for a range of key projects.

She is passionate about all aspects of the community and Council, and is especially excited to contribute her skills and knowledge to the cause of regional rate reform and infrastructure development, particularly in relation to roads and road safety.

Her hobbies include reading, writing, listening to political podcasts and spending time with friends and family, especially her husband Ben and son Jed.



**Cr Katie Clements**

Term: 2024-2028

Portfolio: Community Development and Gender Equity

After attaining a Bachelor of Arts in Journalism, Cr Clements worked in tourism before marrying Mal and becoming a mum to two girls. As they grew up, she worked in retail, specifically in telecommunications, which was an exciting time of new and accelerating technology, coinciding with the release of the iPhone.

Cr Clements was then drawn into teaching and remains a passionate English teacher who has also taught Humanities, Sociology, Legal Studies and Business Management. She is also a leading teacher in a portfolio area that improves students' outcomes after finishing high school.

During her term on Council, Cr Clements wants:

- to improve the community for everyone, which includes economic sustainability for local employment, training opportunities and jobs growth
- youth to be engaged in positive activities in the community
- improved community safety for families and individuals, including against domestic violence and crime against property
- to ensure the community receives essential services such as health and wellbeing

She is also a foundation member of the Mildura Base Public Hospital Consumer Advisory Committee. Cr Clements is a founding member of the Sunraysia Suicide Prevention Network, as she has lived experience from a personal and professional perspective and still advocates for mental health initiatives where she can.



**Cr Rebecca Crossling**

Term: 2024-2028

Portfolios: Economic Development; Events and Tourism

Cr Crossling was born in Melbourne and relocated to Mildura with her family when she was seven.

She attended Mildura South Primary School, Chaffey Secondary College and Mildura Senior College before moving to Melbourne to undertake a communications degree at RMIT University.

After a few years working in public relations and marketing in the not-for-profit sector, then the educator sector, Cr Crossling returned to Mildura in her early 20s.

She married her husband, who operates a small business locally, and together they have secured their 'forever' family home and are now raising three young children in Mildura.

Cr Crossling's career spans 20 years, including experience in public relations, marketing communications, event management, media and stakeholder engagement. Most recently her career has seen her in the higher education sector, working extensively with stakeholders from diverse backgrounds.

Her areas of interest include economic development, early years, sport and recreation.

Her family has a long association with the Irymple Football and Netball Club, and more recently Workers Warriors Basketball Club.

Cr Crossling has previously held board positions with the Mildura City Heart, Zoe Support and on her sons' school council.



Outside of her Council and career responsibilities, her weekends are usually devoted to her children's sporting activities, brunches on the riverfront and spending time with family and friends.



**Cr Glenn Milne**

Terms: 2005-2008, 2008-2012, 2012-2016, 2016-2020, 2020-2024, 2024-2028

Portfolio: Sports and Recreation

Cr Glenn Milne was born in Red Cliffs and grew up in Cardross. He attended Cardross Primary School and Red Cliffs Secondary before completing further education at Tertiary TAFE College and RMIT.

Cr Milne has worked in a very broad range of sectors, including as a press photographer, youth worker, dried fruit grower, welfare manager, project officer, crane driver, community development coordinator, employment facilitator and retail manager.

In addition to his professional career, Cr Milne has dedicated his time to being actively involved in boards of management for the Mallee Accommodation and Support Program (MASP) and Sunraysia Residential Services (SRS) over many decades.

Cr Milne is serving his sixth consecutive term on Mildura Rural City Council and aims to generally make the region an excellent place to work and reside. He has previously served seven terms as Mayor.

Outside of his local government and professional careers, he has a passion for photography, motorsport, spending time with family, community and enjoys coffee.



**Cr Troy Bailey**

Term: 2020-2024 (replaced Cyndi Power in March 2022), 2024-2028

Portfolio: Community Health, Wellbeing

Cr Troy Bailey grew up on a dried fruit property in Coomealla with his seven brothers and three sisters. Working the block with his family created a strength and determination to finish the job, no matter what.

Cr Bailey started his career in 1989 at the Mildura Base Hospital at the age of 17 years, teaching nurses to use technology they had never seen before. His passion for health services in the Mallee continued to direct his efforts, working with general practitioners and specialists to improve communication and service delivery. He has assisted Sunraysia Community Health Services to implement innovative healthcare solutions and is now continuing that work at the Mildura Base Public Hospital.

Cr Bailey has great pride in the strength of communities in Northwest Victoria who continue to be dealt a raw deal by state and federal governments, seeing firsthand the limited resources that flow past Bendigo.

In his current term, he is focused on working with the Council to make Sunraysia more affordable, encourage and support business development and reignite our tourism industry.



**Cr Ian Arney**

Term: 2020-2024, 2024-2028

Portfolio: Agriculture and Agribusiness

Cr Ian Arney is a father of three, including two adult daughters and a teenage son, and has a partner who is a social researcher.

A dryland farmer who lives in the Millewa, Cr Arney was educated at Werrimull Consolidated School before attending Mildura High School.

Cr Arney has a long history volunteering in the community spanning 30 years, something he continues to do to this day.

Cr Arney is passionate about agriculture, the environment, climate change and food production.

Embarking on his second term as a Mildura Rural City Councillor, Cr Arney wants to improve public amenity, including footpaths, access to parks and public safety during the coming four years.

Cr Arney has also committed to advocate strongly for better communication between the community and Mildura Rural City Council, including being more responsive, to achieve outcomes that better meet the community's expectations.



**Cr Jodi Ewings**

Term: 2020-2024, 2024-2028

Portfolio: Environmental and Sustainability

Cr Jodi Ewings has been a resident of Mildura since 2014. She has raised two daughters in the region and become an active member of the Mildura community.

Cr Ewings has been a member of numerous groups promoting sustainability in the region, including 350.org, the Mildura-Australian Conservation Foundation group and Sunraysia Sustainability Network.

Cr Ewings has worked as a geologist specialising in mineralogy for over 20 years after completing a Bachelor of Science at the University of Newcastle.

After moving to Mildura, Cr Ewings completed a post-graduate Certificate in Nutrition.

During her time in Mildura, Cr Ewings has worked for Crystal Mining (now Tronox), Mildura City Heart, Northern Mallee Leaders Inc. and Mallee Catchment Management Authority. She now works for the Department of Climate Change, Energy, Environment and Water in the Water Division.



**Cr Greg Brown**

Terms: 1997-2000, 2003-2005, 2012-2016, 2016-2020, 2024-2028

Born in Ouyen, Cr Greg Brown grew up and has spent all his life in Underbool.

He has been married to Dorothy for more than 59 years and they have four children, eight grandchildren and four great grandchildren.

Cr Brown attended Underbool Primary School and Ouyen Secondary School before embarking on a career as both a broadacre farmer and successful large-scale farm supply business owner. Cr Brown continues to farm his Underbool property to this day, more than 67 years later.

Cr Brown has been an active community member. This includes being a member of the Underbool Fire Brigade for 65 years, serving 50 of those years a Country Fire Authority Officer, inclusive of 30 years as Fire Brigade Captain.

Now in his fifth term as a Councillor, having been elected to the very first Mildura Rural City Council in 1997, Cr Brown has prioritised farming issues along the Mallee Track and Sunset Country Ward, along with roads and rates as his focus for the current term.

**Outgoing Councillors**

**Cr Stefano De Pieri**

Term: 2020-2024

**Cr Mark Eckel**

Terms: 2000-2003, 2005-2008, 2008-2012, 2012-2016, 2016-2020, 2020-2024

**Cr Jason Modica**

Terms: 2016-2020, 2020-2024

**Cr Liam Wood**

Term: 2020-2024

# Our People

## Organisational Structure

Council is the governing body that appoints a Chief Executive Officer (CEO). The CEO has responsibility for the day-to-day management of operations in accordance with the strategic directions of the Council Plan 2021-2025. Four general managers and the CEO form the Executive Leadership Team (ELT) and lead the organisation. Details of the CEO and senior officers reporting directly to the CEO are set out below.



### **Chief Executive Officer**

Martin Hawson

Martin has well over 20 years' experience at senior executive level in Local Government, establishing a proven record for innovative leadership and creating close, outcome-driven partnerships with the community. Born and raised in Red Cliffs and a Sunraysia resident his entire life, key themes throughout his extensive local government career have been improving community well-being, particularly for disadvantaged groups, and creating strategies for the region to grow and prosper.

Council's Mildura Future Ready advocacy and funding strategy is a shining example of Martin's ground-breaking approach to improving outcomes for the Sunraysia region. Since it was launched in 2017, it has attracted \$42 million in government funding for the region, making projects including the Mildura Sporting Precinct and continued development of Mildura's iconic riverfront a reality.

Throughout his career, Martin has demonstrated an ability to develop successful relationships at all levels of government and with key stakeholders, which is critical to achieving outcomes that make a real difference to the community.

Martin has also played pivotal leadership roles supporting the community through some of the region's biggest crisis events over more than a decade as Municipal Recovery Manager. Most recently, through several COVID-19 outbreaks, he was a key member of the Northern Mallee Incident Management Committee, which successfully navigated the Sunraysia community through some of the most difficult stages of the pandemic.

Martin is an Australian Institute of Company Directors graduate and also has qualifications in the health and education sectors, including a Masters in Health Administration and a Graduate Diploma in Health Science.

### **Responsibilities:**

- Executive support for Mayor and Councillors, including approving Council reports and providing strategic advice to Councillors

- Implementation of Council's policies and decisions
- Liaison with other levels of government and major stakeholders
- Working with other local government representatives on sector-wide and regional issues
- Supporting all areas of the municipality
- City development and investment attraction
- Leadership of the Strategic Leadership Team (ie Council's Executive Leadership Team and branch managers).

### **Senior Officers Reporting Directly to the Chief Executive Officer**



#### **General Manager Corporate Performance**

Kate Henschke

Kate is an experienced senior manager with over 20 years' combined experience in local government and state government, and the private sector.

Kate has worked with Mildura Rural City Council since 2012 and held roles including Procurement & Fleet Coordinator, Manager Leisure & Cultural Services and Manager Strategic Projects. She has a diverse background including extensive experience in the provision of financial services, contract management, and most recently leading cross-functional teams to deliver some of the region's biggest projects.

Kate was born and raised in Mildura and returned the region after a period studying and working in Adelaide.

Kate holds a Bachelor of Commerce (Accounting) and a Bachelor of Laws (Hons).

#### **Responsibilities:**

- Communications
- Financial Services
- Governance
- Information Systems
- People
- Organisational Performance
- Project Development Office



### **General Manager Infrastructure & Assets**

Daryl Morgan

Daryl has over 30 years' experience in local government working within the engineering and development field. Daryl was born and raised in Red Cliffs and returned to the area in November 2019 to work for Mildura Rural City Council.

As a senior manager with extensive local government experience specialising in the areas of civil construction and design, contract management, waste management, traffic management and drainage, Daryl has worked on numerous projects involving landfill capping and construction, seven storey hospital demolition, railway lands remediation and development, as well as various road and drainage construction works.

Daryl holds a degree in Civil Engineering, a Graduate Diploma in Local Government Engineering and Management, and graduate certificates in Environmental and Water Engineering. He is a Chartered Professional Engineer and a Member of the Institute of Engineers.

#### **Responsibilities:**

- Engineering Development and Delivery
- Works and Infrastructure
- Civic Compliance
- Facilities and Assets
- Waste Services



### **General Manager Healthy Communities**

Mark Jenkins

Mark has over 40 years' experience in local government working across the environmental, planning, sustainability and community areas.

Mark has managed various areas within Council including Parks and Gardens, Waste Management, Community Development, Strategic Planning, Arts, and Environmental Sustainability.

Mark has had an ongoing involvement in the delivery of key Council initiatives including the Mildura Riverfront and Powerhouse redevelopment, renewable and energy efficiency projects and supporting rural communities and small towns throughout the municipality.

Mark holds a Bachelor of Management (Rural Resources) and an Advanced Diploma in Land Management.



Responsibilities:

- Community Partnerships
- Community Care
- Libraries and Knowledge Hubs
- Parks and Recreation Areas



**Acting General Manager Strategy & Growth**

Cheree Jukes\*

As an executive leader with extensive experience across local government and public health sectors, Cheree stepped in to lead the Strategy and Growth Department during the recruitment process for the incoming general manager.

As a public health professional, Cheree understands that a strong economy is not just about prosperity – it is fundamental to creating the conditions for individuals and communities to live longer, healthier and more fulfilling lives. When communities have strong economic foundations – through secure jobs, affordable housing and sustainable growth – people experience better health outcomes.

Cheree has a long track record in innovation through place-based initiatives that draw on cross-sector partnerships to achieve results. This work has been recognised in various published journals, and industry and peak body awards.

Cheree is recognised for her collaborative leadership style, commitment to community outcomes and ability to build high-performing teams – all of which have served the department well during her interim management and leadership.

Cheree holds a Bachelor in Nursing and Midwifery, a Master of Public Health, professional certifications including Government Investigations and Partnerships Brokerage, as well as being a graduate of the Australian Institute of Company Directors course.

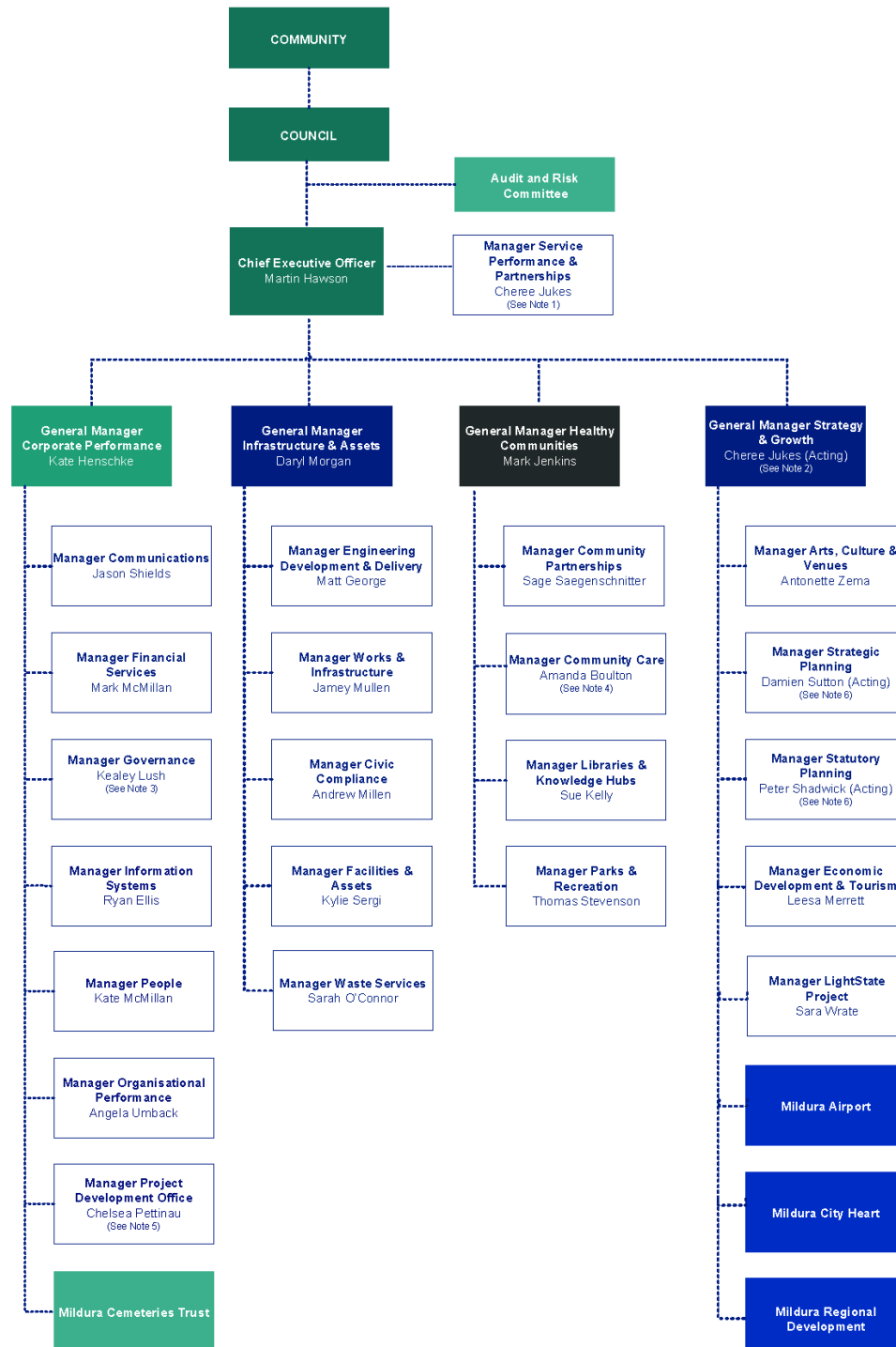
Responsibilities:

- Economic Development and Tourism
- Strategic Planning
- Statutory Planning
- Arts, Culture and Venues
- Mildura Airport
- Mildura City Heart

*\* Note: Peter Alexander commenced leave on 4 April 2025 and resigned from the role of General Manager Strategy & Growth, effective 13 May 2025. Cheree Jukes commenced as Acting General Manager Strategy & Growth on 24 April 2025.*

## Organisational Structure

The organisational structure of Council, at 30 June 2025, is shown below.





**Notes:**

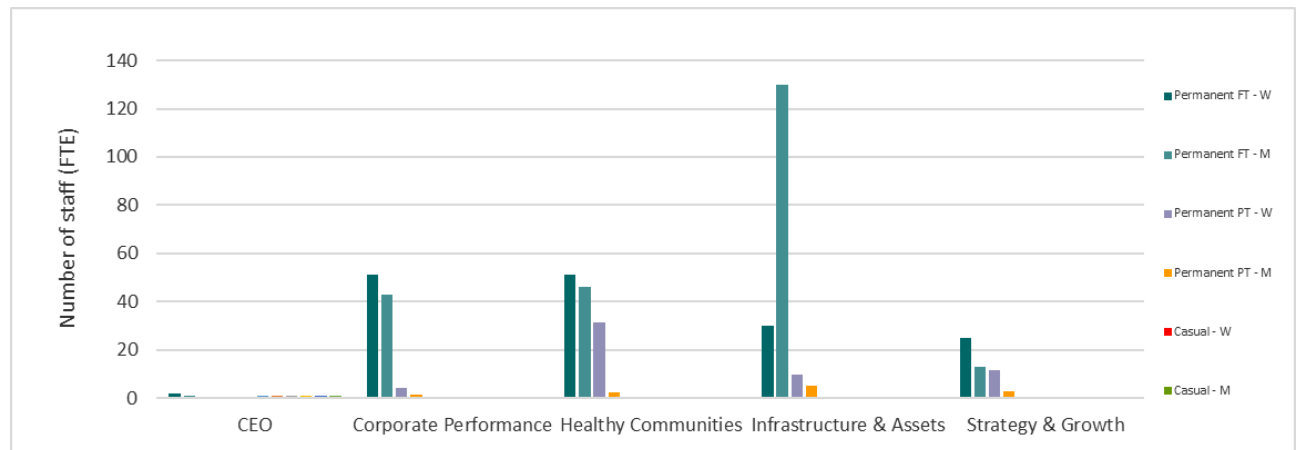
1. Cheree Jukes held the temporary position of Manager Corporate Projects from 8 January 2024 to 7 July 2024, inclusive. Following a recruitment process, Cheree was appointed to and commenced in the newly created Manager Service Performance and Partnerships (MSPP) role on 4 November 2024, reporting directly to the Chief Executive Officer. The MSPP position has been created to lead the implementation of a new tiered approach to service delivery across the organisation. The new approach includes reviewing our services to ensure they not only comply with the Service Performance Principles of the *Local Government Act 2020* but also recommending how best to deliver our services to meet the future needs of our community.
2. Peter Alexander commenced leave on 4 April 2025 and resigned from the role of General Manager Strategy & Growth, effective 13 May 2025. Cheree Jukes commenced as Acting General Manager Strategy & Growth on 24 April 2025.
3. Following Larni Baird's resignation as Manager Governance and a subsequent recruitment process, Kealey Lush was appointed Manager Governance, effective 9 December 2024. Prior to her appointment as Manager Governance, Kealey held the position of Manager Community Care.
4. Amanda Boulton acted in the position of Manager Community Care from 9 December 2024. Following a recruitment process, Amanda was appointed Manager Community Care, effective 6 January 2025.
5. The Project Development Office (PDO) Branch was transferred from the Strategy & Growth Department to the Corporate Performance Department, effective 1 August 2025. *(Refer to Major Changes section of this Annual Report for an explanation of the reasons for this change to the organisational structure.)*
6. Damien Sutton commenced as Acting Manager Strategic Planning, and Peter Shadwick commenced as Acting Manager Statutory Planning, on 24 March 2025 following the Manager Strategic Planning, Stephanie Harder, commencing parental leave. The two acting manager positions are expected to remain in place up to and including 31 October 2025.

## Council Staff

A summary of the number of full-time equivalent (FTE) staff by organisational structure, employment type and gender is set out below.

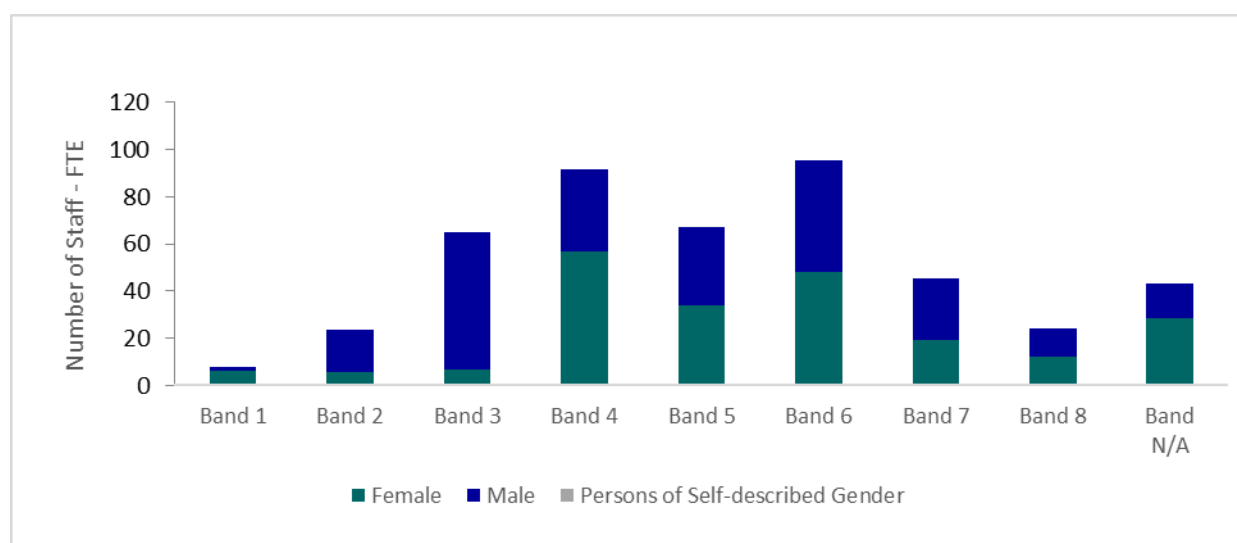
Employee type/gender	CEO FTE	Corporate Performance FTE	Healthy Communities FTE	Infrastructure & Assets FTE	Strategy & Growth	Total FTE
Permanent FT - W	2	51	51	30	25	159
Permanent FT - M	1	43	46	130	13	233
Permanent FT - X	0	0	0	0	0	0
Permanent PT - W	0.63	4.37	31.35	9.91	11.73	57.99
Permanent PT - M	0	1.51	2.35	5.06	2.85	11.77
Permanent PT - X	0	0	0	0	0	0
Casual - F	0	0.08	0.36	0.20	0.54	1.18
Casual - M	0	0.02	0.08	0.06	0.28	0.44
Casual - X	0	0	0	0	0	0
<b>Total</b>	<b>3.63</b>	<b>99.98</b>	<b>131.14</b>	<b>175.23</b>	<b>53.40</b>	<b>463.38</b>

*FT-Full-time PT-Part-time W-Women M-Men X-Persons of self-described gender*



A summary of the number of full-time equivalent (FTE) staff categorised by employment classification and gender is set out below.

Employment Classification	Women FTE	Men FTE	Persons of Self-described Gender FTE	Total FTE
Band 1	6.42	1.60	0	8.02
Band 2	5.79	17.78	0	23.57
Band 3	6.82	57.94	0	64.76
Band 4	57.04	34.55	0	91.59
Band 5	33.99	33.00	0	66.99
Band 6	48.17	47.45	0	95.62
Band 7	19.10	26.26	0	45.36
Band 8	12.38	12	0	24.38
Band not applicable	28.46	14.63	0	43.09
<b>Total</b>	<b>218.17</b>	<b>245.21</b>	<b>0</b>	<b>463.38</b>



## Overview of Senior Positions by Gender\*

Level	Men	Women	Self-Described Gender
Executive Leadership	3	2	0
Management	8	12	0
Coordinator and Team Leader	42	41	0

\* Note: The above figures provide an overview of senior positions at 30 June 2025. The figures do not take into account staff changes at senior management level that occurred during the 2024-2025 financial year and are explained in other sections of this Annual Report.

## Other Staff Matters

### Gender Equity Program

The objective of our Gender Equity Program (GEP) is to ensure there is no discrimination relating to the characteristics listed under the *Equal Opportunity Act 2010* such as race, colour, sex, marital status, parenthood, physical or mental impairment, age, religious or political affiliation, gender identity and sexual orientation. Further objectives include ensuring the workplace is free from bullying and harassment.

All new staff are enrolled to complete Equal Opportunity and Discrimination Awareness Training and Sexual Harassment Awareness Training upon commencement. All existing staff are required to recomplete these sessions every two years. We have had the following enrolment and completion rates for the 2024-2025 financial year.

Equal Opportunity and Discrimination Awareness Training					
Enrolments	533	Completion	495	Completion %	89.51%

Sexual Harassment Awareness Training					
Enrolments	155	Completion	143	Completion %	92.26%

We have 12 employee-nominated Contact Officers and five human resources representatives on our Equal Employment Opportunity Committee. This provides the following ratios:

- one Contact Officer to 50 Council employees
- one Equal Employment Opportunity Committee Representative to 35 Council employees.

These indicators are monitored on an ongoing basis by the Equal Employment Opportunity Committee, which meets regularly to promote employee and management awareness, consider relevant issues and contribute to resolution and advice. Council's assessment of the achievement of the program's objectives are that there were no breaches of the *Equal Opportunity Act 2010*.

The actions taken to implement the GEP over the past 12 months include the provision of Equal Opportunity Awareness sessions for all new employees and managers to ensure they are fully aware of their responsibilities in maintaining a workplace free of bullying and harassment. We also had all staff review the Equal Opportunity and Workplace Behaviours Policy and the Prevention of Bullying Policy through our policy review process.

All new staff also completed an online learning module on Sexual Harassment Awareness when they commenced with Council. Existing staff also complete the online learning module every two years.

### **Training/Professional Development**

Study assistance is offered for staff undertaking relevant undergraduate or postgraduate studies. In the past year, 26 staff have accessed this form of support. A comprehensive corporate learning program that supports a broad range of staff development needs is provided. This is developed in alignment with strategic priorities, as well as in response to needs identified through staff performance and development plans. A variety of learning methodologies are used, including online training, e-learning, facilitated workshops and personal coaching.

### **Preventing Violence against Women**

The Prevention of Violence against Women initiative aims to promote gender equity, build respectful and safe relationships, and break down stereotypes of women.

Over the past 12 months, we have:

- maintained our White Ribbon Workplace Accreditation
- continued our internal White Ribbon Accreditation Committee
- continued our internal White Ribbon Events Committee to plan, coordinate and manage Council's White Ribbon events
- conducted awareness raising activities as part of holding our annual Community Walk Against Violence
- included material about the White Ribbon program in our Corporate Induction program
- continued to provide training to staff on domestic and family violence awareness
- continued to provide information to staff on the prevention of family violence
- reviewed policies to ensure they support the prevention of violence against women and people in this situation
- implemented actions from Council's Gender Equality Action Plan.

### **Health and Safety**

Our aim is to maintain a safety culture that supports an incident- and injury-free workplace for all employees, Councillors, contractors, visitors and the public.

Over the past 12 months, we have continued to review and update our Health and Safety Management System. We have worked with branches to document risk assessments and reviewed safe work procedures and safe work method statements to ensure employees continue working in a safe environment.

We have introduced a new health and wellbeing initiative called Healthy Minds. This is a three-year program that comprises six individual modules designed to empower and elevate every staff member across our organisation. We have delivered two modules – The Art of Self Care and Mental Health in the Workplace.

### **Commitment to Children – Mildura Rural City Council as a Child Safe Organisation**

Mildura Rural City Council is committed to the safety and wellbeing of children and the prevention of child abuse. Reducing and removing the risk of child abuse will be at the centre of our decision-making concerning children in our organisation.

Council has zero tolerance for child abuse and all allegations and safety concerns will be treated seriously and acted upon. As a child safe organisation, we are committed to providing a child safe environment where children feel safe, are empowered, valued and protected. Council will actively listen to children, ensuring their voices are heard and considered in decisions that affect their lives.

Council's approach to children will be consistent with our commitment to strive to ensure our services are accessible and the people we deal with are treated with dignity and respect, regardless of gender identity, sexual orientation, age, disability, ethnicity and cultural and socio-economic background.

Council will ensure our staff are equipped with the training, skills and knowledge to support children in our community.

# Our Performance

Council is committed to transparent reporting and accountability to the community. The Report of Operations 2024-2025 is the primary means of informing the community about Council's operations and performance during the financial year.

## Integrated Strategic Planning and Reporting Framework

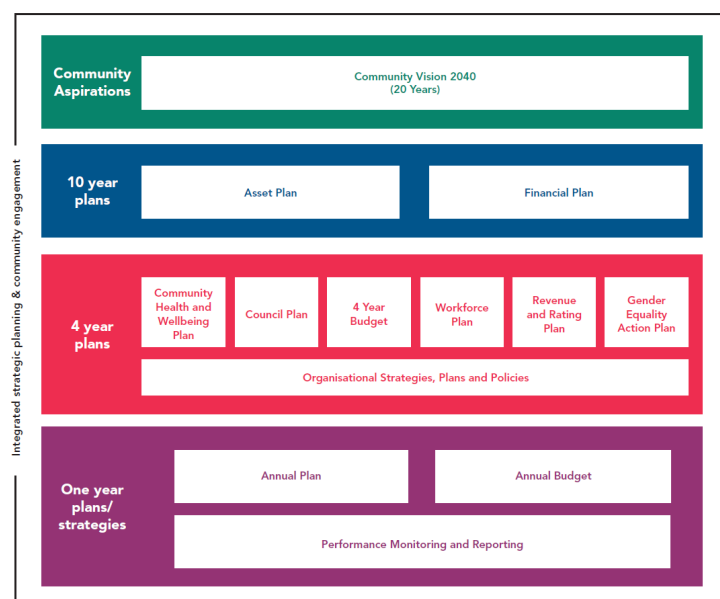
Part 4 of the *Local Government Act 2020* requires councils to prepare the following:

- A Community Vision (for at least the next 10 financial years)
- A Council Plan (for at least the next four financial years)
- A Financial Plan (for at least the next 10 financial years)
- An Asset Plan (for at least the next 10 financial years)
- A Revenue and Rating Plan (for at least the next four financial years)
- An Annual Budget (for the next four financial years)
- A Quarterly Budget Report
- An Annual Report (for each financial year)
- Financial policies.

The Act also requires councils to prepare a Workforce Plan (including projected staffing requirements for at least four years).

### Accountability Framework

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



## Council Plan

The Council Plan 2021-2025 includes strategic objectives, strategies for achieving these for the four-year period and strategic indicators for monitoring the achievement of the strategic objectives. The following are the five strategic objectives as detailed in the Council Plan.



## Performance

Council's performance for the 2024-2025 year has been reported against each strategic objective to demonstrate how Council is performing in achieving the Council Plan 2021-2025.

Performance has been measured as follows:

- Results achieved in relation to the strategic indicators in the Council Plan
- Progress in relation to the major initiatives identified in the budget
- Services funded in the budget and the persons or sections of the community who are provided those services
- Results against the prescribed service performance indicators and measures.



## Strategic Objective 1



### Environment

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

#### Outcomes

- Protected and enhanced natural environment
- Reduced waste to landfill and enhanced resource recovery
- A community that actively addresses the causes and impacts of climate change
- Increased community knowledge, skills and action to live sustainably
- Access to a secure and high-quality water supply

#### Strategic Indicators

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

Strategic Indicator/Measure	Result
Community satisfaction with protection of natural bushland	64
Community satisfaction with management of wetlands	61
Net increase in trees	1,615
Community satisfaction with waste management	54
Waste diverted from landfill (recycled)	59.20%
Community satisfaction with environmental sustainability	58

## Major Initiatives and Initiatives

The following statement highlights Council's progress on the Annual Budget 2024-2025 major initiatives and initiatives.

Major Initiative	Progress
Kerbside glass bin service introduction	The kerbside glass service has seen 544 tonnes of glass collected.

Initiative	Progress
Install Solar PV at Benetook Depot and The Alfred Deakin Centre	Awaiting funding agreement. Projects to be delivered in 2025-2026.
Install a neighbourhood battery at a key high emissions community facility	Awaiting Round 3 of 100 Neighbourhood Batteries Program to open.

## Services

The following statement provides information in relation to the services funded in the 2024-2025 budget and the persons or sections of the community who are provided the service.

Service	Description	Net Cost Actual Budget Variance \$000
<b>Environmental Sustainability</b>	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.	855 <u>696</u> (159)
<b>Waste Management</b>	Provides landfill sites and transfer stations to receive and process waste, as well as the provision of kerbside collection services for garbage, recycling and organics. Undertakes street sweeping, provides a public litter bin service throughout the municipality and offers waste education programs to the community.	13,094 <u>14,918</u> 1,824

## Service Performance Indicators

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

Service/Indicator/ Measure	Results				Comments
	2022	2023	2024	2025	
<b>Waste Management</b>					
<b>Service standard</b>					
<i>Kerbside collection bins missed</i>  [Number of kerbside garbage and recycling collection bins missed / Number of scheduled kerbside garbage and recycling collection bin lifts] x10,000	3.84	4.74	3.90	5.36	The increase is due to bins being collected by external contractors (rather than council) and it takes time for the drivers to learn the collection routes. The addition of the glass bin service has also added to the increase.
<b>Service cost</b>					
<i>Cost of kerbside garbage bin collection service</i>  [Direct cost of the kerbside garbage bin collection service / Number of kerbside garbage collection bins]	\$49.08	\$50.65	\$35.99	\$52.56	The increase in landfilling costs is due to an increase in the landfill levy fee for waste and cover material and also an increase in collection costs.
<b>Service cost</b>					
<i>Cost of kerbside recyclables collection service</i>  [Direct cost of the kerbside recyclables bin collection service / Number of kerbside recyclables collection bins]	\$94.42	\$102.06	\$93.88	\$104.43	An increase in costs is due to an increase in recycling processing costs including the gate fee and transport costs after re-tendering the services and the cost of an additional, fourth kerbside bin service for glass.

Service/Indicator/ Measure	Results				Comments
	2022	2023	2024	2025	
<b>Waste diversion</b>					
<i>Kerbside collection waste diverted from landfill</i>	74.02%	73.84%	68.83%	68.27%	There has been a decrease in diversion percentage due to the contamination rates in the kerbside recycling bin increasing. This has lowered the tonnes being diverted from landfill.
[Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins] x 100					

## Strategic Objective 2



### Community

*We will be a healthy, respectful  
and connected community*

### Outcomes

- Access to quality local health services to support physical, mental and emotional wellbeing
- A community where people feel safe
- A resilient community that is able to respond to and recover from emergencies
- Arts, culture and heritage that connect community and improve health and wellbeing
- Health and wellbeing is promoted for everyone that lives, learns, works and plays in our community
- Social and cultural diversity is respected, supported and celebrated
- Youth are supported to reach their full potential
- Respect Aboriginal culture, connection to country and Traditional Owners of the land

### Strategic Indicators

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

Strategic Indicator/Measure	Result
Community perception of personal safety	62
Community satisfaction with emergency and disaster management	61
Community satisfaction with community and cultural activities	65
Active library borrowers in the municipality	7.76%
Community satisfaction with arts and cultural facilities	67
Community satisfaction with arts and cultural programs	66
Community satisfaction with council support to arts and cultural groups	65
Percentage of Community Health and Wellbeing Plan actions completed	94%

Strategic Indicator/Measure	Result
Participation in the Maternal and Child Health Service	86.92%
Level of participation in sport and physical recreation activities	63%
Percentage of Reconciliation Action Plan actions completed	Not Available

## Major Initiatives and Initiatives

The following statement highlights Council's progress on the Annual Budget 2024-2025 major initiatives and initiatives.

Major Initiative	Progress
Construction of the Red Cliffs Early Years Hub	Construction of hub completed and stakeholders moved in and operational.
Construction of the Nichols Point Kindergarten and renovation of the old Nichols Point School, to provide the Nichols Point Early Years Hub.	The works have gone to tender. Stakeholder/community group is being established and seeking expressions of interest for an Early Years Manager.

Initiative	Progress
Red Cliffs Library Customer Service Internal Redesign	Works Completed.
Finalise new Youth Engagement Strategy and commence implementation	Youth Engagement Strategy 2024-2029 adopted and implementation commenced.
Deliver Gender Equality and Primary Prevention of Family Violence Strategy	Council adopted this strategy at the May Council Meeting. Strategy publicly launched in June 2025.

## Services

The following statement provides information in relation to the services funded in the 2024-2025 budget and the persons or sections of the community who are provided the service.

Service	Description	Net Cost Actual Budget Variance \$000
<b>Arts, Culture and Venues</b>	Provides activities throughout the municipality including the delivery of visual and performing arts programs and services at Mildura Arts Centre across gallery and heritage, community cultural development, marketing and development (including customer service/box office ticketing, café and theatre) and technical services. Presentation of an entrepreneur program in both the visual and performing arts through funding from Creative Victoria, venue hires of the theatre auditorium and foyer spaces for local and commercial organisations and oversees Mildura's most important heritage building Rio Vista Historic House, as well as Mildura Station Homestead and venue hires of woolshed and cottage.	1,791 <u>1,993</u> 202
<b>Community Health</b>	Provides family-oriented support services including universal and enhanced maternal and child health and immunisation.	1,062 <u>1,379</u> 317
<b>Early Years</b>	Provides family day care, centre-based childcare, Kindergarten central enrolment and other early years planning and programs such as Best Start and supported playgroups.	(263) <u>23</u> 286
<b>Environmental Health</b>	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.	510 <u>897</u> 387

Service	Description	Net Cost Actual <u>Budget</u> Variance \$000
<b>Libraries and Knowledge Hubs</b>	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.	2,120 <u>2,277</u> 157
<b>Local Laws</b>	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.	909 <u>1,046</u> 137
<b>Youth Engagement</b>	Offers a range of services, programs, development opportunities, events and activities to support the health and wellbeing of local youth.	441 <u>604</u> 163



## Service Performance Indicators

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

Service/Indicator/ Measure	Results				Comments
	2022	2023	2024	2025	
<b>Animal Management</b>					
<b>Timeliness</b>					
<i>Time taken to action animal management requests</i>	1.00	1.00	1.00	1.00	This year's result is in line with the target and consistent with last year's result. Council continues to action animal management requests within 24 hours.
[Number of days between receipt and first response action for all animal management requests / Number of animal management requests]					
<b>Service standard</b>					
<i>Animals reclaimed</i>	34.81%	40.51%	37.59%	39.50%	Council will continue to encourage animal registration and microchipping to assist to have animals reclaimed by their owners.
[Number of animals reclaimed / Number of animals collected] x 100					
<i>Animals rehomed</i>	42.08%	32.92%	57.59%	50.16%	Only animals deemed suitable for rehousing can be rehoused under the <i>Domestic Animals Act</i> . The reduction in this year's result is due to the number of suitable animals received for rehousing.
[Number of unclaimed collected animals rehomed / Number of unclaimed collected animals] x 100					

Service/Indicator/ Measure	Results				Comments
	2022	2023	2024	2025	
<b>Service cost</b>					
<i>Cost of animal management service per population</i> [Direct cost of the animal management service / Population]	\$11.64	\$11.43	\$11.55	\$12.75	This increase is reflective of the direct costs to provide the animal management service.
<b>Health and safety</b>					
<i>Animal management prosecutions</i> [Number of successful animal management prosecutions / Number of animal management prosecutions] x 100	100.00%	100.00%	0.00%	100.00%	There were no animal management prosecutions in the previous financial year 2023-2024, there was one major dog attack prosecution in May 2025.
<b>Food Safety</b>					
<b>Timeliness</b>					
<i>Time taken to action food complaints</i> [Number of days between receipt and first response action for all food complaints / Number of food complaints]	1.94	2.34	1.95	1.32	Response time to deal with food complaints has improved due to improved staffing levels.

Service/Indicator/ Measure	Results				Comments
	2022	2023	2024	2025	
<b>Service standard</b>					
<b>Food safety assessments</b> [Number of registered class 1 food premises and class 2 food premises that receive an annual food safety assessment in accordance with the <i>Food Act 1984</i> / Number of registered class 1 food premises and class 2 food premises that require an annual food safety assessment in accordance with the Food Act 1984] x 100	58.44%	40.57%	85.39%	100.00%	Council continues to prioritise food safety assessment inspections; improved staffing numbers have assisted with this positive result.
<b>Food safety samples</b> [Number of food samples obtained / Required number of food samples] x 100	New	New	109%	109.17%	Food samples obtained exceed the statutory target number pursuant to the Government Gazette.
<b>Service cost</b>					
<b>Cost of food safety service</b> [Direct cost of the food safety service / Number of food premises registered or notified in accordance with the <i>Food Act 1984</i> ]	\$776.25	\$876.06	\$464.40	\$690.69	This is reflective of the direct costs to provide the Environmental Health service. Much of the increase in costs is due to staffing levels getting back to full capacity.

Service/Indicator/ Measure	Results				Comments
	2022	2023	2024	2025	
<b>Health and safety</b>					
<i>Critical and major non-compliance outcome notifications</i>	83.33%	85.71%	77.42%	86.79%	Council has maintained its approach to major and non-compliance outcome notifications. As more food safety inspections were undertaken, there were more non-compliances that required follow up.
[Number of critical non-compliance outcome notifications and major non-compliance notifications about a food premises followed up / Number of critical non-compliance outcome notifications and major non-compliance notifications about a food premises] x 100					
<b>Libraries</b>					
<b>Resource currency</b>					
<i>Recently purchased library collection</i>	56.74%	57.59%	51.26%	43.97%	Council is committed to the renewal of its library collection. In 2024-2025 the major supplier of Council's library materials sold to another company and this changeover slowed the purchase of new materials.
[Number of library collection items purchased in the last 5 years / Number of library collection items] x 100					

Service/Indicator/ Measure	Results				Comments
	2022	2023	2024	2025	
<b>Service cost</b>					
<i>Cost of library service per population</i> [Direct cost of the library service / Population]	\$50.57	\$51.20	\$53.20	\$55.99	Council provides a wide range of library services, including five branch libraries, one library agency and a rural outreach library service delivering services to three remote, sparsely populated small townships. The breadth of this service impacts on the cost effectiveness, combined with the Mildura branch opening seven days per week and servicing interstate customers.
<b>Utilisation</b>					
<i>Loans per head of population</i> [Number of library collection item loans / Population]	New	New	4.47	4.36	Loans includes e-books and e-audiobooks and physical materials.
<b>Participation</b>					
<i>Library membership</i> [Number of registered library members / Population] x 100	New	New	19%	18.48%	Library Membership is continuously decreasing and increasing due to new members joining the libraries as well as old memberships being cancelled due to inactivity after three years.

Service/Indicator/ Measure	Results				Comments
	2022	2023	2024	2025	
<i>Library visits per head of population</i> [Number of library visits / Population]	New	New	1.82	1.95	In person visits to Library Service sites have increased from the previous year. This can related to increased use of Library services by the community such as computers and Wi-Fi and Library programs.
<b>Maternal and Child Health</b>					
<b>Service standard</b>					
<i>Infant enrolments in the Maternal and Child Health (MCH) service</i> [Number of infants enrolled in the MCH service (from birth notifications received) / Number of birth notifications received] x 100	101.15%	100.90%	102.16%	101.48%	This figure has remained steady and is over 100% due to out of state clients entering the Victorian service. This occurs frequently given Mildura's close borders with New South Wales and South Australia. For example, some infants who are born or live outside of Victoria (who we do not receive birth notices for) have been enrolled into our service.
<b>Service cost</b>					
<i>Cost of the MCH service</i> [Cost of the MCH service / Hours worked by MCH nurses]	\$69.02	\$73.54	\$74.45	\$73.81	There is a slight reduction in cost of the service due to FTE available in service, generally steady and consistent.

Service/Indicator/ Measure	Results				Comments
	2022	2023	2024	2025	
<b>Participation</b>					
<i>Participation in the MCH service</i>	78.45%	80.69%	79.24%	78.30%	
[Number of children who attend the MCH service at least once (in the year) / Number of children enrolled in the MCH service] x 100					
<b>Participation</b>					
<i>Participation in the MCH service by Aboriginal children</i>	82.84%	85.66%	84.62%	78.54%	The slight decrease may be attributed to the employment of a Maternal and Child Health Nurse by the Mildura District Aboriginal Service, which may have influenced service utilisation at Council's Maternal and Child Health service.
[Number of Aboriginal children who attend the MCH service at least once (in the year) / Number of Aboriginal children enrolled in the MCH service] x 100					
<b>Satisfaction</b>					
<i>Participation in four-week Key Age and Stage visit</i>	104.89%	101.20%	104.31%	100.00%	The slight decrease may be due to clients accessing Maternal and Child Health services through the Mildura District Aboriginal Service. Ongoing monitoring and analysis will continue to ensure service accessibility and engagement.
[Number of four-week key age and stage visits / Number of birth notifications received] x 100					

## Strategic Objective 3



### Place

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

### Outcomes

- A well-developed long-term land use vision
- Diverse open spaces and public facilities that are well connected, accessible, resilient and promotes active healthy lifestyles
- Sustainable infrastructure that meets the current and future community needs
- Improved transport services for our region
- A transport network that is fit-for-purpose
- Access to affordable housing, including social housing, that is appropriate for the housing needs of very low, low and moderate income households
- Enable projects that enhance and activate our community
- Vibrant, prosperous and activated CBD and town centres

### Strategic Indicators

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

Strategic Indicator/Measure	Result
Number of strategic land use projects completed	3
Percentage of Asset Management Strategy and Plan actions implemented	91%
Percentage of Capital Works program delivered	65%
Community satisfaction with the condition of sealed local roads in your area	48
Community satisfaction with maintenance of unsealed roads in your area	41
Community satisfaction with the condition of local streets and footpaths in your area	49
Community satisfaction with recreation facilities	64



Strategic Indicator/Measure	Result
Activation of the Mildura Riverfront Precinct	Not Available
Activation of Mildura Sporting Precinct	Not Available
Number of Community Plans developed and reviewed	6

## Major Initiatives and Initiatives

The following statement highlights Council's progress on the Annual Budget 2024-2025 major initiatives and initiatives.

Major Initiative	Progress
To design, cost and put in place a funding stream to redevelop the Mildura Animal Pound building and facilities.	Animal Pound isolation facility has been completed. Awaiting the issuing of the Certificate of Occupancy.
Road Shoulder Works Program	Shoulder program - carry forward to 2025-2026 due to dry weather but commenced in July
Road Resealing Program	Roads to Recovery resealing program is 100 per cent complete. Mildura Rural City Council resealing program 100 per cent complete.
Road Gravel Resheeting Program	Mildura Rural City Council gravel resheets are underway and 70 per cent complete. Roads to Recovery resheets are underway and 90 per cent complete.

Initiative	Progress
Sunraysia Drainage Strategy	Stakeholder workshop has been completed and development of the strategy is underway.
Renew the Municipal Road Management Plan.	Review completed. The updated plan was adopted at the Council meeting on 26 April 2025.
Mansell Reserve Master Plan review	Review still in progress - currently out for public comment.
Facilitate development of new community plan for Irymple.	Review of this plan has commenced.

Initiative	Progress
Facilitate development of new community plan for Cabarita.	Consultation to inform the development of this plan has commenced.
Installation of a regulatory speed limit of 40km/h throughout the Merbein Township, islands at road intersections, raised platforms and wombat crossings, and the installation of a regulatory speed limit of 20 kilometres per hour within the CBD laneways.	Works were subject to a late state funding grant but are underway and scheduled for completion in Quarter 1 of 2025-2026.

## Services

The following statement provides information in relation to the services funded in the 2024-2025 budget and the persons or sections of the community who are provided the service.

Service	Description	Net Cost Actual <u>Budget</u> Variance \$000
<b>Buildings and Enforcement</b>	Undertakes the processing of building permits, emergency management activities, fire safety inspections, audits of swimming pool barriers and investigations of complaints and illegal works	390 <u>298</u> (92)
<b>Community Development</b>	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.	888 <u>948</u> 60
<b>Engineering Development and Delivery</b>	Undertakes design, tendering, contracting, project management, and supervision of various infrastructure works within Council's capital works program. Approves and supervises private development activities such as subdivisions and infrastructure associated with unit developments.	2,743 <u>2,820</u> 77

Service	Description	Net Cost Actual <u>Budget</u> Variance \$000
<b>Facilities</b>	Undertakes planned and reactive maintenance on buildings and facilities, as well as the project management of facility upgrades and the construction of new buildings/facilities. The service also provides support for Council events and emergency management.	8,554 <u>8,404</u> (150)
<b>Parks and Gardens</b>	Creates, maintains and enhances township parks, gardens and open space, along with sports field/turf management. This service also undertakes tree management on public land, maintains natural areas across the municipality and operates a plant nursery.	6,481 <u>6,504</u> 23
<b>Project Development Office</b>	Provides guidance, governance, standardised processes and project management best practices, tools and techniques in relation to project delivery. Administration of project management software.	643 <u>659</u> 16
<b>Recreation Development</b>	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.	4,165 <u>4,010</u> (155)
<b>Statutory Planning</b>	Provides systems, processes and advice for the submission of town planning applications and 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.	878 <u>939</u> 61
<b>Strategic Planning</b>	Undertakes the development of long-term strategic plans, amendments, and reviews to inform and update the planning scheme.	1,078 <u>1,500</u> 422
<b>Works and Infrastructure</b>	Undertakes inspections, maintenance, design and construction of Council's road, path and stormwater drainage assets in a sustainable and prioritised manner to a defined service level.	8,220 <u>8,475</u> 255

## Service Performance Indicators

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

Service/Indicator/ Measure	Results				Comments
	2022	2023	2024	2025	
Aquatic Facilities					
Service standard					
Health inspections of aquatic facilities [Number of authorised officer inspections of Council aquatic facilities / Number of Council aquatic facilities]	1.00	1.00	1.00	1.00	All aquatic facilities received an inspection by an authorised officer in 2024-2025 in line with the Public Health and Wellbeing Regulations. In addition to this, the aquatic facilities operator undertakes regular water quality sampling as per their water quality risk management plan.
Utilisation					
Utilisation of aquatic facilities [Number of visits to aquatic facilities / Population]	4.48	6.13	7.10	7.53	
Service cost					
Cost of aquatic facilities [Direct cost of aquatic facilities less income received / Number of visits to aquatic facilities]	\$10.49	\$7.30	\$7.63	\$7.89	

Service/Indicator/ Measure	Results				Comments
	2022	2023	2024	2025	
<b>Roads</b>					
<b>Satisfaction of use</b>					
<i>Sealed local road requests</i> [Number of sealed local road requests / Kilometres of sealed local roads] x 100	13.73	11.10	15.99	21.27	The increase in requests is due to the inclusion of kerb and channel requests in 2024-2025 which weren't included in previous reporting periods.
<b>Condition</b>					
<i>Sealed local roads maintained to condition standards</i> [Number of kilometres of sealed local roads below the renewal intervention level set by Council / Kilometres of sealed local roads] x 100	91.63%	92.25%	92.23%	91.90%	
<b>Service cost</b>					
<i>Cost of sealed local road reconstruction</i> [Direct cost of sealed local road reconstruction / Square metres of sealed local roads reconstructed]	\$102.17	\$136.56	\$212.31	\$138.50	The cost of sealed local road reconstruction varies depending on the extent of reconstruction required and the type of road being rebuilt (ie residential streets require less effort to rebuild than a collector road).

Service/Indicator/ Measure	Results				Comments
	2022	2023	2024	2025	
<b>Service Cost</b>					
<i>Cost of sealed local road resealing</i>	\$6.58	\$5.11	\$6.20	\$8.46	Cost of materials have increased and the majority of works this resealing season occurred in urban areas which is less efficient as compared to long straight reseals in the rural areas.
[Direct cost of sealed local road resealing / Square metres of sealed local roads resealed]					
<b>Satisfaction</b>					
<i>Satisfaction with sealed local roads</i>	54.00	52.00	48.00	48.00	
[Community satisfaction rating out of 100 with how Council has performed on the condition of sealed local roads]					
<b>Statutory Planning</b>					
<b>Timeliness</b>					
<i>Time taken to decide planning applications</i>	52.00	77.00	115.00	72.00	The Statutory Planning team has recruited staff and streamlined processes which has contributed to a decrease in the amount of time taken to decide planning permit applications.
[The median number of days between receipt of a planning application and a decision on the application]					

Service/Indicator/ Measure	Results				Comments
	2022	2023	2024	2025	
<b>Service standard</b>					
<i>Planning applications decided within required timeframes</i>  [(Number of regular planning application decisions made within 60 days) + (Number of VicSmart planning application decisions made within 10 days) / Number of planning application decisions made] x 100	84.75%	49.48%	31.99%	53.09%	The Statutory Planning team has recruited staff and streamlined processes, which has contributed to applications being decided within statutory timeframes
<b>Service cost</b>					
<i>Cost of statutory planning service</i>  [Direct cost of the statutory planning service / Number of planning applications received]	\$2,267.80	\$2,255.78	\$3,291.98	\$3,074.18	
<b>Decision making</b>					
<i>Council planning decisions upheld at the Victorian Civil and Administrative Tribunal (VCAT)</i>  [Number of VCAT decisions that did not set aside Council's decision in relation to a planning application / Number of VCAT decisions in relation to planning applications] x 100	66.67%	70.00%	100.00%	88.89%	Council had nine permit applications determined at VCAT in 2024-2025 with one set aside. In the previous year Council had five permit applications determined at VCAT and all five were upheld (not set aside).

## Strategic Objective 4



### Economy

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

### Outcomes

- Resilient local businesses that are supported to thrive, contributing to the viability and character of our towns
- A valued and vibrant tourism industry and recognised international and domestic visitor destination
- An agile economy underpinned by innovation and industry diversity that attracts investment
- Access to a range of education, training and employment pathways
- A skilled workforce that meets current and future industry needs
- Access to digital infrastructure to support education, health and economy
- Mildura Airport is a major air traffic gateway for the region

### Strategic Indicators

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

Strategic Indicator/Measure	Result
Community satisfaction with tourism development	60
Visitor satisfaction with visitor information servicing	94.10%
Yield of tourism	\$220M
Building activity	\$240M
Community satisfaction with business and community development	52
Gross regional product	\$4.42B



## Major Initiatives and Initiatives

The following statement highlights Council's progress on the Annual Budget 2024-2025 major initiatives and initiatives.

Initiative	Progress
Support the Motorsport Alliance to deliver the actions identified in their respective strategic plans.	Terms of Reference updated to reflect alliance vision and strategic outcomes (jointly delivered with Recreation, and Economic Development and Tourism)

## Services

The following statement provides information in relation to the services funded in the 2024-2025 budget and the persons or sections of the community who are provided the service.

Service	Description	Net Cost Actual <u>Budget</u> Variance \$000
<b>Economic Development and Tourism</b>	Works to maximise economic development within the region through specialised projects and initiatives, facilitate growth by working with industry and business to grow/sustain existing business and develop new investment opportunities, and encourage and form strategic alliances with key stakeholders in industry and government to help build a vibrant and sustainable community.	2,927 <u>2,800</u> (127)
	Operates a visitor information centre that provides destination information, ticketing, tour, transport and accommodation bookings, as well as promotions.	
<b>Events</b>	Supports community and other events through a grants funding program, partnerships, logistical support, sponsorship, information provision and promotions.	946 <u>1,184</u> 238

## Strategic Objective 5



### Leadership

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

### Outcomes

- The community has a voice through inclusive engagement and participation
- Trust, respect and understanding between community and Council
- A workplace and culture that is healthy, safe, inclusive and diverse
- A high performing organisation
- A financially sustainable organisation
- Effective governance to deliver results in line with community expectations
- Serve the community by providing great customer experience, value for money and quality services
- Advocate on behalf of the community to address needs and priorities
- Collaborative leadership and partnerships that build capacity and increase opportunities

### Strategic Indicators

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

Strategic Indicator/Measure	Result
Community satisfaction with community consultation and engagement	48
Community satisfaction with decisions made in the interest of the community	44
Community satisfaction with informing the community	53
Percentage of Gender Equality Action Plan actions implemented	68%
Community satisfaction with value for money in services and infrastructure	40
Community satisfaction with overall Council direction	44
Community satisfaction with the overall performance of Council	50

Strategic Indicator/Measure	Result
Community satisfaction with customer service	66
Community satisfaction with lobbying on behalf of the community	45
Percentage of advocacy plan actions completed / number of representations	Not Available

## Major Initiatives and Initiatives

The following statement highlights Council's progress on the Annual Budget 2024-2025 major initiatives and initiatives.

Initiative	Progress
Implementation of the Gender Equality Action Plan	This is the last year of the current Gender Equality Action Plan. Actions are currently under review and a new Plan will be developed in the coming year.
Develop new Community Engagement Strategy	Development of Strategic Planning and project proposal commenced. Project delayed to due commitments to support the Community Vision and Council Plan engagement. Work to be undertaken in 2025-2026.
Develop a long-term civic accommodation plan and feasibility study that responds to Organisational Sustainability Review outcomes and assessment of existing properties and infrastructure	Further advocacy work is being undertaken to progress application with government. Still pending outcome in 2025.
Develop Council Plan 2025-2029	Council Plan approved, endorsed and adopted on 30 June 2025.
Review the 10-year Financial Plan in accordance with the <i>Local Government Act 2020</i>	Current adopted Financial Plan meets the requirements of the <i>Local Government Act</i> . A new plan will be adopted by 31 October 2025 based on the Budget adopted in June 2025.
Develop Revenue and Rating Plan 2025 to 2029	The Revenue and Rating Plan was adopted by Council at the Ordinary Council Meeting on 24 April 2025.

## Services

The following statement provides information in relation to the services funded in the 2024-2025 budget and the persons or sections of the community who are provided the service.

Service	Description	Net Cost Actual Budget Variance \$000
<b>Communications</b>	Provides communications planning, media relations, digital media management, website development, videography/photography, graphic design, script writing, media releases, promotional material and professional advice.	1,157 <u>1,234</u> 77
<b>Customer Support</b>	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.	1,757 <u>2,143</u> 386
<b>Executive</b>	Executive includes the CEO, Mayor, Councillors and General Managers. They play a key role in providing executive leadership, coordination, management, including preparing for and facilitating civic type events or functions including Australia Day Awards, citizenship ceremonies, civic receptions and ministerial visits.	3,929 <u>4,096</u> 167
<b>Finance</b>	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. This service also administers Council's property and rates databases, issues rates notices and deals with customer enquiries and issues related to rate collection.	1,867 <u>1,956</u> 89

Service	Description	Net Cost Actual <u>Budget</u> Variance \$000
<b>Fleet</b>	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.	(1,302) <u>(1,542)</u> (240)
<b>Governance</b>	Provides a range of governance and statutory services including legislative compliance, maintenance of public registers and coordination of Council meetings. Coordinates legal services, insurance, business risk management, business continuity services and property management services. The service also provides leadership in emergency management through planning for disaster emergencies and coordinating emergency services and support agencies in their planning and response to emergencies.	4,253 <u>4,628</u> 375
<b>Information Systems</b>	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 records 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.	6,560 <u>6,770</u> 210
<b>Organisational Performance</b>	Facilitates the Corporate Planning and Reporting Framework that produces the Community Vision and Council Plan, and monitors progress in delivering outcomes to the community. Provides leadership and management systems and processes for the organisation to continuously improve the services provided to the community.	579 <u>639</u> 60

Service	Description	Net Cost Actual <u>Budget</u> Variance \$000
<b>People</b>	Administers recruitment, performance reviews, 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.	2,301 <u>2,385</u> 84
<b>Procurement</b>	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.	390 <u>469</u> 79
<b>Strategic Asset Management</b>	Administers Council's asset management system and manages data collection and provision relating to Council's assets including condition assessments, renewal requirements, long-term modelling, and cost estimates. Develops Asset management plans for classes of assets including buildings and facilities, roads, stormwater drainage and public open space.	1,641 <u>1,944</u> 303

## Service Performance Indicators

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

Service/Indicator/ Measure	Results				Comments
	2022	2023	2024	2025	
<b>Governance</b>					
<b>Transparency</b>					
<i>Council decisions made at meetings closed to the public</i> [Number of Council resolutions made at meetings of Council, or at meetings of a delegated committee consisting only of Councillors, closed to the public / Number of Council resolutions made at meetings of Council or at meetings of a delegated committee consisting only of Councillors] x 100	29.38%	31.13%	18.12%	21.74%	The number of council decisions made in confidential is directed by the subject matter of the reports. This will vary from year to year.
<b>Consultation and engagement</b>					
<i>Satisfaction with community consultation and engagement</i> [Community satisfaction rating out of 100 with how Council has performed on community consultation and engagement]	49.00	50.00	48.00	48.00	Council continues to explore better communication channels and effective engagement methods.

Service/Indicator/ Measure	Results				Comments
	2022	2023	2024	2025	
<b>Attendance</b>					
<i>Councillor attendance at Council meetings</i>	92.78%	97.92%	100.00%	100.00%	Councillors who formally submit an apology for a meeting are not deemed absent for the purposes of this measure.
[The sum of the number of Councillors who attended each Council meeting / (Number of Council meetings) x (Number of Councillors elected at the last Council general election)] x 100					
<b>Service cost</b>					
<i>Cost of elected representation</i>	\$40,748.33	\$46,503.19	\$46,944.17	\$43,626.65	The reduced cost of elected representation was due to a reduced number of Council Meetings during the election period.
[Direct cost of the governance service /Number of Councillors elected at the last Council general election]					
<b>Satisfaction</b>					
<i>Satisfaction with Council decisions</i>	45	49	47	44	Council continues to improve engagement strategies and transparent decision-making processes.
[Community satisfaction rating out of 100 with how Council has performed in making decisions in the interest of the community]					



# Governance, Management and Other Information

## Governance

Mildura Rural City Council is constituted under the Act to provide leadership for the good governance of the municipal district and the local community. Council has a number of roles including:

- Taking into account the diverse needs of the local community in decision-making
- Providing leadership by establishing strategic objectives and monitoring achievements
- Ensuring resources are managed in a responsible and accountable manner
- Advocating the interests of the local community to other communities and governments
- Fostering community cohesion and encouraging active participation in civic life.

We are committed to effective and sustainable forms of democratic and corporate governance, which are key to ensuring Council and our administration meet the community's priorities. The community has many opportunities to provide input into decision-making processes including community consultation, public forums and information sessions, and the ability to make submissions to key community strategies and plans.

Our formal decision-making processes are conducted through Council meetings and forums. Council delegates the majority of its decision-making to Council staff. These delegations are exercised in accordance with adopted policies.

## Meetings of Council

Council conducts open public meetings on the fourth Thursday of each month. Members of the community are welcome to attend these meetings and observe from the gallery or via the live stream. Council meetings also provide the opportunity for community members to submit questions to Council. For the 2024-2025 year, the following meetings were held:

- 10 Ordinary Council meetings
- three Special Council meetings.

The following table provides a summary of Councillor attendance at Council meetings and special Council meetings for the 2024-2025 financial year.

Attendance figures were influenced by the October 2024 Council elections, which led to changes in representation, with some Councillors not returning and newly elected members commencing their terms.

Councillors	Council Meeting	Special Council Meeting	Total
Cr Liam Wood (Mayor)	3	2	5
Cr Ian Arney	8	2	10
Cr Stefano De Pieri	3	2	5
Cr Mark Eckel	3	2	5
Cr Helen Healy	10	3	13
Cr Glenn Milne	10	3	13
Cr Jason Modica	3	2	5
Cr Jodi Reynolds	10	2	12
Cr Troy Bailey	10	2	12
Cr Ali Cupper*	8	1	9
Cr Katie Clements*	8	1	9
Cr Rebecca Crossling*	8	1	9
Cr Greg Brown*	8	1	9

*Note: \* Newly elected Councillors commenced in the role following the October 2024 elections. Newly elected Councillors were eligible to attend eight Ordinary and one Special Council meetings during 2024-2025. Re-elected Councillors were eligible to attend 10 Ordinary and 3 Special Council meetings during 2024-2025.*

## Delegated Committees

The Act allows councils to establish one or more delegated committees consisting of:

- Councillors
- Council staff
- Other persons
- Any combination of the above.

The Planning Delegated Committee, which was established in the 2021-2022 financial year is Council's only Delegated Committee. It comprises of all nine Councillors and has been established to exercise (limited) Council powers as the Planning Authority under the *Planning and Environment Act 1987*.

### Advisory and Key Strategic Committees

Various Councillors and staff also play a role in the advisory and key strategic committees listed in the following table. This list of committees is not exhaustive.

Committee	Purpose
Australian Local Governance Association	The Australian Local Government Association is the national voice of local government, representing 537 councils on national issues, policies and trends affecting local government.
Calder Highway Improvement Committee	To advocate for the maintenance and upgrade of this prime transport link for both Bendigo and Mildura, which is critical in terms of the ongoing economic and social development of our region.
Central Murray Regional Transport Forum	The Central Murray Regional Transport Forum is a local government-driven body representing the interests of its member councils and shires across all forms of transport (road, rail and air) with a view to developing an efficient, safe and well-maintained transport network for the region.
Central Victorian Greenhouse Alliance	An alliance of 13 local governments, to drive action on climate change across central and northwest Victoria.
Chaffey Trail Reference Group	To create greater awareness, usage and prestige associated with the Chaffey Trail experience in our region and beyond.
Climate Emergency Australia	A network of Australian councils that have declared a climate emergency.
Climate Emergency Community Advisory Group	To collaborate with Council to deliver actions identified in the Community Climate Response Plan 2024-2029.
Disability Inclusion Action Committee	To enable the community to advise on the priority accessibility needs of people with disabilities within the municipality.
Gender Equity Action Sunraysia	A grassroots movement to progress gender equity in our community and create positive change.
Hands Up Mallee	To bring local leaders and the community together to address social issues and improve health and wellbeing outcomes for children, young people and their families.
Local Aboriginal Justice Advisory Committee	To improve justice outcomes and reduce contact with the justice system for the Mildura Aboriginal community.

Committee	Purpose
Mildura Arts and Culture Advisory Committee	To engage with the community on arts issues and actively participate in the promotion of arts-related issues.
Mildura Cemeteries Trust	To provide burial facilities and services to the community of Mildura and the surrounding areas.
Mildura City Heart Inc	To develop, market and promote the Mildura CBD as a retail, hospitality and commercial destination.
Municipal Emergency Management Planning Committee	To assess and review hazards facing the municipality using the Community Emergency Risk Assessment process, and to prepare the Municipal Emergency Management Plan, which documents preparedness, response and recovery of operational arrangements.
Mildura Recreation Reserve Reference Group	To advise Council of issues relating to the reserve including joint management policies, major planning and operational issues, development of priority improvement programs and major usage issues.
Mildura Regional Motor Sport Alliance	To foster coordinated growth in the Mildura region's motorsport sector, including in economic development, infrastructure and community participation
Mildura Social and Affordable Housing Taskforce	To address the region's persistent housing affordability crisis by developing strategies for social and affordable housing, identifying suitable sites and opportunities, advocating to government on behalf of the region, and fostering greater community understanding of housing issues.
Murray-Darling Association – Region 4	To provide a focus for local government and community participation in the major natural resource issues of the Murray-Darling Basin.
Murray River Group of Councils	To combine the strategies and efforts of each council for a more effective approach to achieving common goals and providing a stronger and more complete representation of regional issues for each council.
Ngiwa Yarna (Aboriginal Action) Committee	To improve and enhance the wellbeing of the Aboriginal community in the Mildura Rural City Council municipality.

Committee	Purpose
Northern Mallee Local Learning and Education Network	To broker strategic partnerships with community stakeholder groups resulting in better outcomes in education, training and employment for young people.
Northwest Rail Alliance	To advocate for the reinstatement of passenger rail between Maryborough and Mildura.
Old Aerodrome Sporting Complex Advisory Committee	To advise Council of issues relating to the reserve including joint management policies, major planning and operational issues, development of priority improvement programs and major usage issues.
Rail Freight Alliance	An alliance of Australian local government Councils working together to broadly and actively promote rail freight development across the rail networks with work focused largely in Victoria, New South Wales and South Australia.
Regional Cities Victoria	To combine the strategies and efforts of Victoria's 10 regional cities for a more effective approach to common goals and addressing shared issues.
Mildura/Upland Sister City Association	To provide an umbrella of support and promote the Mildura/Upland Sister City relationship.
Sunraysia Highway Improvement Committee	To advocate for the maintenance and upgrade of this prime transport link alongside other stakeholder councils.
Sunraysia Sustainability Network	To demonstrate an integrated, practical and positive response for sustainable living in northwest Victoria.
Victorian Local Governance Association	To support Victorian councils and councillors in the provision of good governance for the communities they serve.

### Code of Conduct

From 26 October 2024, the *Local Government Act 2020* requires all councillors to observe the Model Councillor Code of Conduct (Model Code of Conduct).

The Model Code of Conduct is prescribed in Schedule 1 of the *Local Government (Governance and Integrity) Regulations 2020*. The Model Code of Conduct replaced the previous statutory requirements for councils to develop their own Councillor Code of Conduct and the previous Standards of Conduct.

The Model Code of Conduct establishes clear standards for the behaviour and responsibilities of Councillors. Its purpose is to ensure that Councillors can effectively perform their duties and functions, supporting the Council in its overriding role to provide good governance for the benefit and wellbeing of the municipal community. By setting these expectations, Councillors are better equipped to perform their duties in a manner that reflects the values of integrity, transparency, respect and accountability.

The Model Code of Conduct is designed to:

- foster a spirit of cooperation and constructive collaboration among Councillors and the Council administration
- support open and respectful debate, enabling Councillors to express their views freely, while maintaining civility and mutual respect
- promote Councillors working together effectively to make decisions that serve the best interests of the municipality as a whole, ensuring the community benefits from good governance and effective civic leadership
- strengthen public confidence and trust in local government

By adhering to high ethical standards and demonstrating a commitment to serving the public interest, Councillors contribute to a positive and transparent relationship between the Council and the community it serves.

The standards of conduct cover expected conduct across four key areas identified as being critical to ensuring that Councillors discharge their duties and functions, as a Councillor appropriately and in accordance with their statutory obligations:

1. performing the role of a Councillor
2. behaviours
3. good governance
4. integrity.

### **Conflict of Interest**

Councillors are elected by the residents and ratepayers to act in the best interests of the community. This is a position of trust that requires Councillors to act in the public interest. When a Council delegates its powers to a Council officer or a committee, the committee or officer also needs to act in the public interest.

A conflict of interest occurs when a personal or private interest might compromise the ability to act in the public interest. A conflict of interest exists even if no improper act results from it. Council has a comprehensive procedure in place to accommodate the disclosure of a conflict of interest. Declaration of a conflict of interest is a standard agenda item for all Council and committee meetings.

While the procedures vary depending on the particular role and circumstances, in general they involve disclosing the relevant interests in a specific way and then stepping aside from the relevant decision-making process or from the exercise of the public duty. A register is maintained to record all disclosed conflicts of interest.

During 2024-2025, 14 conflicts of interest were declared at Council meetings and 15 conflicts of interest were declared at Councillor auspice meetings.

### **Councillor Allowances**

In accordance with Section 39 of the Act, Councillors are entitled to receive an allowance while performing their duties.

The Victorian Independent Remuneration Tribunal (the Tribunal) is responsible for determining the Councillor allowances for all Victorian councils and set different allowances for Mayors, Deputy Mayors and Councillors.

On 1 July 2024, the Tribunal made the Allowance Payable to Mayors, Deputy Mayors and Councillors (Victoria) Annual Adjustment Determination 2024. The Tribunal determined a 3.5 per cent increase to the values of the base allowances payable to Mayors, Deputy Mayors and Councillors, effective from 1 July 2024. A 3.5 per cent increase has also been applied to the base allowance values for Mayors and Deputy Mayors, which took effect on 18 December 2024.

The following table contains a summary of the total allowances paid to each Councillor during the 2024-2025 financial year.

<b>Councillors</b>	<b>Allowance \$</b>
Cr Helen Healy, Mayor <sup>1</sup>	\$78,899.08
Cr Ali Cupper, Deputy Mayor <sup>1</sup>	\$34,031.07
Cr Katie Clements	\$20,743.12
Cr Rebecca Crossling	\$20,743.12
Cr Glenn Milne	\$31,580.81
Cr Troy Bailey	\$31,580.81
Cr Ian Arney	\$31,580.81
Cr Jodi Ewings	\$31,580.81
Cr Greg Brown	\$20,743.12
Cr Liam Wood <sup>2</sup>	\$34,752.05
Cr Jason Modica <sup>2</sup>	\$10,837.69
Cr Mark Eckel <sup>2</sup>	\$17,376.35

Councillors	Allowance \$
Cr Stefano De Pieri <sup>2</sup>	\$10,837.69

*Note:*

1. *Cr Helen Healy was elected Mayor and Cr Ali Cupper was elected Deputy Mayor at the Special Council Meeting held on 21 November 2024.*
2. *Outgoing Councillors whose term ended in October 2024.*

### **Councillor Expenses**

In accordance with Section 40 of the Act, Council is required to reimburse a Councillor for expenses incurred while performing their duties as a Councillor. Council is also required to adopt and maintain a policy in relation to the reimbursement of expenses for Councillors. The policy provides guidance for the payment of reimbursements of expenses and the provision of resources, facilities and other support to the Mayor and Councillors to enable them to discharge their duties. Council also publishes in its Annual Report the details of the expenses, including reimbursement of expenses for each Councillor and member of a Council committee paid by the Council.

The details of the expenses, including reimbursement of expenses paid for each Councillor by the Council for the 2024-2025 year, are set out in the following table. No expenses were paid by Council including reimbursements to members of Council committees during the year.



Councillors	TR \$	CM \$	M/C \$	IC \$	TCE \$	C \$	Total \$
Cr Helen Healy	5,338.31	0	442.04	479.96	5,358.33	0	11,618.64
Cr Ali Cupper	1,063.34	0	253.14	138.16	0	0	1,454.64
Cr Katie Clements	0	0	0	138.16	0	0	138.16
Cr Rebecca Crossling	0	0	0	138.16	0	0	138.16
Cr Glenn Milne	0	2,554.68	5.45	889.04	0	0	3,449.17
Cr Troy Bailey	0	0	0	207.24	0	0	207.24
Cr Jodi Ewings	2,532.72	0	0	207.24	0	0	2,739.96
Cr Greg Brown	3,588.84	4,875.20	0	138.16	0	0	8,602.20
Cr Ian Arney	0	4,129.84	0	543.60	0	0	4,673.44
Cr Liam Wood*	3,369.29	0	122.71	129.08	695	0	4,316.08
Cr Jason Modica*	3,289.27	111.21	0	273.52	0	0	3,674.00
Cr Mark Eckel*	0	162.72	162.21	341.80	0	0	666.73
Cr Stefano De Pieri*	0	0	0	69.08	0	0	69.08
<b>Legend:</b> TR -Travel and Accommodation CM – Car Mileage M/C – Meals/Catering IC – Information and Communication Expenses TCE – Conferences and Training expenses C – Childcare							

Note: \* Outgoing Councillors whose four-year term ended in October 2024.

## Management

Council has implemented several statutory and better practice items to strengthen our management framework. Having strong governance and management frameworks leads to better decision-making. The Act requires Council to undertake an assessment against the prescribed Governance and Management Checklist and include this in its report of operations. Our Governance and Management Checklist results are set out in the following section. These items have been highlighted as important components of the management framework.

### Audit and Risk Committee

The Audit and Risk Committee's role is to oversee and monitor the effectiveness of Council in carrying out its responsibilities for accountable financial management, good corporate governance, maintaining an effective system of internal control and risk management and fostering an ethical environment.

The Audit and Risk Committee consists of four independent members:

- Julie Humphrey (Chairperson)
- Max Folie (Chairperson until 25 October 2024 – Retired on 25 April 2025)
- David Gunn (replaced Max Folie on 26 April 2025)
- Maria Carrazza
- Shannon Buckley

and two Councillors:

- Mayor Cr Helen Healy (appointed on 21 November 2024, replacing Cr Liam Wood whose term as a Councillor concluded in October 2024)
- Deputy Mayor Cr Ali Cupper (appointed on 21 November 2024, replacing Cr Mark Eckel whose term as a Councillor concluded in October 2024).

Independent members are appointed for a three-year term, with a maximum of two terms. The chair is elected from among the independent members.

The Audit and Risk Committee meets bimonthly, with special meetings convened as required. The Chief Executive Officer, General Manager Corporate Performance, Manager Financial Services and Manager Governance attend all Audit and Risk Committee meetings. Other management representatives attend as required to present reports. A standing invitation to attend all Audit and Risk Committee meetings is extended to the Internal Auditor, who at a minimum attends those meetings where internal audit matters are to be considered. The external auditors attend in March to present the Audit Strategy and in October to present the Independent Audit Report.

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

### **Internal Audit**

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

The Internal Auditor attends Audit and Risk Committee meetings to report on the status of the SIAP and to present findings of completed reviews. Where required, the responsible general manager and branch manager for each area reviewed attends the Audit and Risk Committee meeting to respond to questions in relation to the review. All audit issues identified are risk rated. Recommendations are assigned to the responsible branch manager and tracked in our performance management system. Bi-monthly status updates on internal

audit recommendations are reported to the Executive Leadership Team and reviewed by the Internal Auditor and the Audit and Risk Committee.

Quality assurance is measured through client satisfaction surveys for each review, the annual Audit and Risk Committee self-assessment, completion of the Internal Audit Plan and benchmarking against other internal audit functions.

The following reviews were undertaken as part of the SIAP for 2024-2025:

- Contract Management
- Depot Operations
- Emergency Management.

### **External Audit**

Victorian councils are externally audited by the Victorian Auditor-General. For the 2024–2025 year, the annual external audit of our Financial Statements and Performance Statement was conducted by the Victorian Auditor-General's representative, RSD Audit. The external auditors attend the March and September Audit and Risk Committee meetings to present the annual audit plan and Independent Audit Report. The external audit management letter and responses are also provided to the Audit and Risk Committee.

### **Risk Management**

Risks are defined as “the effect of uncertainty on objectives.” A risk is often specified in terms of an event or circumstance, and the consequences that flow from it. It is measured in terms of a combination of the consequences of an event, and their likelihood. Risks may have a positive or a negative impact. The management of risks is the coordinated activities to direct and control an organisation regarding risk.

Our current Risk Management Strategy and Policy were adopted in 2021 and provide for the management of business enterprise risks in accordance with best practice guidelines and International Standard ISO 31000.

Our Risk Management Strategy 2022–2026 provides a four-year strategy to manage opportunities and risks that may have a measurable impact on Council operations and objectives, in line the Community Vision and Council Plan. The strategy defines principles and broad objectives for the implementation of opportunity and risk management across the organisation, as well as defining roles and responsibilities for the risk management process and Council's risk appetite. Council recognises prudent decision-making in relation to Council's limited financial, human and material resources is critical to the achievement of its goals.

Quarterly reviews and reports of Council's risks are provided to Council's Executive Leadership Team and the Audit and Risk Committee. This process ensures risks are effectively reported and monitored.

## Governance and Management Checklist

The following are the results in the prescribed form of our assessment against the prescribed Governance and Management Checklist.

Governance and Management Items	Assessment
1. <b>Community engagement policy</b> (policy under section 55 of the Act outlining Council's commitment to engaging with the community on matters of public interest)	Adopted in accordance with section 55 of the Act Date of adoption: • 27 January 2021 <input checked="" type="checkbox"/>
2. <b>Community engagement guidelines</b> (guidelines to assist staff to determine when and how to engage with the community)	Guidelines Date of commencement of current guidelines: • 27 January 2021 <input checked="" type="checkbox"/>
3. <b>Financial Plan</b> (plan under section 91 of the Act outlining the financial and non-financial resources required for at least the next 10 financial years)	Adopted in accordance with section 91 of the Act Date of adoption: • 23 June 2022 <input checked="" type="checkbox"/>
4. <b>Asset Plan</b> (plan under section 92 of the Act setting out the asset maintenance and renewal needs for key infrastructure asset classes for at least the next 10 years)	Adopted in accordance with section 92 of the Act Date of adoption: • 26 May 2022 <input checked="" type="checkbox"/>
5. <b>Revenue and Rating Plan</b> (plan under section 93 of the Act setting out the rating structure of Council to levy rates and charges)	Adopted in accordance with section 93 of the Act Date of adoption: • 26 April 2025 <input checked="" type="checkbox"/>
6. <b>Annual budget</b> (plan under section 94 of the Act setting out the services to be provided and initiatives to be undertaken during the budget year and the funding and other resources required)	Adopted in accordance with section 94 of the Act Date of adoption: • 30 June 2025 <input checked="" type="checkbox"/>

Governance and Management Items	Assessment
7. <b>Risk policy</b> (policy outlining Council's commitment and approach to minimising the risks to Council's operations)	Policy <input checked="" type="checkbox"/> Date of commencement of current policy: <ul style="list-style-type: none"> <li>23 November 2021</li> </ul>
8. <b>Fraud policy</b> (policy outlining Council's commitment and approach to minimising the risk of fraud)	Policy <input checked="" type="checkbox"/> Date of commencement of current policy: <ul style="list-style-type: none"> <li>14 May 2025</li> </ul>
9. <b>Municipal emergency management planning</b> (council's participation in meetings of the Municipal Emergency Management Planning Committee (MEMPC))	MEMPC meetings attended by one or more representatives of Council (other than the chairperson) during the financial year <input checked="" type="checkbox"/> Date of MEMPC meeting attended: <ul style="list-style-type: none"> <li>22 May 2024</li> <li>21 Aug 2024</li> <li>12 Feb 2025</li> <li>14 May 2025</li> </ul>
10. <b>Procurement policy</b> (policy under section 108 of the Act outlining the principles, processes and procedures that will apply to the purchase of goods and services by the Council)	Adopted in accordance with section 108 of the Act <input checked="" type="checkbox"/> Date of adoption: <ul style="list-style-type: none"> <li>22 September 2021</li> </ul>
11. <b>Business continuity plan</b> (plan setting out the actions that will be undertaken to ensure that key services continue to operate in the event of a disaster)	Plan <input checked="" type="checkbox"/> Date of operation of current plan: <ul style="list-style-type: none"> <li>27 May 2025</li> </ul>
12. <b>Disaster recovery plan</b> (plan setting out the actions that will be undertaken to recover and restore business capability in the event of a disaster)	Plan <input checked="" type="checkbox"/> Date of operation of current plan: <ul style="list-style-type: none"> <li>23 August 2023</li> </ul>

Governance and Management Items	Assessment
<p>13. <b>Complaint policy</b> (policy under section 107 of the Act outlining Council's commitment and approach to managing complaints)</p>	<p>Developed in accordance with section 107 of the Act <input checked="" type="checkbox"/></p> <p>Date of commencement of current plan:</p> <ul style="list-style-type: none"> <li>• 22 December 2021</li> </ul>
<p>14. <b>Workforce plan</b> (plan outlining Council's commitment and approach to planning the current and future workforce requirements of the organisation)</p>	<p>Established in accordance with section 46 of the Act <input checked="" type="checkbox"/></p> <p>Date of commencement of current plan:</p> <ul style="list-style-type: none"> <li>• 9 August 2024</li> </ul>
<p>15. <b>Payment of rates and hardship policy</b> (policy outlining Council's commitment and approach to assisting ratepayers experiencing financial hardship or difficulty paying their rates)</p>	<p>Policy <input checked="" type="checkbox"/></p> <p>Date of commencement of current policy:</p> <ul style="list-style-type: none"> <li>• 23 May 2024</li> </ul>
<p>16. <b>Risk management framework</b> (framework outlining Council's approach to managing risks to the Council's operations)</p>	<p>Framework <input checked="" type="checkbox"/></p> <p>Date of operation of current framework:</p> <ul style="list-style-type: none"> <li>• 15 June 2021</li> </ul>
<p>17. <b>Audit and Risk Committee</b> (advisory committee of Council under section 53 and section 54 of the Act whose role is to monitor the compliance of Council policies and procedures, monitor Council's financial reporting, monitor and provide oversight on internal and external audit functions)</p>	<p>Established in accordance with section 53 of the Act <input checked="" type="checkbox"/></p> <p>Date of establishment:</p> <ul style="list-style-type: none"> <li>• 26 August 2020</li> </ul>
<p>18. <b>Internal audit</b> (independent accounting professionals engaged by the Council to provide analyses and recommendations aimed at improving council's governance, risk and management controls)</p>	<p>Engaged <input checked="" type="checkbox"/></p> <p>Date of engagement of current provider:</p> <ul style="list-style-type: none"> <li>• 1 July 2024</li> </ul>

Governance and Management Items	Assessment
<b>19. Performance reporting framework</b> (a set of indicators measuring financial and non-financial performance, including the performance indicators referred to in section 98 of the Act)	Framework <input checked="" type="checkbox"/> Date of adoption of current framework: <ul style="list-style-type: none"> <li>1 July 2014</li> </ul>
<b>20. Council Plan reporting</b> (report reviewing the performance of the Council against the Council Plan, including the results in relation to the strategic indicators, for the first six months of the financial year)	Report <input checked="" type="checkbox"/> Date of report: <ul style="list-style-type: none"> <li>10 April 2025</li> </ul>
<b>21. Quarterly budget reports</b> (quarterly reports presented to Council under section 97 of the Act comparing actual and budgeted results and an explanation of any material variations)	Reports presented to Council in accordance with section 97(1) of the Act <input checked="" type="checkbox"/> Date reports presented: <ul style="list-style-type: none"> <li>Annual Financial Statements: 26 September 2024</li> <li>Quarterly Statement 1: 7 November 2024</li> <li>Quarterly Statement 2: 13 March 2025</li> <li>Quarterly Statement 3: 8 May 2025</li> </ul>
<b>22. Risk reports</b> (Six-monthly reports of strategic risks to Council's operations, their likelihood and consequences of occurring and risk minimisation strategies)	Reports <input checked="" type="checkbox"/> Dates of reports: <ul style="list-style-type: none"> <li>Risk Management Report No 1: 30 September 2024</li> <li>Risk Management Report No 2: 31 December 2024</li> <li>Risk Management Report No 3: 31 March 2025</li> <li>Risk Management Report No 4: 30 June 2025</li> </ul>
<b>23. Performance reports</b> (Six-monthly reports of indicators measuring financial and non-financial performance, including the performance indicators referred to in section 98 of the <i>Local Government Act 2020</i> )	Reports <input checked="" type="checkbox"/> Date of reports: <ul style="list-style-type: none"> <li>14 September 2024</li> <li>8 May 2025</li> </ul>

Governance and Management Items	Assessment
<p><b>24. Annual Report</b> (Annual report under sections 98, 99 and 100 of the Act 2020 to the community containing a report of operations and audited financial and performance statements)</p>	<p>Presented at a meeting of the Council in accordance with section 100 of the Act <input checked="" type="checkbox"/></p> <p>Date of presentation:</p> <ul style="list-style-type: none"> <li>• 24 October 2024</li> </ul>
<p><b>25. Councillor Code of Conduct</b> (Code under section 139 of the Act setting out the standards of conduct to be followed by Councillors and other matters)</p>	<p>Reviewed and adopted in accordance with section 139 of the Act <input checked="" type="checkbox"/></p> <p>Date reviewed:</p> <ul style="list-style-type: none"> <li>• Councillors are required to observe the Model Code of Conduct, which is prescribed in Schedule 1 of the <i>Local Government (Governance and Integrity) Regulations 2020</i>. The model code was effective from 26 October 2024. Councillors were sworn in on 21 November 2024.</li> </ul>
<p><b>26. Delegations</b> (documents setting out the powers, duties and functions of Council and the Chief Executive Officer that have been delegated to members of staff in accordance with sections 11 and 47 of the Act)</p>	<p>Reviewed in accordance with section 11(7) of the Act and a register kept in accordance with sections 11(8) and 47(7) of the Act <input checked="" type="checkbox"/></p> <p>Date of review under section 11(7):</p> <ul style="list-style-type: none"> <li>• S5 Instrument of Delegation to the Chief Executive Officer: 11 August 2023</li> <li>• S6 Instrument of Delegation to Members of Council Staff: 4 February 2025</li> <li>• S7 Instrument of Sub-Delegation by the Chief Executive Officer to Staff: 17 July 2025</li> <li>• Instrument of Delegation – Members of Staff – Children's Services Legislation VIC and NSW: 25 January 2024</li> </ul>



Governance and Management Items	Assessment
	<ul style="list-style-type: none"> <li>• S12 Instrument of Delegation and Authorisation by Municipal Building Surveyor: 24 June 2025</li> <li>• S13 Instrument of Delegation of CEO Powers Duties and Functions: 12 August 2024</li> <li>• S14 Instrument of Delegation – VicSmart Applications: 12 March 2024</li> <li>• Waterway Manager Delegation: 28 September 2023</li> <li>• Instrument of Delegation – CEO to Staff – Children’s Services Legislation VIC and NSW: 11 January 2024</li> <li>• S18 – Mildura Protection of Cruelty to Animal Act: 11 June 2024</li> <li>• S24 - Mildura Protection of Cruelty to Animal Act: 11 June 2024</li> </ul>
<b>27. Meeting procedures</b> (Governance Rules under section 60 of the Act governing the conduct of meetings of Council and delegated committees)	Governance Rules adopted in accordance with section 60 of the Act <input checked="" type="checkbox"/> Date Governance Rules adopted: <ul style="list-style-type: none"> <li>• 22 February 2024</li> </ul>

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

**Kate Henschke**  
Acting Chief Executive Officer

Dated: Friday, 24 October 2025

**Cr Helen Healy**  
Mayor

Dated: Friday, 24 October 2025

## Statutory Information

The following information is provided in accordance with legislative and other requirements applying to Council.

### Documents Available for Public Inspection

Council adopted the reviewed Public Transparency Policy on 24 July 2025. This policy outlines the range of information and documents that will be made publicly available, as required under the *Local Government Act 2020* and a variety of other Acts. This policy gives effect to the Public Transparency Principles outlined in section 58 of the *Local Government Act 2020* (the Act).

In addition to the statutory information required to be made available, we have also determined to make the following information available on request or on our website:

- Council meeting agendas and minutes, unless the information relates to confidential information, as defined in the Act
- Community Asset Committee Delegations
- Register of overseas and interstate travel undertaken by Councillors and staff
- Register of conflicts of interest disclosures
- Register of donations and grants made by Council
- Register of leases entered into by Council, as lessor and lessee
- Register of Authorised Officers
- Confidential Report Register
- Council adopted strategies and plans
- Council adopted policies.

### Carers' Recognition

In accordance with the *Carers Recognition Act 2012*, Council is required to report annually on its care relationship obligations under Section 11 of that Act. We have taken all practicable measures to comply with our responsibilities, as outlined in the *Carers Recognition Act 2012*.

We have also promoted the principles of the Act to people in care relationships who receive our services, other people in care relationships and to the wider community by:

- Offering a program of events, funded through Carers Victoria, to increase mental health and reduce loneliness for carers. Six activities were held, including Chair Yoga and Tai Chi, delivered from July to September 2024 at the Merbein library.
- Holding a monthly carers' walk with 180 attendees over 12 months and inviting various agencies to share information with the carers about their programs.
- Holding a Wills and Estate Planning event in August 2024 for carers, which included a presentation from Maloney, Anderson Legal Solicitors followed by lunch.

- Holding a Caring for the Carer morning tea in October 2024. This event was held in conjunction with Mallee Family Care to celebrate Carers' Week. Mildura Library staff attended and shared information about their seed library. Carers were offered the opportunity to try Chair Yoga and take home information about self-care.
- In collaboration with EACH Family Relationship Support for Carers, sharing five online workshops in May 2025 about caring for yourself while caring for others, and offering guided meditations.
- Holding online workshops and carer events, and regularly sharing Carers Victoria and Red Cliffs Resource Centre newsletters with carers.
- Sharing information with over 16 providers in the City Heart during Law Week event in May 2025.
- Promoting Seniors Festival programs to carers.
- Providing information to organisations represented in Council networks and advisory groups, such as the Disability Action Network and Aged Care Planning Advisory Network, about support for carers.

### Contracts

Council adopted a new Procurement of Goods, Services and Works Policy in accordance with section 108 of the *Local Government Act 2020* on 22 September 2021.

For the 2024-2025 financial year, Council entered into the following contracts valued at \$250,000 or more for goods, services or works using a competitive process in accordance the requirements of its Procurement of Goods, Services and Works Policy:

Contract No.	Contract
2023/57	Kerbside Collection and Processing Services for Mildura Rural City Council
2024/131	Ouyen Landfill Capping
2024/137	Collection and Processing Waste Tyres
2024/139	Collection and Processing of Mattresses and Soft Furnishings
2024/148	Landfill Bulk Up Facility
2024/151	Internal Audit Services
2024/153	Provision of Glass Crushing Services
2024/158	Fire Services Renewal at Johansen Memorial Recreation Reserve
2024/160	Veterinary Services Panel
2024/167	Mildura Sporting Precinct Premier Oval Turf Maintenance
2024/174	Mildura Riverfront Pedestrian Lighting Extension
2025/181	Real Estate Services Panel
2025/184	Hire of Construction Plant and Equipment Panel – Additional Contractors
2025/193	Nichols Point Drainage Upgrade - Stage 1

Contract No.	Contract
2025/213	Provision of Essential Safety Measures
2025/217	Mildura Sporting Precinct Stage 2 Landscaping Works
2025/219	Tracks and Trails Strategy - Off Road Shared Path
2025/222	Merbein Pedestrian and Cyclist Safety Project
2025/224	Road Reconstruction - Adams Street
2025/234	Roundabout and Pavement Reconstruction
2025/251	Intersection Upgrade - Eighth Street and Riverside Avenue

For the 2024-2025 financial year, Council did not enter any other contracts valued at \$250,000 or more for goods or services without engaging in a competitive process.

### Disability Action Plan

In accordance with section 38 of the *Disability Act 2006*, as Council has prepared a Disability Action Plan, we must report on the implementation of the Disability Action Plan in our annual report. Actions completed in 2024-2025 that align with our Community Health & Wellbeing Plan, and Disability Action Plan include:

- The identification of 173 trip hazards via Council's customer response system.
- Addressing 43 access items through the Disability Inclusion Advisory Committee, including supporting the Committee to meet with local service providers and Council staff to discuss local issues and work together on projects.
- Implementation of the Changing Places facility at the Ninth Street toilet block to provide suitable, safe and private facilities for the community.
- Supporting Intereach's funding application, which was successful, to run a six-week program for local residents to trial wheelchair basketball commencing in August 2025.
- Promoting and supporting a range of recreational, social and cultural events, and activities to ensure accessibility for people with a disability. These events included Mildura and Ouyen senior safety forums.
- Partnering with Intereach in the Access at a Glance project to assist people with a disability in local shops and cafes. This is an ongoing program that will include mapping of accessibility features, which will be added to our website.
- Holding the International Day of People with Disability event with 120 people who took the opportunity to try various sports, including wheelchair basketball. This event also included the addition of a blow-up dome (chill out space) provided by Lively.
- Joining with Vision Australia to participate in the White Cane Day event, which provides a symbol of independence for the blind and low vision community.
- Collaborating with Country Care to provide the Magic Mobility Day. The Magic Mobility Day gave local people the opportunity to trial off road wheelchairs at Apex Park in March 2025.

- Promoting suicide awareness workshops for disability and aged care agencies in May 2025 in conjunction with the Wesley Mission.
- Holding a mental health forum in May 2025 titled 'Exploring Wellness', which covered topics including Obsessive-Compulsive Disorder, Attention Deficit Hyperactivity Disorder, women's mental health and mindfulness.
- Providing five community grants to facilitate and strengthen the disabled community. Grants will be used for community art workshops, equipment and costumes for calisthenics, subsidised programs for swimming and athletics, Easter egg hunt and all abilities cricket.

### **Domestic Animal Management Plan**

In accordance with the *Domestic Animals Act 1994*, Council is required to prepare a Domestic Animal Management Plan (DAMP) at four-yearly intervals and evaluate its implementation in the Annual Report.

The current Mildura Rural City Council DAMP for 2021-2025 was adopted by Council in April 2022. It is a new style of document and was written to be more engaging, informative and to demonstrate the direction of our Animal Management Services over the plan's period (2021-2025).

The current plan's actions include the continued commitment to and ongoing success of the Responsible Pet Ownership Program. In accordance with this program, in 2024-2025 a further \$25,000 was used to again provide dog and cat owners within the municipality with assistance with desexing, microchipping and vaccinating their animals. It is an ongoing commitment by Council to responsible pet ownership within our municipality. This ongoing activity has been very well received and fully subscribed.

Our Local Laws team has also taken a proactive approach to dogs off leash and dog litter issues. Patrols throughout the municipality have continued with an emphasis on education before enforcement.

Delivery of the purpose-built Isolation Area for the Mildura Animal Pound is nearing completion. The final touches are being completed, and the facility will be available for use over the next couple of months. The isolation area will ensure ongoing compliance with the Code of Practice for Pounds and Shelters and assist with ongoing animal health care at the pound.

One more Local Laws Officer is also undertaking Certificate 4 in Animal Management and Local Government with the Warner Institute. All officers now complete this training after 12 months in the role. This ensures the appropriate training, knowledge and skills of our Local Laws team, while they also undertake extensive practical training on the job.

Preparation of the draft Domestic Animal Management Plan for 2026-2029 has commenced.

### **Food Act Ministerial Directions**

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

### **Freedom of Information**

In accordance with Section 7(4AA)(a) and 7(4AA)(b) of the *Freedom of Information Act 1982*, Council is required to publish certain statements in its annual report or separately such as on its website, concerning its functions and information available. We have published these statements separately but provide the following summary of the application and operation of the *Freedom of Information Act 1982*.

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

- It should be in writing.
- It should identify as clearly as possible which document is being requested.
- It should be accompanied by the appropriate application fee. (The fee may be waived in certain circumstances).

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

Access charges may also apply once documents have been processed and a decision on access is made (eg photocopying and search and retrieval charges).

More information regarding freedom of information can be found at [www.ovic.vic.gov.au](http://www.ovic.vic.gov.au) and on Council's website.

### **Public Interest Disclosure (formally Protected Disclosure) Procedures**

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

The *Public Interest Disclosure Act 2012* aims to ensure openness and accountability in government by encouraging people to disclose improper conduct within the public sector and provide protection for people who make disclosures. Procedures on how to make a disclosure are publicly available on our website.

There was one public interest disclosure regarding improper conduct referred to the Independent Broad-based Anti-corruption Commission during the 2024-2025 financial year. This was reviewed and dismissed with no further investigation required.

**Road Management Act Ministerial Directions**

In accordance with Section 22 of the *Road Management Act 2004*, Council must publish a copy or summary of any Ministerial direction in its annual report. No such Ministerial Directions were received during the financial year.

**Infrastructure and Development Contributions**

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

For 2024-2025, Mildura Rural City Council did not have any infrastructure development plans.

The following information about development contributions for the 2024-2025 financial year is disclosed.

## Development Contributions

### *Total DCP Levies Received in 2024-2025*

DCP Name (Year Approved)	Levies Received in 2024-2025 Financial Year (Cash income only) \$
DCP01 (2005)	3,617,990.70
DCP02 (2006)	1,175,628.18
DCP03 (2007)	40,670.35
<b>Total</b>	<b>4,834,289.23</b>

### *DCP Land, Works, Services or Facilities accepted as Works In-Kind in 2024-2025*

DCP Name (Year Approved)	Project ID	Project Description	Item Purpose	Total Project Value \$
DCP02, July 2006 (Amended 2021)	DG402 (revised DG030)	Nichols Point Stormwater Drainage System North	Drainage	266,000.00
DCP 01, April 2005	DG001	Mildura South Drainage Scheme DG001	Drainage	688,380.00
<b>Total</b>				<b>954,380.00</b>

As Mildura Rural City Council does not have any DCPs that were approved after 1 June 2016, there are no DCP contributions received or expended to date for DCPs approved after 1 June 2016.



***Land, Works, Services or Facilities Delivered in 2024-2025 from DCP Levies Collected***

Project Description	Project ID	DCP Name (Year Approved)	DCP Fund Expended (including WIK) <sup>1</sup>	Works-In-Kind Accepted	Council's Contribution	Other Contributions	Total Project Expenditure (including WIK) <sup>2</sup>	Percentage of Item Delivered
			\$	\$	\$	\$	\$	
Mildura South Drainage Scheme DG001	DG001	DCP01, April 2005	696,466.01	688,380.29	2,962.50	0.00	699,428.51	1.16
Nichols Point Stormwater Drainage System North	DG402	DCP02, July 2006 (Amended 2021)	294,341.16	266,000.00	11,714.16	0.00	\$306,055.32	16.24
Nichols Point Stormwater Drainage System South	DG403	DCP02, July 2006 (Amended 2021)	28,341.16	0	11,714.16	0.00	\$40,055.32	2.34
Mildura/Irymple Transition – Construction <sup>3</sup>	DG050	DCP03, July 2007	165.30	0.00	-18.92	0.00	146.38	0.00
Playgrounds OS001	OS001	DCP01, April 2005	6,392.00	0.00	4,323.00	0.00	10,715.00	0.03
Playgrounds - Irymple	OS007	DCP 02, July 2006	884.00	0.00	1,416.00	0.00	2,300.00	0.06
Fourteenth Street/ Cowra Avenue Intersection Treatment	RI032	DCP 03, April 2005	1,667.00	0.00	8,899.00	0.00	10,566.00	1.41

Project Description	Project ID	DCP Name (Year Approved)	DCP Fund Expended (including WIK) <sup>1</sup> \$	Works-In-Kind Accepted \$	Council's Contribution \$	Other Contributions \$	Total Project Expenditure (including WIK) <sup>2</sup> \$	Percentage of Item Delivered
Nichols Point Change Rooms	CF031	DCP 02, April 2005	91,060.00	0.00	353,729.00		444,789.00	76.20
<b>Total</b>			<b>1,119,316.63</b>	<b>954,380.29</b>	<b>394,738.89</b>		<b>1,514,055.52</b>	
<p><i>Note:</i></p> <ol style="list-style-type: none"> <li><i>1. Works-in-kind (WIK) are included with the DCP funds expended. This gives a true record of Council's financial contribution to the DCP delivery. WIK is, in reality, both income into the reserve and expenditure out of the reserve with WIK using 100 per cent of the DCP income for project construction with no Council contributions included in these transactions.</i></li> <li><i>2. It is also important to include the WIK in the total project expenditure to understand the value of the project that has been completed.</i></li> <li><i>3. The negative number is due to net present value discounting that applies to DCP project calculations.</i></li> </ol>								

## Part 2: Financial Statements



**Mildura Rural City Council  
Financial Report  
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### Certification of the Consolidated Financial Statements

In my opinion, the accompanying consolidated financial statements have been prepared in accordance with the *Local Government Act 2020*, the *Local Government (Planning and Reporting) Regulations 2020*, the Australian Accounting Standards and other mandatory professional reporting requirements.



Mark McMillan CPA  
Principal Accounting Officer

Date : Friday, 24 October 2025  
Mildura

In our opinion the accompanying consolidated financial statements present fairly the financial transactions of the Mildura Rural City Council Group and the Mildura Rural City Council for the year ended 30 June 2025 and the financial position of the Council as at that date.

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

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



Helen Healy

Mayor

Date : Friday, 24 October 2025  
Mildura



Ali Cupper  
Deputy Mayor

Date : Friday, 24 October 2025  
Mildura



Kate Henschke  
Acting Chief Executive Officer

Date : Friday, 24 October 2025  
Mildura

# Independent Auditor's Report



To the Councillors of Mildura Rural City Council

<b>Opinion</b>	<p>I have audited the consolidated financial report of Mildura Rural City Council (the council) and its controlled entities (together the consolidated entity), which comprises the:</p> <ul style="list-style-type: none"><li>consolidated entity and council balance sheet as at 30 June 2025</li><li>consolidated entity and council comprehensive income statement for the year then ended</li><li>consolidated entity and council statement of changes in equity for the year then ended</li><li>consolidated entity and council statement of cash flows for the year then ended</li><li>consolidated entity and council statement of capital works for the year then ended</li><li>notes to the financial statements, including material accounting policy information</li><li>certification of the consolidated financial statements.</li></ul> <p>In my opinion, the financial report presents fairly, in all material respects, the financial positions of the consolidated entity and the council as at 30 June 2025 and their financial performance and cash flows for the year then ended in accordance with the financial reporting requirements of Part 4 of the <i>Local Government Act 2020</i>, the Local Government (Planning and Reporting) Regulations 2020 and applicable Australian Accounting Standards.</p>
<b>Basis for Opinion</b>	<p>I have conducted my audit in accordance with the <i>Audit Act 1994</i> which incorporates the Australian Auditing Standards. I further describe my responsibilities under that Act and those standards in the <i>Auditor's Responsibilities for the Audit of the Financial Report</i> section of my report.</p> <p>My independence is established by the <i>Constitution Act 1975</i>. My staff and I are independent of the council and the consolidated entity in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 <i>Code of Ethics for Professional Accountants</i> (the Code) that are relevant to my audit of the financial report in Victoria. My staff and I have also fulfilled our other ethical responsibilities in accordance with the Code.</p> <p>I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.</p>
<b>Councillors' responsibilities for the financial report</b>	<p>The Councillors are responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards, the <i>Local Government Act 2020</i> and the Local Government (Planning and Reporting) Regulations 2020, and for such internal control as the Councillors determine is necessary to enable the preparation and fair presentation of a financial report that is free from material misstatement, whether due to fraud or error.</p> <p>In preparing the financial report, the Councillors are responsible for assessing the council's and the consolidated entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless it is inappropriate to do so.</p>



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**Auditor's responsibilities for the audit of the financial report**

As required by the *Audit Act 1994*, my responsibility is to express an opinion on the financial report based on the audit. My objectives for the audit are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

As part of an audit in accordance with the Australian Auditing Standards, I exercise professional judgement and maintain professional scepticism throughout the audit. I also:

- identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
  - obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the council's and the consolidated entity's internal control
  - evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Councillors
  - conclude on the appropriateness of the Councillors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the council's and the consolidated entity's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the council and the consolidated entity to cease to continue as a going concern.
  - evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation
  - obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the council and the consolidated entity to express an opinion on the financial report. I remain responsible for the direction, supervision and performance of the audit of the council and the consolidated entity. I remain solely responsible for my audit opinion.
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<b>Auditor's responsibilities for the audit of the financial report</b>	I communicate with the Councillors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.
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MELBOURNE  
24 October 2025



Travis Derricott  
*as delegate for the Auditor-General of Victoria*

## Consolidated Comprehensive Income Statement For the Year Ended 30 June 2025

	Note	Consolidated		Council	
		2025	2024	2025	2024
		\$'000	\$'000	\$'000	\$'000
<b>Income / revenue</b>					
Rates and charges	3.1	89,157	85,633	89,256	85,733
Statutory fees and fines		2,282	2,018	2,282	2,018
User fees	3.2	12,098	12,385	5,877	6,589
Grants - operating	3.3	37,250	9,845	35,820	7,962
Grants - capital	3.3	8,265	11,557	8,140	10,809
Contributions - monetary	3.4	7,296	2,070	7,296	2,070
Contributions - non monetary	3.4	954	457	954	457
Net loss on disposal of property, infrastructure, plant and equipment		(1,843)	(811)	(1,912)	(811)
Other income	3.5	13,352	13,630	12,065	12,698
Asset recognition		4,357	4,697	4,357	4,697
<b>Total income / revenue</b>		<b>173,168</b>	<b>141,481</b>	<b>164,135</b>	<b>132,222</b>
<b>Expenses</b>					
Employee costs	4.1	(56,545)	(56,839)	(54,163)	(53,793)
Materials and services	4.2	(54,938)	(56,984)	(51,880)	(53,018)
Depreciation	4.3	(23,894)	(23,456)	(22,525)	(21,757)
Amortisation - intangible assets		(632)	(214)	(73)	(214)
Depreciation - right of use assets		(122)	(138)	(122)	(153)
Allowance for impairment loss		(6,763)	(69)	(74)	(69)
Borrowing costs		(553)	(736)	(534)	(562)
Finance costs - leases		(58)	(62)	(58)	(62)
Other expenses	4.4	(2,401)	(2,550)	(2,044)	(2,190)
<b>Total expenses</b>		<b>(145,906)</b>	<b>(141,048)</b>	<b>(131,473)</b>	<b>(131,818)</b>
<b>Surplus for the year</b>		<b>27,262</b>	<b>433</b>	<b>32,662</b>	<b>404</b>
<b>Other comprehensive income</b>					
<b>Items that will not be reclassified to surplus or deficit in future periods</b>					
Net asset revaluation gain	9.1(a)	60,822	40,030	60,822	40,042
Share of other comprehensive income of associates and joint ventures	9.1(c)	-	-	(5,400)	17
<b>Total other comprehensive income</b>		<b>60,822</b>	<b>40,030</b>	<b>55,422</b>	<b>40,059</b>
<b>Total comprehensive result</b>		<b>88,084</b>	<b>40,463</b>	<b>88,084</b>	<b>40,463</b>

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

## Consolidated Balance Sheet

### As at 30 June 2025

	Note	Consolidated		Council	
		2025	2024	2025	2024
		\$'000	\$'000	\$'000	\$'000
<b>Assets</b>					
<b>Current assets</b>					
Cash and cash equivalents	5.1	19,192	10,266	16,644	7,284
Trade and other receivables	5.1	13,512	10,799	15,276	10,411
Other financial assets	5.1	53,050	49,050	53,050	49,050
Inventories		933	825	863	796
Prepayments		403	461	362	335
<b>Total current assets</b>		<b>87,090</b>	<b>71,401</b>	<b>86,195</b>	<b>67,876</b>
<b>Non-current assets</b>					
Trade and other receivables	5.1	-	-	7,189	8,166
Other assets	5.2	-	-	45,845	51,245
Other financial assets	5.1	27,500	20,000	27,500	20,000
Property, infrastructure, plant and equipment	6.1	1,218,254	1,157,877	1,157,440	1,097,310
Right-of-use assets		1,072	1,159	1,072	1,159
Intangible assets	5.2	14,674	17,432	13,905	11,672
<b>Total non-current assets</b>		<b>1,261,500</b>	<b>1,196,468</b>	<b>1,252,951</b>	<b>1,189,552</b>
<b>Total assets</b>		<b>1,348,590</b>	<b>1,267,869</b>	<b>1,339,146</b>	<b>1,257,428</b>
<b>Liabilities</b>					
<b>Current liabilities</b>					
Trade and other payables	5.3	2,246	3,182	1,505	1,214
Trust funds and deposits		2,819	3,134	2,819	3,134
Contract and other liabilities		685	93	283	59
Provisions	5.5	12,672	12,032	12,465	12,102
Interest-bearing liabilities	5.4	543	870	456	428
Lease liabilities		136	128	136	128
<b>Total current liabilities</b>		<b>19,101</b>	<b>19,439</b>	<b>17,664</b>	<b>17,065</b>
<b>Non-current liabilities</b>					
Provisions	5.5	19,116	25,529	19,092	25,498
Interest-bearing liabilities	5.4	7,734	8,243	7,450	7,906
Lease liabilities		1,331	1,434	1,331	1,434
<b>Total non-current liabilities</b>		<b>28,181</b>	<b>35,206</b>	<b>27,873</b>	<b>34,838</b>
<b>Total liabilities</b>		<b>47,282</b>	<b>54,645</b>	<b>45,537</b>	<b>51,903</b>
<b>Net assets</b>		<b>1,301,308</b>	<b>1,213,224</b>	<b>1,293,609</b>	<b>1,205,525</b>
<b>Equity</b>					
Accumulated surplus		491,145	490,480	462,828	456,763
Reserves	9.1	810,163	722,744	830,781	748,762
<b>Total Equity</b>		<b>1,301,308</b>	<b>1,213,224</b>	<b>1,293,609</b>	<b>1,205,525</b>

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

### Consolidated Statement of Changes in Equity For the Year Ended 30 June 2025

Consolidated			Accumulated	Revaluation	Other
	Note	Total	Surplus	Reserve	Reserves
		\$'000	\$'000	\$'000	\$'000
<b>2025</b>					
Balance at beginning of the financial year		1,213,224	490,480	682,487	40,257
Surplus for the year		27,262	27,262	-	-
Net asset revaluation gain	9.1	60,822	-	60,822	-
Transfers to other reserves	9.1(b)	-	6,634	-	(6,634)
Transfers from other reserves	9.1(b)	-	(33,231)	-	33,231
		88,084	665	60,822	26,597
<b>Balance at end of the financial year</b>		<b>1,301,308</b>	<b>491,145</b>	<b>743,309</b>	<b>66,854</b>
<b>2024</b>					
Balance at beginning of the financial year		1,172,761	475,003	642,457	55,301
Surplus for the year		433	433	-	-
Net asset revaluation gain	9.1	40,030	-	40,030	-
Transfers to other reserves	9.1(b)	-	27,726	-	(27,726)
Transfers from other reserves	9.1(b)	-	(12,682)	-	12,682
		40,463	15,477	40,030	(15,044)
<b>Balance at end of the financial year</b>		<b>1,213,224</b>	<b>490,480</b>	<b>682,487</b>	<b>40,257</b>

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

**Consolidated Statement of Changes in Equity (Continued)**  
**For the Year Ended 30 June 2025**

Council			Accumulated	Revaluation	Other
	Note	Total	Surplus	Reserve	Reserves
		\$'000	\$'000	\$'000	\$'000
<b>2025</b>					
Balance at beginning of the financial year		1,205,525	456,763	674,582	74,180
Surplus for the year		32,662	32,662	-	-
Net asset revaluation gain	9.1	55,422	-	60,822	(5,400)
Transfers to other reserves	9.1(b)	-	6,634	-	(6,634)
Transfers from other reserves	9.1(b)	-	(33,231)	-	33,231
		88,084	6,065	60,822	21,197
<b>Balance at end of the financial year</b>		<b>1,293,609</b>	<b>462,828</b>	<b>735,404</b>	<b>95,377</b>
<b>2024</b>					
Balance at beginning of the financial year		1,165,062	441,307	634,540	89,215
Surplus for the year		404	404	-	-
Net asset revaluation gain	9.1	40,059	-	40,042	17
Transfers to other reserves	9.1(b)	-	27,726	-	(27,726)
Transfers from other reserves	9.1(b)	-	(12,674)	-	12,674
		40,463	15,456	40,042	(15,035)
<b>Balance at end of the financial year</b>		<b>1,205,525</b>	<b>456,763</b>	<b>674,582</b>	<b>74,180</b>

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

### Consolidated Statement of Cash Flows For the Year Ended 30 June 2025

	Note	Consolidated		Council	
		2025	2024	2025	2024
		Inflows/ (Outflows)	Inflows/ (Outflows)	Inflows/ (Outflows)	Inflows/ (Outflows)
		\$'000	\$'000	\$'000	\$'000
<b>Cash flows from operating activities</b>					
Rates and charges		87,129	83,453	87,228	83,553
Statutory fees and fines		2,282	2,018	2,282	2,018
User fees		13,190	12,825	5,877	6,589
Grants - operating		39,141	9,306	37,611	8,360
Grants - capital		8,771	10,305	8,771	9,638
Contributions - monetary		7,661	2,174	7,661	2,174
Interest received		5,254	4,708	5,361	4,759
Trust funds and deposits taken		9,260	8,605	9,260	8,605
Other receipts		6,630	9,026	6,058	8,070
Net GST refund		1,804	3,454	2,287	3,856
Employee costs		(55,879)	(57,072)	(53,463)	(54,349)
Materials and services		(55,756)	(59,722)	(51,966)	(55,731)
Short-term, low value and variable lease payments		(35)	(130)	(35)	(130)
Trust funds and deposits repaid		(9,575)	(8,293)	(9,575)	(8,257)
Other payments		(2,151)	(2,290)	(3,500)	(4,188)
<b>Net cash provided by operating activities</b>	9.2	<b>57,726</b>	<b>18,367</b>	<b>53,857</b>	<b>14,967</b>
<b>Cash flows from investing activities</b>					
Proceeds from sale of property, infrastructure, plant and equipment		1,073	372	978	372
Payments for property, infrastructure, plant and equipment		(36,894)	(38,477)	(32,860)	(34,447)
Payments for investments		(11,500)	(2,283)	(11,500)	(2,283)
<b>Net cash used in investing activities</b>		<b>(47,321)</b>	<b>(40,388)</b>	<b>(43,382)</b>	<b>(36,358)</b>

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

**Consolidated Statement of Cash Flows (Continued)**  
**For the Year Ended 30 June 2025**

	Note	Consolidated		Council	
		2025	2024	2025	2024
		Inflows/ (Outflows)	Inflows/ (Outflows)	Inflows/ (Outflows)	Inflows/ (Outflows)
		\$'000	\$'000	\$'000	\$'000
<b>Cash flows from financing activities</b>					
Proceeds from borrowings		37	-	-	-
Finance costs		(552)	72	(534)	(562)
Repayment of borrowings		(811)	(1,229)	(428)	(653)
Interest paid on lease liability		(58)	(221)	(58)	(62)
Repayment of lease liabilities		(95)	(228)	(95)	(41)
<b>Net cash used in financing activities</b>		<b>(1,479)</b>	<b>(1,606)</b>	<b>(1,115)</b>	<b>(1,318)</b>
Net increase/(decrease) in cash and cash equivalents		8,926	(23,627)	9,360	(22,709)
Cash and cash equivalents at the beginning of the financial year		10,266	33,893	7,284	29,993
<b>Cash and cash equivalents at the end of the financial year</b>	5.1	<b>19,192</b>	<b>10,266</b>	<b>16,644</b>	<b>7,284</b>

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



### Consolidated Statement of Capital Works For the Year Ended 30 June 2025

	Consolidated		Council	
	2025 \$'000	2024 \$'000	2025 \$'000	2024 \$'000
<b>Property</b>				
Land	-	1,373	-	1,373
<b>Total land</b>	<b>-</b>	<b>1,373</b>	<b>-</b>	<b>1,373</b>
Buildings	8,170	7,750	8,123	7,687
<b>Total buildings</b>	<b>8,170</b>	<b>7,750</b>	<b>8,123</b>	<b>7,687</b>
<b>Total property</b>	<b>8,170</b>	<b>9,123</b>	<b>8,123</b>	<b>9,060</b>
<b>Plant and equipment</b>				
Computers and telecommunications	344	282	344	282
Fixtures, fittings and furniture	25	1,166	25	1,042
Library books and art works	306	256	306	256
Plant, machinery and equipment	4,865	3,129	4,214	2,962
<b>Total plant and equipment</b>	<b>5,540</b>	<b>4,833</b>	<b>4,889</b>	<b>4,542</b>
<b>Infrastructure</b>				
Roads	9,715	11,201	9,715	11,201
Footpaths and cycle ways	540	773	540	773
Drainage	341	2,643	341	2,643
Recreational, leisure and community facilities	2,534	2,919	2,534	2,919
Waste management	2,120	74	2,120	74
Parks, open space and streetscapes	2,857	2,383	2,857	2,362
Kerb and channel	289	302	289	302
Off street car parks	721	689	721	375
Other infrastructure	1,078	1,033	-	-
<b>Total infrastructure</b>	<b>20,195</b>	<b>22,017</b>	<b>19,117</b>	<b>20,649</b>
<b>Intangible</b>				
Software	15	-	15	-
Water rights	247	197	247	197
Light State	2,257	2,517	-	-
<b>Total intangible</b>	<b>2,519</b>	<b>2,714</b>	<b>262</b>	<b>197</b>
<b>Total capital works expenditure</b>	<b>36,424</b>	<b>38,687</b>	<b>32,391</b>	<b>34,448</b>

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

**Consolidated Statement of Capital Works (Continued)**  
**For the Year Ended 30 June 2025**

	Consolidated		Council	
	2025	2024	2025	2024
	\$'000	\$'000	\$'000	\$'000
<b>Represented by:</b>				
New asset expenditure	6,448	14,124	5,797	13,733
Asset renewal expenditure	20,489	17,351	20,489	16,907
Asset expansion expenditure	3,154	1,116	3,154	672
Asset upgrade expenditure	3,814	3,382	2,689	2,939
Intangibles	2,519	2,714	262	197
<b>Total capital works expenditure</b>	<b>36,424</b>	<b>38,687</b>	<b>32,391</b>	<b>34,448</b>

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

## Notes to the Financial Report For the Year Ended 30 June 2025

### Note 1 OVERVIEW

#### Introduction

The Mildura Rural City Council was established by an Order of the Governor in Council on 20 January 1995 and is a body corporate. These financial statements are the consolidated Group accounts for Mildura Rural City Council ("Council") and its controlled entities. Council's main office is located at 108 - 116 Madden Avenue, Mildura.

#### Statement of compliance

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

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

#### Accounting policy information

##### 1.1 Basis of accounting

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

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

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

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

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

Revisions to accounting estimates are recognised in the period in which the estimate is revised and also in future periods that are affected by the revision. Judgements and assumptions made by management in the application of AAS's that have significant effects on the financial statements and estimates relate to:

## Notes to the Financial Report For the Year Ended 30 June 2025

### 1.1 Basis of accounting (cont'd)

- the fair value of land, buildings, infrastructure, plant and equipment (refer to note 6.1)
- the determination of depreciation for buildings, infrastructure, plant and equipment (refer to note 6.1)
- the determination of employee provisions (refer to note 5.5)
- the determination of landfill provisions (refer to note 5.5)
- the determination of the value as an intangible asset for the Light State project (refer to note 5.2)
- the determination of the useful life for the Light State project (refer to note 6.1)
- the determination of whether performance obligations are sufficiently specific so as to determine whether an arrangement is within the scope of *AASB 15 Revenue from Contracts with Customers* or *AASB 1058 Income of Not-for-Profit Entities* (refer to Note 3)
- the determination, in accordance with *AASB 16 Leases*, of the lease term, the estimation of the discount rate when not implicit in the lease and whether an arrangement is in substance short-term or low value
- whether or not *AASB 1059 Service Concession Arrangements: Grantors* is applicable
- other areas requiring judgments.

The consolidated results in the financial report include all entities controlled and all funds through which the Council controls resources to carry on its functions, such as special committees of management. In the process of reporting on the Council as a consolidated unit, all intra and inter entity balances and transactions have been eliminated.

Unless otherwise stated, all accounting policies are consistent with those applied in the prior year. Where appropriate, comparative figures have been amended to accord with current presentation, and disclosure has been made of any material changes to comparatives.

#### Goods and Services Tax (GST)

Income and expenses are recognised net of the amount of associated GST. Receivables and payables are stated inclusive of the amount of GST receivable or payable. The net amount of GST recoverable from, or payable to, the Australian Taxation Office are included with other receivables or payables in the balance sheet.

### 1.2 Principles of consolidation

The consolidated financial statements of Council incorporate all entities controlled by Council as at 30 June 2025, and their income and expenses for that part of the reporting period in which control existed.

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

Where dissimilar accounting policies are adopted by entities and their effect is considered material, adjustments are made to ensure consistent policies are adopted in these financial statements. Consolidated entities of Council are currently not using fair value measurement of their land and buildings. The effects are not considered material.

In the process of preparing consolidated financial statements all material transactions and balances between consolidated entities are eliminated.

Entities consolidated into Council include:

- Mildura Airport Pty Ltd - MAPL - 100% owned
- Mildura Tourism and Economic Development Ltd trading as Mildura Regional Development - MRD - 100% owned.

## Notes to the Financial Report For the Year Ended 30 June 2025

### Note 2 ANALYSIS OF OUR RESULTS

#### Note 2.1 Performance against budget

The performance against budget notes compare Council's financial plan, expressed through its annual budget, with actual performance. The *Local Government (Planning and Reporting) Regulations 2020* requires explanation of any material variances. Council has adopted a materiality threshold of 10 percent and \$250,000 where further explanation is warranted. Explanations have not been provided for variations below the materiality threshold unless the variance is considered to be material because of its nature.

These notes are prepared to meet the requirements of the *Local Government Act 2020* and the *Local Government (Planning and Reporting) Regulations 2020*.

2.1.1 Income / Revenue and expenditure	Budget 2025 \$'000	Actual 2025 \$'000	Variance \$'000	Variance %	Ref
<b>Income / Revenue</b>					
Rates and charges	90,233	89,256	(977)	(1)	
Statutory fees and fines	2,349	2,282	(67)	(3)	
User fees	8,073	5,877	(2,196)	(27)	1
Grants - operating	24,790	35,820	11,030	44	2
Grants - capital	9,643	8,140	(1,503)	(16)	3
Contributions - monetary	1,606	7,296	5,690	354	4
Contributions - non monetary	1,800	954	(846)	(47)	5
Net loss on disposal of property, infrastructure, plant and equipment	(1,600)	(1,912)	(312)	20	6
Other income	8,782	12,065	3,283	37	7
Asset recognition	-	4,357	4,357	100	8
<b>Total income / revenue</b>	<b>145,676</b>	<b>164,135</b>	<b>18,459</b>	<b>13</b>	
<b>Expenses</b>					
Employee costs	(56,230)	(54,163)	(2,067)	4	
Materials and services	(52,214)	(51,880)	(334)	1	
Depreciation	(22,514)	(22,525)	11	-	
Amortisation - intangible assets	(192)	(73)	(119)	62	
Depreciation - right of use assets	(52)	(122)	70	(135)	
Allowance for impairment loss	(31)	(74)	43	(139)	
Borrowing costs	(643)	(534)	(109)	17	
Finance costs - leases	(44)	(58)	14	(32)	
Other expenses	(1,931)	(2,044)	113	(6)	
<b>Total expenses</b>	<b>(133,851)</b>	<b>(131,473)</b>	<b>(2,378)</b>	<b>2</b>	
<b>Surplus/(deficit) for the year</b>	<b>11,825</b>	<b>32,662</b>	<b>16,081</b>	<b>136</b>	

## Notes to the Financial Report For the Year Ended 30 June 2025

### 2.1 Performance against budget (cont'd)

#### (i) Explanation of material variations

Variance		
Ref	Item	Explanation
1	User fees	Waste management services or landfill fees reduced with more commercial waste being delivered to Buronga Landfill reducing Council's income. Child care related user fees reduced in line with increased grant funding being provided.
2	Grants - operating	Financial Assistance Grants for 2025/26 were paid by the Victorian Grant Commission in advance in June 2025. This results in timing variance compared to budget forecast as Council receives advanced payment of next financial year funding.
3	Grants - capital	Capital grants were lower due to timing of capital works projects which will carry forward to 2025/26 financial year.
4	Contributions - monetary	Increase is due to developer contribution plan fees being received during the financial year. The capital budget includes a nominal budget amount each year as the timing of payments is difficult to predict, thus causing a variation to adopted budget.
5	Contributions - non monetary	Non-monetary contributions are due to works completed for residential sub-divisions and the developer contribution plan. These contributions are received in lieu of cash, and are recognised when control of asset is handed over to Council. Therefore the timing of this is difficult to predict in which it's common to have a variance to budget.

**Notes to the Financial Report  
For the Year Ended 30 June 2025**

2.1 Performance against budget (cont'd)

(i) Explanation of material variations (cont'd)

Variance		
Ref		
6	Net loss on disposal of property, infrastructure, plant and equipment	This relates to the disposal of assets commonly associated with the asset renewal program. The timing of these disposals is subject to variation with timing differences between financials statements and budget a normal occurrence.
7	Other income	Interest income has increased above budget as Council continued to maintain longer term investment deposits increasing investment income. Reimbursements increased due to Lightstate project which is a neutral impact to Council position with equal income and expenditure offsetting.
8	Asset recognition	These are accounting entries only (non-cash), and result from internal asset procedures and audits of fixed assets. These found assets are then valued and included on Council's fixed asset register.

**Notes to the Financial Report  
For the Year Ended 30 June 2025**

2.1.2 Capital works	Budget 2025 \$'000	Actual 2025 \$'000	Variance \$'000	Variance %	Ref
<b>Property</b>					
Buildings	17,313	8,123	(9,190)	(53)	1
<b>Total property</b>	<b>17,313</b>	<b>8,123</b>	<b>(9,190)</b>	<b>(53)</b>	
<b>Plant and equipment</b>					
Computers and telecommunications	1,095	344	(751)	(69)	2
Fixtures, fittings and furniture	780	25	(755)	(97)	3
Library books and artworks	559	306	(253)	(45)	4
Plant, machinery and equipment	4,439	4,214	(225)	(5)	
<b>Total plant and equipment</b>	<b>6,873</b>	<b>4,889</b>	<b>(1,984)</b>	<b>(29)</b>	
<b>Infrastructure</b>					
Roads	10,975	9,715	(1,260)	(11)	5
Footpaths and cycle ways	1,411	540	(871)	(62)	6
Drainage	5,190	341	(4,849)	(93)	7
Recreational, leisure and community facilities	3,315	2,534	(781)	(24)	8
Waste management	609	2,120	1,511	248	9
Parks, open space and streetscapes	2,897	2,857	(40)	(1)	
Kerb and channel	-	289	289	100	10
Off street car parks	863	721	(142)	(16)	
<b>Total infrastructure</b>	<b>25,260</b>	<b>19,117</b>	<b>(6,143)</b>	<b>(24)</b>	
<b>Intangible</b>					
Water rights	250	247	(3)	(1)	
Software	-	15	15	100	
<b>Total intangible</b>	<b>250</b>	<b>262</b>	<b>12</b>	<b>5</b>	
<b>Total capital works expenditure</b>	<b>49,696</b>	<b>32,391</b>	<b>(17,305)</b>	<b>(35)</b>	
<b>Represented by:</b>					
New asset expenditure	12,846	5,797	(7,049)	(55)	
Asset renewal expenditure	27,711	20,489	(7,222)	(26)	
Asset expansion expenditure	3,084	3,154	70	2	
Asset upgrade expenditure	5,855	2,689	(3,166)	(54)	
Intangibles	200	262	62	31	
<b>Total capital works expenditure</b>	<b>49,696</b>	<b>32,391</b>	<b>(17,305)</b>	<b>(35)</b>	



## Notes to the Financial Report For the Year Ended 30 June 2025

### 2.1 Performance against budget (cont'd)

#### (i) Explanation of material variations

Variance Ref	Item	Explanation
1	Buildings	The variance is due to several large building projects requiring a budget commitment in the planning phase to align with grant applications and agreements. As these projects move to the delivery phase there is typically a timing difference between the approved budget and actual expenditures with these projects spanning over multiple financial years.
2	Computers and telecommunications	Delays in finalising tenders have impacted the implementation of the first stage of new software system which will carry forward to next financial year.
3	Fixtures, fittings and furniture	Awaiting completion of projects and final invoicing which will occur in 2025/26 financial year. Remaining budgets will be carried forward.
4	Library books and artworks	Artwork and related conservation was less than the adopted budget. This expenditure is dependent on suitable acquisition opportunities and also contractor availability.
5	Roads	Two programs of works (shoulder and gravel resheeting) are behind forecast due to staff shortages and reprioritisation of works. Merbein pedestrian and cyclist safety project delayed due to timing, contractor has commenced. Other road safety projects are multi-year continuing into the 2025/26 financial year.
6	Footpaths and cycle ways	Delays in contractor commencement for two tracks and trails projects has resulted in budget underspend. These will now carry forward into the next financial year.
7	Drainage	The majority of variance is attributed to the Nichols Point Recreation Reserve drainage upgrade. Projects was approved in adopted budget and commenced in May 2025.

**Notes to the Financial Report  
For the Year Ended 30 June 2025**

**2.1 Performance against budget (cont'd)**

**(i) Explanation of material variations (cont'd)**

8	Recreational, leisure and community facilities	Several projects were unsuccessful in receiving grant funding and have therefore been delayed. Council continues to seek additional funding opportunities, rescope works and review prioritisation of listed projects.
9	Waste management	The Ouyen Landfill Rehabilitation project was carried forward from the previous financial year with final invoicing and completion occurring in 2024/25 financial year.
10	Kerb and channel	Project was carried forward from the previous financial year with final expenditure being paid in 2024/25 resulting in a variance.

## Notes to the Financial Report For the Year Ended 30 June 2025

### Note 2.2 Analysis of Council results by program

Council delivers its functions and activities through the following departments.

#### Corporate Performance

The Corporate Performance Department is comprised of the following areas; Project Development Office, Communications, Financial Services, Governance, Information Systems, People, and Organisational Performance. The Communications branch includes teams from Communication Planning, Digital and Graphic Design, and Media and Public Relations. Financial Services encompasses Financial Services Management, Management Accounting, Procurement, Finance Systems, Property Services, Fleet and Workshop. The Governance branch is made up of teams from Governance and Risk, Cemetery Operations, and Emergency Management. The Information Systems branch includes Business Applications, IT Infrastructure and Information Management. The People branch includes Human Resources, Occupational Health and Safety, Employee Relations and Payroll Services. The Organisational Performance branch consist of Customer Experience, Service Planning, Business Improvement, and Planning and Reporting. The Project Development Office is responsible for Major Projects and governance of the Capital Works Program.

#### Financial Management

Financial Management encompasses functions of Council services including rates, depreciation, investment income, borrowing costs, and developer contributions. It also includes business units that are non core Council activities such as Hands up Mallee, Mildura Airport, and Mildura Regional Development.

#### Infrastructure and Assets

The Infrastructure and Assets Department is comprised of following branches; Engineering Development and Delivery, Works and Infrastructure, Civic Compliance, Facilities and Assets, and Waste Services. The Engineering Development and Delivery team consist of Engineering Design, Infrastructure Development, Facility Projects, and Capital Works Project Delivery. The Works and Infrastructure branch includes teams from Infrastructure Services Support, Infrastructure Works and Infrastructure Services. Waste Services includes Waste Education, Contract Management and Compliance, Weighbridge and Reporting, Waste Facilities and Waste Operations. The Civic Compliance team includes Municipal Buildings, Environmental Health and Local Laws. The Facilities and Assets branch includes Asset Preservation, Strategic Asset Systems, Facility Services, and Inspections and Reporting.

#### Healthy Communities

The Healthy Communities Department is comprised of the following branches; Community Partnerships, Community Care, Libraries and Knowledge Hubs, and Parks and Recreation. The Community Partnerships branch includes teams from Community Development, Community Wellbeing and Environmental Sustainability. The Community Care branch includes Youth Engagement, Early Years and Community Health. The Libraries and Knowledge Hubs is made up of Collections and Technology, and Operations and Services. The Parks and Recreation branch includes Parks and Gardens, Mildura Sporting Precinct, and Recreation Development.

**Strategy and Growth**

The Strategy and Growth Department is comprised of the following areas; Arts Culture and Venues, Strategic Planning, Statutory Planning, Economic Development and Tourism, and Light State Project. Arts, Culture and Venue branch consist of Tech Services, Gallery and Heritage, Marketing and Development and Community Placemaking. The Statutory Planning branch is responsible for Land Use Planning, and Statutory Planning team includes Statutory Planning, Town Planning and Enforcement. The Economic Development and Tourism branch includes teams for Economic Development, Strategic Projects, Grants, Tourism, Events, and Visitor Information Centre. This also includes oversight of the Mildura City Heart, and Council's wholly owned subsidiary, the Mildura Airport Ltd.

**Executive**

The Executive Department comprises the Chief Executive Officer, Service Performance and Partnerships and activities relating to Councillors. Service Performance and Partnerships is responsible for service planning and the service review program across the organisation.

**Notes to the Financial Report  
For the Year Ended 30 June 2025**

**2.2.2 Summary of income, expenses, assets and capital expenses by program**

	Income / Revenue	Expenses	Surplus/ (Deficit)	Grants included in income / revenue	Total assets
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>2025</b>					
Healthy Communities	7,167	(24,255)	(17,088)	4,139	247,108
Financial Management	145,759	(25,962)	119,797	39,035	264,414
Corporate Performance	2,211	(26,546)	(24,335)	140	270,381
Infrastructure and Assets	4,967	(41,748)	(36,781)	440	425,220
Strategy and Growth	4,029	(11,660)	(7,631)	206	118,762
Executive	2	(1,302)	(1,300)	-	13,261
	<b>164,135</b>	<b>(131,473)</b>	<b>32,662</b>	<b>43,960</b>	<b>1,339,146</b>

	Income / Revenue	Expenses	Surplus/ (Deficit)	Grants included in income / revenue	Total assets
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>2024</b>					
Healthy Communities	8,009	(24,931)	(16,922)	4,316	237,820
Financial Management	112,873	(27,724)	85,149	13,497	264,462
Corporate Performance	2,306	(25,048)	(22,742)	226	238,936
Infrastructure and Assets	5,849	(42,765)	(36,916)	520	407,941
Strategy and Growth	3,184	(10,266)	(7,082)	212	97,929
Executive	1	(1,084)	(1,083)	-	10,340
	<b>132,222</b>	<b>(131,818)</b>	<b>404</b>	<b>18,771</b>	<b>1,257,428</b>

**Notes to the Financial Report  
For the Year Ended 30 June 2025**

Consolidated		Council	
2025	2024	2025	2024
\$'000	\$'000	\$'000	\$'000

**Note 3 Funding for the delivery of our services**

**3.1 Rates and charges**

Council uses capital improved value (CIV) as the basis of valuation of all properties within the municipal district. The CIV is the value of the land and all its improvements.

The valuation base used to calculate general rates for 2024/25 is \$15.91 billion (2023/24 was \$15.25 billion).

General rates	45,064	44,302	45,064	44,302
Waste management charge	14,881	13,341	14,881	13,341
Mildura City Heart special rate	679	661	679	661
Business differential rate	13,162	12,558	13,261	12,658
Farming differential rate	14,799	14,400	14,799	14,400
Revenue in lieu of rates	572	371	572	371
<b>Total rates and charges</b>	<b>89,157</b>	<b>85,633</b>	<b>89,256</b>	<b>85,733</b>

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

Annual rates and charges are recognised as revenues when Council issues annual rates notices.

Supplementary rates are recognised when a valuation and reassessment is completed and a supplementary rates notice issued.

**3.2 User fees**

Child care/children's programs	473	442	473	442
Waste management services	1,562	2,247	1,562	2,247
Other fees and charges	414	441	414	441
Rent/lease fees	1,734	1,598	1,197	1,131
Animal control and local laws	695	622	695	622
Environmental health services	311	285	311	285
Airport fees and charges	5,436	5,329	-	-
Contract works	276	329	276	329
Entrance charges	984	883	736	883
Commission/agency fees	213	209	213	209
<b>Total user fees</b>	<b>12,098</b>	<b>12,385</b>	<b>5,877</b>	<b>6,589</b>

**Notes to the Financial Report  
For the Year Ended 30 June 2025**

	Consolidated		Council	
	2025	2024	2025	2024
	\$'000	\$'000	\$'000	\$'000
<b>3.2 User fees (cont'd)</b>				
<b>User fees by timing of revenue recognition</b>				
User fees recognised at a point in time	12,098	12,385	5,877	6,589
<b>Total user fees</b>	<b>12,098</b>	<b>12,385</b>	<b>5,877</b>	<b>6,589</b>

User fees are recognised as revenue at a point in time, or over time, when (or as) the performance obligation is satisfied. Recognition is based on the underlying contractual terms.

**3.3 Funding from other levels of government**

Grants were received in respect of the following:

**Summary of grants**

Commonwealth funded grants	37,086	10,296	36,961	9,350
State funded grants	8,429	11,106	6,999	9,421
<b>Total grants received</b>	<b>45,515</b>	<b>21,402</b>	<b>43,960</b>	<b>18,771</b>

**(a) Operating grants**

***Recurrent - Commonwealth Government***

Financial assistance grants	29,734	832	29,734	832
General home care	32	194	32	194
Hands up Mallee	1,161	1,104	1,161	1,104

***Recurrent - State Government***

Aged and disability services	4	2	4	2
School crossing supervisors	235	228	235	228
Libraries	444	443	444	443
Community safety	156	103	156	103
Community health	1,721	1,606	1,721	1,606
Early years	438	439	438	439
Youth services	323	302	323	302
Arts and culture	190	190	190	190
Works and infrastructure services	101	161	101	161
Other	10	-	10	-
<b>Total recurrent operating grants</b>	<b>34,549</b>	<b>5,604</b>	<b>34,549</b>	<b>5,604</b>

**Notes to the Financial Report  
For the Year Ended 30 June 2025**

	Consolidated		Council	
	2025	2024	2025	2024
	\$'000	\$'000	\$'000	\$'000
<b>3.3 Funding from other levels of government (cont'd)</b>				
<i><b>Non-recurrent - Commonwealth Government</b></i>				
Airport operations	-	198	-	-
Early years	330	271	330	271
Recreation and sport	-	750	-	750
Other	12	-	12	-
<i><b>Non-recurrent - State Government</b></i>				
Community health	81	184	81	184
Family and children	412	242	412	242
Environmental sustainability	108	182	108	182
Economic development and tourism	1,430	1,685	-	-
Libraries	-	5	-	5
Sunraysia Pest Free	125	496	125	496
COVID-19 program funding	-	60	-	60
Emergency management and recovery	120	120	120	120
Event projects	-	8	-	8
Strategic planning	-	15	-	15
Planning and development	37	15	37	15
Recreation and sport	45	10	45	10
Other	1	-	1	-
<b>Total non-recurrent operating grants</b>	<b>2,701</b>	<b>4,241</b>	<b>1,271</b>	<b>2,358</b>
<b>Total operating grants</b>	<b>37,250</b>	<b>9,845</b>	<b>35,820</b>	<b>7,962</b>
<b>(b) Capital grants</b>				
<i><b>Recurrent - Commonwealth Government</b></i>				
Roads to recovery	2,795	2,811	2,795	2,811
Early learning	23	-	23	-
<b>Total recurrent capital grants</b>	<b>2,818</b>	<b>2,811</b>	<b>2,818</b>	<b>2,811</b>



**Notes to the Financial Report  
For the Year Ended 30 June 2025**

	Consolidated		Council	
	2025	2024	2025	2024
	\$'000	\$'000	\$'000	\$'000
<b>3.3 Funding from other levels of government (cont'd)</b>				
<b><i>Non-recurrent - Commonwealth Government</i></b>				
Buildings	257	1,182	257	1,182
Footpaths and cycleways	-	850	-	850
Roads	1,070	306	1,070	306
Parks, open space and streetscapes	1,220	424	1,220	424
Off street car parks	327	626	327	626
Airport operations	125	748	-	-
<b><i>Non-recurrent - State Government</i></b>				
Buildings	1,021	3,023	1,021	3,023
Recreation and sport	678	214	678	214
Fixtures, fittings and furniture	50	696	50	696
Parks open space and streetscapes	227	259	227	259
Roads	265	347	265	347
Footpaths	140	-	140	-
Waste	67	-	67	-
Off street car parks	-	71	-	71
<b>Total non-recurrent capital grants</b>	<b>5,447</b>	<b>8,746</b>	<b>5,322</b>	<b>7,998</b>
<b>Total capital grants</b>	<b>8,265</b>	<b>11,557</b>	<b>8,140</b>	<b>10,809</b>

**(c) Recognition of grant income**

Before recognising funding from government grants as revenue the Council assesses whether there is a contract that is enforceable and has sufficiently specific performance obligations in accordance with *AASB 15 Revenue from Contracts with Customers*. When both these conditions are satisfied, the Council:

- identifies each performance obligation relating to revenue under the contract/agreement
- determines the transaction price
- recognises a contract liability for its obligations under the agreement
- recognises revenue as it satisfies its performance obligations, at the time or over time when services are rendered.

Where the contract is not enforceable and/or does not have sufficiently specific performance obligations, the Council applies *AASB 1058 Income for Not-for-Profit Entities*.

Grant revenue with sufficiently specific performance obligations is recognised over time as the performance obligations specified in the underlying agreement are met. Where performance obligations are not sufficiently specific, grants are recognised on the earlier of receipt or when an unconditional right to receipt has been established. Grants relating to capital projects are generally recognised progressively as the capital project is completed. The following table provides a summary of the accounting framework under which grants are recognised.

**Notes to the Financial Report  
For the Year Ended 30 June 2025**

	Consolidated		Council	
	2025	2024	2025	2024
	\$'000	\$'000	\$'000	\$'000
<b>3.3 Funding from other levels of government (cont'd)</b>				
<b>Income recognised under AASB 1058 Income of Not-for-Profit Entities</b>				
General purpose	29,734	832	29,734	832
Other specific purpose grants	15,498	20,511	13,943	17,880
<b>Revenue recognised under AASB 15 Revenue from Contracts with Customers</b>				
Specific purpose grants	283	59	283	59
	<b>45,515</b>	<b>21,402</b>	<b>43,960</b>	<b>18,771</b>
<b>(d) Unspent grants received on condition that they be spent in a specific manner</b>				
<b>Operating</b>				
Balance at start of year	59	1,692	59	691
Received during the financial year and remained unspent at balance date	226	59	226	59
Received in prior years and spent during the financial year	(59)	(1,692)	(59)	(691)
<b>Balance at year end</b>	<b>226</b>	<b>59</b>	<b>226</b>	<b>59</b>
<b>Capital</b>				
Balance at start of year	-	1,079	-	1,079
Received during the financial year and remained unspent at balance date	57	-	57	-
Received in prior years and spent during the financial year	-	(1,079)	-	(1,079)
<b>Balance at year end</b>	<b>57</b>	<b>-</b>	<b>57</b>	<b>-</b>
<b>Total</b>	<b>283</b>	<b>59</b>	<b>283</b>	<b>59</b>

Unspent grants are determined and disclosed on a cash basis.

**Notes to the Financial Report  
For the Year Ended 30 June 2025**

	Consolidated		Council	
	2025	2024	2025	2024
	\$'000	\$'000	\$'000	\$'000
<b>3.4 Contributions</b>				
Monetary	7,296	2,070	7,296	2,070
Non-Monetary	954	457	954	457
<b>Total contributions</b>	<b>8,250</b>	<b>2,527</b>	<b>8,250</b>	<b>2,527</b>
<b>3.5 Other income</b>				
Interest	4,676	4,250	4,783	4,292
Interest on rates	565	454	565	454
Sales	1,594	1,673	778	688
Other income	1,832	316	19	194
Child care reimbursement	1,778	1,773	1,778	1,773
Fuel tax rebate	199	224	199	224
Workcover costs reimbursements	116	341	116	341
Legal costs recouped	51	60	51	60
Airport reimbursement	3	5	3	5
Cemetery reimbursement	872	793	872	793
Utilities reimbursement	29	20	29	20
Youth case management reimbursement	56	398	56	398
Insurance reimbursement	76	698	76	826
Other costs reimbursed	1,505	2,625	2,740	2,630
<b>Total other income</b>	<b>13,352</b>	<b>13,630</b>	<b>12,065</b>	<b>12,698</b>

Interest is recognised as it is earned.

Other income is measured at the fair value of the consideration received or receivable and is recognised when Council gains control over the right to receive the income.

**Notes to the Financial Report  
For the Year Ended 30 June 2025**

	Consolidated		Council	
	2025	2024	2025	2024
	\$'000	\$'000	\$'000	\$'000
<b>Note 4 The cost of delivering services</b>				
<b>4.1 (a) Employee costs</b>				
Wages and salaries	50,664	51,468	48,519	48,679
Payroll tax	7	10	7	9
Superannuation	5,632	5,211	5,395	4,955
Fringe benefits tax	242	150	242	150
<b>Total employee costs</b>	<b>56,545</b>	<b>56,839</b>	<b>54,163</b>	<b>53,793</b>

Wages and salaries increased year on year due to the annual Enterprise Agreement increase of 3.0% and the recruitment of staff into vacant positions that were open at the beginning of the year, and to replace staff who left during the year. Superannuation contributions increased to 11.5% for 2024/25 (2023/24: 11.0%) in line with the superannuation guarantee.

**(b) Superannuation**

Council made contributions to the following funds:

**Defined benefit fund**

Employer contributions to Local Authorities

Superannuation Fund (Vision Super)	243	267	243	267
<b>Total defined benefit fund contributions</b>	<b>243</b>	<b>267</b>	<b>243</b>	<b>267</b>

Employer contributions payable at reporting date.

**Accumulation funds**

Employer contributions to Local Authorities

Superannuation Fund (Vision Super)	1,840	1,767	1,840	1,767
Employer contributions - other funds	3,549	3,177	3,312	2,921
<b>Total accumulation funds contributions</b>	<b>5,389</b>	<b>4,944</b>	<b>5,152</b>	<b>4,688</b>

Council makes the majority of its employer superannuation contributions in respect of its employees to the Local Authorities Superannuation Fund, and other industry and retail super funds. Obligations for contributions are recognised as an expense in the comprehensive income statement when they are made or due. As of 30 June 2025, Council has 18 employees in the defined benefits funds, with the majority of employer contributions made as accumulation funds.

For the 30 June 2024 the Vested Benefits Index (VBI) for the defined benefits funds was 105.4%. If the Defined Benefits category is in an unsatisfactory financial position at an actuarial investigation, the Fund is required to put a plan in place so that the shortfall is fully funded within three years of the shortfall occurring. The fund monitors its VBI on a quarterly basis and the Fund has set its shortfall limit at 98% from 26 July 2024 (previously 97%). For 30 June 2025 the vested benefit index (VBI) was 110.5% based on an interim actuarial investigation.

**Notes to the Financial Report  
For the Year Ended 30 June 2025**

	Consolidated		Council	
	2025	2024	2025	2024
	\$'000	\$'000	\$'000	\$'000
<b>4.2 Materials and services</b>				
Building maintenance	2,356	2,044	2,356	2,044
General maintenance	1,600	640	1,041	640
Utilities	3,867	3,660	3,678	3,329
Office administration	1,386	1,526	919	999
Information technology	3,060	2,832	2,911	2,708
Insurance	2,044	1,816	2,043	1,809
Consultants	2,118	2,463	2,118	2,463
Contracts other	8,848	11,478	9,680	11,057
Waste management contracts	7,073	6,138	7,073	6,138
Swimming pools	2,159	2,065	2,159	2,065
Environmental protection waste levy	3,268	4,839	3,268	4,839
Grants, contributions and donations	2,391	2,489	2,416	3,860
Materials purchased	8,936	7,543	8,574	7,090
Plant and vehicle costs	3,816	4,192	2,157	2,326
Training	1,359	1,147	1,349	1,144
Other materials and contractors	657	2,112	138	507
<b>Total materials and services</b>	<b>54,938</b>	<b>56,984</b>	<b>51,880</b>	<b>53,018</b>

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

**4.3 Depreciation**

Buildings	4,707	3,668	4,539	3,441
Plant and equipment	3,706	3,742	3,457	3,377
Infrastructure	15,481	16,046	14,529	14,939
<b>Total depreciation</b>	<b>23,894</b>	<b>23,456</b>	<b>22,525</b>	<b>21,757</b>

Refer to note 5.2(c) and 6.1 for a more detailed breakdown of depreciation and amortisation charges and accounting policy.

**4.4 Other expenses**

Auditors' remuneration - VAGO - audit of the financial statements, performance statement and grant acquittals	110	112	98	92
Auditors' remuneration - Internal audit	115	276	115	276
Councillors' allowances	387	395	387	395
Directors' fees	162	140	-	-
Refunds	93	123	93	123
Operating lease rentals	645	587	645	570
Others	889	917	706	734
<b>Total other expenses</b>	<b>2,401</b>	<b>2,550</b>	<b>2,044</b>	<b>2,190</b>

**Notes to the Financial Report  
For the Year Ended 30 June 2025**

Consolidated		Council	
2025	2024	2025	2024
\$'000	\$'000	\$'000	\$'000

**Note 5 INVESTING IN AND FINANCING OUR OPERATIONS**

**5.1 Financial assets**

**(a) Cash and cash equivalents**

Cash on hand	29	39	10	10
Cash at bank	17,228	7,918	16,634	7,274
Term deposits	1,935	2,309	-	-
<b>Total cash and cash equivalents</b>	<b>19,192</b>	<b>10,266</b>	<b>16,644</b>	<b>7,284</b>

**(b) Other financial assets**

**Current**

Term deposits	53,050	49,050	53,050	49,050
<b>Total current other financial assets</b>	<b>53,050</b>	<b>49,050</b>	<b>53,050</b>	<b>49,050</b>

**Non-current**

Term deposits	27,500	20,000	27,500	20,000
<b>Total non-current other financial assets</b>	<b>27,500</b>	<b>20,000</b>	<b>27,500</b>	<b>20,000</b>

<b>Total other financial assets</b>	<b>80,550</b>	<b>69,050</b>	<b>80,550</b>	<b>69,050</b>
<b>Total cash and cash equivalents and other financial assets</b>	<b>99,742</b>	<b>79,316</b>	<b>97,194</b>	<b>76,334</b>

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

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

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

**Notes to the Financial Report  
For the Year Ended 30 June 2025**

	Consolidated		Council	
	2025	2024	2025	2024
	\$'000	\$'000	\$'000	\$'000
<b>5.1 Financial assets (cont'd)</b>				
<b>(c) Trade and other receivables</b>				
<b>Current</b>				
<i>Statutory receivables</i>				
Rates debtors	7,932	5,904	7,932	5,904
Infringement debtors	1,187	1,043	1,187	1,043
Allowance for expected credit loss - infringements	(951)	(878)	(951)	(878)
Net GST receivable	767	537	767	537
<i>Non statutory receivables</i>				
Other debtors	2,866	2,321	1,537	1,056
Accrued income	2,052	2,043	2,073	2,102
Loan to related entities	-	-	2,731	647
Allowance for expected credit loss - other debtors	(341)	(171)	-	-
<b>Total current trade and other receivables</b>	<b>13,512</b>	<b>10,799</b>	<b>15,276</b>	<b>10,411</b>
<b>Non-current</b>				
<i>Non statutory receivables</i>				
Loan to related entities	-	-	7,189	8,166
<b>Total non-current trade and other receivables</b>	<b>-</b>	<b>-</b>	<b>7,189</b>	<b>8,166</b>
<b>Total trade and other receivables</b>	<b>13,512</b>	<b>10,799</b>	<b>22,465</b>	<b>18,577</b>

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

**(d) Ageing of receivables**

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

	Consolidated		Council	
	2025	2024	2025	2024
	\$'000	\$'000	\$'000	\$'000
Current (not yet due)	3,782	3,844	5,706	3,489
Past due by up to 30 days	345	185	228	172
Past due between 31 and 180 days	791	335	407	144
Past due by more than 1 year	-	-	7,189	8,166
<b>Total trade and other receivables</b>	<b>4,918</b>	<b>4,364</b>	<b>13,530</b>	<b>11,971</b>

**Notes to the Financial Report  
For the Year Ended 30 June 2025**

	Consolidated		Council	
	2025	2024	2025	2024
	\$'000	\$'000	\$'000	\$'000
<b>5.2 Non-financial assets</b>				
<b>(a) Other assets</b>				
Interest in Mildura Airport Pty Ltd	-	-	47,060	47,448
Interest in Mildura Regional Development (MRD)	-	-	(1,215)	3,797
<b>Total</b>	<b>-</b>	<b>-</b>	<b>45,845</b>	<b>51,245</b>
<b>(b) Intangible assets</b>				
Software	262	278	262	278
Light State project	628	5,619	-	-
Water rights at valuation	13,228	11,535	13,087	11,394
Mineral asset	556	-	556	-
<b>Total intangible assets</b>	<b>14,674</b>	<b>17,432</b>	<b>13,905</b>	<b>11,672</b>



**Notes to the Financial Report  
For the Year Ended 30 June 2025**

**5.2 Non-financial assets (cont'd)**

**(b) Intangible assets**

<b>Consolidated</b>	<b>Mineral Asset \$'000</b>	<b>Light State \$'000</b>	<b>Software \$'000</b>	<b>Water rights \$'000</b>	<b>Total \$'000</b>
<b>Gross carrying amount</b>					
Balance at 1 July 2024	-	5,619	3,439	11,535	20,593
Acquisition	-	2,257	42	247	2,546
Recognition	556	-	-	-	556
Transfer	-	-	15	-	15
Revaluation increment (note 9.1(a))	-	-	-	1,446	1,446
Balance at 30 June 2025	<b>556</b>	<b>7,876</b>	<b>3,496</b>	<b>13,228</b>	<b>25,156</b>
<b>Accumulated amortisation and impairment</b>					
Balance at 1 July 2024	-	-	3,161	-	3,161
Amortisation expense	-	559	73	-	632
Impairment expense	-	6,689	-	-	6,689
Balance at 30 June 2025	-	<b>7,248</b>	<b>3,234</b>	-	<b>10,482</b>
Net book value at 30 June 2024	-	5,619	278	11,535	17,432
Net book value at 30 June 2025	<b>556</b>	<b>628</b>	<b>262</b>	<b>13,228</b>	<b>14,674</b>
<b>Council</b>	<b>Mineral Asset \$'000</b>	<b>Software \$'000</b>	<b>Water rights \$'000</b>	<b>Total \$'000</b>	
<b>Gross carrying amount</b>					
Balance at 1 July 2024	-	3,439	11,394	14,833	
Acquisition	-	42	247	289	
Recognitions	556	-	-	556	
Transfer	-	15	-	15	
Revaluation increment/(decrement) (note 9.1(a))	-	-	1,446	1,446	
Balance at 30 June 2025	<b>556</b>	<b>3,496</b>	<b>13,087</b>	<b>17,139</b>	
<b>Accumulated amortisation and impairment</b>					
Balance at 1 July 2024	-	3,161	-	3,161	
Transfer	-	-	-	-	
Amortisation expense	-	73	-	73	
Balance at 30 June 2025	-	<b>3,234</b>	-	<b>3,234</b>	
Net book value at 30 June 2024	-	278	11,394	11,672	
Net book value at 30 June 2025	<b>556</b>	<b>262</b>	<b>13,087</b>	<b>13,905</b>	

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

Notes to the Financial Report  
For the Year Ended 30 June 2025

5.2 Non-financial assets (cont'd)  
(b) Intangible assets

Details of the Mildura Rural City Council's water rights; and information about the fair value hierarchy as at 30 June 2025 are as follows:

	Level 1	Level 2	Level 3
	\$'000	\$'000	\$'000
Water rights	-	13,087	-
<b>Total</b>	<b>-</b>	<b>13,087</b>	<b>-</b>

Water rights are valued at current market values. The valuation is based on market transactions being the trading of water shares. The valuations were completed by Mr Stephen Lush AAPI, Certified Practising Valuer, recognised Valuer, (Council Officer), as at 30 June 2025.

	Consolidated		Council	
	2025	2024	2025	2024
	\$'000	\$'000	\$'000	\$'000
5.3 Trade and other payables				
Current				
Non-statutory payables				
Trade payables	993	848	466	477
Accrued expenses	1,253	2,334	1,039	737
<b>Total current trade and other payables</b>	<b>2,246</b>	<b>3,182</b>	<b>1,505</b>	<b>1,214</b>

**Notes to the Financial Report  
For the Year Ended 30 June 2025**

	Consolidated		Council	
	2025	2024	2025	2024
	\$'000	\$'000	\$'000	\$'000
<b>5.4 Interest-bearing liabilities</b>				
<b>Current</b>				
Other borrowings - secured	543	870	456	428
<b>Total current interest-bearing liabilities</b>	<b>543</b>	<b>870</b>	<b>456</b>	<b>428</b>
<b>Non-current</b>				
Other borrowings - secured	7,450	7,906	7,450	7,906
Finance leases	284	337	-	-
<b>Total non-current interest-bearing liabilities</b>	<b>7,734</b>	<b>8,243</b>	<b>7,450</b>	<b>7,906</b>
<b>Total interest-bearing liabilities</b>	<b>8,277</b>	<b>9,113</b>	<b>7,906</b>	<b>8,334</b>

Borrowings are secured by security over the general rates of the municipal enterprise and in accordance with requirements of the *Local Government Act 2020*.

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

Not later than one year	543	870	456	428
Later than one year and not later than five years	4,110	3,587	1,555	1,458
Later than five years	3,624	4,656	5,895	6,448
	<b>8,277</b>	<b>9,113</b>	<b>7,906</b>	<b>8,334</b>

Borrowings are initially measured at fair value, being the cost of the interest-bearing liabilities, net of transaction costs. The measurement basis subsequent to initial recognition depends on whether the Council has categorised its interest-bearing liabilities as either financial liabilities designated at fair value through the profit and loss, or financial liabilities at amortised cost. Any difference between the initial recognised amount and the redemption value is recognised in net result over the period of the borrowing using the effective interest method.

The classification depends on the nature and purpose of the interest-bearing liabilities. The Council determines the classification of its interest-bearing liabilities based on contractual repayment terms at every balance date.

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

**Notes to the Financial Report  
For the Year Ended 30 June 2025**

**5.5 Provisions**

		Site	
	Employee	rehabilitation	Total
	\$ '000	\$ '000	\$ '000
<b>Consolidated</b>			
<b>2025</b>			
Balance at beginning of the financial year	13,422	24,444	37,866
Additional provisions	7,600	103	7,703
Amounts used	(7,136)	(6,645)	(13,781)
<b>Balance at the end of the financial year</b>	<b>13,886</b>	<b>17,902</b>	<b>31,788</b>
<i>Provisions - current</i>	12,365	307	12,672
<i>Provisions - non-current</i>	1,521	17,595	19,116
<b>2024</b>			
Balance at beginning of the financial year	13,837	33,471	47,308
Additional provisions	7,385	1,119	8,504
Amounts used	(7,800)	(10,146)	(17,946)
<b>Balance at the end of the financial year</b>	<b>13,422</b>	<b>24,444</b>	<b>37,866</b>
<i>Provisions - current</i>	11,727	305	12,032
<i>Provisions - non-current</i>	1,390	24,139	25,529
<b>Council</b>			
<b>2025</b>			
Balance at beginning of the financial year	13,156	24,444	37,600
Additional provisions	7,445	103	7,548
Amounts used	(6,946)	(6,645)	(13,591)
<b>Balance at the end of the financial year</b>	<b>13,655</b>	<b>17,902</b>	<b>31,557</b>
<i>Provisions - current</i>	12,158	307	12,465
<i>Provisions - non-current</i>	1,497	17,595	19,092
<b>2024</b>			
Balance at beginning of the financial year	13,414	33,471	46,885
Additional provisions	7,161	1,119	8,280
Amounts used	(7,419)	(10,146)	(17,565)
<b>Balance at the end of the financial year</b>	<b>13,156</b>	<b>24,444</b>	<b>37,600</b>
<i>Provisions - current</i>	11,797	305	12,102
<i>Provisions - non-current</i>	1,359	24,139	25,498

**Notes to the Financial Report  
For the Year Ended 30 June 2025**

	Consolidated		Council	
	2025	2024	2025	2024
	\$'000	\$'000	\$'000	\$'000
<b>5.5 Provisions (cont'd)</b>				
<b>(a) Employee provisions</b>				
<b>Current provisions expected to be wholly settled within 12 months</b>				
Annual leave	4,356	4,184	4,206	3,990
Long service leave	656	558	656	558
Rostered day off and time off in lieu	875	835	875	835
	<b>5,887</b>	<b>5,577</b>	<b>5,737</b>	<b>5,383</b>
<b>Current provisions expected to be wholly settled after 12 months</b>				
Annual leave	654	838	654	838
Long service leave	5,824	5,617	5,767	5,576
	<b>6,478</b>	<b>6,455</b>	<b>6,421</b>	<b>6,414</b>
<b>Total current employee provisions</b>	<b>12,365</b>	<b>12,032</b>	<b>12,158</b>	<b>11,797</b>
<b>Non-current</b>				
Long service leave	1,521	1,390	1,497	1,359
<b>Total non-current employee provisions</b>	<b>1,521</b>	<b>1,390</b>	<b>1,497</b>	<b>1,359</b>
<b>Aggregate carrying amount of employee provisions:</b>				
Current	12,365	12,032	12,158	11,797
Non-current	1,521	1,390	1,497	1,359
<b>Total aggregate carrying amount of employee provisions</b>	<b>13,886</b>	<b>13,422</b>	<b>13,655</b>	<b>13,156</b>

The calculation of employee costs and benefits includes all relevant on-costs and are calculated as follows at reporting date.

*Annual leave*

A liability for annual leave is recognised in the provision for employee benefits as a current liability because the Council does not have an unconditional right to defer settlement of the liability. Liabilities for annual leave are measured at:

- nominal value if the Council expects to wholly settle the liability within 12 months
- present value if the Council does not expect to wholly settle within 12 months.

Liabilities that are not expected to be wholly settled within 12 months of the reporting date are recognised in the provision for employee benefits as current liabilities, measured at the present value of the amounts expected to be paid when the liabilities are settled using the remuneration rate expected to apply at the time of settlement.

## Notes to the Financial Report For the Year Ended 30 June 2025

### 5.5 Provisions

#### (a) Employee provisions (cont'd)

##### *Long service leave*

Liability for long service leave (LSL) is recognised in the provision for employee benefits. Unconditional LSL is disclosed as a current liability as the Council does not have an unconditional right to defer settlement. Unconditional LSL is measured at nominal value if expected to be settled within 12 months or at present value if not expected to be settled within 12 months. Conditional LSL that has been accrued, where an employee is yet to reach a qualifying term of employment, is disclosed as a non-current liability and measured at present value.

	Consolidated		Council	
	2025	2024	2025	2024
<b>Key assumptions:</b>	%	%	%	%
- Discount rate	4.20	4.35	4.20	4.35
- Wage inflation rate	4.25	4.45	4.25	4.45
	Consolidated		Council	
	2025	2024	2025	2024
<b>(b) Site rehabilitation</b>	\$'000	\$'000	\$'000	\$'000
Current	307	305	307	305
Non-current	17,595	24,139	17,595	24,139
<b>Total site rehabilitation</b>	<b>17,902</b>	<b>24,444</b>	<b>17,902</b>	<b>24,444</b>

Council is obligated to restore the Mildura, Ouyen, Murrayville and Koorlong landfill sites to a particular standard. The forecast life of the site is based on current estimates of remaining capacity and the forecast rate of infill. The provision for landfill restoration has been calculated based on the present value of the expected cost of works to be undertaken. The expected cost of works has been estimated based on current understanding of work required to reinstate the site to a suitable standard. Accordingly, the estimation of the provision required is dependent on the accuracy of the forecast timing of the work, work required and related costs.

Council reviews the landfill restoration provision on an annual basis, including the key assumptions listed below.

	Consolidated		Council	
	2025	2024	2025	2024
<b>Key assumptions:</b>	%	%	%	%
- Weighted average - Melbourne CPI	2.00	3.70	2.00	3.70
- Discount rate	4.20	4.35	4.20	4.35
	Consolidated		Council	
	2025	2024	2025	2024
<b>(c) Total provisions</b>	\$'000	\$'000	\$'000	\$'000
Current	12,672	12,032	12,465	12,102
Non-current	19,116	25,529	19,092	25,498
	<b>31,788</b>	<b>37,561</b>	<b>31,557</b>	<b>37,600</b>

**Notes to the Financial Report  
For the Year Ended 30 June 2025**

**5.6 Financing arrangements**

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

	Consolidated		Council	
	2025	2024	2025	2024
	\$'000	\$'000	\$'000	\$'000
Credit card facilities	800	800	800	800
Loans and borrowings	8,277	8,334	7,906	8,334
<b>Total facilities</b>	<b>9,077</b>	<b>9,134</b>	<b>8,706</b>	<b>9,134</b>
Used facilities	8,836	8,735	8,465	8,735
Unused facilities	241	399	241	399

**5.7 Commitments**

The Council has entered into the following commitments. Commitments are not recognised in the Balance Sheet. Commitments are disclosed at their nominal value and presented inclusive of the GST payable.

**(a) Commitments for expenditure**

	Not later than 1 year	Later than 1 year and not later than 2 years	Later than 2 years and not later than 5 years	Later than 5 years	Total
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Consolidated 2025</b>					
<b>Operating</b>					
Swimming pool management	2,021	-	-	-	2,021
Cleaning services	442	-	-	-	442
Security services	754	142	109	-	1,005
Project design	1,103	-	-	-	1,103
Other	566	242	-	-	808
Corporate expenditure	386	116	-	-	502
Waste management	8,706	8,156	13,727	4,721	35,310
Computers and telecomm	815	336	-	-	1,151
Building services	1,527	230	16	5	1,778
Parks and garden services	446	203	21	-	670
<b>Total</b>	<b>16,766</b>	<b>9,425</b>	<b>13,873</b>	<b>4,726</b>	<b>44,790</b>

**Notes to the Financial Report  
For the Year Ended 30 June 2025**

**5.7 Commitments (cont'd)**

	Not later than 1 year	Later than 1 year and not later than 2 years	Later than 2 years and not later than 5 years	Later than 5 years	Total
<b>Consolidated 2025</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>
<b>Capital</b>					
Buildings	506	-	-	-	506
Computers and telecom	46	-	-	-	46
Drains	1,513	-	-	-	1,513
Fixtures, fittings and furniture	520	-	-	-	520
Footpaths and cycleways	207	-	-	-	207
Library books and art works	223	-	-	-	223
Parks, open spaces and streetscapes	628	-	-	-	628
Plant, machinery and equipment	5,805	-	-	-	5,805
Recreation, leisure and community facilities	49	-	-	-	49
Roads	1,365	-	-	-	1,365
Kerb and channel	-	-	-	-	-
Waste management and landfill	115	-	-	-	115
<b>Total</b>	<b>10,977</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10,977</b>

	Not later than 1 year	Later than 1 year and not later than 2 years	Later than 2 years and not later than 5 years	Later than 5 years	Total
<b>Consolidated 2024</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>
<b>Operating</b>					
Swimming pool management	2,147	2,275	-	-	4,422
Cleaning services	1,491	711	-	-	2,202
Security services	2,070	757	-	-	2,827
Project design	115	-	-	-	115
Other	3,159	955	201	200	4,515
Corporate expenditure	176	57	59	127	419
Waste management	6,931	7,264	8,312	-	22,507
Computers and telecom	1,094	416	326	512	2,348
Building services	884	187	140	-	1,211
Parks and gardens services	1,852	-	-	-	1,852
<b>Total</b>	<b>19,919</b>	<b>12,622</b>	<b>9,038</b>	<b>839</b>	<b>42,418</b>



**Notes to the Financial Report  
For the Year Ended 30 June 2025**

**5.7 Commitments (cont'd)**

	Not later than 1 year	Later than 1 year and not later than 2 years	Later than 2 years and not later than 5 years	Later than 5 years	Total
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Consolidated 2024</b>					
<b>Capital</b>					
Buildings	4,051	-	-	-	4,051
Computers and telecom	322	-	-	-	322
Drains	346	-	-	-	346
Fixtures, fittings and furniture	876	-	-	-	876
Footpaths and cycleways	188	-	-	-	188
Library books and art works	102	-	-	-	102
Parks, open space and streetscapes	2,460	-	-	-	2,460
Plant, machinery and equipment	1,278	-	-	-	1,278
Recreation, leisure and community facilities	994	-	-	-	994
Roads	2,103	-	-	-	2,103
Kerb and channel	60	-	-	-	60
Waste management and landfill	1,035	-	-	-	1,035
Off-street carparks	938	-	-	-	938
<b>Total</b>	<b>14,753</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>14,753</b>

	Not later than 1 year	Later than 1 year and not later than 2 years	Later than 2 years and not later than 5 years	Later than 5 years	Total
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Council 2025</b>					
<b>Operating</b>					
Swimming pool management	2,021	-	-	-	2,021
Cleaning services	442	-	-	-	442
Security services	754	142	109	-	1,005
Project design	148	-	-	-	148
Other	566	242	-	-	808
Corporate expenditure	386	116	-	-	502
Waste management	8,706	8,156	13,727	4,721	35,310
Computers and telecom	815	336	-	-	1,151
Building services	1,276	3	-	-	1,279
Parks and gardens services	197	166	8	-	371
<b>Total</b>	<b>15,311</b>	<b>9,161</b>	<b>13,844</b>	<b>4,721</b>	<b>43,037</b>

**Notes to the Financial Report  
For the Year Ended 30 June 2025**

**5.7 Commitments (cont'd)**

	Not later than 1 year	Later than 1 year and not later than 2 years	Later than 2 years and not later than 5 years	Later than 5 years	Total
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Council</b>					
<b>2025</b>					
<b>Capital</b>					
Buildings	506	-	-	-	506
Computers and telecom	46	-	-	-	46
Drains	1,513	-	-	-	1,513
Fixtures, fittings and furniture	520	-	-	-	520
Footpaths and cycleways	207	-	-	-	207
Library books and art works	223	-	-	-	223
Parks, open space and streetscapes	628	-	-	-	628
Plant, machinery and equipment	5,805	-	-	-	5,805
Recreation, leisure and community facilities	49	-	-	-	49
Roads	1,365	-	-	-	1,365
Waste management and landfill	115	-	-	-	115
<b>Total</b>	<b>10,977</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10,977</b>

	Not later than 1 year	Later than 1 year and not later than 2 years	Later than 2 years and not later than 5 years	Later than 5 years	Total
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Council</b>					
<b>2024</b>					
<b>Operating</b>					
Swimming pool management	2,147	2,275	-	-	4,422
Cleaning services	870	757	-	-	1,627
Security services	42	-	-	-	42
Project design	2,944	754	-	-	3,698
Other	68	-	-	-	68
Corporate expenditure	146	57	59	127	389
Waste management	1,491	711	-	-	2,202
Computers and telecom	6,899	7,232	8,281	-	22,412
Building services	730	47	-	-	777
Parks and gardens services	1,014	332	238	512	2,096
<b>Total</b>	<b>16,351</b>	<b>12,165</b>	<b>8,578</b>	<b>639</b>	<b>37,733</b>

**Notes to the Financial Report  
For the Year Ended 30 June 2025**

**5.7 Commitments (cont'd)**

	Not later than 1 year	Later than 1 year and not later than 2 years	Later than 2 years and not later than 5 years	Later than 5 years	Total
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Council 2024</b>					
<b>Capital</b>					
Buildings	3,986	-	-	-	3,986
Computers and telecom	322	-	-	-	322
Drains	346	-	-	-	346
Fixtures, fittings and furniture	876	-	-	-	876
Footpaths and cycleways	188	-	-	-	188
Library books and art works	102	-	-	-	102
Parks, open space and streetscapes	2,460	-	-	-	2,460
Plant, machinery and equipment	1,242	-	-	-	1,242
Recreation, leisure and community facilities	994	-	-	-	994
Roads	2,103	-	-	-	2,103
Kerb and channel	60	-	-	-	60
Waste management and landfill	1,035	-	-	-	1,035
Off-street carparks	938	-	-	-	938
<b>Total</b>	<b>14,652</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>14,652</b>

Notes to the Financial Report  
For the Year Ended 30 June 2025

Note 6 Assets we manage

6.1 Property, infrastructure, plant and equipment

Summary of property, infrastructure, plant and equipment

Consolidated	Carrying amount 30 June 2024 \$'000	First time recognition of assets \$'000	Additions \$'000	Contributions \$'000	Revaluation \$'000	Depreciation \$'000	Disposal \$'000	Write-off \$'000	Transfers \$'000	Transfers from provisions \$'000	Carrying amount 30 June 2025 \$'000
Land	124,345	6	-	-	7,315	-	-	-	-	-	131,666
Buildings	161,354	-	74	-	17,077	(4,706)	-	-	1,898	-	175,697
Plant and equipment	48,504	-	3,843	-	400	(3,706)	(289)	-	687	-	49,439
Infrastructure	770,384	4,351	1,417	954	34,584	(15,482)	(2,695)	-	11,380	(6,630)	798,263
Work in progress	53,290	-	28,571	-	-	-	-	(4,707)	(13,965)	-	63,189
	<b>1,157,877</b>	<b>4,357</b>	<b>33,905</b>	<b>954</b>	<b>59,376</b>	<b>(23,894)</b>	<b>(2,984)</b>	<b>(4,707)</b>	<b>-</b>	<b>(6,630)</b>	<b>1,218,254</b>

Summary of work in progress	Opening WIP \$'000	Additions \$'000	Write-off \$'000	Transfers \$'000	Closing WIP \$'000
Property	12,425	8,096	(117)	(1,898)	18,506
Plant and equipment	3,490	1,697	(1,312)	(504)	3,371
Infrastructure	37,375	18,778	(3,278)	(11,563)	41,312
<b>Total</b>	<b>53,290</b>	<b>28,571</b>	<b>(4,707)</b>	<b>(13,965)</b>	<b>63,189</b>

Notes to the Financial Report  
For the Year Ended 30 June 2025

6.1 Property, infrastructure, plant and equipment (cont'd)  
(a) Property

Consolidated	Land - specialised \$'000	Land - non specialised \$'000	Land under roads \$'000	Total Land \$'000	Buildings - specialised \$'000	Buildings - non specialised \$'000	Total Buildings \$'000	Work in progress \$'000	Total property \$'000
At fair value 1 July 2024	77,806	20,272	26,267	124,345	287,766	16,831	304,597	12,425	441,367
Accumulated depreciation at 1 July 2024	-	-	-	-	(135,039)	(8,204)	(143,243)	-	(143,243)
	77,806	20,272	26,267	124,345	152,727	8,627	161,354	12,425	298,124
<b>Movements in fair value</b>									
Additions	-	-	-	-	71	3	74	8,096	8,170
Recognitions	3	-	3	6	-	-	-	-	6
Revaluation	3,309	1,842	2,164	7,315	28,922	14,745	43,667	-	50,982
Write-off	-	-	-	-	-	-	-	(117)	(117)
Transfers	-	-	-	-	1,898	-	1,898	(1,898)	-
	3,312	1,842	2,167	7,321	30,891	14,748	45,639	6,081	59,041
<b>Movements in accumulated depreciation</b>									
Depreciation	-	-	-	-	(4,392)	(314)	(4,706)	-	(4,706)
Accumulated depreciation of revaluations	-	-	-	-	(15,633)	(10,957)	(26,590)	-	(26,590)
	-	-	-	-	(20,025)	(11,271)	(31,296)	-	(31,296)
At fair value 30 June 2025	81,118	22,114	28,434	131,666	318,657	31,579	350,236	18,506	500,408
Accumulated depreciation at 30 June 2025	-	-	-	-	(155,064)	(19,475)	(174,539)	-	(174,539)
Carrying amount	81,118	22,114	28,434	131,666	163,593	12,104	175,697	18,506	325,869

Notes to the Financial Report  
For the Year Ended 30 June 2025

6.1 Property, infrastructure, plant and equipment (cont'd)  
(b) Plant and Equipment

Consolidated	Plant machinery and equipment \$'000	Fixtures and fittings furniture \$'000	Computer and telecommunica- tions \$'000	Artwork \$'000	Library books \$'000	Total plant and equipment \$'000	Work in progress \$'000	Total plant and equipment \$'000
At fair value 1 July 2024	45,031	2,366	4,201	24,265	5,861	81,724	3,490	85,214
Accumulated depreciation at 1 July 2024	(24,418)	(1,479)	(2,877)	-	(4,446)	(33,220)	-	(33,220)
	20,613	887	1,324	24,265	1,415	48,504	3,490	51,994
<b>Movements in fair value</b>								
Additions	3,456	102	177	-	108	3,843	1,697	5,540
Revaluation	-	-	-	400	-	400	-	400
Disposal	(1,003)	-	-	-	-	(1,003)	-	(1,003)
Write-off	-	-	-	-	-	-	(1,312)	(1,312)
Transfers	427	28	126	22	84	687	(504)	183
	2,880	130	303	422	192	3,927	(119)	3,808
<b>Movements in accumulated depreciation</b>								
Depreciation	(2,741)	(152)	(532)	-	(281)	(3,706)	-	(3,706)
Accumulated depreciation of disposals	714	-	-	-	-	714	-	714
	(2,027)	(152)	(532)	-	(281)	(2,992)	-	(2,992)
At fair value 30 June 2025	47,911	2,496	4,504	24,687	6,053	85,651	3,371	89,022
Accumulated depreciation at 30 June 2025	(26,445)	(1,631)	(3,409)	-	(4,727)	(36,212)	-	(36,212)
Carrying amount	21,466	865	1,095	24,687	1,326	49,439	3,371	52,810

Notes to the Financial Report  
For the Year Ended 30 June 2025

6.1 Property, infrastructure, plant and equipment (cont'd)  
(c) Infrastructure

Consolidated	Roads \$'000	Kerb and channel \$'000	Footpaths and cycle ways \$'000	Drainage \$'000	Recreational, leisure and community \$'000	Waste Management \$'000	Parks open spaces and streetscapes \$'000	Aerodromes \$'000	Off street car parks \$'000	Total infrastructure \$'000	Work in progress \$'000	Total infrastructure \$'000
At fair value 1 July 2024	636,912	29,884	69,945	219,963	69,182	16,730	25,813	50,490	22,167	1,141,086	37,375	1,178,461
Accumulated depreciation at 1 July 2024	(235,556)	(10,395)	(31,169)	(45,546)	(14,207)	(6,171)	(5,164)	(10,104)	(12,390)	(370,702)	-	(370,702)
	401,356	19,489	38,776	174,417	54,975	10,559	20,649	40,386	9,777	770,384	37,375	807,759
<b>Movements in fair value</b>												
Additions	1,143	-	-	-	-	-	133	71	70	1,417	18,778	20,195
Contributions	-	-	-	954	-	-	-	-	-	954	-	954
Recognitions	1,247	241	596	1,190	1,075	-	-	-	2	4,351	-	4,351
Revaluation	31,016	1,459	3,421	10,711	3,344	27	1,237	-	933	52,148	-	52,148
Disposal	(5,152)	(3)	(9)	-	(1,075)	-	(8)	-	-	(6,247)	-	(6,247)
Write-off	-	-	-	-	-	-	-	-	-	-	(3,278)	(3,278)
Transfers	10,463	63	249	426	20	79	50	-	30	11,380	(11,563)	(183)
Transfers from Provision	-	-	-	-	-	(6,630)	-	-	-	(6,630)	-	(6,630)
	38,717	1,760	4,257	13,281	3,364	(6,524)	1,412	71	1,035	57,373	3,937	61,310
<b>Movements in accumulated depreciation</b>												
Depreciation	(9,130)	(430)	(1,604)	(1,600)	(311)	(649)	(499)	(860)	(399)	(15,482)	-	(15,482)
Accumulated depreciation of disposals	3,345	1	2	-	202	-	2	-	-	3,552	-	3,552
Accumulated depreciation of revaluations	(11,666)	(523)	(1,584)	(2,279)	(692)	(6)	(256)	-	(558)	(17,564)	-	(17,564)
	(17,451)	(952)	(3,186)	(3,879)	(801)	(655)	(753)	(860)	(957)	(29,494)	-	(29,494)
At fair value 30 June 2025	675,629	31,644	74,202	233,244	72,546	10,206	27,225	50,561	23,202	1,198,459	41,312	1,239,771
Accumulated depreciation at 30 June 2025	(253,007)	(11,347)	(34,355)	(49,425)	(15,008)	(6,826)	(5,917)	(10,964)	(13,347)	(400,196)	-	(400,196)
Carrying amount	422,622	20,297	39,847	183,819	57,538	3,380	21,308	39,597	9,855	798,263	41,312	839,575

**Notes to the Financial Report  
For the Year Ended 30 June 2025**

**6.1 Property, infrastructure, plant and equipment (cont'd)**

**Summary of property, infrastructure, plant and equipment**

Council	Carrying amount 30 June 2024 \$'000	First time recognition of assets \$'000	Additions \$'000	Contributions \$'000	Revaluation \$'000	Depreciation \$'000	Disposal \$'000	Write-off \$'000	Transfers \$'000	Transfers from provisions \$'000	Carrying amount 30 June 2025 \$'000
Land	124,345	6	-	-	7,315	-	-	-	-	-	131,666
Buildings	145,503	-	27	-	17,077	(4,539)	-	-	1,898	-	159,966
Plant and equipment	46,782	-	3,192	-	400	(3,457)	(194)	-	462	-	47,185
Infrastructure	727,679	4,351	1,213	954	34,584	(14,529)	(2,695)	-	11,380	(6,630)	756,307
Work in progress	53,001	-	27,697	-	-	-	-	(4,642)	(13,740)	-	62,316
	<b>1,097,310</b>	<b>4,357</b>	<b>32,129</b>	<b>954</b>	<b>59,376</b>	<b>(22,525)</b>	<b>(2,889)</b>	<b>(4,642)</b>	<b>-</b>	<b>(6,630)</b>	<b>1,157,440</b>

Summary of work in progress	Opening WIP \$'000	Additions \$'000	Write-off \$'000	Transfers \$'000	Closing WIP \$'000
Property	12,425	8,096	(117)	(1,898)	18,506
Plant and equipment	3,448	1,697	(1,312)	(462)	3,371
Infrastructure	37,128	17,904	(3,213)	(11,380)	40,439
<b>Total</b>	<b>53,001</b>	<b>27,697</b>	<b>(4,642)</b>	<b>(13,740)</b>	<b>62,316</b>



**Notes to the Financial Report  
For the Year Ended 30 June 2025**

**6.1 Property, infrastructure, plant and equipment (cont'd)**  
**(a) Property**

Council	Land - specialised \$'000	Land - non specialised \$'000	Land under roads \$'000	Total land and land improvements \$'000	Buildings - specialised \$'000	Buildings - non specialised \$'000	Total buildings \$'000	Work in progress \$'000	Total property \$'000
At fair value 1 July 2024	77,806	20,272	26,267	124,345	270,743	15,418	286,161	12,425	422,931
Accumulated depreciation at 1 July 2024	-	-	-	-	(132,977)	(7,681)	(140,658)	-	(140,658)
	77,806	20,272	26,267	124,345	137,766	7,737	145,503	12,425	282,273
<b>Movements in fair value</b>									
Additions	-	-	-	-	27	-	27	8,096	8,123
Recognitions	3	-	3	6	-	-	-	-	6
Revaluation	3,309	1,842	2,164	7,315	28,922	14,745	43,667	-	50,982
Write-off	-	-	-	-	-	-	-	(117)	(117)
Transfers	-	-	-	-	1,898	-	1,898	(1,898)	-
	3,312	1,842	2,167	7,321	30,847	14,745	45,592	6,081	58,994
<b>Movements in accumulated depreciation</b>									
Depreciation	-	-	-	-	(4,256)	(283)	(4,539)	-	(4,539)
Accumulated depreciation of revaluations	-	-	-	-	(15,633)	(10,957)	(26,590)	-	(26,590)
	-	-	-	-	(19,889)	(11,240)	(31,129)	-	(31,129)
At fair value 30 June 2025	81,118	22,114	28,434	131,666	301,590	30,163	331,753	18,506	481,925
Accumulated depreciation at 30 June 2025	-	-	-	-	(152,866)	(18,921)	(171,787)	-	(171,787)
Carrying amount	81,118	22,114	28,434	131,666	148,724	11,242	159,966	18,506	310,138

Notes to the Financial Report  
For the Year Ended 30 June 2025

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

(b) Plant and equipment

Council	Plant machinery and equipment \$'000	Fixtures and fittings and furniture \$'000	Computers and telecommu nications \$'000	Artwork \$'000	Library books \$'000	Total plant and equipment \$'000	Work in progress \$'000	Total plant and equipment \$'000
At fair value 1 July 2024	41,258	1,178	4,160	24,265	5,861	76,722	3,448	80,170
Accumulated depreciation at 1 July 2024	(21,984)	(641)	(2,869)	-	(4,446)	(29,940)	-	(29,940)
	19,274	537	1,291	24,265	1,415	46,782	3,448	50,230
<b>Movements in fair value</b>								
Additions	2,907	-	177	-	108	3,192	1,697	4,889
Revaluation	-	-	-	400	-	400	-	400
Disposal	(574)	-	-	-	-	(574)	-	(574)
Write-off	-	-	-	-	-	-	(1,312)	(1,312)
Transfers	202	28	126	22	84	462	(462)	-
	2,535	28	303	422	192	3,480	(77)	3,403
<b>Movements in accumulated depreciation</b>								
Depreciation	(2,577)	(67)	(532)	-	(281)	(3,457)	-	(3,457)
Accumulated depreciation of disposals	380	-	-	-	-	380	-	380
	(2,197)	(67)	(532)	-	(281)	(3,077)	-	(3,077)
At fair value 30 June 2025	43,793	1,206	4,463	24,687	6,053	80,202	3,371	83,573
Accumulated depreciation at 30 June 2025	(24,181)	(708)	(3,401)	-	(4,727)	(33,017)	-	(33,017)
Carrying amount	19,612	498	1,062	24,687	1,326	47,185	3,371	50,556

**Notes to the Financial Report  
For the Year Ended 30 June 2025**

**6.1 Property, infrastructure, plant and equipment (cont'd)**

**(c) Infrastructure**

<b>Council</b>	<b>Roads</b>	<b>Kerb and channel</b>	<b>Footpaths and cycle ways</b>	<b>Drainage</b>	<b>Recreational, leisure and community</b>	<b>Waste management</b>	<b>Parks open spaces and streetscapes</b>	<b>Aerodromes</b>	<b>Off street car parks</b>	<b>Total infrastructure</b>	<b>Work in progress</b>	<b>Total infrastructure</b>
	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>
At fair value 1 July 2024	636,912	29,884	69,945	219,963	69,182	16,730	24,918	-	19,221	1,086,755	37,128	1,123,883
Accumulated depreciation at 1 July 2024	(235,556)	(10,395)	(31,169)	(45,546)	(14,207)	(6,171)	(4,827)	-	(11,205)	(359,076)	-	(359,076)
	401,356	19,489	38,776	174,417	54,975	10,559	20,091	-	8,016	727,679	37,128	764,807
<b>Movements in fair value</b>												
Additions	1,143	-	-	-	-	-	-	-	70	1,213	17,904	19,117
Contributions	-	-	-	954	-	-	-	-	-	954	-	954
Recognitions	1,247	241	596	1,190	1,075	-	-	-	2	4,351	-	4,351
Revaluation	31,016	1,459	3,421	10,711	3,344	27	1,237	-	933	52,148	-	52,148
Disposal	(5,152)	(3)	(9)	-	(1,075)	-	(8)	-	-	(6,247)	-	(6,247)
Write-off	-	-	-	-	-	-	-	-	-	-	(3,213)	(3,213)
Transfers	10,463	63	249	426	20	79	50	-	30	11,380	(11,380)	-
Transfers from Provision	-	-	-	-	-	(6,630)	-	-	-	(6,630)	-	(6,630)
	38,717	1,760	4,257	13,281	3,364	(6,524)	1,279	-	1,035	57,169	3,311	60,480
<b>Movements in accumulated depreciation</b>												
Depreciation	(9,130)	(430)	(1,604)	(1,600)	(311)	(649)	(469)	-	(336)	(14,529)	-	(14,529)
Accumulated depreciation of disposals	3,345	1	2	-	202	-	2	-	-	3,552	-	3,552
Accumulated depreciation of revaluations	(11,666)	(523)	(1,584)	(2,279)	(692)	(6)	(256)	-	(558)	(17,564)	-	(17,564)
	(17,451)	(952)	(3,186)	(3,879)	(801)	(655)	(723)	-	(894)	(28,541)	-	(28,541)
At fair value 30 June 2025	675,629	31,644	74,202	233,244	72,546	10,206	26,197	-	20,256	1,143,924	40,439	1,184,363
Accumulated depreciation at 30 June 2025	(253,007)	(11,347)	(34,355)	(49,425)	(15,008)	(6,826)	(5,550)	-	(12,099)	(387,617)	-	(387,617)
Carrying amount	422,622	20,297	39,847	183,819	57,538	3,380	20,647	-	8,157	756,307	40,439	796,746

## Notes to the Financial Report For the Year Ended 30 June 2025

### 6.1 Property, infrastructure, plant and equipment (cont'd)

#### Acquisition

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

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

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

Asset Recognition Thresholds and Depreciation Periods	Depreciation Period	Threshold Limit \$'000
Land and land improvements		
land	-	5
Buildings		
buildings	25 - 75 years	10
Plant and equipment		
plant and equipment	1 - 80 years	5
fixtures, fittings and furniture	4 - 10 years	5
library books	10 years	-
Infrastructure		
footpaths and cycle ways	15 - 50 years	10
road kerb and channel	70 years	10
road pavements	20 - 65 years	10
road seals	15 - 40 years	10
Drainage	50 - 150 years	10
Waste management	15 - 40 years	10
Aerodromes	50 years	10
Off street carparks	15 - 65 years	10
Recreational, leisure and community	10 - 50 years	10
Parks, open spaces and streetscapes	5 - 100 years	10
Intangible assets - software	3 - 15 years	1
Intangible assets - Lightstate project	2 years	1

## Notes to the Financial Report For the Year Ended 30 June 2025

### 6.1 Property, infrastructure, plant and equipment (cont'd)

#### *Land under roads*

Council recognises land under roads it controls at fair value.

#### *Depreciation and amortisation*

Buildings, land improvements, plant and equipment, infrastructure, and other assets having limited useful lives are systematically depreciated over their useful lives to the Council in a manner which reflects consumption of the service potential embodied in those assets. Estimates of remaining useful lives and residual values are made on a regular basis with major asset classes reassessed annually. Depreciation rates and methods are reviewed annually.

Where assets have separate identifiable components that are subject to regular replacement, these components are assigned distinct useful lives and residual values and a separate depreciation rate is determined for each component.

Road earthworks and artworks are not depreciated on the basis they are assessed as not having a limited useful life.

Straight line depreciation is based on the residual useful life as determined each year.

Depreciation periods used are listed on the previous page and are consistent with the prior year unless otherwise stated.

#### *Repairs and maintenance*

Where the repair relates to the replacement of a component of an asset and the cost exceeds the capitalisation threshold the cost is capitalised and depreciated. The carrying value of the replaced asset is expensed.

#### *Valuation of land and buildings*

Valuation of land, specialised land and buildings were undertaken by qualified Valuer Mr Carlo Vadori AAPI, Certified Practising Valuer (Herron Todd White). The valuation of land and buildings is at fair value, being market value based on highest and best use permitted by relevant land planning provisions. Where land use is restricted through existing planning provisions and drainage basins the valuation is reduced to reflect this limitation. This adjustment is an unobservable input in the valuation. The adjustment has no impact on the comprehensive income statement.

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

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

## Notes to the Financial Report For the Year Ended 30 June 2025

### 6.1 Property, infrastructure, plant and equipment (cont'd)

#### Valuation of land and building (cont'd)

For land under roads (LUR) a full internal valuation was conducted by Mr Stephen Lush AAPI, Certified Practising Valuer (Council Officer). LUR was calculated using the 'Average Site Value Rate' and applying an adjustment allowance of 90%.

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

	Level 1	Level 2	Level 3	Date of Valuation	Type of Valuation
Land	-	22,114	-	31/12/2024	Full/External
Specialised land	-	-	81,118	31/12/2024	Full/External
Land under roads	-	-	28,434	31/12/2024	Full/Internal
Buildings	-	11,242	148,724	31/12/2024	Full/External
<b>Total</b>	<b>-</b>	<b>33,356</b>	<b>258,276</b>		

#### Valuation of infrastructure

External consultants from Assetic were engaged to review unit rates, useful lives and fair value methodology. Valuation of infrastructure assets was then undertaken internally based on these inputs and have been determined in accordance with an internal valuation undertaken by Asset Planner Hayley Finch, (B Environmental Management, Certified Associate in Asset Management). The Valuation review was undertaken by Karen Milner, Strategic Asset Systems Coordinator (CPA, Grad Cert Project Management, 16 Years Asset Management Experience) and Kylie Sergi, Manager Facilities and Assets (B App Sci, Dip Bus, 18 Years Asset Management Experience).

The date and type of the current valuation is detailed in the following table. An index based revaluation was conducted in the current year, this valuation was based on Rawlinson's Australian Construction Handbook 2024, a full unit rate and useful life review of these assets will be conducted in 2024/25 and 2025/26. External Condition Assessments are undertaken on a 3-5 year cycle.

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

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

	Level 1	Level 2	Level 3	Date of Valuation	Type of Valuation
Roads	-	-	422,622	30/06/2025	Indexation
Kerb and channel	-	-	20,297	30/06/2025	Indexation
Footpaths and cycle ways	-	-	39,847	30/06/2025	Indexation
Drainage	-	-	183,819	30/06/2025	Indexation
Recreational, leisure and community facilities	-	-	57,538	30/06/2025	Indexation
Waste management	-	-	3,380	30/06/2025	Indexation
Parks, open space and streetscapes	-	-	20,647	30/06/2025	Indexation
Off street car parks	-	-	8,157	30/06/2025	Indexation
<b>Total</b>	<b>-</b>	<b>-</b>	<b>756,307</b>		

Notes to the Financial Report  
For the Year Ended 30 June 2025

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

*Description of significant unobservable inputs into level 3 valuations*

**Specialised land and land under roads** is valued using a market based direct comparison technique. Significant unobservable inputs include the extent and impact of restriction of use and the market cost of land per square metre. The extent and impact of restrictions on use varies and results in a reduction to surrounding land values between 30% and 90%. The market value of land varies significantly depending on the location of the land and the current market conditions. Currently land values range between \$0.02 and \$940.00 per square metre.

**Specialised buildings** are valued using current replacement cost technique. Significant unobservable inputs include the current replacement cost and remaining useful lives of buildings. Current replacement costs are calculated on a square metre basis and ranges from \$60.00 to \$14,118.00 per square metre. The remaining useful lives of buildings are determined on the basis of the current condition of buildings and vary from 25 years to 75 years. Replacement cost is sensitive to changes in market conditions, with any increase or decrease in cost flowing through to the valuation. Useful lives of buildings are sensitive to changes in expectations or requirements that could either shorten or extend the useful lives of buildings.

**Infrastructure assets** are valued based on the current replacement cost. Significant unobservable inputs include the current replacement cost and remaining useful lives of infrastructure. The remaining useful lives of infrastructure assets are determined on the basis of straight line depreciation, except where a single asset class has comprehensive condition information, in which case remaining useful life is determined on the basis of condition and vary from 10 years to 150 years. Replacement cost is sensitive to changes in market conditions, with any increase or decrease in cost flowing through to the valuation. Useful lives of infrastructure are sensitive to changes in use, expectations or requirements that could either shorten or extend the useful lives of infrastructure assets.

	2025	2024
Reconciliation of specialised land	\$'000	\$'000
Land under roads	28,434	26,267
Parks and reserves, etc.	81,118	77,806
Total specialised land	109,552	104,073

**Notes to the Financial Report  
For the Year Ended 30 June 2025**

**Note 7 People and relationships**

**7.1 Council and key management remuneration**

**(a) Related parties**

*Parent entity*

Mildura Rural City Council is the parent entity.

*Subsidiaries and associates*

Mildura Airport Pty Ltd and Mildura Tourism and Economic Development Ltd trading as Mildura Regional Development are fully consolidated subsidiaries and form part of Mildura Rural City Council financial statements.

**(b) Key management personnel**

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

Details of KMP at any time during the year are:

**Councillors - Previous Term Elected**

Councillor (Mayor)	Liam Wood	1/07/2024 to	26/10/2024
Councillor (Deputy Mayor)	Mark Eckel	1/07/2024 to	26/10/2024
Councillor	Jason Modica	1/07/2024 to	26/10/2024
Councillor	Helen Healy	1/07/2024 to	26/10/2024
Councillor	Stefano de Pieri	1/07/2024 to	26/10/2024
Councillor	Glenn Milne	1/07/2024 to	26/10/2024
Councillor	Ian Arney	1/07/2024 to	26/10/2024
Councillor	Troy Bailey	1/07/2024 to	26/10/2024
Councillor	Jodi Ewings	1/07/2024 to	26/10/2024

**Councillors - New Term Elected**

Councillor (Mayor)	Helen Healy	12/11/2024 to	30/06/2025
Councillor (Deputy Mayor)	Ali Cupper	12/11/2024 to	30/06/2025
Councillor	Glenn Milne	12/11/2024 to	30/06/2025
Councillor	Ian Arney	12/11/2024 to	30/06/2025
Councillor	Troy Bailey	12/11/2024 to	30/06/2025
Councillor	Jodi Ewings	12/11/2024 to	30/06/2025
Councillor	Greg Brown	12/11/2024 to	30/06/2025
Councillor	Katie Clements	12/11/2024 to	30/06/2025
Councillor	Rebecca Crossling	12/11/2024 to	30/06/2025



## Notes to the Financial Report For the Year Ended 30 June 2025

### 7.1 Council and key management remuneration (cont'd)

#### Chief Executive Officer and Key Management Personnel

Martin Hawson	Chief Executive Officer	1/07/2024 to	30/06/2025
Kate Henschke	General Manager Corporate Performance	1/07/2024 to	30/06/2025
Daryl Morgan	General Manager Infrastructure and Assets	1/07/2024 to	30/06/2025
Mark Jenkins	General Manager Healthy Communities	1/07/2024 to	30/06/2025
Peter Alexander	General Manager Strategy and Growth	1/07/2024 to	13/05/2025
Cheree Jukes	Acting General Manager Strategy and Growth	9/04/2025 to	30/06/2025

	2025	2024
	No.	No.
Total number of Councillors	14	9
Total of Chief Executive Officer and other KMP	6	7
<b>Total key management personnel</b>	<b>20</b>	<b>16</b>

#### (c) Remuneration of key management personnel

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

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

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

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

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

	2025	2024
	\$'000	\$'000
Total remuneration of key management personnel was as follows:		
Short-term benefits	1,644	1,661
Post employment benefits	143	132
Other long-term benefits	28	43
<b>Total</b>	<b>1,815</b>	<b>1,836</b>

Notes to the Financial Report  
For the Year Ended 30 June 2025

7.1 Council and key management remuneration (cont'd)

The numbers of key management personnel whose total remuneration from Council and any related entities, fall within the following bands:	2025 No.	2024 No.
\$1 - \$9,999	-	1
\$10,000 - \$19,999	3	-
\$20,000 - \$29,999	3	-
\$30,000 - \$39,999	8	7
\$40,000 - \$49,999	-	1
\$60,000 - \$69,999	1	-
\$70,000 - \$79,999	-	1
\$100,000 - \$109,999	-	1
\$180,000 - \$189,999	-	1
\$240,000 - \$249,999	1	1
\$250,000 - \$259,999	2	-
\$260,000 - \$269,999	1	-
\$270,000 - \$279,999	-	1
\$280,000 - \$289,999	-	1
\$380,000 - \$389,999	1	1
	<u>20</u>	<u>16</u>

## Notes to the Financial Report For the Year Ended 30 June 2025

### 7.1 Council and key management remuneration (cont'd)

#### (d) Remuneration of other senior staff

Other senior staff are officers of Council, other than Key Management Personnel, whose total remuneration exceeds \$170,000 and who report directly to a member of the KMP.

	2025 \$'000	2024 \$'000
Total remuneration of other senior staff was as follows:		
Short-term benefits	2,617	2,448
Post employment benefits	306	254
Other-long term benefits	66	100
<b>Total</b>	<b>2,989</b>	<b>2,802</b>

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

	2025 No.	2024 No.
Income Range:		
\$170,000 - \$179,999	3	2
\$180,000 - \$189,999	-	2
\$190,000 - \$199,999	3	2
\$200,000 - \$209,999	6	4
\$210,000 - \$219,999	2	4
\$220,000 - \$229,999	1	-
	<b>15</b>	<b>14</b>

	2025 \$'000	2024 \$'000
Total remuneration for the reporting year for senior officers included above, amounted to:	2,989	2,802

Notes to the Financial Report  
For the Year Ended 30 June 2025

7.2 Related party disclosure

(a) Transactions with related parties	2025	2024
During the period Council entered into the following transactions with related parties.	\$'000	\$'000
Employee expenses for close family members of key management personnel	10	80
	<u>10</u>	<u>80</u>

All close family members of key management personnel were employed through an arm's length process. They are paid in accordance with the award for the job they perform. Council employs 621 staff of which only 1 is a close family member of key management personnel.

The Mildura Tourism and Economic Development Ltd (MRD) is controlled by a board consisting of:

- Martin Hawson (Chair) Chief Executive Officer of Mildura Rural City Council
- Cr Helen Healy (Director) Councillor of Mildura Rural City Council
- Kate Henschke (Director) General Manager Corporate Performance of Mildura Rural City Council

While it is acknowledged that these staff have joint roles for both Council and MRD which is a related party, however being a wholly owned subsidiary of Mildura Council transactions between the two entities have not been included in the above disclosure 7.2(a) Transactions with related parties.

(b) Outstanding balances with related parties

No expense has been recognised in the current year or prior year in respect of amounts owed by related parties.

(c) Loans to/from related parties

Council does not make loans to, receive loans from, or provide guarantees to any related parties as listed above at 7.1(b).

Council has a loan facility with Mildura Airport Pty Ltd which was originally established for upgrade of the airport runway and other capital upgrades and renewals, and has a loan facility with Mildura Tourism and Economic Development Ltd for development of the Light State project. This is disclosed in note 5.1(c) Trade and other receivables.

(d) Commitments to/from related parties

Council has committed to supporting both the Mildura Airport Pty Ltd and Mildura Tourism and Economic Development Ltd. Council has provided assurance that financial support will continue to be provided to ensure these entities continue to operate as a going concern. Refer to Note 8.1(b).

## Notes to the Financial Report For the Year Ended 30 June 2025

### Note 8 Managing uncertainties

#### 8.1 Contingent assets and liabilities

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

##### (a) Contingent assets

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

At balance date the Council was not impacted by any significant storm events during the 2024/25 financial year. Council was previously impacted by the October 2022 flood event, in which Council lodged claims with the Victorian State Government in line with the Disaster Recovery Funding Arrangements 2018. At 30 June 2025 there are no outstanding claim assessments with all amounts having been received.

##### (b) Contingent liabilities

Contingent liabilities are:

- possible obligations that arise from past events, whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Council; or
- present obligations that arise from past events but are not recognised because:
  - it is not probable that an outflow of resources embodying economic benefits will be required to settle the obligation; or
  - the amount of the obligation cannot be measured with sufficient reliability.

The following are potential contingencies to be considered by Council.

##### ***Superannuation***

Council has obligations under a defined benefit superannuation scheme that may result in the need to make additional contributions to the scheme, matters relating to this potential obligation are outlined below. As a result of the volatility in financial markets and economic conditions, the likelihood of making such contributions in future periods exists.

##### **Landfill**

Council operates a landfill and will have to carry out site rehabilitation works in the future. At balance date Council is unable to accurately assess the financial implications of such works, however Council has made a provision for landfill restoration in its balance sheet and also has a landfill redevelopment reserve to assist in managing these future cost.

## Notes to the Financial Report For the Year Ended 30 June 2025

### 8.1 Contingent assets and liabilities (cont'd)

#### Legal matters

Council does not have any major legal matters that could have a material impact on future operations at the time of preparation of these financial statements.

#### Liability Mutual Insurance

Council is a participant of the MAV Liability Mutual Insurance (LMI) Scheme. The LMI scheme provides public liability and professional indemnity insurance cover. The LMI scheme states that each participant will remain liable to make further contributions to the scheme in respect of any insurance year in which it was a participant to the extent of its participant's share of any shortfall in the provision set aside in respect of that insurance year, and such liability will continue whether or not the participant remains a participant in future insurance years.

#### MAV Work care

Council was a participant of the MAV Work Care Scheme. The MAV Work Care Scheme provided workers compensation insurance. MAV Work Care commenced business on 1 November 2017 and the last day the Scheme operated as a self-insurer was 30 June 2021. In accordance with the *Workplace Injury Rehabilitation and Compensation Act 2013*, there is a six year liability period following the cessation of the Scheme (to 30 June 2027). During the liability period, adjustment payments may be required (or received). The determination of any adjustment payments is dependent upon revised actuarial assessments of the Scheme's tail claims liabilities as undertaken by Work Safe Victoria. If required, adjustments will occur at the 3-year and 6-year points during the liability period, and will affect participating members.

#### Support for financial subsidiaries

Mildura Rural City Council has continued to support the two wholly owned subsidiaries being Mildura Airport Pty Ltd (MAPL) and Mildura Tourism and Economic Development Ltd (MRD). Both subsidiaries have received financial support through a loan facility, while MRD is fully staffed and resourced through operations of Mildura Council. Both entities will continued to receive financial and other supports to ensure they can continue to operate as a going concern. This support is for a period of twelve months from the date of adoption of the Financial Statements.

#### (c) Guarantees for loans to other entities

The amount disclosed for financial guarantee in this note is the nominal amount of the underlying loan that is guaranteed by the Council, not the fair value of the financial guarantee.

Financial guarantee contracts are not recognised as a liability in the balance sheet unless the lender has exercised their right to call on the guarantee or Council has other reasons to believe that it is probable that the right will be exercised.

**Notes to the Financial Report  
For the Year Ended 30 June 2025**

**8.2 Change in accounting standards**

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

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

## Notes to the Financial Report For the Year Ended 30 June 2025

### 8.3 Financial instruments

#### (a) Objectives and policies

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

#### (b) Market risk

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

#### *Interest rate risk*

Interest rate risk refers to the risk that the value of a financial instrument or cash flows associated with the instrument will fluctuate due to changes in market interest rates. Council's interest rate liability risk arises primarily from long term loans and borrowings at fixed rates which exposes Council to fair value interest rate risk. Cash flow interest rate risk is the risk that the future cash flows of a financial instrument will fluctuate because of changes in market interest rates. Council has minimal exposure to cash flow interest rate risk through its cash and deposits that are at floating rates.

Investment of surplus funds is made with approved financial institutions under the *Local Government Act 2020*. Council manages interest rate risk by adopting an investment policy that ensures:

- diversification of investment product;
- monitoring of return on investment; and
- benchmarking of returns and comparison with budget.

Interest rate movements have not been sufficiently significant during the year to have an impact on the Council's year end results resulting in no significant change in the Council's exposure, or its objectives, policies and processes for managing interest rate risk or the methods used to measure this risk from the previous reporting period.



## Notes to the Financial Report For the Year Ended 30 June 2025

### 8.3 Financial instruments (cont'd)

#### (c) Credit risk

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

- Council have a policy for establishing credit limits for the entities Council deal with;
- Council may require collateral where appropriate; and
- Council only invest surplus funds with financial institutions which have a recognised credit rating specified in Council's investment policy.

Receivables consist of a large number of customers, spread across the ratepayer, business and government sectors.

Credit risk associated with the Council's financial assets is minimal because the main debtor is secured by a charge over the rateable property.

There are no material financial assets which are individually determined to be impaired.

Council may also be subject to credit risk for transactions which are not included in the balance sheet, such as when Council provide a guarantee for another party. Details of our contingent liabilities are disclosed in Note 8.1(b).

The maximum exposure to credit risk at the reporting date to recognised financial assets is the carrying amount, net of any provisions for impairment of those assets, as disclosed in the balance sheet and notes to the financial statements. Council does not hold any collateral.

#### (d) Liquidity risk

Liquidity risk includes the risk that, as a result of Council's operational liquidity requirements it will not have sufficient funds to settle a transaction when required or will be forced to sell a financial asset at below value or may be unable to settle or recover a financial asset.

To help reduce these risks Council:

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

The Council's maximum exposure to liquidity risk is the carrying amounts of financial liabilities as disclosed on the face of the balance sheet and is deemed insignificant based on prior periods' data and current assessment of risk.

## Notes to the Financial Report For the Year Ended 30 June 2025

### 8.3 Financial instruments (cont'd)

#### (d) Liquidity risk (cont'd)

There has been no significant change in Council's exposure, or its objectives, policies and processes for managing liquidity risk or the methods used to measure this risk from the previous reporting period.

With the exception of borrowings, all financial liabilities are expected to be settled within normal terms of trade. Details of the maturity profile for borrowings are disclosed at Note 5.4.

Unless otherwise stated, the carrying amounts of financial instruments reflect their fair value.

#### (e) Sensitivity disclosure analysis

Taking into account past performance, future expectations, economic forecasts, and management's knowledge and experience of the financial markets, Council believes the following movements are 'reasonably possible' over the next 12 months:

- A parallel shift of up to -1.0% in market interest rates (AUD) from year-end rates of 4.10%.

These movements will not have a material impact on the valuation of Council's financial assets and liabilities, nor will they have a material impact on the results of Council operations.

### 8.4 Fair value measurement

#### *Fair value hierarchy*

Council's financial assets and liabilities are not valued in accordance with the fair value hierarchy, Council's financial assets and liabilities are measured at amortised cost.

Council measures certain assets and liabilities at fair value where required or permitted by Australian Accounting Standards. AASB 13 *Fair Value Measurement*, aims to improve consistency and reduce complexity by providing a definition of fair value and a single source of fair value measurement and disclosure requirements for use across Australian Accounting Standards.

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

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

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

Notes to the Financial Report  
For the Year Ended 30 June 2025

8.4 Fair value measurement (cont'd)

All assets and liabilities for which fair value is measured or disclosed in the financial statements are categorised within a fair value hierarchy, described as follows, based on the lowest level input that is significant to the fair value measurement as a whole:

- Level 1 — Quoted (unadjusted) market prices in active markets for identical assets or liabilities
- Level 2 — Valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable; and
- Level 3 — Valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable.

For the purpose of fair value disclosures, Council has determined classes of assets and liabilities on the basis of the nature, characteristics and risks of the asset or liability and the level of the fair value hierarchy as explained above.

In addition, Council determines whether transfers have occurred between levels in the hierarchy by re-assessing categorisation (based on the lowest level input that is significant to the fair value measurement as a whole) at the end of each reporting period.

Revaluation

Subsequent to the initial recognition of assets, non-current physical assets, other than plant and equipment, are measured at their fair value, being the price that would be received to sell an asset (or paid to transfer a liability) in an orderly transaction between market participants at the measurement date. (For plant and equipment carrying amount is considered to approximate fair value given short useful lives). At balance date, the Council reviewed the carrying value of the individual classes of assets measured at fair value to ensure that each asset materially approximated its fair value. Where the carrying value materially differed from the fair value at balance date, the class of asset was revalued.

Fair value valuations are determined in accordance with a valuation hierarchy. Changes to the valuation hierarchy will only occur if an external change in the restrictions or limitations of use of an asset result in changes to the permissible or practical highest and best use of the asset. In addition, Council undertakes a formal revaluation of land, buildings, and infrastructure assets on a regular basis ranging from 1 to 5 years. The valuation is performed either by experienced Council officers or independent experts. The following table sets out the frequency of revaluations by asset class.

Asset class	Revaluation frequency
Land	2 years
Buildings	2 years
Roads	2 to 5 years
Bridges	2 to 5 years
Footpaths and cycleways	2 to 5 years
Drainage	2 to 5 years
Recreational, leisure and community facilities	2 to 5 years
Waste management	2 to 5 years
Parks, open space and streetscapes	2 to 5 years
Other infrastructure	1 to 5 years

## Notes to the Financial Report For the Year Ended 30 June 2025

### 8.4 Fair value measurement (cont'd)

Where the assets are revalued, the revaluation increments are credited directly to the asset revaluation reserve except to the extent that an increment reverses a prior year decrement for that class of asset that had been recognised as an expense in which case the increment is recognised as revenue up to the amount of the expense. Revaluation decrements are recognised as an expense except where prior increments are included in the asset revaluation reserve for that class of asset in which case the decrement is taken to the reserve to the extent of the remaining increments. Within the same class of assets, revaluation increments and decrements within the year are offset.

#### *Impairment of assets*

At each reporting date, the Council reviews the carrying value of its assets to determine whether there is any indication that these assets have been impaired. If such an indication exists, the recoverable amount of the asset, being the higher of the asset's fair value less costs of disposal and value in use, is compared to the assets carrying value. Any excess of the assets carrying value over its recoverable amount is expensed to the comprehensive income statement, unless the asset is carried at the revalued amount in which case, the impairment loss is recognised directly against the revaluation surplus in respect of the same class of asset to the extent that the impairment loss does not exceed the amount in the revaluation surplus for that same class of asset.

### 8.5 Events occurring after balance date

There have been no other significant events occurring after the balance date which may affect the Council's operations or the results of those operations.

**Notes to the Financial Report  
For the Year Ended 30 June 2025**

**Note 9 Other matters**

**9.1 Reserves**

**(a) Asset revaluation reserves**

	Balance at beginning of reporting period	Increment (decrement)	Balance at end of reporting period
	\$'000	\$'000	\$'000
<b>Consolidated</b>			
<b>2025</b>			
<b>Property</b>			
Land	70,338	7,315	77,653
Buildings	77,932	17,078	95,010
	<b>148,270</b>	<b>24,393</b>	<b>172,663</b>
<b>Plant and equipment</b>			
Artwork	11,005	399	11,404
	<b>11,005</b>	<b>399</b>	<b>11,404</b>
<b>Infrastructure</b>			
Roads	309,222	19,348	328,570
Drainage	73,970	7,352	81,322
Drainage basins	9,093	1,079	10,172
Recreational, leisure and community facilities	50,622	2,655	53,277
Waste management	61	22	83
Parks, open space and streetscapes	3,753	981	4,734
Aerodromes	9,594	-	9,594
Off-street car parks	2,988	376	3,364
Footpaths	34,301	1,836	36,137
Kerb and channel	20,506	935	21,441
	<b>514,110</b>	<b>34,584</b>	<b>548,694</b>
<b>Water rights</b>			
Water rights	9,102	1,446	10,548
	<b>9,102</b>	<b>1,446</b>	<b>10,548</b>
<b>Total asset revaluation reserves</b>	<b>682,487</b>	<b>60,822</b>	<b>743,309</b>

**Notes to the Financial Report  
For the Year Ended 30 June 2025**

**9.1 Reserves (cont'd)**

**(a) Asset revaluation reserves (cont'd)**

	Balance at beginning of reporting period \$'000	Increment (decrement) \$'000	Balance at end of reporting period \$'000
<b>Consolidated 2024</b>			
<b>Property</b>			
Land	70,316	22	70,338
Buildings	77,932	-	77,932
	<b>148,248</b>	<b>22</b>	<b>148,270</b>
<b>Plant and equipment</b>			
Artwork	11,005	-	11,005
	<b>11,005</b>	<b>-</b>	<b>11,005</b>
<b>Infrastructure</b>			
Roads	280,444	28,778	309,222
Drainage	68,753	5,217	73,970
Drainage basins	7,499	1,594	9,093
Recreational, leisure and community facilities	48,449	2,173	50,622
Waste management	34	27	61
Parks, open space and streetscapes	2,513	1,240	3,753
Aerodromes	9,594	-	9,594
Off-street car parks	2,413	575	2,988
Footpaths	32,791	1,510	34,301
Kerb and channel	19,108	1,398	20,506
	<b>471,598</b>	<b>42,512</b>	<b>514,110</b>
<b>Water rights</b>			
Water rights	11,606	(2,504)	9,102
	<b>11,606</b>	<b>(2,504)</b>	<b>9,102</b>
<b>Total asset revaluation reserves</b>	<b>642,457</b>	<b>40,030</b>	<b>682,487</b>

**Notes to the Financial Report  
For the Year Ended 30 June 2025**

**9.1 Reserves (cont'd)**

**(a) Asset revaluation reserves (cont'd)**

	Balance at beginning of reporting period \$'000	Increment (decrement) \$'000	Balance at end of reporting period \$'000
<b>Council 2025</b>			
<b>Property</b>			
Land	70,338	7,315	77,653
Buildings	70,095	17,078	87,173
	<b>140,433</b>	<b>24,393</b>	<b>164,826</b>
<b>Plant and equipment</b>			
Artwork	11,005	399	11,404
	<b>11,005</b>	<b>399</b>	<b>11,404</b>
<b>Infrastructure</b>			
Roads	309,222	19,348	328,570
Drainage	73,970	7,352	81,322
Drainage basins	9,093	1,079	10,172
Recreational, leisure and community facilities	50,622	2,655	53,277
Waste management	61	22	83
Parks, open space and streetscapes	3,753	981	4,734
Aerodromes	9,594	-	9,594
Off-street car parks	2,988	376	3,364
Footpaths	34,301	1,836	36,137
Kerb and channel	20,506	935	21,441
	<b>514,110</b>	<b>34,584</b>	<b>548,694</b>
<b>Water rights</b>			
Water rights	9,034	1,446	10,480
	<b>9,034</b>	<b>1,446</b>	<b>10,480</b>
<b>Total asset revaluation reserves</b>	<b>674,582</b>	<b>60,822</b>	<b>735,404</b>

**Notes to the Financial Report  
For the Year Ended 30 June 2025**

**9.1 Reserves (cont'd)**

**(a) Asset revaluation reserves (cont'd)**

	Balance at beginning of reporting period \$'000	Increment (decrement) \$'000	Balance at end of reporting period \$'000
<b>Council</b>			
<b>2024</b>			
<b>Property</b>			
Land	70,316	22	70,338
Buildings	70,095	-	70,095
	<b>140,411</b>	<b>22</b>	<b>140,433</b>
<b>Plant and equipment</b>			
Artwork	11,005	-	11,005
	<b>11,005</b>	<b>-</b>	<b>11,005</b>
<b>Infrastructure</b>			
Roads	280,444	28,778	309,222
Drainage	68,753	5,217	73,970
Drainage basins	7,499	1,594	9,093
Recreational, leisure and community facilities	48,449	2,173	50,622
Waste management	34	27	61
Parks, open space and streetscapes	2,513	1,240	3,753
Aerodromes	9,594	-	9,594
Off-street car parks	2,413	575	2,988
Footpaths	32,791	1,510	34,301
Kerb and channel	19,108	1,398	20,506
	<b>471,598</b>	<b>42,512</b>	<b>514,110</b>
<b>Water rights</b>			
Water rights	11,526	(2,492)	9,034
	<b>11,526</b>	<b>(2,492)</b>	<b>9,034</b>
<b>Total asset revaluation reserves</b>	<b>634,540</b>	<b>40,042</b>	<b>674,582</b>



**Notes to the Financial Report  
For the Year Ended 30 June 2025**

**9.1 Reserves (cont'd)**

**(b) Other reserves**

<b>Consolidated 2025</b>	<b>Balance at beginning of reporting period \$'000</b>	<b>Transfer from accumulated surplus \$'000</b>	<b>Transfer to accumulated surplus \$'000</b>	<b>Balance at end of reporting period \$'000</b>
<b>Non discretionary reserves</b>				
Apex Park reserve	402	37	(52)	387
Developer contribution reserve	4,915	4,696	(137)	9,474
DGR donations reserve - MAC Theatre	58	-	-	58
Merbein Caravan Park reserve	182	39	-	221
Lake Cullulleraine Caravan Park reserve	44	11	-	55
Library book bequest reserve	30	-	-	30
Landfill redevelopment	7,217	1,215	(1,975)	6,457
Public open space contribution reserve	31	59	-	90
<b>Total</b>	<b>12,879</b>	<b>6,057</b>	<b>(2,164)</b>	<b>16,772</b>
<b>Discretionary reserves</b>				
Artwork acquisition reserve	272	133	(11)	394
Hands up Mallee	837	111	(138)	810
Small towns redevelopment reserve	222	3	(54)	171
Land acquisition reserve	545	584	-	1,129
Water transfer proceeds reserve	38	-	-	38
VGC advance grants reserve	-	10,178	-	10,178
Defined benefits reserve	2,000	-	-	2,000
Capital funding reserve	1,348	4,057	(2,054)	3,351
Capital renewal reserve	752	4,638	(723)	4,667
MRCC community drought reserve	51	-	(51)	-
MRCC developer contribution plan reserve	20,134	5,480	(423)	25,191
Unspent events grant reserve	153	544	(418)	279
Unspent recreation, planning and development grant reserve	264	322	(305)	281
Unspent community grant program	165	230	(218)	177
Murrayville swimming pool reserve	21	-	-	21
Fleet plant replacement reserve	-	894	-	894
Underbool swimming pool reserve	5	-	-	5
Energy and emission reduction reserve	571	-	(75)	496
<b>Total</b>	<b>27,378</b>	<b>27,174</b>	<b>(4,470)</b>	<b>50,082</b>
<b>Total other reserves</b>	<b>40,257</b>	<b>33,231</b>	<b>(6,634)</b>	<b>66,854</b>

**Notes to the Financial Report  
For the Year Ended 30 June 2025**

**9.1 Reserves (cont'd)**

**(b) Other reserves (cont'd)**

<b>Consolidated 2024</b>	<b>Balance at beginning of reporting period \$'000</b>	<b>Transfer from accumulated surplus \$'000</b>	<b>Transfer to accumulated surplus \$'000</b>	<b>Balance at end of reporting period \$'000</b>
<b>Non discretionary reserves</b>				
Apex Park reserve	364	38	-	402
Developer contribution reserve	4,975	557	(617)	4,915
Library book bequest reserve	30	-	-	30
DGR donations reserve - MAC Theatre	58	-	-	58
Merbein Caravan Park reserve	144	38	-	182
Lake Cullulleraine Caravan Park reserve	38	6	-	44
Landfill redevelopment	8,549	-	(1,332)	7,217
Public open space contribution reserve	-	31	-	31
<b>Total</b>	<b>14,158</b>	<b>670</b>	<b>(1,949)</b>	<b>12,879</b>
<b>Discretionary reserves</b>				
Artwork acquisition reserve	173	111	(12)	272
Hands up Mallee	1,321	-	(484)	837
Small towns redevelopment reserve	182	128	(88)	222
VGC advance grants reserve	18,675	-	(18,675)	-
Land acquisition reserve	1,419	500	(1,374)	545
Water transfer proceeds reserve	65	-	(27)	38
Defined benefits reserve	2,000	-	-	2,000
Capital funding reserve	624	3,712	(2,988)	1,348
Capital renewal reserve	-	754	(2)	752
MRCC community drought reserve	539	100	(588)	51
MRCC developer contribution plan reserve	15,732	4,943	(541)	20,134
Unspent events grant reserve	95	539	(481)	153
Unspent recreation, planning and development grant reserve	88	324	(148)	264
Unspent community grant program	204	330	(369)	165
Murrayville swimming pool reserve	21	-	-	21
Underbool swimming pool reserve	5	-	-	5
Energy and emission reduction reserve	-	571	-	571
<b>Total</b>	<b>41,143</b>	<b>12,012</b>	<b>(25,777)</b>	<b>27,378</b>
<b>Total other reserves</b>	<b>55,301</b>	<b>12,682</b>	<b>(27,726)</b>	<b>40,257</b>

**Notes to the Financial Report  
For the Year Ended 30 June 2025**

**9.1 Reserves (cont'd)**

**(b) Other reserves (cont'd)**

<b>Council</b>	<b>Balance at beginning of reporting period</b>	<b>Transfer from accumulated surplus</b>	<b>Transfer to accumulated surplus</b>	<b>Balance at end of reporting period</b>
<b>2025</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>
<b>Non discretionary reserves</b>				
Apex Park reserve	402	37	(52)	387
Developer contribution reserve	4,915	4,696	(137)	9,474
DGR donations reserve - MAC Theatre	58	-	-	58
Merbein Caravan Park reserve	182	39	-	221
Lake Cullulleraine Caravan Park reserve	44	11	-	55
Library book bequest reserve	30	-	-	30
Landfill redevelopment reserve	7,217	1,215	(1,975)	6,457
Public open space contribution reserve	31	59	-	90
<b>Total</b>	<b>12,879</b>	<b>6,057</b>	<b>(2,164)</b>	<b>16,772</b>
<b>Discretionary reserves</b>				
Artwork acquisition reserve	272	133	(11)	394
Hands up Mallee	837	111	(138)	810
Small towns redevelopment reserve	222	3	(54)	171
Land acquisition reserve	545	584	-	1,129
VGC advance grants reserve	-	10,178	-	10,178
Water transfer proceeds reserve	38	-	-	38
Defined benefits reserve	2,000	-	-	2,000
Capital funding reserve	1,348	4,057	(2,054)	3,351
Capital renewal reserve	752	4,638	(723)	4,667
MRCC community drought reserve	51	-	(51)	-
MRCC developer contribution plan reserve	20,134	5,480	(423)	25,191
Unspent events grant reserve	153	544	(418)	279
Unspent recreation, planning and development grant reserve	264	322	(305)	281
Unspent community grant program	165	230	(218)	177
Murrayville swimming pool reserve	21	-	-	21
Fleet plant replacement reserve	-	894	-	894
Underbool swimming pool reserve	5	-	-	5
Energy and emission reduction reserve	571	-	(75)	496
<b>Total</b>	<b>27,378</b>	<b>27,174</b>	<b>(4,470)</b>	<b>50,082</b>
<b>Total other reserves</b>	<b>40,257</b>	<b>33,231</b>	<b>(6,634)</b>	<b>66,854</b>

**Notes to the Financial Report  
For the Year Ended 30 June 2025**

**9.1 Reserves (cont'd)**

**(b) Other reserves (cont'd)**

	Balance at beginning of reporting period	Transfer from accumulated surplus	Transfer to accumulated surplus	Balance at end of reporting period
Council	\$'000	\$'000	\$'000	\$'000
<b>2024</b>				
<b>Non discretionary reserves</b>				
Apex Park reserve	364	38	-	402
Developer contribution reserve	4,975	557	(617)	4,915
Library book bequest reserve	30	-	-	30
DGR donations reserve - MAC Theatre	58	-	-	58
Merbein Caravan Park reserve	144	38	-	182
Lake Cullulleraine Caravan Park reserve	38	6	-	44
Landfill redevelopment reserve	8,549	-	(1,332)	7,217
Public open space contribution reserve	-	31	-	31
<b>Total</b>	<b>14,158</b>	<b>670</b>	<b>(1,949)</b>	<b>12,879</b>
<b>Discretionary reserves</b>				
Artwork acquisition reserve	173	111	(12)	272
Hands up Mallee	1,321	-	(484)	837
Small towns redevelopment reserve	182	128	(88)	222
VGC advance grants reserve	18,675	-	(18,675)	-
Land acquisition reserve	1,419	500	(1,374)	545
Water transfer proceeds reserve	65	-	(27)	38
Defined benefits reserve	2,000	-	-	2,000
Capital funding reserve	624	3,712	(2,988)	1,348
Capital renewal reserve	-	754	(2)	752
MRCC community drought reserve	539	100	(588)	51
MRCC developer contribution plan reserve	15,732	4,943	(541)	20,134
Unspent events grant reserve	95	539	(481)	153
Unspent recreation, planning and development grant reserve	88	324	(148)	264
Unspent community grant program	204	330	(369)	165
Murrayville swimming pool reserve	21	-	-	21
Underbool swimming pool reserve	5	-	-	5
Energy and emission reduction reserve	-	571	-	571
<b>Total</b>	<b>41,143</b>	<b>12,012</b>	<b>(25,777)</b>	<b>27,378</b>
<b>Total other reserves</b>	<b>55,301</b>	<b>12,682</b>	<b>(27,726)</b>	<b>40,257</b>

## Notes to the Financial Report For the Year Ended 30 June 2025

### 9.1 Reserves (cont'd)

Name of reserve	Nature and purpose
<b>Non discretionary reserves</b>	
Apex Park reserve	Set up under a Committee of Management agreement, where surplus funds are to be set aside for improvements to the park lands.
Developer contribution reserve	Statutory developer contributions to be used for infrastructure asset categories which do not have a dedicated reserve above.
DGR donations reserve - MAC Theatre	Reserve to hold deductible gifts for the Mildura Arts Centre theatre and is a requirement of being registered as a deductible gift recipient by the Australian Taxation Office.
Public open space contribution reserve	This reserve quarantines cash contributions within the Development Contribution Plan which relate to public open space projects.
Lake Cullulleraine Caravan Park reserve	Set up where surplus funds are to be set aside for improvements to the park lands.
Landfill redevelopment reserve	Surplus on waste management operations, to be used for landfill reinstatement and purchase of new landfill sites.
Library book bequest reserve	Established to hold library book bequest from deceased estate.
Merbein Caravan Park reserve	Set up where surplus funds are to be set aside for improvements to the park lands.
<b>Discretionary reserves</b>	
Artwork acquisition reserve	A reserve created for any annual unspent capital works expenditure allocation towards the restoration and expansion of Council's permanent artwork collection.
Capital renewal reserve	Established in order to take advantage of any possible matching funding, by way of government grants, for renewal of Council assets.
Hands up Mallee	A reserve created to account for the unspent portion of Hands up Mallee grant funding received.

## Notes to the Financial Report For the Year Ended 30 June 2025

### 9.1 Reserves (cont'd)

Name of reserve	Nature and purpose
<b>Discretionary reserves</b>	
Small town redevelopment reserve	A reserve for funds set aside for long term strategies for the small towns within the municipality.
Land acquisition reserve	The reserve was created to allow for the purchase of land identified for a strategic purpose.
Water transfer proceeds reserve	The reserve was established to hold proceeds from the sale of permanent and temporary water for future water purchases.
Defined benefits reserve	This reserve was established to hold funding generated from rates to be used in the advent of another defined benefits call.
Capital funding reserve	This reserve was established to hold rates funded capital works investments untied to any specific capital works project.
MRCC community drought reserve	This reserve was established to hold grant funding that is to be used to help communities affected by the drought.
MRCC developer contribution plan reserve	This reserve has been created to receive budget allocations that are to be used for the purpose of Council 's contribution towards developer contribution plan developments.
Unspent events grant reserve	An unspent event grants reserve will be established to hold grant payments that were budgeted to be paid out in the Budget but remain unallocated and unspent at the end of the financial year. The unspent grant budget allocation may be transferred to the reserve at the end of each financial year. This reserve primarily would be used to help fund large or hallmark events.
Unspent recreation, planning and development grant reserve	This reserve is to hold grant payments that were budgeted to be paid out in the annual budget but remain unallocated and unspent at the end of each financial year.
Unspent community grant program	This reserve is to ensure that funds allocated for the benefit of community groups are used to deliver projects for and on behalf of community groups.
Murrayville swimming pool reserve	This reserve is created to hold funds from the Murrayville swimming pool section 86 committee.
Fleet plant replacement reserve	This reserve is created to hold proceeds from the sale of fleet which remains unspent at the end of each financial year.
Underbool swimming pool reserve	This reserve is created to hold funds from the Underbool swimming pool section 86 committee.
Energy and emission reduction reserve	This reserve funds initiatives that reduce Council's energy consumption, greenhouse gas emissions and operational costs.

**Notes to the Financial Report  
For the Year Ended 30 June 2025**

**9.1 Reserves (cont'd)**

**(c) Financial assets revaluation**

	Balance at beginning of reporting period \$'000	Increment (decrement) \$'000	Share of increment (decrement) on revaluation by an associate \$'000	Balance at end of reporting period \$'000
<b>Council</b>				
<b>2025</b>				
Interest in Mildura Airport Pty Ltd	30,188	(388)	-	29,800
Interest in Mildura Regional Development	3,735	(5,012)	-	(1,277)
	<b>33,923</b>	<b>(5,400)</b>	<b>-</b>	<b>28,523</b>
<b>Total financial assets revaluation</b>	<b>33,923</b>	<b>(5,400)</b>	<b>-</b>	<b>28,523</b>
<b>2024</b>				
Interest in Mildura Airport Pty Ltd	31,086	(898)	-	30,188
Interest in Mildura Regional Development	2,820	915	-	3,735
	<b>33,906</b>	<b>17</b>	<b>-</b>	<b>33,923</b>
<b>Total financial assets revaluation</b>	<b>33,906</b>	<b>17</b>	<b>-</b>	<b>33,923</b>

**Notes to the Financial Report  
For the Year Ended 30 June 2025**

	Consolidated		Council	
	2025	2024	2025	2024
	\$'000	\$'000	\$'000	\$'000
<b>9.2 Reconciliation of cash flows from operating activities to surplus/(deficit)</b>				
Surplus for the year	27,262	433	32,662	404
<i>Non-cash adjustments:</i>				
Depreciation/amortisation	24,648	23,808	22,720	22,124
Loss on disposal of property, infrastructure, plant and equipment	1,843	811	1,912	811
Write-off of works in progress	4,692	3,385	4,627	3,385
First time recognition of non current assets	(4,357)	(4,697)	(4,357)	(4,697)
Contributions - non-monetary assets	(954)	(457)	(954)	(457)
Interest expense	553	736	534	562
Leasing finance expense	58	62	58	62
Allowance for impairment loss	6,763	69	74	69
<i>Change in assets and liabilities:</i>				
(Increase) / decrease in trade and other receivables	(2,713)	(2,774)	(3,888)	(4,208)
(Increase) / decrease in prepayments	58	(107)	(27)	(23)
Increase / (decrease) in trade and other payables	(936)	103	291	(1,086)
Increase / (decrease) in contract and other liabilities	592	(2,686)	224	(1,711)
Increase / (decrease) in trust fund deposits	(315)	348	(315)	348
(Increase) / decrease in inventories	(108)	(141)	(67)	(128)
Increase / (decrease) in provisions	640	(526)	363	(488)
<b>Net cash provided by operating activities</b>	<b>57,726</b>	<b>18,367</b>	<b>53,857</b>	<b>14,967</b>



**Notes to the Financial Report  
For the Year Ended 30 June 2025**

**10 Change in accounting policy**

There have been no changes to accounting policies in the 2024/25 year.

## Part 3: Performance Statement

# Mildura Rural City Council

## Performance Statement

For the year ended 30 June 2025



Mildura Rural City Council

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## Certification of the Performance Statement

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In my opinion, the accompanying performance statement has been prepared in accordance with the *Local Government Act 2020* and the *Local Government (Planning and Reporting) Regulations 2020*.



Mark McMillan, BBus  
**Principal Accounting Officer**  
**Dated:** Friday, 24 October 2025

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

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

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

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



Cr. Helen Healy  
**Councillor**  
**Dated:** Friday, 24 October 2025



Cr. Ali Cupper  
**Councillor**  
**Dated:** Friday, 24 October 2025



Kate Henschke  
**Acting Chief Executive Officer**  
**Dated:** Friday, 24 October 2025

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## Independent Auditor's Report

### To the Councillors of Mildura Rural City Council

<b>Opinion</b>	<p>I have audited the accompanying performance statement of Mildura Rural City Council (the council) which comprises the:</p> <ul style="list-style-type: none"> <li>• description of municipality for the year ended 30 June 2025</li> <li>• service performance indicators for the year ended 30 June 2025</li> <li>• financial performance indicators for the year ended 30 June 2025</li> <li>• sustainable capacity indicators for the year ended 30 June 2025</li> <li>• notes to the accounts</li> <li>• certification of the performance statement.</li> </ul> <p>In my opinion, the performance statement of Mildura Rural City Council in respect of the year ended 30 June 2025 presents fairly, in all material respects, in accordance with the performance reporting requirements of Part 4 of the <i>Local Government Act 2020</i> and Local Government (Planning and Reporting) Regulations 2020.</p>
<b>Basis for Opinion</b>	<p>I have conducted my audit in accordance with the <i>Audit Act 1994</i> which incorporates the Australian Standards on Assurance Engagements. I further describe my responsibilities under that Act and those standards in the <i>Auditor's Responsibilities for the Audit of the performance statement</i> section of my report.</p> <p>My independence is established by the <i>Constitution Act 1975</i>. My staff and I are independent of the council in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 <i>Code of Ethics for Professional Accountants</i> (the Code) that are relevant to my audit of the performance statement in Victoria. My staff and I have also fulfilled our other ethical responsibilities in accordance with the Code.</p> <p>I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.</p>
<b>Councillors' responsibilities for the performance statement</b>	<p>The Councillors are responsible for the preparation and fair presentation of the performance statement in accordance with the performance reporting requirements of the <i>Local Government Act 2020</i> and Local Government (Planning and Reporting) Regulations 2020 and for such internal control as the Councillors determines is necessary to enable the preparation and fair presentation of a performance statement that is free from material misstatement, whether due to fraud or error.</p>

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**Auditor's  
responsibilities  
for the audit of  
the performance  
statement**

As required by the *Audit Act 1994*, my responsibility is to express an opinion on the performance statement based on the audit. My objectives for the audit are to obtain reasonable assurance about whether the performance statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Standards on Assurance Engagements will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of users taken on the basis of this performance statement. As part of an audit in accordance with the Australian Standards on Assurance Engagements, I exercise professional judgement and maintain professional scepticism throughout the audit. I also:

- identify and assess the risks of material misstatement of the performance statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the council's internal control
- evaluate the overall presentation, structure and content of the performance statement, including the disclosures, and whether performance statement represents the underlying events and results in a manner that achieves fair presentation.

I communicate with the Councillors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

---

MELBOURNE  
24 October 2025



Travis Derricott  
*as delegate for the Auditor-General of Victoria*

## **Section 1. Description of municipality**

### **Section 1. Description of municipality**

Mildura is a growing regional city on the banks of the Murray River in north-western Victoria bordering New South Wales and South Australia. Major townships within Mildura Rural City's urban area include Mildura, Irymple, Red Cliffs and Merbein. Other townships within Council's rural area include Ouyen, Walpeup, Murrayville, Underbool, Werrimull, Cullulleraine, Nangiloc and Colignan. The city's main industries include agriculture, horticulture, advanced manufacturing, logistics and services. The municipality covers an area of 22,082 square kilometres, making it the largest in Victoria and has an estimated resident population of 57,626 which is projected to grow to 62,989 by the year 2036.



## Section 2 - Service Performance Indicators

For the year ended 30 June 2025

	2022	2023	2024	2025		Comment
<b>Service / Indicator / Measure</b> [Formula]	Actual	Actual	Actual	Target as per budget	Actual	
<b>Aquatic Facilities</b> <b>Utilisation</b> <i>Utilisation of aquatic facilities</i>  [Number of visits to aquatic facilities / Municipal population]	4.48	6.13	7.10	N/A	7.53	
<b>Animal Management</b> <b>Health and safety</b> <i>Animal management prosecutions</i>  [Number of successful animal management prosecutions / Number of animal management prosecutions] x 100	100%	100%	0%	N/A	100%	There were no animal management prosecutions in the previous financial year 2023/24, there was 1 Major Dog Attack prosecution in May 2025.
<b>Food Safety</b> <b>Health and safety</b> <i>Critical and major non-compliance outcome notifications</i>  [Number of critical non-compliance outcome notifications and major non- compliance notifications about a food premises followed up / Number of critical non-compliance outcome notifications and major non-compliance notifications about a food premises] x100	83.33%	85.71%	77.42%	N/A	85.71%	Council has maintained its approach to major and non-compliance outcome notifications. As more food safety inspections were undertaken there were more non-compliances that required follow up.

<b>Governance</b> <b>Consultation and engagement</b> <i>Satisfaction with community consultation and engagement</i>  [Community satisfaction rating out of 100 with how Council has performed on community consultation and engagement ]	49	50	48	50	48	Council continues to explore better communication channels and effective engagement methods.
<b>Libraries</b> <b>Participation</b> <i>Library membership</i>  [Number of registered library members / Population] x100	#N/A	#N/A	18.62%	N/A	18.48%	
<b>Maternal and Child Health (MCH)</b> <b>Participation</b> <i>Participation in the MCH service</i>  [Number of children who attend the MCH service at least once (in the year) / Number of children enrolled in the MCH service] x100	78.45%	80.69%	79.24%	N/A	78.30%	
<i>Participation in the MCH service by Aboriginal children</i>  [Number of Aboriginal children who attend the MCH service at least once (in the year) / Number of Aboriginal children enrolled in the MCH service] x100	82.84%	85.66%	84.62%	N/A	78.54%	

<b>Roads</b> <b>Condition</b> <i>Sealed local roads maintained to condition standards</i> [Number of kilometres of sealed local roads below the renewal intervention level set by Council / Kilometres of sealed local roads] x100	91.63%	92.25%	92.23%	90.00%	91.90%	
<b>Statutory Planning</b> <b>Service standard</b> <i>Planning applications decided within required time frames</i> [(Number of regular planning application decisions made within 60 days) + (Number of VicSmart planning application decisions made within 10 days) / Number of planning application decisions made] x100	84.75%	49.48%	31.99%	50.00%	53.09%	The Statutory Planning team has recruited staff and streamlined processes which has contributed to applications being decided within Statutory timeframes.
<b>Waste Management</b> <b>Waste diversion</b> <i>Kerbside collection waste diverted from landfill</i> [Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins] x100	74.02%	73.84%	68.83%	70.00%	68.27%	

### Section 3. Financial performance indicators

For the year ended 30 June 2025

	2022	2023	2024	2025		2026	2027	2028	2029	Material Variations and Comments
<b>Dimension / Indicator / Measure</b> [Formula]	Actual	Actual	Actual	Target as per budget	Actual	Forecasts	Forecasts	Forecasts	Forecasts	
<b>Efficiency</b> <b>Expenditure level</b> <i>Expenses per property assessment</i> [Total expenses / Number of property assessments]	\$4,022.88	\$4,362.04	\$4,304.74	\$4,354.50	\$4,269.69	\$4,479.44	\$4,663.50	\$4,788.93	\$4,931.73	Expenses for financial year 2024-25 are consistent with budget with little to no variance.
<b>Revenue level</b> <i>Average rate per property assessment</i> [Sum of all general rates and municipal charges / Number of property assessments]	\$2,184.33	\$2,236.31	\$2,315.74	N/A	\$2,340.33	\$2,440.63	\$2,516.33	\$2,592.91	\$2,670.36	

<b>Liquidity</b> <b>Working capital</b>  <i>Current assets compared to current liabilities</i>  [Current assets / Current liabilities] x100										
	504.64%	530.97%	524.32%	368.38%	487.97%	392.80%	384.04%	377.26%	369.64%	This result is influenced by carried forward capital works and increased large-scale projects spanning multiple financial years.
<b>Unrestricted cash</b>  <i>Unrestricted cash compared to current liabilities</i>  [Unrestricted cash / Current liabilities] x100										
	368.96%	235.86%	-183.08%	N/A	-142.04%	-57.22%	-51.79%	-48.06%	-45.59%	There has been a decrease in unrestricted cash held due to the timing of the forward payment of the Financial Assistance Grants.  The majority of council cash is held in long term deposits which are not included in cash calculations for this variance measure.
<b>Obligations</b> <b>Loans and borrowings</b>  <i>Loans and borrowings compared to rates</i>  [Interest bearing loans and borrowings / Rate revenue] x100										
	12.81%	10.99%	9.80%	N/A	8.87%	7.61%	6.84%	6.07%	5.32%	Council has no new borrowings forecast and is concentrating on paying off existing loans.

<p><i>Loans and borrowings repayments compared to rates</i></p> <p>[Interest and principal repayments on interest bearing loans and borrowings / Rate revenue] x100</p>	10.19%	2.26%	1.43%	N/A	1.08%	1.04%	1.00%	0.96%	0.93%	Council has continued to make normal repayment of existing loans with loan balances continuing to decrease, with rates increasing each year this will cause a variance year to year.
<p><b>Indebtedness</b></p> <p><i>Non-current liabilities compared to own source revenue</i></p> <p>[Non-current liabilities / Own source revenue] x100</p>	41.94%	40.66%	31.45%	N/A	25.46%	31.43%	30.88%	30.28%	29.69%	Council has continued to make normal repayments of existing loans with no new borrowings forecast. Future provision calculations have also reduced due to decrease in CPI.
<p><b>Asset renewal and upgrade</b></p> <p><i>Asset renewal and upgrade compared to depreciation</i></p> <p>[Asset renewal and asset upgrade expense / Asset depreciation] x100</p>	106.83%	94.90%	91.22%	149.09%	102.90%	119.71%	93.41%	91.85%	90.85%	Mildura Rural City Council aims to have a ratio of around 100% which means we are adequately maintaining our current asset base. This will vary over time and can be influenced by factors such as external funding.

<b>Operating position</b>  <b>Adjusted underlying result</b>  <i>Adjusted underlying surplus (or deficit)</i>  [Adjusted underlying surplus (deficit)/ Adjusted underlying revenue] x100	10.16%	7.84%	-8.21%	N/A	10.03%	1.96%	0.60%	0.73%	0.53%	For 2023-24 the Victorian Grants Commission reversed all previous forward payments of financial assistance grants with no forward payment made in June 2024 making the payment instead in July 2024. They have now forward paid 2025-26 grants in June 2025 which has created an artificial surplus result which varies to the prior year.
<b>Stability</b>  <b>Rates concentration</b>  <i>Rates compared to adjusted underlying revenue</i>  [Rate revenue / Adjusted underlying revenue] x100	58.42%	56.37%	69.41%	65.39%	60.13%	65.05%	65.46%	65.76%	66.05%	The timing of financial assistance grants from the Victorian Grants Commission varies this measure from year to year as it changes the underlying revenue amount.

<b><i>Rates effort</i></b> <i>Rates compared to property values</i> [Rate revenue / Capital improved value of rateable properties in the municipality] x100	0.58%	0.59%	0.56%	N/A	0.56%	0.57%	0.57%	0.59%	0.61%	
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## Section 4. Sustainable capacity indicators

For the year ended 30 June 2025

	2022	2023	2024	2025	Comment
<b>Indicator / Measure</b> [Formula]	Actual	Actual	Actual	Actual	
<b>Population</b> <i>Expenses per head of municipal population</i> [Total expenses / Municipal population]	\$2,212.64	\$2,338.84	\$2,304.43	\$2,314.67	
<i>Infrastructure per head of municipal population</i> [Value of infrastructure / Municipal population]	\$15,217.80	\$16,117.56	\$16,905.25	\$17,800.54	
<i>Population density per length of road</i> [Municipal population / Kilometres of local roads]	10.67	11.05	11.13	11.32	

<b>Own-source revenue</b> <i>Own-source revenue per head of municipal population</i> [Own-source revenue / Municipal population]	\$1,794.35	\$1,901.90	\$1,941.39	\$1,899.84	
<b>Recurrent grants</b> <i>Recurrent grants per head of municipal population</i> [Recurrent grants / Municipal population]	\$571.58	\$555.74	\$146.21	\$648.44	The Victorian Grants Commission forward paid financial assistance grants for 2025-26 making payment in June 2025. The grant is recognised in the year received which creates large variance.
<b>Disadvantage</b> <i>Relative Socio-Economic Disadvantage</i> [Index of Relative Socio-Economic Disadvantage by decile]	1.00	1.00	1.00	1.00	
<b>Workforce turnover</b> <i>Percentage of staff turnover</i> [Number of permanent staff resignations and terminations / Average number of permanent staff for the financial year] x100	16.4%	22.9%	15.2%	10.0%	Staff turnover rate has returned to previously reported levels, after a few years (in particular 2022-23) affected by Council transitioning out of Aged and Disability Services.

## Section 5. Notes to the accounts

### 5.1. Basis of preparation

Council is required to prepare and include a performance statement within its annual report. The performance statement includes the results of the prescribed, service performance, financial performance and sustainable capacity indicators and measures together with a description of the municipal district, an explanation of material variations in the results and notes to the accounts. This statement has been prepared to meet the requirements of the *Local Government Act 2020* and *Local Government (Planning and Reporting) Regulations 2020*.

Where applicable the results in the performance statement have been prepared on accounting bases consistent with those reported in the Financial Statements. The other results are based on information drawn from council information systems or from third parties (e.g., Australian Bureau of Statistics or the Council's satisfaction survey provider).

The performance statement presents the actual results for the current year and the previous three years, along with the current year's target, if mandated by *the Local Government (Planning and Reporting) Regulations 2020*. Additionally, for the prescribed financial performance indicators and measures, the performance statement includes the target budget for the current year and the results forecast for the period 2025-26 to 2028-29 by the council's financial plan.

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

## 5.2. Definitions

Key term	Definition
Aboriginal children	means a child who is an Aboriginal person
Aboriginal person	has the same meaning as in the Aboriginal Heritage Act 2006
adjusted underlying revenue	means total income other than: <ul style="list-style-type: none"> <li>• non-recurrent grants used to fund capital expenditure; and</li> <li>• non-monetary asset contributions; and</li> <li>• contributions to fund capital expenditure from sources other than those referred to above</li> </ul>
adjusted underlying surplus (or deficit)	means adjusted underlying revenue less total expenditure
annual report	means an annual report prepared by a council under section 98 of the Act
asset renewal expenditure	means expenditure on an existing asset or on replacing an existing asset that returns the service capability of the asset to its original capability
asset upgrade expenditure	means expenditure that— (a) enhances an existing asset to provide a higher level of service; or (b) extends the life of the asset beyond its original life
critical non-compliance outcome notification	means a notification received by council under section 19N(3) or (4) of the <i>Food Act 1984</i> , or advice given to council by an authorized officer under that Act, of a deficiency that poses an immediate serious threat to public health
current assets	has the same meaning as in the Australian Accounting Standards
current liabilities	has the same meaning as in the Australian Accounting Standards
food premises	has the same meaning as in the <i>Food Act 1984</i>
intervention level	means the level set for the condition of a road beyond which a council will not allow the road to deteriorate and will need to intervene
local road	means a sealed or unsealed road for which the council is the responsible road authority under the <i>Road Management Act 2004</i>
major non-compliance outcome notification	means a notification received by a council under section 19N(3) or (4) of the <i>Food Act 1984</i> , or advice given to council by an authorized officer under that Act, of a deficiency that does not pose an immediate serious threat to public health but may do so if no remedial action is taken
MCH	means the Maternal and Child Health Service provided by a council to support the health and development of children within the municipality from birth until school age
non-current liabilities	means all liabilities other than current liabilities
own-source revenue	means adjusted underlying revenue other than revenue that is not under the control of council (including government grants)
population	means the resident population estimated by council
rate revenue	means revenue from general rates, municipal charges, service rates and service charges
relative socio-economic disadvantage	in relation to a municipal district, means the relative socio-economic disadvantage, expressed as a decile for the relevant financial year, of the area in which the municipal district is located according to the Index of Relative Socio-Economic Disadvantage of SEIFA
restricted cash	means cash, cash equivalents and financial assets, within the meaning of the Australian Accounting Standards, not available for use other than for a purpose

	for which it is restricted, and includes cash to be used to fund capital works expenditure from the previous financial year
SEIFA	means the Socio-Economic Indexes for Areas published from time to time by the Australian Bureau of Statistics on its Internet site
unrestricted cash	means all cash and cash equivalents other than restricted cash

### 5.3. Other Matters

This year's performance results have been affected by a number of factors.

The Victorian Government through the Victorian Grants Commission adjusted the timing of payments for 2025-2026 financial assistance grants allocation, forward paying 50% of the allocation in June 2025. This timing difference has resulted in an increase to the adopted budget grant income, and artificially alters the surplus position, balance sheet and cash equivalents as reported in the financial statements in the 2024-2025 financial year.

Inflation (CPI) has remained stubbornly high for several years taking some time to decrease to within the Reserve Bank target range. However, the increase in prices doesn't decrease but remain embedded into ongoing expenditure. This contributes to increases in ongoing operational costs and the cost of delivering capital works projects and related expenditures.

The Mildura region experienced a significant flood event in 2022-23. Post-flood has required significant recovery and restoration for Council and community assets including playgrounds, parks, roads and footpaths, much of which has been funded from government grants and insurance claims with some of these works continuing.

Finally, in accordance with financial sustainability and sound financial management principles, Council will continue to monitor the economic conditions closely including financial reporting through our monthly management reports, quarterly budget review process, long-term financial planning, service reviews and analysis of financial ratios.