

Annual Report

2025-2026



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 2025-2026

As a Council, we are committed to transparent reporting and accountability to our community. The Report of Operations 2025-2026 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: 22,082km²
- 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: 57,309 (inclusive of citizenship from around 112 nations)
- Estimated Mildura population: 33,062
- Aboriginal and Torres Strait Islander population: 3,255
- 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 2026 update to Australian Bureau of Statistics data.*

Purpose

Our Vision – We are a liveable, people-friendly community.

- 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

- 92 groups are assisted by annual community grants totalling \$692,544.51
- 1,089 km of local sealed roads maintained
- 4,067 km of unsealed local roads maintained
- 31,679 rateable properties comprised of 25,674 residential, 2,612 business, 1,560 dryland farming, 1,750 irrigated farming and 83 cultural and recreation properties
- 1,620 applications received for 139 recruitment processes
- 450,857 attendees at aquatic facilities
- 34 recreation facilities maintained
- 250,027 library items borrowed
- 66,242 customer interactions comprised of 42,187 calls answered, 20,891 outgoing calls and 3,164 digital Interactions (chat and email)
- 459 planning applications received
- 938 building permits issued for building works totalling \$285,076,639

- 27 school crossings supervised
- 28,650 rubbish bins collected each fortnight
- 27,965 recycling bins collected each fortnight
- 27,715 organic bins collected each week
- 25,355 glass bins collected every four weeks
- 1,444kW solar PV panels installed on Mildura Rural City Council buildings
- 2,136kW solar PV panels installed on nine commercial properties through Environmental Upgrade Agreements
- 184,878 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:

- Marked National Tree Day on 27 July 2025 with a community event involving the planting of 200 trees in the Robbins Wetland area in South Mildura.
- Twelve months following the introduction of the 120L purple bin for glass in our municipality to improve the quality of our recycling while ensuring eligible glass materials can be turned into new products for re-use locally, celebrated a significant waste milestone in July 2025, with statistics showing 540 tonnes of eligible glass collected kerbside and close to another 6.9 tonnes of glass dropped at the Mildura Transfer Station in that time.
- On 9 September 2025, announced a \$2.5 million funding boost through the Australian Government's Community Energy Upgrades Fund Program, which will slash over \$400,000 from our organisation's annual operating costs with a suite of energy-saving project upgrades across a range of Council buildings and local community facilities. These projects include boiler and appliance upgrades (gas to electric), hot water system upgrades (gas to electric), electric vehicle charging stations, solar PV and battery storage and lighting upgrades.
- Hosted the 2025 Electric Vehicle Showcase at the Mildura Riverfront on 1 November 2025, providing the opportunity for community members to learn more about electric vehicles, motorcycles and bicycles.
- Released statistics on 2 December 2025 showing savings of almost \$1.9 million in Mildura Landfill operational costs over the past two financial years and increased landfill capacity of around 20 per cent following the introduction in 2023-2024 and successful trial of a new method to cover the Mildura Landfill tip face with bentonite clay instead of soil.
- Released Mildura Rural City Council's Environmental Sustainability Report 2024-2025, highlighting a range of achievements including, a reduction in greenhouse emissions by 551 tCO₂-e in comparison with the previous year, delivery of 64 environmental education activities and events, diversion and recycling of 14,339 tonnes of kerbside food and garden organics waste and 540 tonnes of kerbside glass waste, and a reduction of six per cent in fuel consumption across Council's fleet.
- Hosted a Clean Up Australia Day 2026 community event at the Mildura South Wetlands – Dunnings area on 1 March 2026.
- Approved grant funding of \$9,378.30 (GST exclusive), subject to Land Managers Consent approval, through the Waste Minimisation and Resource Recovery Grant Program 2025 to enable the Christie Centre Inc AroundAgain to deliver a project to increase shredding capability for recyclable paper.

- Adopted the Rabbit Management Policy CP002, developed to set out our approach to the management of rabbits on Council's land.
- Adopted the Electric Vehicle Charging Infrastructure Policy CP053, updated to include additional guidance on charging bay design to maximise accessibility and accommodate larger and towing vehicles, and clarify maintenance and servicing requirements, along with land manager's consent.
- Replaced the Water and Energy Use Policy OP186 and supporting guidelines with a new Environmentally Sustainable Design Policy CP035 and Environmentally Sustainable Design Standards for Buildings and Facilities, to more comprehensively align with Council's Towards Zero Emissions Strategy 2021-2050.
- Adopted the Environmental Sustainability and Climate Change Policy CP041, updated to include minor changes.
- Adopted the Water Allocation Policy CP023, updated to include significant changes, including the introduction of a set fee for Nangiloc residents and the Nangiloc tavern using Council-owned water delivery infrastructure, the requirement to prepare and implement a Drought Management Plan when reduced allocations are anticipated and the establishment of parameters for temporary water trading to ensure opportunities for income from water sales are not missed.
- Adopted the Urban Tree Policy CP027, updated to include minor changes.
- Adopted the Water Management Policy CP024, updated to include minor changes.
- Adopted the Towards Zero Emissions Strategy – Phase 2 Action Plan 2025-2029.

Strategic Objective: Community

We will be a healthy, respectful and connected community.

Achievements:

- Engaged two courageous, community champions to lead our 2025 Community Walk Against Family Violence on Friday 21 November 2025. Patsy Doolan, a proud Barkindji/Paakantyi woman and one of our region's respected cultural leaders, and Conor Pall, local Survivor Advocate, walked side by side with the community to raise awareness and inspire change.
- Partnered with 13 local and state agencies to develop the Respect Mallee campaign, which was launched during the annual 16 Days of Activism from 25 November to 10 December 2025, to raise awareness and spark conversations to take action to prevent gender-based violence in our community.
- Coinciding with the 16 Days of Activism campaign, hosted the 2025 Awareness to Action Forum at Powerhouse Place on 10 December 2025, providing the opportunity for everyone involved in local sport to explore their role in promoting respectful relationships in clubs and in our community, and a safe space for men to speak openly about their experiences and learn how to access support for themselves or their families.
- Announced Mildura Rural City Council's 2026 Australia Day Award recipients, highlighting the outstanding achievements residents and community groups make within our region: Citizen of the Year, Lisa Crowhurst; Young Citizen of the Year, Kaitia Phillis-Thornton; Community Event or Project of the Year, Cullulleraine Music Festival 2025.
- Honoured five-time Australian Superbike Champion, local resident Josh Waters, with a civic reception in Mildura on 20 March 2026.
- Approved the Irymple Progress Association Community Plan Support Fund (part B) funding application for \$8,750.00 (GST exclusive) for the Irymple Community Mural project.
- Assisted 92 groups with annual community grants totalling \$692,544.51 to deliver innovative local projects and programs that support Council's vision "We are a liveable, people friendly community".
- Officially opened a purpose-built animal isolation facility, strengthening our ability to provide high quality care for lost and impounded animals across our municipality.
- Adopted the Ouyen Walking and Cycling Plan.
- Adopted the Community Health and Wellbeing Plan 2025-2029.
- Adopted the Domestic Animal Management Plan 2026–2029.
- Adopted the Disability Action Plan 2026-2027.
- Adopted the Healthy Ageing Action Plan 2026-2029.
- Adopted the Reconciliation Action Plan 2026-2029.

Strategic Objective: Place

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

Achievements:

- Held a Community Open Day for the new Red Cliffs Early Years Hub on 7 December 2025, providing a chance for local residents to explore the new Hub ahead of the 2026 school year. Construction of the new hub was supported by a \$6 million grant from the Victorian School Building Authority's Building Blocks program and completed in March 2025. The new hub has replaced the previous Red Cliffs Kindergarten and Maternal and Child Health buildings with a modern facility, bringing the Red Cliffs' early years services together under one roof.
- Approved funding via a grant of \$415,323.77 to be provided to the Imperial Football Netball Club to enable the club to upgrade the Sarah Oval Clubrooms.
- Following a social media survey run by Mayor Ali Cupper in early 2026 that identified the section of Seventh Street between Benetook Avenue and Etiwanda Avenue as the community's top priority for repair, Transport Victoria commenced a nine-week major project in May 2026 to upgrade a 600-metre section of Seventh Street with pavement improvements and spray sealing.
- Together with the close-knit Underbool community, celebrated a major breakthrough with the announcement of more than \$1.1 million in funding through the Victorian Government's Regional Community Sports Infrastructure Fund for much needed upgrades to the Underbool swimming pool.
- Approved the Merbein District Historical Society's application for Community Plan Support Program funding totalling \$56,491.37 for a shelter shed project.
- Approved the Murrayville and District Liaison Committee's application for Community Plan Support Program funding totalling \$30,530 for a township entrance signage project.
- Adopted the Asset Management Policy CP031, updated to include minor changes.
- Adopted the Irymple Low Density Residential Development Plan.
- Adopted the Nichols Point Community Plan 2025–2029.
- Adopted the Mansell Reserve Masterplan.

Strategic Objective: Economy

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

Achievements:

- Partnered with the Northwest Victorian Motorcycle Club through more than \$46,000 in funding awarded through Council's Events Funding and Support Grant program to host the 2025 Penrite Hattah Desert Race on 12 July 2025, an iconic annual event that injects millions of dollars into our local economy each year.
- Made possible thanks to the advocacy of the Mildura District Orchestra, Mildura was one of only 19 towns across Australia to receive a community piano through the ABC's Pop-Up Piano initiative. The addition of the new community piano was celebrated at the Visitor Information Centre (VIC) on 10 September 2025 with a community event before being made available for anyone to sit and play at the VIC over the next six months - or simply relax and enjoy the music created by others.
- The Mildura Arts Centre hosted the *ngaratya*--meaning '*together, us group, all in it together*'--exhibition at the Mildura Arts Centre, featuring more than 50 works of art by contemporary First Nations artists and creators, in July 2025.
- On 2 August 2025, posthumously announced Mary Briggs as the 2023 Elliott Award recipient in recognition of her outstanding contribution to the arts in our community over more than 30 years.
- On 15 November 2025, unveiled the highly-anticipated follow-up to the successful inaugural Tropical North Victoria campaign launched in 2024--once again spearheaded by Mildura's tourism ambassador, Shane Jacobson, but this time focused on elevating our region as a nationally-recognised arts and culture destination.
- Following valuable community and visitor feedback, launched a new, combined Trail of Lights and Fibre Optic Symphonic Orchestra ticketing model to provide a balance between affordability and the long-term viability of these world-class experiences by internationally renowned artist Bruce Munro.
- With the support of the Events Funding and Support Grants Program, partnered with the Sunraysia Dirt Karters Club to host the SKAA Australian Speedway Kart Title at Mildura's Timmis Speedway in April 2026, an event which generated significant economic benefits for our region.
- Adopted the Economic Development Advisory Committee Terms of Reference, updated to better align with Council's strategic priorities, and reflect current industry needs and governance best practice.
- Adopted the Mildura Airport Pty Ltd Annual Report 2024-2025.
- Adopted the Mildura Airport Master Plan 2025.

- Mildura Airport Pty Ltd highlights:
 - launched new Mildura Airport Pty Ltd website
 - RAAF Museum relocation and reopening
 - successful RAP4 funding application for Runway Maintenance Program
 - security screening provider changeover
 - represented Mildura region at Australian Tourism Exchange
 - Mildura Airport Masterplan approved by Mildura Rural City Council.

Strategic Objective: Leadership

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

Achievements:

- Undertook the following advocacy:
 - Released a joint statement with the Mildura Airport Pty Ltd in October 2025 in response to Qantas' announcement of its crew base closure in Mildura, reassuring the community of our commitment to advocating strongly for even more flights to and from our region to ensure connectivity for local residents, as well as our region's ongoing tourism and economic development.
 - As a member council of Regional Cities Victoria, joined forces with Rural Councils Victoria and the Municipal Association of Victoria to lead one of the most powerful demonstrations of local government unity in recent years — with all 79 Victorian councils collectively writing to Premier Jacinta Allan and Treasurer Jaclyn Symes, formally calling for the Emergency Services and Volunteers Fund to be withdrawn and redesigned to ensure equity, transparency and proper consultation with local government.
 - Mildura Mayor Helen Healy joined high-level talks with newly appointed Victoria Police Chief Commissioner Mike Bush, along with fellow Regional Cities Victoria members, on 16 October 2025, to advocate for stronger collaboration to tackle rising crime and community safety concerns across regional Victoria, including in our municipality. The Mayor, together with Councillor for Community Development and Gender Equity, Katie Clements, also met with the Mildura Family Violence Executive on the same day to explore ways to strengthen the partnership and further support family violence prevention across the Mallee.
 - Council made a submission to the House of Representatives Standing Committee on Regional Development, Infrastructure and Transport's Inquiry into Local Government Funding and Fiscal Sustainability.
 - Following Council's endorsement of a motion at the July 2025 Council Meeting, made a submission to the Municipal Association of Victoria State Council Meeting in October 2025, recommending the Municipal Association of Victoria write to the Victorian Government to express disappointment on its recent response to the Inquiry into Local Government Funding and Services and its unwillingness to review the rating system, and advocate to the Victorian Government to take meaningful steps to address the regional/rural and metropolitan rate disparity, which disproportionately disadvantages our regional and rural communities.
 - In the lead up to the 2026 Victorian Government election, Council endorsed a Cost of Living Advocacy Roadmap prioritising key projects under four themes: Sustainable Futures; Growth through Infrastructure; Connected Affordable Transport; Homes for a Growing Community, to position Mildura as a priority destination for significant state, as well as federal, government investment.

- Mildura Mayor Ali Cupper and Chief Executive Officer Martin Hawson added their voices on 24 June 2026 to a united call by 538 local government areas across the country calling for the Australian Government to rectify the “lack of unfair untied funding for local government”, commonly known as the financial assistance grants that local government areas have the flexibility to invest where it is most needed in their municipalities.
- Council endorsed a submission to the Murray-Darling Basin Authority 2026 Review Discussion Paper with the objective of ensuring the Murray-Darling Basin Authority Basin Plan delivers balanced environmental, social and economic outcomes for basin communities.
- Following an expression of interest process, welcomed our 2026 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.
- Received the Australian Business Excellence Framework Gold Award, recognising our organisation’s commitment to continuous improvement, innovation and delivering excellent outcomes for our community.
- Aligned our Madden and Deakin service centres’ opening hours with peak customer demand to provide a more sustainable, responsive and effective service.
- Adopted the Council Agenda Policy CP018, updated to include minor changes.
- Adopted the Procurement of Goods, Services and Works Policy CP083, updated to include changes to align Council’s procurement approach with current best practices, internal feedback and evolving community expectations.
- Adopted the Public Transparency Policy CP067, updated to include minor changes.
- Approved the Conflict of Interest Policy CP057, updated to include minor changes.
- Adopted the new Councillor Confidentiality Policy CP085, developed in alignment with the Victorian Local Governance Association’s recommended policy to protect Council information shared with Councillors so they can perform their roles.
- Adopted the Councillor Social Media Policy CP084, developed in alignment with the Victorian Local Governance Association’s recommended template to support Councillors to act with consistency with the Model Councillor Code of Conduct when using social media.
- Adopted the Use of Council Common Seal Policy CP011, updated to include guidelines for the appropriate safekeeping and administration of the Common Seal.
- Adopted the Chief Executive Officer Employment and Remuneration Policy CP001, updated to include minor changes.
- Adopted the Fees and Charges Policy CP046, updated to include minor changes.

- Adopted the Investment Policy CP047, updated to include minor changes.
- Adopted the Asset Plan 2025-2034.
- Adopted the Financial Plan 2025-2035.

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 a long-term strategy for the management of waste
- Undertaking enhanced service planning
- Asset renewal
- Increase community awareness of our services
- Continued investigation of opportunities for cost saving and service improvements to ensure our Council's ongoing financial sustainability
- Continue to play an active role in community early years services following our exit of direct delivery of Family Day Care and Playalong services in August 2026
- Finalise the wind up of Mildura Regional Development
- Continued implementation of Customer Support Service Sustainability Review recommendations.

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.

Over the past 12 months, we've continued to turn the priorities identified through our Council Plan into tangible outcomes across the municipality. From environmental sustainability and community wellbeing to infrastructure improvements and economic development initiatives, we've remained focus on building a vibrant and financially sustainable future for our region.

A key focus this year has been financial sustainability. Like councils across Victoria, we continue to face increasing cost pressures, rising community expectations, cost shifting from the federal and state governments and funding challenges. In response, we have worked hard to identify efficiencies and savings while maintaining the services and infrastructure our community relies on. This included achieving almost \$1.9 million in operational savings at the Mildura Landfill over the past two financial years through innovative waste management practices.

One of the year's most significant achievements was securing \$2.5 million through the Australian Government's Community Energy Upgrades Fund. This investment will deliver major energy-saving improvements across Council facilities and community buildings, reducing operating costs while supporting our commitment to environmental sustainability. We also celebrated the collection of more than 540 tonnes of glass through our kerbside recycling program in its first year.

The opening of the new Red Cliffs Early Years Hub was another significant milestone. Bringing kindergarten and maternal and child health services together under one roof, this modern facility was driven by the community for the community and will benefit local families for generations to come.

We also officially opened a new animal isolation facility, adopted several important plans focused on health, wellbeing and inclusion, and continued supporting local groups and organisations through almost \$700,000 in community grants funding.

Our economy continues to be strengthened through tourism, events and investment attraction. Major events such as the Penrite Hattah Desert Race and Australian Speedway Kart Titles delivered important economic benefits, while our tourism campaign evolved to further showcase our region as a nationally recognised arts and culture destination.

Advocacy and Engagement

Advocacy remains one of Council's most important responsibilities.

Throughout the year, we continued to advocate strongly on behalf of our community. This included calling for a fairer and more sustainable funding model for local government, opposing the Emergency Services and Volunteers Fund in its current form, advocating for improved transport connectivity and ensuring regional voices were heard on issues including local government funding and the Murray-Darling Basin Plan.

One of the most important pieces of work undertaken during the year was the development of Council's Financial Sustainability Strategy. To help shape this work, we undertook extensive community engagement across the municipality to better understand local priorities, concerns and expectations. The feedback played a vital role in informing the strategy and understanding our community's priorities.

In preparation for the upcoming 2026 Victorian election, Council endorsed a Cost of Living Advocacy Roadmap focused on infrastructure, transport, housing and sustainable growth to help secure future investment for our region.

Thank You

I would like to sincerely thank my fellow Councillors for their commitment and dedication throughout the year.

I also extend my thanks to Council staff, community organisations, volunteers, businesses and residents who contribute so much to making our municipality such a wonderful place to live, work and visit.

Together, we have achieved a great deal over the past year, and I look forward to continuing this momentum as we deliver on our shared vision for the future.

Ali Cupper
Mildura 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 2025–2026. 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 2025-2026 financial year has been one of strong delivery across our organisation, with significant progress made on key infrastructure projects, service delivery, organisational improvement and long-term planning initiatives.

Across our municipality, Council continued to deliver more than 100 services while managing a diverse portfolio of community assets spanning more than 22,000 square kilometres. From maintaining roads, parks and recreational facilities to delivering essential community services and supporting economic growth, our staff remained focused on providing value for our residents and visitors.

This year saw the completion of several important infrastructure projects that will benefit our community for years to come. These included upgrades to the Fourteenth Street and Cowra Avenue, Eighth Street and Riverside Avenue, and Ninth Street and Orange Avenue, intersections, all of which have improved safety, accessibility and traffic efficiency.

We also celebrated the opening of our new Animal Shelter Isolation Facility, strengthening our capacity to care for lost and impounded animals, while the Red Cliffs Early Years Hub welcomed local families ahead of the 2026 school year. Across the municipality, projects such as the Koorlong Avenue shared path, Mildura Sporting Precinct landscaping works, Milan Drive Reserve playground development and numerous drainage and road renewal projects further enhanced community infrastructure.

While delivering these projects, we have continued to focus on improving organisational efficiency and long-term sustainability.

Twelve months after the introduction of the purple glass bin service, more than 540 tonnes of glass had been diverted from landfill through kerbside collection. At the same time, innovative landfill management practices have delivered almost \$1.9 million in operational savings over the past two financial years while increasing landfill capacity by approximately 20 per cent.

Council also secured \$2.5 million through the Australian Government's Community Energy Upgrades Fund, paving the way for a range of energy efficiency projects across Council facilities and community buildings. These investments will reduce operating costs while supporting our long-term environmental objectives.

Several significant projects also moved from planning into delivery during the year. Construction commenced on the Nichols Point Early Years Hub, Nichols Point drainage upgrade and Mildura Glass Sorting and Re-processing Facility, while expansion of solar photovoltaic infrastructure across Council facilities continued as part of our Towards Zero Emissions journey.

A particular highlight was the organisation's receipt of a Gold Award through the Australian Business Excellence Framework. This achievement reflects the dedication of our staff and our ongoing commitment to continuous improvement, innovation and delivering excellent outcomes for our community.

Organisational Performance

Council remains in a sound financial position and continues to manage more than \$1 billion in community assets on behalf of our residents.

During 2025-2026, Council invested \$38.54 million in capital works, including \$25.44 million dedicated to renewing, upgrading and expanding community infrastructure. We also maintained strong liquidity and a low debt ratio, ensuring we remain well positioned to meet future obligations while continuing to invest in community priorities.

While the local government sector continues to face challenges associated with cost escalation, rate capping and ongoing cost shifting from other levels of government, Council remains committed to responsible financial management and identifying opportunities to deliver services as efficiently and effectively as possible.

Thank You

I would like to thank Mayor Ali Cupper and Councillors for their leadership throughout the year and for their continued focus on delivering positive outcomes for our community.

I also extend my sincere thanks to Council staff. Their professionalism, expertise and commitment underpin everything we achieve as an organisation. The projects, services and improvements outlined throughout this report are a direct result of their hard work and dedication.

Finally, I thank our community for its ongoing support and engagement. Together, we continue to build a municipality that is resilient, progressive and well-positioned for the future.

Martin Hawson
Chief Executive Officer

Financial Summary

The Mildura Council has continued its strong delivery of the many services it provides to residents, businesses and the community for the 2025-2026 financial year in alignment with the Council Plan and Community Vision. Despite economic conditions still presenting challenges and difficulties, Council has continued to develop facilities and community areas and delivered a strong capital works program during the financial year.

Council's financial position continues to remain sound. 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.

Financial Position

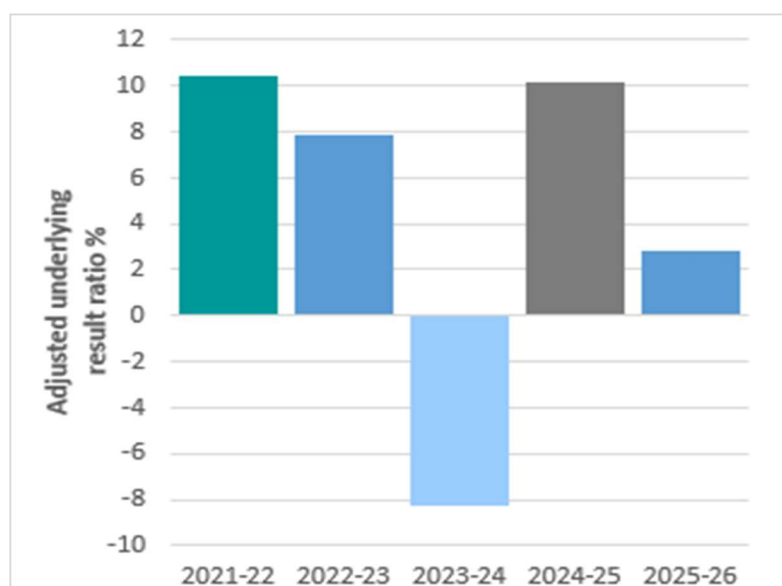
Results from Operations

Council's results from operations show an operating deficit of \$0.25 million for the 2025-2026 financial year. This compares with a \$1.18 million surplus for the 2024-2025 financial year. The deficit for 2025-2026 was largely due to rising day-to-day operating costs, including fuel and other expenses, which continue to be affected by global economic conditions. Council's results from operations excludes one-off items and capital funding, which provides a more accurate measure of Council's performance during the year.

Comprehensive Result

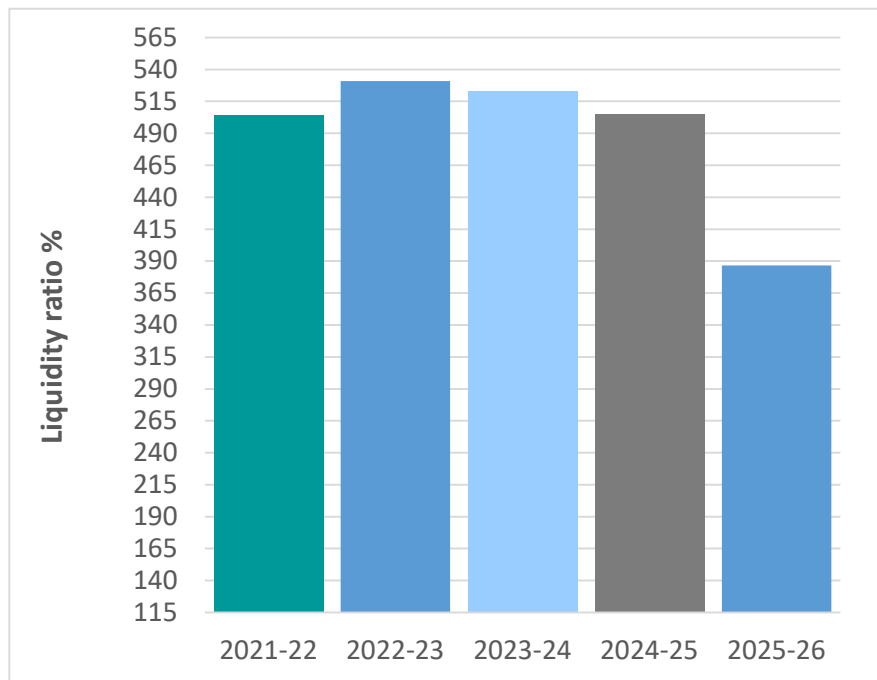
Council achieved a surplus of \$34.57 million in 2025–2026. This compares with a surplus of \$32.66 million in 2024–2025. The surplus includes capital funding sources in which Council received \$17.04 million in capital grants for projects for community facilities, roads and other facility upgrades and monetary and non-monetary contributions of \$17.56 million.

The Victorian Grants Commission has also forward paid 80 per cent of the 2026-2027 financial assistance grants, which adds to the surplus result. This is a timing difference, which impacts the 2025-2026 financial year with an increase in grants above the adopted Budget 2025-2026.



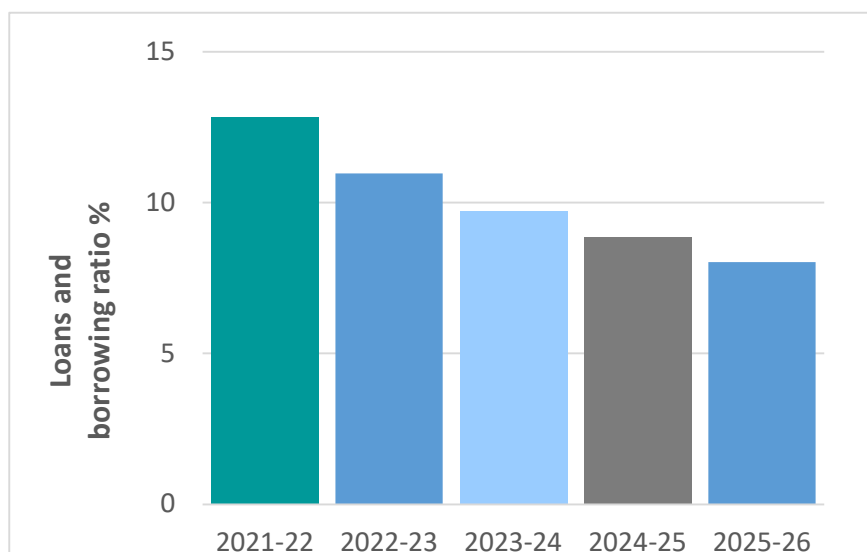
Liquidity

This ratio is a measure of current assets as a percentage of current liabilities. The main change was an increase in cash equivalents due to the forward payment of financial assistance grants from the Victorian Grants Commission. Council remains in a sound financial position with a liquidity percentage of 386.58. By maintaining this strong position, it enables us to make provision for known future obligations such as landfill rehabilitation and site aftercare requirements.



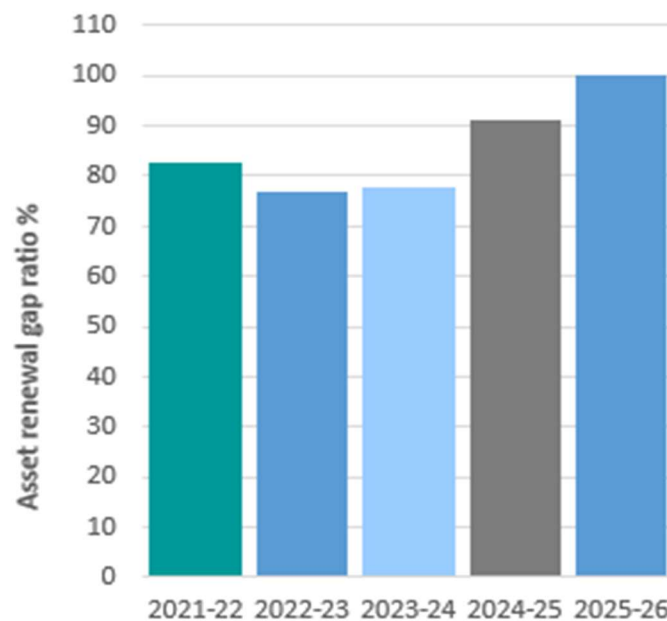
Obligations

Our debt ratio is measured by comparing interest bearing loans and borrowings with rate revenue. At the end of the 2025-2026 year, our debt ratio was 8.03 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 \$38.54 million in capital works during the 2025-2026 year. This included \$24.59 million for the renewal and upgrade of assets.

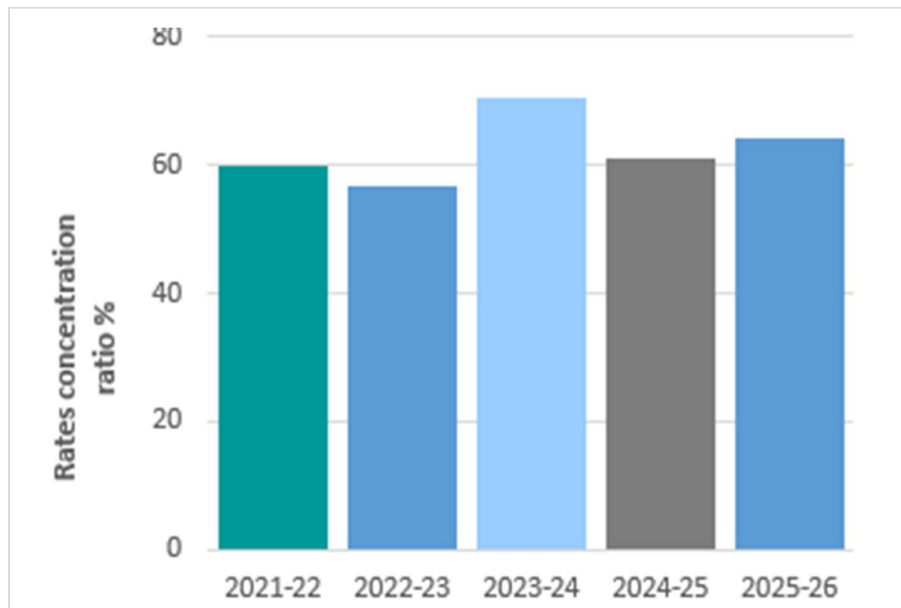
Council's asset renewal ratio, which is measured by comparing asset renewal expenditure with depreciation, was 100 per cent for the 2025-2026 financial year.



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 to adjusted underlying revenue, was 64.42 per cent (in comparison with 60.99 per cent for 2024-2025). This increase resulted from the timing of financial assistance grants paid by the Victorian Grants Commission, in which they forward paid 80 per cent of the 2026-2027 allocation in June 2026. 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 with sustainability reviews and 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 2025 to 2029)*, 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.

To further support the achievement of key result areas relating to *Strategic Objective: Economy (Refer to Council Plan 2025 to 2029)*, 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 and 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 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 2025 to 2029 and the associated Budget 2025–2026. 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 (ie on a per capita basis)
- an identified local road component that is distributed between the states and territories according to fixed historical shares.

These grants play a significant role in relieving pressure on raising revenue through rates. The ongoing impacts of any reduction to indexation on FAGs has the effect of significantly reducing our revenue into the future. This is causing a greater reliance on rating revenue.

The Victorian Government also introduced a cap on rate increases from the 2016-2017 financial year onwards. The cap for 2025-2026 was set at 3.00 per cent and the cap for the 2026-2027 financial year is set at 2.75 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 inquiry 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 circular economy, immunisation charges, maintenance of state assets, maternal and child health, and free kinder programs. This is a continual challenge for local councils as funding does not often cover the cost of delivering services and/or does not increase in alignment with increase in cost.

Economic Factors – Other

Inflation (CPI) has remained higher than the Reserve Bank target range. This is partly due to higher fuel costs due to worldwide events. However, the increase in prices does not 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 expenditures.

The Victorian Government, through the Victorian Grants Commission, adjusted the timing of financial assistance grants allocation payments for 2026-2027, forward paying 80 per cent of the allocation in June 2026. 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 for the 2025-2026 financial year.

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.

Major Capital Works

During 2025-2026, major capital works included the following:

Road resealing and re-sheeting

During 2025-2026, 35.9 kilometres of local roads were resealed, and 55.5 kilometres were re-sheeted. Works included bitumen spray sealing to renew existing road surfaces and gravel re-sheeting to extend road life and improve safety.

Road shoulder works program

During 2025-2026, 11.75 kilometres of road shoulders were renewed on both sides of the road. Works included grading, reshaping and replenishing shoulder material to improve safety, support pavement performance and extend the life of the road network.

Merbein pedestrian and cyclist safety project design

This project improved safety and accessibility for all road users through the installation of raised pedestrian crossings, mid-block safety platforms and traffic island treatments at key locations including Ranfurly Way, Railway Parade and Chaffey Street. Delivered by Mildura Rural City Council in partnership with the Victorian Government, the upgrades were identified through the Merbein Pedestrian and Cycling Plan and community consultation, addressing road safety concerns and improving connections between the Merbein CBD and Merbein P-10 College.

Works commenced in 2024-2025 and were completed over two financial years.

Upgrade of Mildura Glass Sorting and Re-processing Facility

The Mildura Glass Sorting and Re-processing Facility is a regional recycling initiative located at the Mildura Landfill. Designed to process up to 7,500 tonnes of kerbside-collected glass annually, the facility will support improved recycling outcomes, reduce landfill waste and provide recycled glass products for use in local construction projects. The project supports Victoria's four-stream recycling system and broader circular economy objectives through enhanced material recovery and local job creation.

Works commenced in 2025 and are on track for completion in 2026.

Nichols Point Early Years Hub

The Nichols Point Early Years Hub is a Victorian Government funded project designed to meet growing demand for early childhood services in Sunraysia. Located on the former Nichols Point Primary School site, the hub will feature four kindergarten rooms accommodating more than 130 children, along with consultation rooms, family amenities and community spaces. Shaped by community input, the hub will support the transition to primary school and provide accessible, high-quality early learning opportunities for local families.

Construction commenced in 2025 and will be completed over multiple years.

Nichols Point drainage upgrade

Stage 1 of the Nichols Point drainage upgrade is a key infrastructure project under the Mildura East Growth Area Plan, designed to improve stormwater management and support future growth in the Nichols Point area. Works include the construction of a pump station, expansion of a drainage basin, installation of a rising main along Roberts Road to Karadoc Avenue, and associated drainage infrastructure to reduce flood risk and support future development.

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

Mildura Landfill prewash bay and sewer upgrade

This project will improve environmental compliance and operational efficiency at the Mildura Landfill washdown facility through the installation of a triple interceptor pit system to capture and treat water used during vehicle and equipment cleaning before discharge to the sewer network. The upgrade supports best-practice waste management, reduces environmental impacts, improves site safety and hygiene, and aligns with Environment Protection Authority requirements.

Works commenced in 2024-2025, with completion forecast for late 2026.

Mildura Landfill weighbridge design and construction

This project will improve waste tracking, operational efficiency and Environment Protection Authority compliance at the Mildura Landfill through the installation of a new weighbridge and associated office facilities. The upgrade will enable accurate recording of waste volumes entering and leaving the site, supporting improved data collection, reporting and site management.

Works commenced in 2024-2025, with completion forecast for late 2026.

Langtree Mall placemaking projects

By March 2025, the Langtree Mall placemaking program had delivered a range of improvements to strengthen the amenity, safety and activation of the precinct. Works completed prior to this date included new planter boxes with repurposed citrus trees and native plantings, additional seating, a self-watering lawn area, an accessible pathway inspired by the Murray River system, interactive misting structures and feature lighting incorporated into a nightly coordinated light display. These works have established a more welcoming, flexible and attractive public space for residents, visitors, businesses and events.

The remaining works to be completed are focused on the Mildura CBD Communications System Renewal. This final stage will replace outdated speakers, upgrade precinct cabling to fibre and integrate the system into the QSYS platform to enable zoned audio control across the mall. These works are scheduled for completion in late 2026.

Drainage Basin Land Acquisitions

During 2025-2026, Council purchased land in Mildura and Irymple to support the future expansion of the drainage network.

These acquisitions were finalised in 2025-2026, with development works expected to commence in future years.

Sunraysia Hockey Pitch upgrade

Following an assessment by a sports engineering consultant, the hockey pitch was identified as being at the end of its useful life, with significant weather events further contributing to deterioration of the playing surface.

Supported by a contribution from the Sunraysia Hockey Association, works commenced in 2025 and are expected to be completed towards the end of 2026.

Apex Riverbeach Holiday Park

Following the November 2022 flood event, a structural assessment identified several assets at Apex Riverbeach Holiday Park as unsafe and requiring demolition and replacement. The flood recovery project includes the replacement of key facilities, including a residence, office and laundry, with designs that improve flood resilience and support future development of the park.

The project will improve customer experience and service delivery, reduce ongoing maintenance and operational costs, and support the long-term operation and recovery of the holiday park.

Works commenced in 2025 and will be carried out over multiple years.

Adams Street reconstruction

Supported through Roads to Recovery funding, the Adams Street Reconstruction project renewed the road pavement along Adams Street and improved the functionality and safety of the road corridor. Works included reconstruction of the road, installation and reconstruction of sections of kerb and channel, drainage improvements and formalisation of carparking opposite Council's Benetook Avenue Depot.

Works were completed in October 2025.

Mildura Sporting Precinct landscaping

The Mildura Sporting Precinct Landscaping Project has enhanced the functionality, appearance and amenity of the precinct through the establishment of landscaped open spaces for players, spectators and visitors. Works included irrigation installation, earthworks, hydroseeding, tree planting, construction of a drainage basin and retaining wall, installation of an access track and the placement of bollards. The project will reduce dust generated from previously undeveloped areas and provide shaded grassed spaces that improve the overall user experience and complement the completed Stage 2 precinct infrastructure.

Works have been completed and the project is currently within the maintenance period prior to final handover.

Fire services renewal at Johanson Reserve

The Fire Services Renewal at Johanson Reserve Project improved the safety and compliance of the reserve's fire protection infrastructure. Works included replacement of the existing diesel-powered fire pump with a new system capable of delivering the required flow and pressure, replacement of fire storage tanks that had reached the end of their operational life, and upgrades to associated firefighting infrastructure. The project ensures the reserve's fire protection systems comply with current Australian Standards, including AS 1851:2012, improving asset reliability and supporting the ongoing safety of facility users.

Works were completed in 2025–2026.

Eighth Street and Riverside Avenue intersection

The Eighth Street and Riverside Avenue Intersection Project improved the safety, functionality and efficiency of this key transport route. Works included reconstruction and widening of the intersection, upgrades to improve safety for motorists, pedestrians and cyclists, and changes to traffic priorities to establish Eighth Street as the principal movement through the intersection. The project enhances traffic flow, improves road user safety and supports more efficient movement throughout the surrounding road network.

Works were completed in 2025–2026.

Ninth Street and Orange Avenue intersection and pavement upgrade

The intersection and pavement upgrade at Ninth Street and Orange Avenue was undertaken to improve safety and reduce the likelihood of crashes at this key intersection. Works included the design and construction of a low-cost compact roundabout, reconstruction of failing pavement and kerb infrastructure, and the introduction of traffic-calming measures to help manage vehicle speeds through the intersection. The project was developed in consultation with nearby residents and other key stakeholders, with community feedback incorporated into the design process. The upgrade enhances safety for all road users while supporting more efficient and reliable traffic movements.

Works were completed in 2025–2026.

Fourteenth Street and Cowra Avenue intersection upgrade

The Fourteenth Street and Cowra Avenue Intersection Upgrade Project improved the safety, functionality and capacity of this important road network connection. Works included reconstruction of the existing road pavement, widening of the intersection, installation of a roundabout, replacement of traffic islands, kerb and channel upgrades, drainage improvements, construction of new pram ramps and modifications to service authority assets to accommodate the upgraded infrastructure. The project addressed known drainage issues at the intersection while improving vehicle movements, enhancing safety for all road users and increasing accessibility for larger vehicles, including trucks. The upgrade also delivered a key component of the Development Contributions Plan through construction of the new roundabout.

Works were completed in 2025–2026.

Footpath Program

The Footpath Program improves pedestrian connectivity, accessibility and safety across the municipality through the reconstruction of damaged footpaths, construction of missing links between existing pathways, and delivery of new footpath infrastructure. The program responds to community requests for improved pedestrian access and supports recommendations identified through strategic planning initiatives, including the Merbein Pedestrian and Cycling Plan. By addressing gaps in the network and renewing ageing infrastructure, the program enhances accessibility and encourages safer and more convenient active transport options for residents and visitors.

Works are currently underway.

Mildura Sporting Precinct solar photovoltaic installation expansion

The Mildura Sporting Precinct Solar Photovoltaic (PV) Installation Expansion Project supports Council's commitment to reducing energy consumption costs, increasing renewable energy generation and transitioning Council facilities to all-electric operations by 2030. The project includes the installation of a 174kW solar photovoltaic system at the Mildura Sporting Precinct, increasing the precinct's capacity to generate clean, renewable energy on site. The upgrade will reduce operating costs, lower greenhouse gas emissions and strengthen Council's position as a leader in renewable energy adoption within local government.

Works are currently underway and expected to be completed in 2026.

Benetook Depot solar PV and battery and Alfred Deakin Centre solar PV installation

The Benetook Depot Solar PV and Battery and Alfred Deakin Centre Solar PV Installation Project supports Council's commitment to reducing greenhouse gas emissions, lowering energy consumption costs and progressing towards its net zero emissions targets outlined in the Towards Zero Emissions Strategy 2021–2050. The project includes the installation of solar PV systems and battery storage infrastructure to increase the use of renewable energy across Council facilities, reduce reliance on fossil fuels and mitigate the financial risks associated with rising energy costs. The upgrade will deliver environmental, economic and operational benefits while supporting Council's transition to more sustainable energy use.

The project was completed in 2025-2026.

Nichols Point Recreation Reserve - Construction of three sheds and sports facility

The Nichols Point Recreation Reserve Sports Facility Project is delivering modern community and sporting infrastructure to support growing participation and improve amenity at the reserve. The project will provide contemporary change facilities and social spaces for reserve users, while also creating a community facility that can be utilised by the broader Nichols Point community. Works include the demolition of ageing assets and construction of three sheds as part of the redevelopment.

The project addresses the need for appropriate change facilities and flexible community spaces, supporting increased participation in sport and recreation while aligning with the objectives of the Nichols Point Community Plan 2025-2029.

Works are currently underway, with the three sheds completed and the remaining facility works progressing.

Mildura Animal Shelter isolation building

The Mildura Animal Shelter Isolation Building Project was undertaken to ensure the animal shelter meets current legislative and industry requirements for the management of dogs and cats in shelters and pounds. The project included construction of a new compliant onsite isolation facility for dogs and cats, enabling the shelter to appropriately manage animal intake, improve animal welfare outcomes and reduce reliance on external isolation services. The upgrade strengthens operational efficiency and supports the delivery of high-quality animal management services within the municipality.

Works were completed in 2025–2026.

Drainage upgrade stormwater pipe - Bothroyd Court

The Drainage Upgrade Stormwater Pipe Bothroyd Court Project was undertaken to improve stormwater management and reduce the risk of localised flooding within the area. Works included the construction of new drainage pipes and pits within Bothroyd Court, creation of a new drainage easement, installation of additional pipes and pits within the easement, and construction of a new swale, headwall and rock beaching to direct stormwater flows into the Roger Street Drainage Basin. The project improves the capacity and reliability of the local drainage network, supporting more effective management of stormwater during rainfall events.

Works were completed in 2025–2026.

Tracks and Trails Strategy off-road shared path - Koorlong Avenue, Nichols Point

The Off-Road Shared Path Koorlong Avenue Project was delivered in response to the identified need for additional shared path infrastructure within the municipality and supports a key action of the Mildura Tracks and Trails Strategy 2012. The project included construction of an off-road shared path along Koorlong Avenue between Eleventh Street and Tireel Drive, improving connectivity for pedestrians and cyclists and providing a safer, more accessible active transport route. The shared path enhances opportunities for recreation and sustainable transport while strengthening connections within the Nichols Point community.

Works were completed in 2025–2026.

Milan Drive Reserve playground development

The Milan Drive Reserve Playground Development Project was delivered to provide a high-quality community space within the growing Milan Drive residential subdivision in Irymple. Identified during the subdivision planning process, the project included the installation of a new playground and shade sail, creating a safe and attractive recreational area for local families and residents. The development enhances neighbourhood amenity, encourages outdoor activity and social interaction, and provides an accessible community gathering space for the surrounding area.

Works commenced in 2024–2025 and were completed in 2025–2026.

Asphalt - Pevensey Grove

The Asphalt Pevensey Grove Project was delivered as part of Council's ongoing Asphalt Program, which targets priority road renewal works identified through the sealed road condition assessment. Investigation and design assessments confirmed that the road pavement could be renewed through asphalt resurfacing rather than full reconstruction. The project improves the condition, safety and serviceability of the road, extending its operational life and supporting the continued performance of the local road network.

Works were completed in 2025–2026.

Asphalt - Alpha Court

The Asphalt Alpha Court Project was delivered as part of Council's ongoing Asphalt Program, which targets priority road renewal works identified through the sealed road condition assessment. Investigation and design assessments confirmed that the road pavement could be renewed through asphalt resurfacing rather than full reconstruction. The project improves the condition, safety and serviceability of the road, extending its operational life and supporting the continued performance of the local road network.

Works were completed in 2025–2026.

Red Cliffs Bowling Club roof and gutter replacement

The Red Cliffs Bowling Club Roof and Gutter Replacement Project has been undertaken to address ageing and deteriorated building infrastructure and improve the long-term sustainability of the facility. Works include replacement of the existing roof and severely deteriorated box gutter system, with structural modifications designed to bring the building into compliance with current building standards and prevent ongoing water ingress. Once completed, the upgrade will provide a compliant, weatherproof facility, extend the life of the asset and support its ongoing use by the community.

Works are currently underway and are expected to be completed in 2026–2027.

Kenny Park Off-Leash Dog Park

The Kenny Park Off-Leash Dog Park Project supports the provision of accessible off-leash recreation opportunities across the municipality in accordance with Council's Public Open Space Strategy and Recreation Strategy 2021–2031. The project responds to identified community demand for additional dog exercise and socialisation spaces in Merbein and aligns with Council's Dog Park Policy and Dog Park Development Guidelines.

The development will transform an underutilised area of public land into a dedicated off-leash dog park, providing a safe and welcoming space for residents and their dogs to exercise, socialise and connect with the community. Features include secure fencing, maintenance gates, shade, landscaping and other amenities designed to support responsible dog ownership and enhance the visitor experience. The project will also contribute to urban greening and improved community amenity while addressing the growing need for dedicated off-leash facilities within the municipality.

Works are currently underway and expected to be completed in 2026–2027.

Major Changes

Mildura Regional Development

During 2025-2026, all functions previously undertaken by Mildura Regional Development were transitioned to Mildura Rural City Council or Wentworth Shire Council, including the operation of the LightState Project. Mildura Regional Development only existed during the financial year for the sole purpose of finalising the statutory, audit, financial reporting and closure requirements. The company is in the final stages of being wound up.

Exit of direct delivery of Family Day Care and Playalong services

In March 2026, Council resolved to transition out of the direct delivery of Family Day Care and Playalong services by August 2026 in recognition of several risks, which make continued delivery of these services by Mildura Rural City Council in the current environment unsustainable. These risks include declining demand, ongoing financial deficits, reliance on external funding and increasing workforce challenges.

Customer Support service sustainability review

Changes to the 8.00am to 5.00pm operating hours for our service centres were implemented in 2026, taking effect on 27 April. From this date, the Madden Avenue and Deakin Avenue service centre counters and phones commenced operating from between 9.00am and 4.30pm, and the Ouyen Service Centre counters and phones from 9.00am until 5.00pm.

The decision to change the service centres' operating hours followed a sustainability review of Council's Customer Support Service, undertaken by an external consultant. The review considered customer usage data, which revealed consistently low customer demand between 8.00am–9.00am and 4.00–5.00pm.

Aligning the service centres' opening hours with peak customer demand provides Council with a more sustainable, responsive and effective service during the times our community most needs us. In addition, this change also supports:

- ongoing improvements in operational efficiency
- improved staff rostering catering for customer demand and staff training, development and administration
- greater staffing flexibility.

Further changes to the Customer Support Service delivery model will be implemented in 2026-2027 to improve the sustainability of our customer service operations and better align service delivery with customer demand.

Governance and Risk Branch restructure

The Governance and Risk Branch was restructured to ensure critical functions, particularly risk management and business continuity, are appropriately resourced. These functions are essential to strengthening risk mitigation across the organisation but had become underserved within the existing branch structure due to position vacancies.

To improve focus, accountability and efficiency, the branch was separated into two dedicated teams: Governance and Risk. The Governance and Risk Coordinator role was renamed Governance Coordinator and a new Risk Team Leader role was created. The Insurance & Risk Officer now reports to the Risk Team Leader rather than the Governance Coordinator. Emergency management functions have also been incorporated into the new Risk Team to provide clearer alignment of responsibilities.

Organisational Performance Branch restructure

Following Angela Umback's resignation and departure on 2 January 2026, Cheree Jukes acted as Manager Organisational Performance from 5 January 2026.

Following a review of the Manager Organisational Performance role and the Organisational Performance Branch more broadly, the Manager Organisational Performance and Manager Service Performance & Partnership roles were combined into one role. The consolidation of the two manager roles reflects the strong alignment between the functions and responsibilities of both roles. The current incumbent, Cheree Jukes, will assume responsibility for the combined functions, effective 1 August 2026.

A new service review-focused role will be created to take over the practical delivery of service reviews under the direction of the manager.

Major Achievements

- Launch of a follow-up campaign to the successful 2024 Tropical North Victoria rebrand to promote Mildura as a nationally recognised arts and culture destination
- Launch of a new combined Trail of Lights and Fibre Optic Symphonic Orchestra ticketing model
- Official opening of the Mildura Animal Shelter isolation facility to provide high-quality care for lost and impounded animals
- Fourteenth Street and Cowra Avenue intersection upgrade
- Adoption of the Nichols Point Community Plan 2025-2029
- Adoption of the Reconciliation Action Plan 2026-2029
- Adoption of the Mildura Airport Master Plan 2025
- Australian Business Excellence Framework Gold Award.

Our Council

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 57,309 which includes 3,255 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 184,878 passenger movements each year.

** Source: Figures based on 2026 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

Website: 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 2025 to 2029.



Cr Ali Cupper, Mayor

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

Portfolios: Risk and Audit; Infrastructure and Assets; Governance and Organisational Performance; 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 first term as Mayor. She served as Member for Mildura in the 59th 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 Helen Healy, Deputy Mayor

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

Portfolio: 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 third annual term as Deputy Mayor, having previously served as Mayor for one year. Her leadership is grounded in collaboration, respect, and integrity, with a focus on actively listening to and empowering the community.

During her upcoming 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 Katie Clements

Term: 2024-2028

Portfolio: Community Development and Gender Equity

After completing a Bachelor of Arts in Journalism, Cr Katie Clements began her career in tourism before marrying her husband, Mal, and raising their two daughters in Mildura. As her family grew, she worked in the retail telecommunications industry during a period of rapid technological change before discovering her passion for education.

Katie is an English teacher and Leading Teacher at Mildura Senior College and has also taught Humanities and English in other schools in the region.

As portfolio Councillor for Community Development and Gender Equity, Katie is committed to building a thriving, inclusive and sustainable community. She believes strong regional communities are created by investing in education, supporting local employment and industry, improving community safety and ensuring people have access to the services they need to live healthy and connected lives. She is particularly passionate about creating opportunities for young people so they can build their futures in our municipality.

Katie has a long history of community service beyond Council. She is a founding member of the Sunraysia Suicide Prevention Network and continues to advocate for improved mental health awareness and support, informed by both personal and professional experience. She also serves as a foundation member of the Mildura Base Public Hospital Consumer Advisory Committee, where she contributes to improving local health services through community representation.

Katie is passionate about regional development, education, social justice and environmental sustainability, believing that rural communities should have access to the same opportunities as metropolitan areas. She believes strong communities are built by listening first, working collaboratively, and making decisions that leave the region better for future generations.



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 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 annual 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 GPs and Specialists to improve communication and service delivery. Assisting Sunraysia Community Health Services to implement innovative healthcare solutions and 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, to 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.

He 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, Ian wants to improve public amenity, 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 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.

She 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 of his life in Underbool.

He has been married to Dorothy for more than 61 years and they have four children, eight grandchildren and seven great grandchildren.

He 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.

He has been an active community member. This includes being a member of the Underbool Fire Brigade for 67 years, 50 of those years a Country Fire Authority Officer, including 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.

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 2025-2029. 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 to 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



General Manager Strategy & Growth

Phil Stone

Phil brings more than 20 years of senior local government experience across Victoria, New South Wales, and Queensland, including serving as Chief Executive Officer of Edward River Council in New South Wales.

Prior to local government, Phil had a successful career in information technology, with senior management and chief information officer roles, and served for 13 years in the Australian Army, including peacekeeping service in Cambodia.

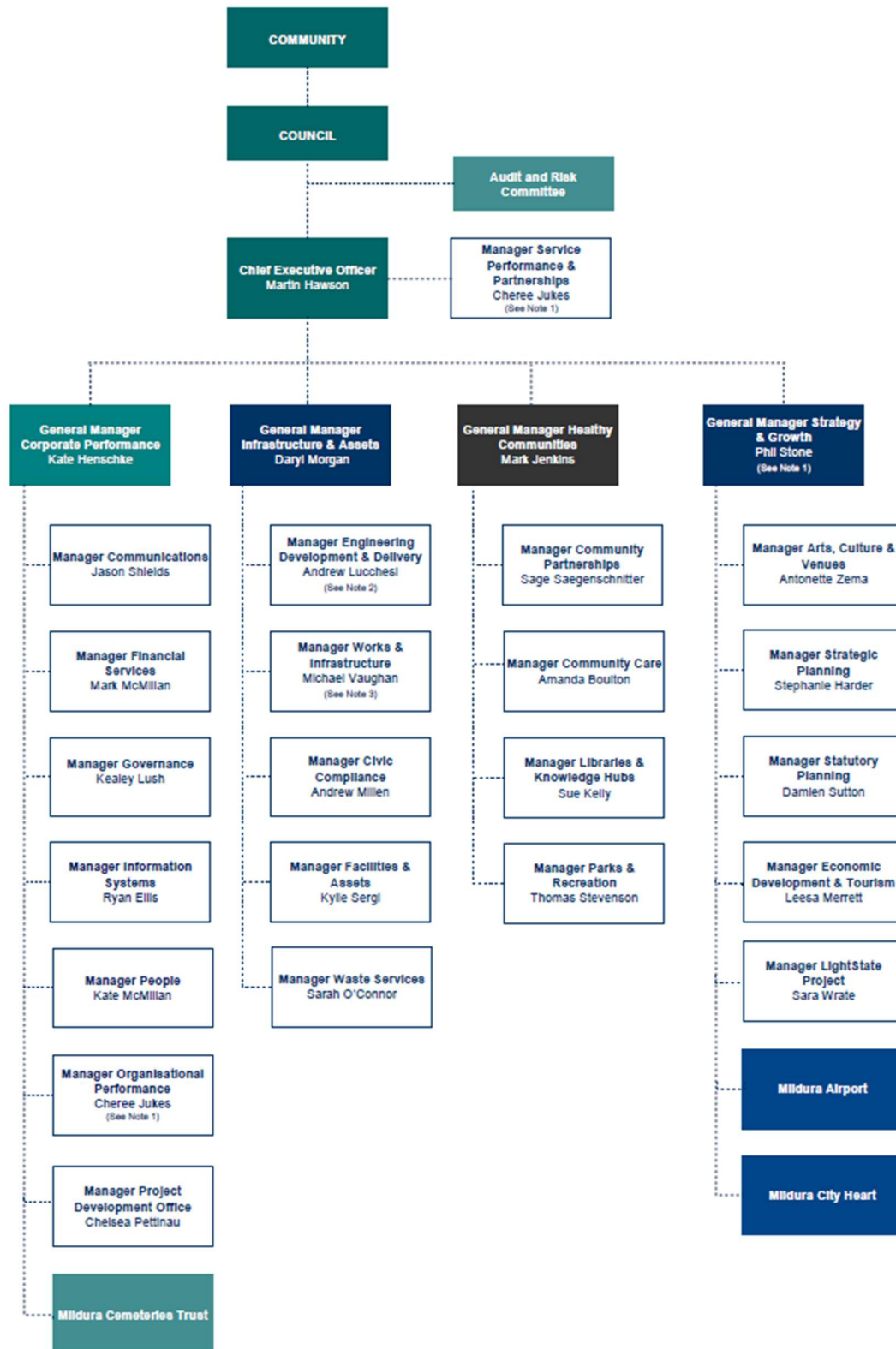
Phil holds qualifications in systems engineering and management and is a graduate of the Australian Institute of Company Directors.

Responsibilities:

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

Organisational Structure

The organisational structure of Council, at 30 June 2026, is shown below.



Notes:

1. Following Peter Alexander's resignation and departure, Cheree Jukes acted as General Manager Strategy & Growth from 24 April 2025 up until the commencement of Phil Stone on 22 September 2025. Cheree returned to the role of Manager Service Performance & Partnerships on 22 September 2025.

Following Angela Umback's resignation and departure on 2 January 2026, Cheree commenced acting in the Manager Organisational Performance role from 5 January 2026, in addition to performing her role as of Manager Service Performance & Partnerships.

The Manager Organisational Performance and Manager Service Performance & Partnership roles were combined into one role following a review of the Manager Organisational Performance role and the Organisational Performance Branch more broadly. The consolidation of the two manager roles reflects the strong alignment between the functions and responsibilities of both roles. As the current incumbent, Cheree Jukes will officially assume responsibility for the combined functions from 1 August 2026.

A new service review-focused role will be created to take over the practical delivery of service reviews under the direction of the Manager Organisational Performance.

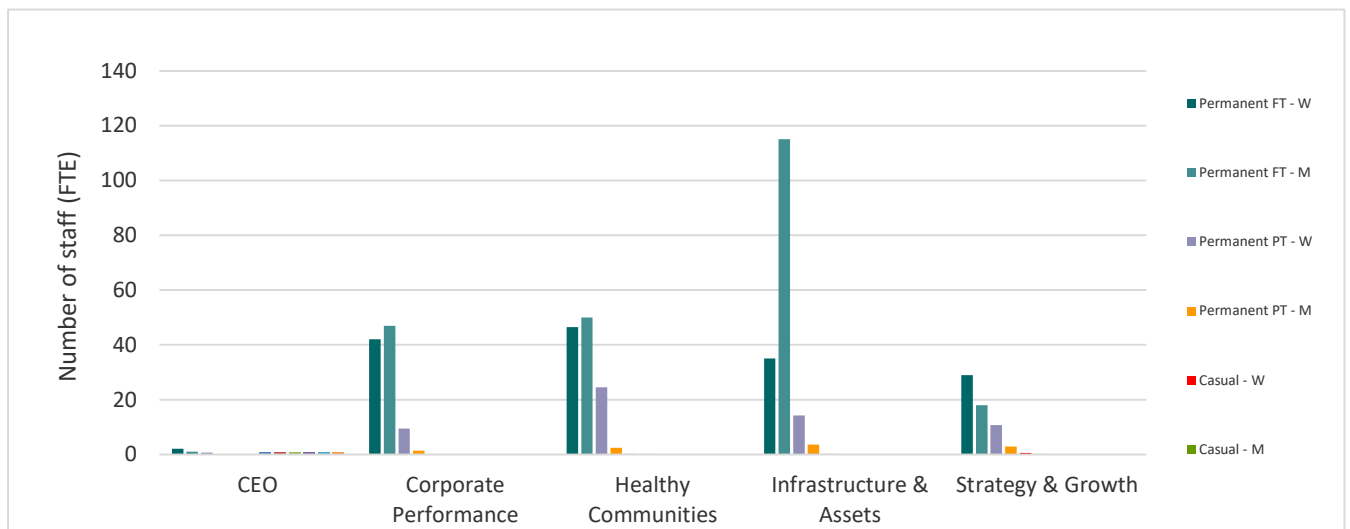
2. Following Matt George's resignation and departure, Andrew Lucchesi acted as Manager Engineering Development & Delivery from 10 March 2026. Andrew was appointed to the role of Manager Engineering Development & Delivery on 4 May 2026 following a competitive recruitment process.
3. Following Jamey Mullen's departure on 2 January 2026, Michael Vaughan acted as Manager Works & Infrastructure. Michael was appointed to the role of Manager Works & Infrastructure on 4 May 2026 following a competitive recruitment process.

Council Staff

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

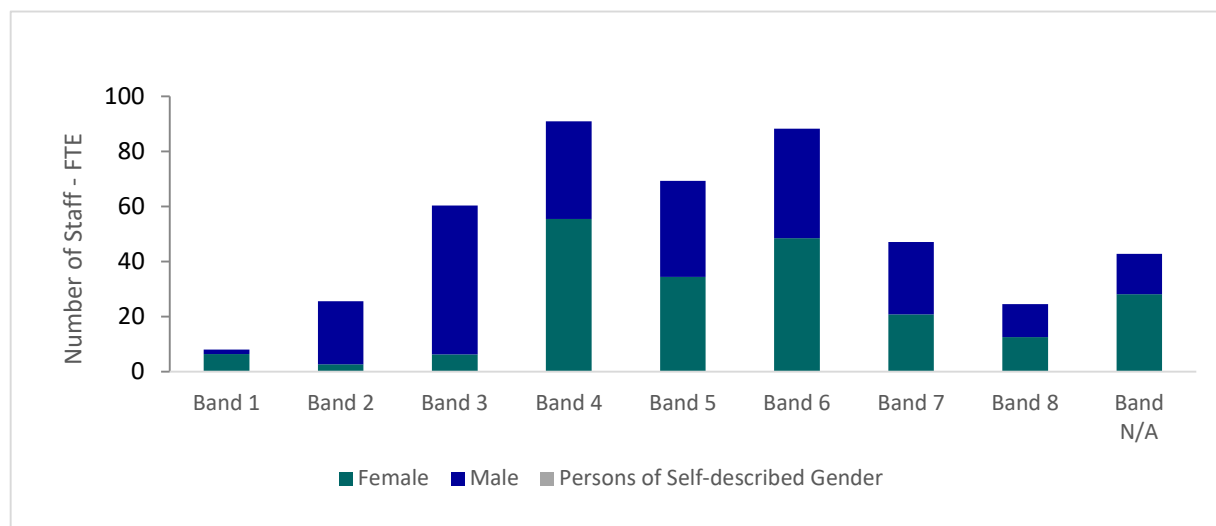
Employee type/gender	CEO FTE	Corporate Performance FTE	Healthy Communities FTE	Infrastructure & Assets FTE	Strategy & Growth FTE	Total FTE
Permanent FT - W	2	42	46.51	35	29	154.51
Permanent FT - M	1	47	50	115.11	18	231.11
Permanent FT - X	0	0	0	0	0	0
Permanent PT - W	0.63	9.40	24.49	14.22	10.75	59.49
Permanent PT - M	0	1.30	2.44	3.58	2.85	10.17
Permanent PT - X	0	0	0	0	0	0
Casual - W	0	0.08	0.22	0.22	0.48	1
Casual - M	0	0.04	0.16	0.06	0.16	0.42
Casual - X	0	0	0	0	0	0
Total	3.63	99.82	123.82	168.19	61.24	456.70

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	6.38	1.62	0	8.00
Band 2	2.65	22.92	0	25.57
Band 3	6.27	54.03	0	60.30
Band 4	55.44	35.51	0	90.95
Band 5	34.38	34.89	0	69.27
Band 6	48.43	39.84	0	88.27
Band 7	20.78	26.26	0	47.04
Band 8	12.50	12.00	0	24.50
Band not applicable	28.17	14.63	0	42.80
Total	215.00	241.70	0	456.70



Overview of Senior Positions by Gender*

Level	Men	Women	Self-Described Gender
Executive Leadership	4	1	0
Management	8	13	0
Coordinator and Team Leader	38	42	0

* Note: The above figures provide an overview of senior positions at 30 June 2026. The figures do not take into account staff changes at senior management level that occurred during the 2025-2026 financial year and are explained in other sections of this Annual Report.

Other Staff Matters

Equal Employment Opportunity Program

The objective of our Equal Employment Opportunity (EEO) Program is to create a workplace that is free from discrimination, bullying and harassment. The program promotes equal opportunity for all employees and ensures there is no discrimination based on attributes protected under the *Equal Opportunity Act 2010*.

All new staff are enrolled to complete Equal Opportunity and Discrimination Awareness Training and Sexual Harassment Awareness Training upon commencement. Existing staff are required to recomplete Equal Opportunity and Discrimination Awareness Training every two years, and Sexual Harassment Awareness Training every 12 months.

We have 15 employee-nominated contact officers and five human resources representatives on our Equal Employment Opportunity Committee. This provides the following ratios:

- one employee-nominated contact officer to **40** Council employees
- one Equal Employment Opportunity Committee representative to **30** 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 EEO Program 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.

In addition, Council has developed a dedicated Sexual Harassment Policy, which is currently in the final stages of the review and endorsement process. The policy has been informed by extensive benchmarking against local government sector practice and consultation with Council's Diversity, Equity and Inclusion (DEI) Committee.

Gender Equality Action Plan

Supporting our EEO Program is our Gender Equality Action Plan (GEAP). During the 2025-2026 financial year, Council completed and submitted its Workplace Gender Audit and Progress Report, measuring achievements against the objectives of the 2021-2025 GEAP.

During this period, Council also developed its 2026-2030 GEAP, which is currently under review by the Gender Equality Commission. This work involved assessing outcomes from the previous plan and audit results, consultation with employees, leadership and key stakeholders, and identifying priority actions to further strengthen gender equality across the organisation.

The new GEAP will build on Council's achievements to date and provide a strategic framework for advancing gender equality, fostering an inclusive and respectful workplace, and meeting our obligations under the *Gender Equality Act 2020*.

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:

- worked through the White Ribbon Australia Workplace Re-Accreditation Program, which involved undertaking a comprehensive review of Council's policies, procedures and workplace culture through a gender equality and women's safety lens, and assessing employee awareness of gender-based violence and appropriate support responses
- 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 Family Violence
- included material about the White Ribbon Program in our Corporate Induction Program
- delivered a host of training identified as part of our White Ribbon Workplace Accreditation Program, GEAP and Gender Equality Preventing Family Violence Strategy
- 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
- undertaken a comprehensive assessment of workplace gender equality through Council's Workplace Gender Audit, progress report and development of the 2026-2030 GEAP.

Training/Professional Development

Study assistance is offered for staff undertaking relevant undergraduate or postgraduate studies. In the past year, 33 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.

Enterprise Bargaining Agreement

In July 2025, an Enterprise Bargaining Committee comprised of management representatives, nominated workplace union delegates and union industrial officers, was established to negotiate a new Enterprise Agreement. A new three-year Enterprise Agreement has been agreed to and registered with the Fair Work Commission.

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 continued to implement 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 additional modules – How to support a colleague or friend that might be struggling and Using Curiosity and Emotional Intelligence to bring psychosocial safety to life at Mildura Rural City Council.

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. To support our commitment, we will ensure our staff are equipped with the training, skills and knowledge to support children in our community. We 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.

Our Performance

Council is committed to transparent reporting and accountability to the community. The Report of Operations 2025-2026 is the primary means of informing the community about Council's operations and performance during the financial year.

Integrated Strategic Planning and Reporting Framework

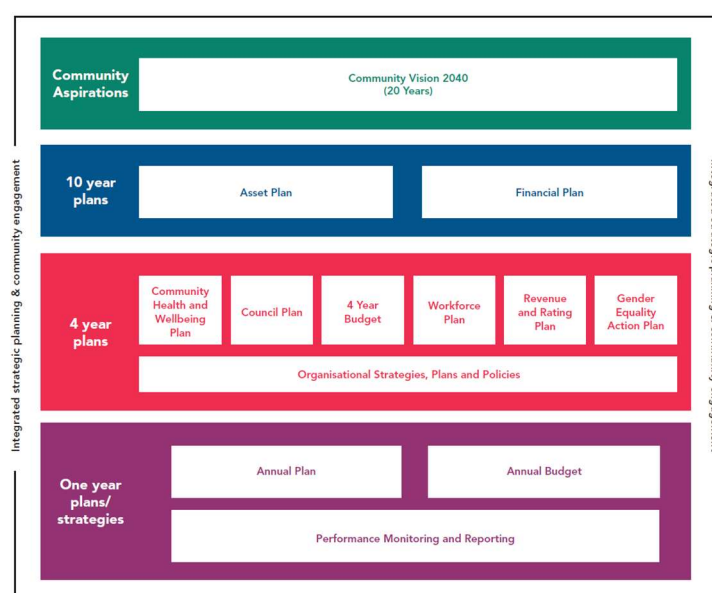
Part 4 of the *Local Government Act 2020* requires councils to prepare the following:

- 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 2025-2029 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 2025-2026 year has been reported against each strategic objective to demonstrate how Council is performing in achieving the Council Plan 2025-2029.

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

Key Outcomes

- Our resources are used sustainably
- We live sustainably

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	66%
Community satisfaction with management of wetlands	62%
Net Increase in trees	768
Community satisfaction with waste management	63%
Kerbside waste diverted from landfill	67.49%
Community satisfaction with environmental sustainability	62%
Community engagement with sustainability education activities	2,238
Tonnes of waste going to landfill	12,951
Community water consumption (ML)	11,645
Council water consumption (ML)	1,735
Community energy consumption (MWh)	466,159
Council energy consumption (MWh)	6,299
Council greenhouse gas emissions (tCO ₂ -e)	24,253

Major Initiatives and Initiatives

The following statement highlights Council's progress on the Annual Budget 2025-2026 major initiatives and initiatives.

Initiative	Progress
Expand PV Solar across Council sites	Solar PV installed at The Alfred Deakin Centre, Mildura Sporting Precinct and the Benetook Depot. Battery storage installed at the Benetook Depot.
Deliver the 'Cool It' Street Tree Program to increase tree canopy cover in residential areas	One hundred and sixty trees across five streets in Mildura were planted as part of the Cool It 2026 planting season. In addition, 100 trees were planted in Underbool in partnership with the Mallee Landcare Group.
Deliver the Waste and Resource Recovery Strategy	The project is complete with 1,205 lids replaced, consisting of 167 recycling and 1,038 rubbish lids.
Implement the Urban Forest Strategy	The project brief has been submitted for internal review and feedback and remains on track to be tendered in the first quarter of 2026-2027. It should be noted that this project does not involve a planning scheme amendment at this stage. Rather, it represents the commencement of further strategic work identified through the Urban Forest Strategy Action Plan. The scoping phase determined that additional strategic investigations are required before any planning scheme amendment can be considered. Planning scheme amendments arising from structure plans provide opportunities to deliver on the strategy's actions as opportunities arise. Responsibility for this action will be transferred to Parks and Recreation in 2026-2027 to coordinate implementation of the broader strategy, including actions outside Strategic Planning.

Initiative	Progress
Implement the Towards Zero Emissions Strategy	Actions are progressing with significant progress with Solar PV/battery storage and EV charging projects. Gas to electric projects continue to progress in partnership with lease holders. A further five passenger vehicles were replaced with EVs, and new photocopiers rolled out with 'Find Me' capability - reducing paper usage by 20 per cent.

Services

The following statement provides information in relation to the services funded in the 2025-2026 Budget and the persons or sections of the community who are provided the service.

Service	Description	Net Cost Actual Budget Variance \$000
Environmental Sustainability	Develops, coordinates and implements environmental policy, plans and 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.	509 <u>792</u> 283
Waste Management	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.	13,649 <u>14,970</u> 1,321

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
	2023	2024	2025	2026	
Waste Management					
Service standard					
<i>Kerbside collection bins missed</i>	4.74	3.90	5.36	7.16	Partially emptied bins, bins not presented for collection, and Total Fire Ban days that required last-minute changes to collection schedules all contributed to an increase in reported missed bins.
[Number of kerbside garbage and recycling collection bins missed / Number of scheduled kerbside garbage and recycling collection bin lifts] x 10,000					
Service cost					
<i>Cost of kerbside garbage bin collection service</i>	\$50.65	\$35.99	\$52.56	\$59.33	This reporting period has seen an increase in fuel costs. Contract costs are adjusted quarterly through a rise and fall mechanism to reflect changes in fuel, oil, labour and other variable costs.
[Direct cost of the kerbside garbage bin collection service / Number of kerbside garbage collection bins]					
Service cost					
<i>Cost of kerbside recyclables collection service</i>	\$102.06	\$93.88	\$104.43	\$110.09	Contract costs are adjusted quarterly through a rise and fall mechanism to reflect changes in fuel, oil, labour and other variable costs.
[Direct cost of the kerbside recyclables bin collection service / Number of kerbside recyclables collection bins]					

Service/Indicator/ Measure	Results				Comments
	2023	2024	2025	2026	
Waste diversion					
<i>Kerbside collection waste diverted from landfill</i>	73.84%	68.83%	68.27%	67.49%	There has been a slight decrease in the diversion percentage due to the contamination rates in the organics and recycling bins 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

Key Outcomes

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

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	52%
Community satisfaction with emergency and disaster management	64%
Community satisfaction with community and cultural activities	67%
Participation in the Maternal and Child Health Service	79.55%
Level of participation in sport and physical recreation activities	65%
Library visits (physical and virtual)	208,175
Library loans	250,027
Road accidents (crashes) in our local government area (LGA)*	2
Immunisation rates in our LGA	93%
Aquatic facilities utilisation rates	79%
Recreation facilities utilisation rates	Unavailable
Youth unemployment within our LGA	8%
Volunteering participation rate	13.76%

*Note: * Crashes defined as fatal and serious injuries crashes.*

Major Initiatives and Initiatives

The following statement highlights Council's progress on the Annual Budget 2025-2026 major initiatives and initiatives.

Major Initiative	Progress
Deliver the Nichols Point Early Years Hub	The project is approximately 40 per cent complete. The kindergarten building is at lock up. Externally, the cement sheet architectural cladding and metal cladding is being installed. Internally, plastering is continuing and internal glazing is being installed.
Develop the Community Health and Wellbeing Plan	The Community Health and Wellbeing Plan was adopted in October 2025. All actions for this year have progressed with 24 external partners. The Steering Committee has been well attended with governance, communication, reporting, resource sharing and evaluation being key priorities.
Implement the Gender Equality and Preventing Family Violence Strategy	Mildura Rural City Council were finalists in two 2025 MAVLab awards for work in gender equality: 'Gendering in a New Era in Mildura Sport'; 'Mallee Women: Sharing Stories, Shaping Equality'. This highlighted the ongoing work in partnerships to support gender equality in our community. Gender Impact Assessment capacity building and embedding within systems continues along with targeted training for officers in specific roles.
Implement the Youth Engagement Strategy	Annual actions were completed as per program funding guidelines, including a school holiday program each holiday, after school program, the weekly youth radio program, the Youth Council and Youth Parliament programs, the Youth Awards and Youth Arts Prize and Amplify youth lead events - Open Mic Night.

Services

The following statement provides information in relation to the services funded in the 2025-2026 Budget and the persons or sections of the community who are provided the service.

Service	Description	Net Cost Actual Budget Variance \$000
Community Health	Provides family-oriented support services including universal and enhanced maternal and child health and immunisation.	1,180 <u>1,757</u> 577
Community Wellbeing	Responsible for the delivery of a variety of services and projects, including capacity building, as detailed in the Community Health and Wellbeing Plan and related documents. This includes community events such as NAIDOC Week, Seniors' Week, 16 Days of Activism, citizenship ceremonies and many other events. Also leads Council involvement of the Disability Inclusion Advisory Committee, Ngiwa Yarna Committee, the CCTV Steering Committee, Gender Equity Action Sunraysia Committee, Disability Action Network and the Mildura Reconciliation Action Plan Community of Practice.	1,210 <u>1,503</u> 293
Early Years	Provides family day care, centre-based childcare, kindergarten central enrolment and other early years planning and programs such as Best Start and supported playgroups.	(53) <u>24</u> 77
Environmental Health	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 are also undertaken to address any public health concerns relating to unreasonable noise emissions, air quality, smells and other environmental issues. A mosquito control program is also delivered. The service also plays a significant role in public health emergencies and educates the community about environmental health issues.	695 <u>841</u> 146

Service	Description	Net Cost Actual <u>Budget</u> Variance \$000
Libraries and Knowledge Hubs	Operates libraries at five locations plus outreach library services at 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.	2,237 <u>2,355</u> 118
Local Laws	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.	984 <u>1,009</u> 25
Youth Engagement	Offers a range of services, programs, development opportunities, events and activities to support the health and wellbeing of local youth.	561 <u>609</u> 48

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
	2023	2024	2025	2026	
Animal Management					
Timeliness					
<i>Time taken to action animal management requests</i>	1.00	1.00	1.00	1.00	
[Number of days between receipt and first response action for all animal management requests / Number of animal management requests]					
Service standard					
<i>Animals reclaimed</i>	40.51%	37.59%	39.50%	38.69%	Council continues to encourage animal registration and microchipping as a measure to assist animals to be reclaimed by their owners.
[Number of animals reclaimed / Number of animals collected] x 100					
<i>Animals rehomed</i>	32.92%	57.59%	50.16%	63.97%	Council has reviewed the number of community and rehoming group organisations to rehome suitable animals. This has positively contributed to higher rehoming outcomes.
[Number of unclaimed collected animals rehomed / Number of unclaimed collected animals] x 100					

Service/Indicator/ Measure	Results				Comments
	2023	2024	2025	2026	
Service cost					
<i>Cost of animal management service per population</i> [Direct cost of the animal management service / Population]	\$11.43	\$11.55	\$12.75	\$13.16	Cost increase is reflective of labour and material increases to provide the animal management services.
Health and safety					
<i>Animal management prosecutions</i> [Number of successful animal management prosecutions / Number of animal management prosecutions] x 100	100.00%	0.00%	100.00%	0.00%	There were no animal management prosecutions via the Magistrates Court during the period.
Food Safety					
Timeliness					
<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]	2.34	1.95	1.32	1.84	Response times have increased given the availability of staff, other responsibilities outside food and prioritisation to critical and major non-compliance outcome notifications.

Service/Indicator/ Measure	Results				Comments
	2023	2024	2025	2026	
Service standard					
Food safety assessments [Number of registered class 1 food premises and class 2 food premises that receive an annual food safety assessment in accordance with the <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 <i>Food Act 1984</i>] x 100	40.57%	85.39%	100.00%	96.30%	Council continues to schedule and implement improvements to undertake food safety assessments.
Food safety samples [Number of food samples obtained / Required number of food samples] x 100	New	108.55%	109.17%	103.77%	Food safety sampling remains above the required 106 samples for 2025-2026 at 103 per cent or 110 samples obtained.
Service cost					
Cost of food safety service [Direct cost of the food safety service / Number of food premises registered or notified in accordance with the <i>Food Act 1984</i>]	\$876.06	\$464.40	\$690.69	\$714.45	Cost increase is reflective of labour and material increase to provide food safety services.

Service/Indicator/ Measure	Results				Comments
	2023	2024	2025	2026	
Health and safety					
<i>Critical and major non-compliance outcome notifications</i>	85.71%	77.42%	86.79%	91.67%	Response prioritisation and resource allocation has influenced this positive result.
[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					
Libraries					
Resource currency					
<i>Recently purchased library collection</i>	57.59%	51.26%	43.97%	42.60%	Council is committed to the renewal of its library collection in both physical and digital formats. Purchasing of new library materials has remained at a consistent level.
[Number of library collection items purchased in the last five years / Number of library collection items] x 100					

Service/Indicator/ Measure	Results				Comments
	2023	2024	2025	2026	
Service cost					
<i>Cost of library service per population</i> [Direct cost of the library service / Population]	\$51.20	\$53.20	\$55.99	\$59.30	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.
Utilisation					
<i>Loans per head of population</i> [Number of library collection item loans / Population]	New	4.47	4.36	4.36	Loans include digital and physical materials.
Participation					
<i>Library membership</i> [Number of registered library members / Population] x 100	New	18.62%	18.48%	18.12%	Library membership continues to fluctuate but overall remains steady as new members join and old memberships are cancelled due to inactivity after three years.

Service/Indicator/ Measure	Results				Comments
	2023	2024	2025	2026	
<i>Library visits per head of population</i> [Number of library visits / Population]	New	1.82	1.95	1.89	Physical visits remain relatively steady overall.
Maternal and Child Health					
Service standard					
<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	100.90%	102.16%	101.48%	101.13%	Infant enrolments have remained steady and over 100 per cent due to interstate clients entering the Victorian service. This occurs frequently given Mildura's close borders with New South Wales and South Australia (e.g. Some infants that are born or live outside of Victoria are enrolled in service.)
Service cost					
<i>Cost of the MCH service</i> [Cost of the MCH service / Hours worked by MCH nurses]	\$73.54	\$74.45	\$73.81	\$65.98	There is an overall decrease in the cost of the service due to operational efficiencies and reduced workforce availability.
Participation					
<i>Participation in the MCH service</i> [Number of children who attend the MCH service at least once (in the year) / Number of children enrolled in the MCH service] x 100	80.69%	79.24%	78.30%	79.55%	Participation in Maternal and Child Health Service remains stable.

Service/Indicator/ Measure	Results				Comments
	2023	2024	2025	2026	
Satisfaction					
<i>Participation in four-week Key Age and Stage visit</i> [Number of four-week Key Age and Stage visits / Number of birth notifications received] x 100	101.20%	104.31%	100.00%	104.19%	Participation in the four-week Key Age and Stage remains above 100 per cent due to interstate customers choosing to use our service.
Participation					
<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] x 100	85.66%	84.62%	78.54%	78.27%	Aboriginal families and their children have the choice to participate in Maternal and Child Health Services through Mildura Rural City Council or Mallee District Aboriginal Service. Participation remains consistent with last year.

Strategic Objective 3



Place

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

Key Outcomes

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

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 the condition of sealed local roads	53%
Community satisfaction with the maintenance of unsealed roads	45%
Community satisfaction with the condition of local streets and footpaths	55%
Progress against milestones for strategic land use projects	78%
Percentage of Capital Works Program delivered	95%
Community satisfaction with recreation facilities	66%
Utilisation rates of key community facilities	80%
Population data	57,309
Condition of community assets	94%
Stormwater related drainage incidents	10
Residential building approvals	372

Major Initiatives and Initiatives

The following statement highlights Council's progress on the Annual Budget 2025-2026 major initiatives and initiatives.

Major Initiative	Progress
Renewal of Underbool Pool	Funding received and detailed design in progress.
Deliver the Riverfront Adventure Playground	Detailed design due for completion in first quarter of 2026-2027 financial year.
Sunraysia Hockey Pitch Upgrade	Project delayed due to weather events and latent conditions. Project due for completion in first quarter of 2026-2027.
Implement the Integrated Transport and Land Use Strategy	Advocacy for construction of bridge at Monak is progressing. Advocacy for funding for the Benetook Freight Link is progressing. Development of a business case for intermodal facilities is progressing. Development of a specification to develop a high productivity freight vehicles network plan is progressing.
Kenny Park Off-Leash Dog Park	Project delivered in line with state government funding milestones.
Sarah Oval Social Clubroom Upgrade	Scheduled works are on track. Occupancy permit received. Project 95 per cent practical completion. Waiting on delivery of goods to complete minor external works. Upgrade will be complete in the first quarter of 2026-2027.
Nichols Point Drainage - Stages 2 and 3	Scheduled works for 2025-2026 completed.
Develop the Stormwater Drainage Strategy	Draft Integrated Stormwater Strategy has been finalised and is awaiting Project Control Group and Steering Group approvals prior to being submitted to the Executive Leadership Team.

Services

The following statement provides information in relation to the services funded in the 2025-2026 Budget and the persons or sections of the community who are provided the service.

Service	Description	Net Cost Actual <u>Budget</u> Variance \$000
Buildings and Enforcement	Undertakes the processing of building permits, emergency management activities, fire safety inspections, audits of swimming pool barriers and investigations of complaints and illegal works.	348 <u>376</u> 28
Community Development	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.	992 <u>952</u> (40)
Engineering Development and Delivery	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.	2,597 <u>2,873</u> 276
Facilities	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.	9,291 <u>8,479</u> (812)

Service	Description	Net Cost
		Actual <u>Budget</u> Variance \$000
Parks and Gardens	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.	7,078 <u>7,090</u> 12
Project Development Office	Provides guidance, governance, standardised processes and project management best practices, tools and techniques in relation to project delivery, including administration of project management software.	795 <u>803</u> 8
Recreation Development	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.	4,061 <u>4,082</u> 21
Statutory Planning	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.	722 <u>1,120</u> 398
Strategic Planning	Undertakes the development of long-term strategic plans, amendments, and reviews to inform and update the planning scheme.	1,199 <u>1,650</u> 451
Works and Infrastructure	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.	8,447 <u>9,106</u> 659

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
	2023	2024	2025	2026	
Aquatic Facilities					
Service standard					
<i>Health inspections of aquatic facilities</i>	1.00	1.00	1.00	1.00	
[Number of authorised officer inspections of Council aquatic facilities / Number of Council aquatic facilities]					
Utilisation					
<i>Utilisation of aquatic facilities</i>	6.13	7.10	7.53	7.27	Trend data since 2023 indicates attendance growth, with a slight decrease this financial year compared with the previous reporting period. This overall trend, since 2023, is due to the extension of the free pool programs during school holidays, additional family days with inflatables at outdoor pools and extended hours during heat wave periods.
[Number of visits to aquatic facilities / Population]					

Service/Indicator/ Measure	Results				Comments
	2023	2024	2025	2026	
Service cost					
<i>Cost of aquatic facilities</i> [Direct cost of aquatic facilities less income received / Number of visits to aquatic facilities]	\$7.30	\$7.63	\$7.89	\$6.53	Operator achieved profit against established budget, and in accordance with the contract Council receives a profit share, which has reduced overall operating costs.
Roads					
Satisfaction of use					
<i>Sealed local road requests</i> [Number of sealed local road requests / Kilometres of sealed local roads] x 100	11.10	15.99	21.27	21.85	The percentage of sealed road requests for 2025-2026 has remained similar to 2024-2025.
Condition					
<i>Sealed local roads maintained to condition standards</i> [Number of kilometres of sealed local roads below the renewal intervention level set by Council / Kilometres of sealed local roads] x 100	92.25%	92.23%	91.90%	91.04%	The length of sealed roads that are of an acceptable condition standard is above the target range of 90 per cent. The sealed road network is condition-assessed approximately every five years with the most recent assessment undertaken in 2025. The results indicate that the overall condition has not changed materially since the previous condition assessment undertaken in 2019.

Service/Indicator/ Measure	Results				Comments
	2023	2024	2025	2026	
Service cost					
<i>Cost of sealed local road reconstruction</i>	\$136.56	\$212.31	\$138.50	\$181.74	The increase in cost is associated with both material and fuel price increases as well as the road type being constructed in this period (i.e. Industrial/collector roads cost more to construct than residential roads).
[Direct cost of sealed local road reconstruction / Square metres of sealed local roads reconstructed]					
Service Cost					
<i>Cost of sealed local road resealing</i>	\$5.11	\$6.20	\$8.46	\$8.83	Slight increase in cost is reflective of material price increases for bitumen and sealing aggregates.
[Direct cost of sealed local road resealing / Square metres of sealed local roads resealed]					
Satisfaction					
<i>Satisfaction with sealed local roads</i>	52.00	48.00	48.00	53.00	Local Government Survey results from Community Satisfaction Report 2026 indicate a five-point increase for sealed local roads, which is also reflective of the added focus on road maintenance.
[Community satisfaction rating out of 100 with how Council has performed on the condition of sealed local roads]					
Statutory Planning					
Timeliness					
<i>Time taken to decide planning applications</i>	77.00	115.00	72.00	63.00	An increase in staffing numbers has seen an improvement in assessment timeframes.
[The median number of days between receipt of a planning application and a decision on the application]					

Service/Indicator/ Measure	Results				Comments
	2023	2024	2025	2026	
Service standard					
<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	49.48%	31.99%	53.09%	53.71%	While statutory processing times remained stable over the financial year, the average time taken to determine planning permit applications improved from 72 days to 63 days. Performance against statutory timeframes remained strongest for VicSmart applications, with 82.08 per cent determined within the required timeframe, compared with 41.39 per cent of standard planning applications.
Service cost					
<i>Cost of statutory planning service</i> [Direct cost of the statutory planning service / Number of planning applications received]	\$2,255.78	\$3,291.98	\$3,074.18	\$3,225.80	The cost increase is due to fewer applications received than in previous years.

Service/Indicator/ Measure	Results				Comments
	2023	2024	2025	2026	
Decision making					
<p><i>Council planning decisions upheld at the Victorian Civil and Administrative Tribunal (VCAT)</i></p> <p>[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</p>	70.00%	100.00%	88.89%	83.33%	Overall, Council's planning decisions have been supported in the VCAT appeal process. Of the six cases before VCAT, five resulted in Council's decision being upheld, with only one application set aside. In that matter, VCAT directed Council to require the applicant to provide additional information before further consideration. There are currently three active cases awaiting determination.

Strategic Objective 4



Economy

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

Outcomes

- We have economic growth
- We are a visitor destination

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
Gross Regional Product trends	0.154%
Visitation to the region	844,595
Visitor spend in region per night	\$261.00
Net skilled work migration to our local government area	Unavailable
Vacancies in key strategic industries	2.16%
Return on investment for our strategic tourism marketing	90,643%
Riverfront precincts and Mildura Arts Centre utilisation rates	524
Community satisfaction with arts and cultural facilities	70%
Visitation numbers to Mildura Arts Centre	41,736
Attendance numbers to Mildura Arts Centre Theatre	51,842
Trends in business closures and new openings	86%
Key industry export trends	\$1,885.41
Return on investment for events that Council financially supports	22,955%

Major Initiatives and Initiatives

The following statement highlights Council's progress on the Annual Budget 2025-2026 major initiatives and initiatives.

Initiative	Progress
Deliver the LightState projects - Trail of Lights and Fibre Optic Symphonic Orchestra (FOSO)	FOSO open, marketing efforts have increased and over 13,000 tickets have been sold over the financial year. There has been an increase in dual tickets over two nights since FOSO began operating.
Develop an Economic Development Strategy	The final draft of the economic strategy has now been completed with the final strategy to be presented to the Executive Leadership Team in July 2026, and the Ordinary Council Meeting in August 2026 for adoption.
Develop a Tourism Strategy	The final draft of the Tourism Strategy has been reviewed by the Executive Leadership Team and presented to the August 2026 Council Forum (prior to being released for public exhibition). Additional feedback will now be sought from the community for inclusion and consideration.
Develop an Arts and Culture Strategy	Work is now underway on the development of the new Arts and Culture Strategy, with Tony Grybowski & Associates appointed to lead the process. Community consultation was undertaken in June 2026, and the strategy is anticipated to be completed in the second quarter of 2026-2027.

Services

The following statement provides information in relation to the services funded in the 2025-2026 Budget and the persons or sections of the community who are provided the service.

Service	Description	Net Cost Actual <u>Budget</u> Variance \$000
Arts, Culture and Venues	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. The service also includes 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 oversight of Mildura's most important heritage building, the Rio Vista Historic House, as well as Mildura Station Homestead and venue hires of woolshed and cottage.	1,540 <u>2,189</u> 649
Economic Development and Tourism	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. The service also operates a visitor information centre that provides destination information, ticketing, tour, transport and accommodation bookings, as well as promotions.	3,292 <u>2,960</u> (332)
Trail of Lights	Operating expenses for the Trail of Lights Operating income for the Trail of Lights Deficit / (surplus) Trail of Lights is still in the early stages of full operation and has only been offered as a dual product with FOSO since April 2026. Increased visitation is anticipated as both installations are now fully operational and enter their peak visitation season.	476 <u>(255)</u> 221

Service	Description	Net Cost Actual <u>Budget</u> Variance \$000
Events	Supports community and other events through a grants funding program, partnerships, logistical support, sponsorship, information provision and promotions.	1,009 <u>1,252</u> 243

Strategic Objective 5



Leadership

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

Key Outcomes

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

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
Satisfaction with community consultation and engagement	56%
Our community is informed	1,468
Community satisfaction with value for money in services and infrastructure	49%
Community satisfaction with the overall performance of Council	56%
Community satisfaction with customer service	68%
Community satisfaction with lobbying on behalf of the community	55%
Australian Business Excellence assessment score	715
Percentage of service review program completed	90%
Percentage of Council Plan completed	83%
Adjusted underlying surplus	14.15%
Current assets compared with current liabilities	386.58%
Asset renewal funding	91%
Gender equality pay gap within Mildura Rural City Council	3.90%

Major Initiatives and Initiatives

The following statement highlights Council's progress on the Annual Budget 2025-2026 major initiatives and initiatives.

Initiative	Progress
Implement the Customer Experience Strategy	The Customer Experience Charter has been endorsed and is currently being implemented across the organisation. The Community Satisfaction Survey has been completed, with the final report received in June 2026. In addition, customer service operating hours have been adjusted, and the consolidation of Mildura customer support centres is underway to better align services with customer demand and improve service delivery.
Implement the Advocacy Framework	A project control group has been established with meetings to progress the Advocacy Roadmap underway. A roadmap document has been developed and published on our website.
Develop a Financial Sustainability Strategy	Deliberative engagement has been completed, including a community panel workshop held on 3 May 2026. ADSF Research has since provided an engagement report to inform the Financial Sustainability Strategy. Further engagement with Councillors will now occur, with the strategy expected to be finalised in mid-2026-2027.
Develop a 10-year Asset Plan	Completed in quarter one.

Services

The following statement provides information in relation to the services funded in the 2025-2026 Budget and the persons or sections of the community who are provided the service.

Service	Description	Net Cost Actual Budget Variance \$000
Communications	Provides communications planning, media relations, digital media management, website development, videography/photography, graphic design, script writing, media releases, promotional material and professional advice.	1,074 <u>1,161</u> 87
Customer Support	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.	1,699 <u>1,998</u> 299
Executive Services	Executive includes the Chief Executive Officer, Mayor, Councillors and general managers. They play a key role in providing executive leadership, coordination and management, including preparing for and facilitating civic-type events or functions including Australia Day Awards, citizenship ceremonies, civic receptions and ministerial visits.	3,968 <u>3,972</u> 4
Finance	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.	1,684 <u>1,887</u> 203

Service	Description	Net Cost Actual <u>Budget</u> Variance \$000
Fleet	Manages and administers all aspects of the purchase/replacement of fleet and equipment items including registration and insurance. Provides a workshop repair and service function for heavy fleet vehicles and some equipment.	(2,121) <u>(2,331)</u> (210)
Governance	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.	4,583 <u>5,148</u> 565
Information Systems	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.	6,564 <u>6,228</u> (336)
Organisational Performance	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.	577 <u>733</u> 156

Service	Description	Net Cost Actual <u>Budget</u> Variance \$000
People	Administers recruitment, performance reviews, corporate training and 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, Workcover administration and an occupational health and safety training program. Also ensures employees are paid as per their employment conditions, and superannuation and tax liabilities are met.	2,349 <u>2,406</u> 57
Procurement	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.	440 <u>468</u> 28
Strategic Asset Management	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.	1,847 <u>2,303</u> 456

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
	2023	2024	2025	2026	
Governance					
Transparency					
<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	31.13%	18.12%	21.74%	18.60%	The number of council decisions made in confidential is directed by the subject matter of the reports. This will vary from year to year.
Consultation and engagement					
<i>Satisfaction with community consultation and engagement</i> [Community satisfaction rating out of 100 with how Council has performed on community consultation and engagement]	50.00	48.00	48.00	56.00	Council continues to explore better communication channels and effective engagement methods.

Service/Indicator/ Measure	Results				Comments
	2023	2024	2025	2026	
Attendance					
<i>Councillor attendance at Council meetings</i>	97.92%	100.00%	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					
Service cost					
<i>Cost of elected representation</i>	\$46,503.19	\$46,944.17	\$43,626.65	\$50,808.98	The annual allowances for Councillors increased as of July 2025, as set by the Victorian Independent Remuneration Tribunal. The previous year was an election year, with fewer Council meetings held.
[Direct cost of the governance service / Number of Councillors elected at the last Council general election]					
Satisfaction					
<i>Satisfaction with Council decisions</i>	49	47	44	51	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 2025-2026 year, the following meetings were held:

- 12 Ordinary Council meetings
- two Special Council meetings.

The following table provides a summary of Councillor attendance at Council meetings and special Council meetings for the 2025-2026 financial year.

Councillors	Council Meeting	Special Council Meeting	Total
Cr Ali Cupper (Mayor) ¹	12	2	14
Cr Helen Healy	10	2	12
Cr Ian Arney	10	2	12
Cr Troy Bailey	12	2	14
Cr Greg Brown	8	1	9
Cr Katie Clements	12	2	14
Cr Rebecca Crossling	12	2	14
Cr Jodi Ewings	9	2	11
Cr Glenn Milne	12	2	14

Note: 1. Cr Ali Cupper replaced Cr Helen Healy as Mayor on 6 November 2025. Prior to 6 November 2025, Cr Helen Healy was the Mayor and Cr Ali Cupper was the Deputy Mayor.

2. Councillors were eligible to attend 12 Ordinary and two Special Council meetings during 2025-2026.

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 is comprised 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 Government Association	The national voice of local government, representing 538 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	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 Action Group	To collaborate with Council to deliver actions identified in the Community Climate Response Plan 2024-2029.
Disability Inclusion Advisory Committee	To enable the community to advise on the priority accessibility needs of people with disabilities within the municipality.
Economic Development Advisory Committee	To provide high-level, independent expert advice to Council, in order to promote inclusive and sustainable economic growth in the Mildura region.
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
Local Government Working Group on Gambling	A collaborative network, convened by the Victorian Local Governance Association, for Victorian councillors and council officers to share knowledge, coordinate policy advocacy, and build local government capacity to prevent and reduce gambling-related harm in communities.
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 Regional Sports Community Leadership Group	To guide local equity, inclusion and violence prevention initiatives within regional sporting clubs and leagues.
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.

Committee	Purpose
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 Committee	To improve and enhance the wellbeing of the Aboriginal community in the Mildura Rural City Council municipality.
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.
Tourism Advisory Committee	To provide high-level, independent expert advice to Council to promote sustainable and inclusive tourism outcomes by supporting economic growth in the Mildura region.
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.

Internal Arbitration Processes and Councillor Conduct Panel Matters

In accordance with the *Local Government (Planning and Reporting) Regulations 2020*, Council must include in its Annual Report the number of internal arbitration processes and Councillor Conduct Panel matters completed during the financial year and the total costs incurred by the Council for those processes and matters.

For the 2025-2026 financial year, no internal arbitration processes and no Councillor Conduct Panel matters were completed. Therefore, no costs were incurred by the Council for these processes and matters.

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 2025-2026, 41 conflicts of interest were declared at Council meetings and no conflicts of interest were declared at Councillor auspiced 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 30 June 2025, the Tribunal made the Allowance payable to Mayors, Deputy Mayors and Councillors (Victoria) Annual Adjustment Determination 2025. The Tribunal determined a three per cent increase to the values of the base allowances payable to Mayors, Deputy Mayors and Councillors, effective from 1 July 2025. A three per cent increase has also been applied to the base allowance values for Mayors and Deputy Mayors, which took effect on 18 December 2025.

The following table contains a summary of the total allowances paid to each Councillor during the 2025-2026 financial year:

Councillors	Allowance \$
Cr Ali Cupper, Mayor*	\$96,818.29
Cr Helen Healy, Mayor*	\$78,668.28
Cr Katie Clements	\$35,049.00
Cr Rebecca Crossling	\$35,049.00
Cr Glenn Milne	\$35,049.00
Cr Troy Bailey	\$35,049.00
Cr Ian Arney	\$35,049.00
Cr Jodi Ewings	\$35,049.00
Cr Greg Brown	\$35,049.00

*Note: * Cr Ali Cupper replaced Cr Helen Healy as Mayor on 6 November 2025. Prior to 6 November 2025, Cr Helen Healy was the Mayor and Cr Ali Cupper was the Deputy Mayor.*

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 2025-2026 year, are set out in the following table.

Councillors	TR \$	CM \$	M/C \$	IC \$	TCE \$	C \$	Total \$
Cr Helen Healy	2,379.36	378.40	189.71	804.25	1,213.36	0.00	4,965.08
Cr Ali Cupper	3,779.90	0.00	82.13	258.81	3,484.18	0.00	7,605.02
Cr Katie Clements	1,281.57	0.00	25.00	258.81	1,408.73	0.00	2,974.11
Cr Rebecca Crossling	0.00	0.00	0.00	258.81	\$840.00	0.00	1,098.81
Cr Glenn Milne	0.00	2,950.04	0.00	1,008.79	0.00	0.00	3,958.83
Cr Troy Bailey	0.00	0.00	40.91	258.81	0.00	0.00	299.72
Cr Jodi Ewings	0.00	0.00	0.00	258.81	1,414.27	0.00	1,673.08
Cr Greg Brown	2,433.63	3,234.60	0.00	258.81	0.00	0.00	5,927.04
Cr Ian Arney	2,417.95	3,190.45	0.00	798.80	880.00	0.00	7,287.20
Legend:							
TR -Travel and Accommodation				IC – Information and Communication Expenses			
CM – Car Mileage				TCE – Conferences and Training expenses			
M/C – Meals/Catering				C – Childcare			

The details of the expenses, including reimbursement of expenses, paid for members of Council's Audit and Risk Committee for the 2025-2026 year, are set out in the following table. These expenses relate to the attendance by Audit and Risk Committee members, the majority of whom do not live locally, at an onsite induction program, and Audit and Risk Committee meeting the following day, in Mildura. Participation in an onsite induction program for independent members is a requirement of the Audit and Risk Committee's Charter, introduced in 2026 to increase the local knowledge of non-local members and ultimately, the committee's overall value to the Council.

Audit and Risk Committee	TR \$	CM \$	M/C \$	Total \$
Julie Humphrey, Chairperson ¹	0.00	0.00	79.24	79.24
John Gavens ¹	895.47	0.00	87.94	983.41
Alan Wilson	1,031.53	0.00	80.24	1,111.77
David Gunn	424.00	862.40	77.24	1,363.64
Cr Ali Cupper, Mayor ²	0.00	0.00	73.74	73.74
Cr Helen Healy ²	0.00	0.00	80.40	80.40

Legend:

TR -Travel and Accommodation

CM – Car Mileage

M/C – Meals/Catering

Note: 1. Julie Humphrey served as Chairperson until 30 June 2026. Council resolved to appoint John Gavens to the Audit and Risk Committee on 23 April 2026. John's appointment as Audit and Risk Committee Chairperson took effect on 1 July 2026.

2. Expenses for Councillor members of the Audit and Risk Committee are in addition to those included in the Councillor Expenses table above.

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.

In 2025-2026, the Audit and Risk Committee consisted of four independent members:

- Julie Humphrey (Chairperson until 30 June 2026. John Gavens commenced as Chairperson on 1 July 2026.)
- Alan Wilson (replaced Maria Carrazza on 26 February 2026)
- David Gunn
- Shannon Buckley

and two Councillors:

- Mayor Cr Ali Cupper
- Deputy Mayor Cr Helen Healy.

Independent members are appointed for a three-year term, with a maximum of two terms. For 2025-2026, the Chairperson was elected by the independent members. Commencing from the 2026-2027 financial year, Council will appoint the Chairperson.

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 September to present the Independent Audit Report.

Recommendations from each Audit and Risk Committee meeting are subsequently reported to and considered by Council. In addition, the Audit and Risk Committee reports bi-annually to Council on its activities, including its findings and recommendations.

The Audit and Risk Committee participates in an annual self-assessment process, facilitated by the Council's internal auditor. The self-assessment process measures the committee's performance against its charter and annual key performance indicators. A report on the findings of the self-assessment process, including any recommendations arising from opportunities for improvement, is presented to 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. The responsible general manager, together with the branch manager for each area reviewed (where required), 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 2025-2026:

- Information and Communication Technology Governance, Strategy and Project Delivery
- Strategic Asset Management
- Data Analytics – Payroll.

External Audit

Victorian councils are externally audited by the Victorian Auditor-General. For the 2025–2026 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 closing report, and 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 2026 and provide for the management of business enterprise risks in accordance with best practice guidelines and International Standard ISO 31000.

Our Risk Management Strategy 2026–2030 provides a four-year strategy to manage opportunities and risks that may have a measurable impact on Council operations and objectives, in line with 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. Community engagement policy (policy under section 55 of the Act outlining Council's commitment to engaging with the community on matters of public interest)	Adopted in accordance with section 55 of the Act ☒ Date of adoption: • 27 January 2021
2. Community engagement guidelines (guidelines to assist staff to determine when and how to engage with the community)	Guidelines ☒ Date of commencement of current guidelines: • 27 January 2021
3. Financial Plan (plan under section 91 of the Act outlining the financial and non-financial resources required for at least the next 10 financial years)	Adopted in accordance with section 91 of the Act ☒ Date of adoption: • 25 September 2025
4. Asset Plan (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: • 25 September 2025
5. Revenue and Rating Plan (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
6. Annual budget (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: • 29 June 2026
7. Risk policy (policy outlining Council's commitment and approach to minimising the risks to Council's operations)	Policy ☒ Date of commencement of current policy: • 29 June 2026
8. Fraud policy (policy outlining Council's commitment and approach to minimising the risk of fraud)	Policy ☒ Date of commencement of current policy: • 14 May 2025

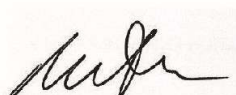
Governance and Management Items	Assessment
9. Municipal emergency management planning (council's participation in meetings of the Municipal Emergency Management Planning Committee (MEMPC))	MEMPC meetings attended by one or more representatives of Council (other than the chairperson) during the financial year ☒ Date of MEMPC meeting attended: <ul style="list-style-type: none"> • 13 May 2026 • 11 March 2026 • 19 November 2025 • 13 August 2025
10. Procurement policy (policy under section 108 of the Act outlining the principles, processes and procedures that will apply to the purchase of goods and services by the Council)	Adopted in accordance with section 108 of the Act ☒ Date of adoption: <ul style="list-style-type: none"> • 24 July 2025
11. Business continuity plan (plan setting out the actions that will be undertaken to ensure that key services continue to operate in the event of a disaster)	Plan ☒ Date of operation of current plan: <ul style="list-style-type: none"> • 10 February 2026
12. Disaster recovery plan (plan setting out the actions that will be undertaken to recover and restore business capability in the event of a disaster)	Plan ☒ Date of operation of current plan: <ul style="list-style-type: none"> • 23 August 2023
13. Complaint policy (policy under section 107 of the Act outlining Council's commitment and approach to managing complaints)	Developed in accordance with section 107 of the Act ☒ Date of commencement of current policy: <ul style="list-style-type: none"> • 22 December 2021
14. Workforce plan (plan outlining Council's commitment and approach to planning the current and future workforce requirements of the organisation)	Established in accordance with section 46 of the Act ☒ Date of commencement of current plan: <ul style="list-style-type: none"> • 30 June 2026
15. Payment of rates and hardship policy (policy outlining Council's commitment and approach to assisting ratepayers experiencing financial hardship or difficulty paying their rates)	Policy ☒ Date of commencement of current policy: <ul style="list-style-type: none"> • 23 May 2024

Governance and Management Items	Assessment
16. Risk management framework (framework outlining Council's approach to managing risks to the Council's operations)	Framework ☒ Date of operation of current framework: <ul style="list-style-type: none"> 9 June 2026
17. Audit and Risk Committee (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)	Established in accordance with section 53 of the Act ☒ Date of establishment: <ul style="list-style-type: none"> 26 August 2020
18. Internal audit (independent accounting professionals engaged by the Council to provide analyses and recommendations aimed at improving council's governance, risk and management controls)	Engaged ☒ Date of engagement of current provider: <ul style="list-style-type: none"> 24 April 2024
19. Performance reporting framework (a set of indicators measuring financial and non-financial performance, including the performance indicators referred to in section 98 of the Act)	Framework ☒ Date of adoption of current framework: <ul style="list-style-type: none"> 1 July 2014
20. Council Plan reporting (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 ☒ Date of report: <ul style="list-style-type: none"> 9 April 2026
21. Quarterly budget reports (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 ☒ Date reports presented: <ul style="list-style-type: none"> 14 August 2025 4 December 2025 12 March 2026 15 May 2026
22. Risk reports (Six-monthly reports of strategic risks to Council's operations, their likelihood and consequences of occurring and risk minimisation strategies)	Reports ☒ Dates of reports: <ul style="list-style-type: none"> 30 September 2025 31 December 2025 31 March 2026 30 June 2026

Governance and Management Items	Assessment
23. Performance reports (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 ☒ Date of reports: <ul style="list-style-type: none"> 14 May 2026
24. Annual Report (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)	Presented at a meeting of the Council in accordance with section 100 of the Act ☒ Date of presentation: <ul style="list-style-type: none"> 23 October 2025
25. Councillor Code of Conduct (Code under section 139 of the Act setting out the standards of conduct to be followed by Councillors and other matters)	Reviewed and adopted in accordance with section 139 of the Act ☒ Date reviewed: 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.
26. Delegations (Documents setting out the powers, duties and functions of Council and the Chief Executive Officer that have been delegated to members of staff in accordance with sections 11 and 47 of the Act)	Reviewed in accordance with section 11(7) of the Act and a register kept in accordance with sections 11(8) and 47(7) of the Act ☒ Date of review under section 11(7): <ul style="list-style-type: none"> S5 Instrument of Delegation to the Chief Executive Officer: 15 Oct 2025 S6 Instrument of Delegation to Members of Council Staff: 23 April 2026 S7 Instrument of Sub-Delegation by the Chief Executive Officer to Staff: 14 Jan 2026 Instrument of Delegation – Members of Staff – Children's Services Legislation VIC and NSW: 25 January 2024 S12 Instrument of Delegation and Authorisation by Municipal Building Surveyor: 24 June 2025 S13 Instrument of Delegation of CEO Powers Duties and Functions: 12 August 2024

Governance and Management Items	Assessment
27. Meeting procedures (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 ☒ Date Governance Rules adopted: <ul style="list-style-type: none"> 22 February 2024

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



Martin Hawson
Chief Executive Officer

Dated: 13 October 2026



Cr Ali Cupper
Mayor

Dated: 13 October 2026

Statutory Information

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

Contracts

In accordance with section 108 of the *Local Government Act 2020*, Council maintains a Procurement of Goods, Services and Works Policy to guide transparent, accountable and value-for-money procurement practices.

For the 2025-2026 financial year, Council entered into the following contracts valued at \$300,000 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
2025/184	Hire of Construction Plant and Equipment Panel – Additional Contractors
2025/239	Nichols Point Drainage Upgrade - Stages 2 and 3
2025/241	HVAC&R Service Maintenance
2025/242	Siteworks for the Fibre Optic Symphonic Orchestra Art Installation
2025/251	Intersection Upgrade - Eighth Street and Riverside Avenue
2025/253	Shoulder Works on Benetook Avenue
2026/265	Nichols Point Early Years Hub
2026/266	Solar Photovoltaic and Battery Storage Systems at Council Facilities
2026/267	Footpath Program 2025-2026
2026/274-1	Provision of Cleaning Services
2026/276	Rudds Road Flood Recovery - Road Reconstruction
2026/280	Sunraysia Hockey Pitch Upgrade
2026/283	Provision of Pest Control Services
2026/286	Supply and Production of Engineered Cover for Mildura Landfill
2026/288	APEX Riverbeach Holiday Park Facilities
2026/294	Intersection Upgrade - Fourteenth Street and Cowra Avenue
2026/299	Stormwater Condition Assessment Red Cliffs 2026
2026/302	Seventh Street Reconstruction - Langtree Avenue to Lime Avenue
2026/304	Intersection Upgrade - Paschendale Avenue and Fifth Street

For the 2025-2026 financial year, Council did not enter any other contracts valued at \$300,000 or more for goods, services or works without engaging in a competitive process.

Other Statutory Information

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

- facilitating a monthly Carers' Walk program, which recorded 149 attendances throughout the year. The program provided opportunities for carers to connect with one another and access information from local service providers who shared details about available supports and services.
- supporting a series of community events through funding from the Social Inclusion Action Group and partnerships with local organisations. Fifteen activities were delivered across the municipality between 17 and 22 May 2026, with a focus on promoting mental wellbeing, social connection and inclusion.
- distributing carer-related resources across our libraries and customer service centres.

- promoting a range of information, programs and activities for carers, including online workshops, newsletters and social opportunities from Carers Victoria, Bendigo Health and the Red Cliffs Resource Centre; Mildura Rural City Council Seniors' Festival Program; and library activities such as Tai Chi and Seated Yoga.
- hosting opportunities for social connection, including a Christmas gathering, morning tea and craft activities, and encouraging active attendance at the 2025 RUOK event held in the Langtree Mall with eight other service providers.
- promoting the Becoming Carer Aware webinar to Council staff to support greater awareness and understanding of the significant contribution made by unpaid carers. The webinar enhanced staff knowledge of carers' experiences, highlighted the importance of recognising, respecting and valuing carers, and reinforced Council's commitment to delivering inclusive and responsive services.

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 2025-2026 that align with our Community Health & Wellbeing Plan, and Disability Action Plan include:

- developing a new Disability Action Plan for 2026-2027. This one-year action-oriented plan establishes clear objectives, projects and outcomes, providing focus and flexibility for Council and the Disability Inclusion Advisory Committee as they work to improve access and inclusion across the municipality.
- facilitating the Disability Advisory Network, offering the opportunity for service providers to share information, network and map trends across the service sector.
- partnering with Intereach to support the ongoing Access at a Glance project, which involved mapping accessibility features in local businesses to assist people with disability in identifying accessible shops and cafés. Information was added to both the Council and Mildura.com websites, with 50 businesses assessed during the reporting period.
- completion of accessibility mapping on the Council website, providing information on public toilets, Changing Places facilities, accessible parking spaces and gopher recharge points, along with other accessible recreational opportunities and locations of interest.
- implementing a new swipe-card access system at the Changing Places facility within the Ninth Street toilet block. The upgraded system improved access to safe, suitable and private facilities for people with a disability who are unable to use the MLAK key system.
- partnering with Vision Australia to participate in White Cane Day in October 2025. This event promoted awareness of the white cane as an important symbol of independence and mobility for people who are blind or have low vision.

- supporting Intereach's successful funding application to deliver a wheelchair basketball program. The initial 12-week pilot commenced in August 2025, followed by additional six-week programs delivered in February and March 2026, providing increased opportunities for participation in accessible sport and recreation.
- supporting the RUOK? Day activities in September 2025 in partnership with eight local agencies. The event provided opportunities for community members to access information and support services, while encouraging conversations about mental health and wellbeing. A community barbecue was also provided.
- contributing to International Day of People with Disability in December 2025, attended by approximately 60 community members. Participants had the opportunity to experience a range of accessible sports, including wheelchair basketball, while learning about services and supports available through local organisations.
- supporting the delivery of the Mallee Community Wellbeing Week forum in May 2026. This initiative included 15 activities focused on mental health and wellbeing, covering topics such as obsessive-compulsive disorder (OCD), attention deficit hyperactivity disorder (ADHD), women's mental health, women's health, mindfulness, pride and inclusion, art and social connection, Mental Health First Aid, gambling harm awareness, and accessible physical activity programs including Tai Chi.
- recording 341 trip hazards through Council's Customer Request Management (CRM) system, supporting the maintenance of accessible public spaces.
- receiving 209 trip hazard reports through the Snap-Send-Solve platform, enabling timely responses to be provided to accessibility and maintenance concerns raised by the community.
- addressing 29 accessibility-related matters through the Disability Inclusion Advisory Committee. This included facilitating discussions between committee members, local service providers and Council staff to identify local issues and collaborate on projects to improve access and inclusion.
- delivering a Snap-Send-Solve education session with Aboriginal Elders and community members to increase awareness of reporting pathways for maintenance and accessibility issues within the municipality.
- promoting and supporting a range of recreational, social and cultural events and activities to enhance accessibility and inclusion for people with disability, including the Mildura and Ouyen senior safety forums and the Seniors' Month Program of events.

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 2026-2029 was adopted by Council on 29 January 2026. It is a document written to be engaging, informative and to demonstrate the direction of our Animal Management Services over the plan's four-year period.

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 2025-2026, a further \$25,000 was used to again provide dog and cat owners in the municipality with assistance with desexing, microchipping and vaccinating their animals. This is an ongoing commitment by Council to responsible pet ownership within our municipality, which has been very well received by the community and fully subscribed.

The First Free Animal Registration Initiative was introduced in February 2025 to increase dog and cat registration rates by removing barriers to first-time compliance. Since its introduction, registration numbers have increased significantly, making it easier for officers in the field and at the animal shelter to address complaints and achieve compliance. The initiative has reduced the administrative effort and time required to obtain compliance, while also decreasing the need to issue infringements. Importantly, registered animals can be quickly identified and reunited with their owners if they become lost or are taken into Council's care at the animal shelter.

The purpose-built Isolation Area for the Mildura Animal Shelter is now complete. The isolation area ensures compliance with the Code of Practice for Shelters and Pounds and provides a high-quality environment to care for the dogs and cats requiring isolation.

Our Local Laws Team has again 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.

One Local Laws officer is currently completing the Certificate IV in Animal Management and Local Government, while another has recently completed the qualification. All Local Laws officers now undertake this training after 12 months in their role. The training is supported by extensive on-the-job practical training.

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 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 were no public interest disclosures during the 2025-2026 financial year.

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.

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 2025-2026, Mildura Rural City Council did not have any infrastructure development plans.

The following information about development contributions for the 2025-2026 financial year is disclosed.

Development Contributions

Total DCP Levies Received in 2025-2026

DCP Name (Year Approved)	Levies Received in 2025-2026 Financial Year (Cash income only) \$
DCP01 (2005)	3,024,345.09
DCP02 (2006)	1,471,258.96
DCP03 (2007)	497,055.78
Total	4,992,659.83

DCP Land, Works, Services or Facilities accepted as Works In-Kind in 2025-2026

DCP Name (Year Approved)	Project ID	Project Description	Item Purpose	Total Project Value \$
DCP02, July 2006 (Amended 2021)	DG403 (revised DG030)	Nichols Point Stormwater Drainage System South	Drainage	264,198.00
DCP 01, April 2005	DG001	Mildura South Drainage Scheme DG001	Drainage	85,581.00
DCP 01, April 2005	OS001	Playgrounds OS001	Parks, Open space and Streetscapes	362,500.00
Total				712,279.00

Land, Works, Services or Facilities Delivered in 2025-2026 from DCP Levies Collected

Project Description	Project ID	DCP Name (Year Approved)	DCP Fund Expended (including WIK) ¹	Works-In-Kind Accepted	Council's Contribution	Other Contributions	Total Project Expenditure (including WIK) ²	Percentage of Item Delivered
			\$	\$	\$	\$	\$	
Mildura South Drainage Scheme DG001	DG001	DCP01, April 2005	85,581.00	85,581.00	0.00	0.00	85,581.00	0.13%
Irymple Drainage Works	DG006	DCP 02, July 2006	95,724.90	0.00	107,575.32	0.00	203,300.22	1.36%
Nichols Point Stormwater Drainage System North	DG402	DCP02, July 2006 (Amended 2021)	1,325,183.00	0.00	547,734.00	0.00	1,872,917.00	95.27%
Nichols Point Stormwater Drainage System South	DG403	DCP02, July 2006 (Amended 2021)	1,589,381.00	264,198.00	547,733.00	0.00	2,137,114.00	100%
Playgrounds OS001	OS001	DCP01, April 2005	690,469.00	362,500.00	221,775.00	0.00	912,244.00	2.30%
Stormwater Retention - Mildura South OS002	OS002	DCP 01, April 2005	258,524.40	0.00	92,384.71	0.00	350,909.11	0.84%
Playgrounds - Irymple	OS007	DCP 02, July 2006	55,525.00	0.00	89,042.00	0.00	144,567.00	3.43%

Project Description	Project ID	DCP Name (Year Approved)	DCP Fund Expended (including WIK) ¹ \$	Works-In-Kind Accepted \$	Council's Contribution \$	Other Contributions \$	Total Project Expenditure (including WIK) ² \$	Percentage of Item Delivered
Fourteenth Street/ Cowra Avenue Intersection Treatment	RI032	DCP 03, June 2007	97,069.00	0.00	518,080.00	0.00	615,149.00	78.77%
Total			4,197,457.30	712,279.00	2124324.03	0.00	6,321,781.33	
<p><i>Note:</i></p> <ol style="list-style-type: none"> <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> <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> 								

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 : 13 October 2026
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 2026 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.

Ali Cupper
Mayor

Date : 13 October 2026
Mildura



Helen Healy
Deputy Mayor

Date : 13 October 2026
Mildura



Martin Hawson
Chief Executive Officer

Date : 13 October 2026
Mildura



Independent Auditor's Report

To the Councillors of Mildura Rural City Council



Opinion	<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">• consolidated entity and council balance sheet as at 30 June 2026• consolidated entity and council comprehensive income statement for the year then ended• consolidated entity and council statement of changes in equity for the year then ended• consolidated entity and council statement of cash flows for the year then ended• consolidated entity and council statement of capital works for the year then ended• notes to the financial statements, including material accounting policy information• certification of the consolidated financial statements. <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 2026 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>
Basis for Opinion	<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 (including Independence Standards)</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>
Councillors' responsibilities for the financial report	<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>

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.
-

Auditor's responsibilities for the audit of the financial report	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
16 October 2026



Travis Derricott
as delegate for the Auditor-General of Victoria

Consolidated Comprehensive Income Statement For the Year Ended 30 June 2026

		Consolidated		Council	
	Note	2026 \$'000	2025 \$'000	2026 \$'000	2025 \$'000
Income / revenue					
Rates and charges	3.1	92,675	89,157	92,791	89,256
Statutory fees and fines		2,489	2,282	2,489	2,282
User fees	3.2	13,628	12,098	7,086	5,877
Grants - operating	3.3	32,708	37,250	32,537	35,820
Grants - capital	3.3	17,039	8,265	17,039	8,140
Contributions - monetary	3.4	4,101	7,296	4,101	7,296
Contributions - non-monetary	3.4	13,460	5,311	13,460	5,311
Net loss on disposal of property, infrastructure, plant and equipment	3.5	(6,414)	(1,843)	(6,419)	(1,912)
Other income	3.6	13,591	13,352	11,428	12,065
Total income / revenue		183,277	173,168	174,512	164,135
Expenses					
Employee costs	4.1	(60,577)	(56,545)	(58,229)	(54,163)
Materials and services	4.2	(56,011)	(54,938)	(52,934)	(51,880)
Depreciation	4.3	(25,831)	(23,894)	(24,505)	(22,525)
Amortisation - intangible assets		(496)	(632)	(496)	(73)
Depreciation - right of use assets		(123)	(122)	(123)	(122)
Allowance for impairment losses		(1,163)	(6,763)	(1,163)	(74)
Borrowing costs		(487)	(553)	(455)	(534)
Finance costs - leases		(53)	(58)	(53)	(58)
Other expenses	4.4	(2,154)	(2,401)	(1,981)	(2,044)
Total expenses		(146,895)	(145,906)	(139,939)	(131,473)
Surplus for the year		36,382	27,262	34,573	32,662
Other comprehensive income					
Items that will not be reclassified to surplus or deficit in future periods					
Net asset revaluation gain	9.1(a)	165,333	60,822	165,323	60,822
Share of other comprehensive income of associates and joint ventures	9.1(c)	-	-	1,819	(5,400)
Total other comprehensive income		165,333	60,822	167,142	55,422
Total comprehensive result		201,715	88,084	201,715	88,084

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

Consolidated Balance Sheet

As at 30 June 2026

	Note	Consolidated		Council	
		2026	Restated 2025	2026	Restated 2025
		\$'000	\$'000	\$'000	\$'000
Assets					
Current assets					
Cash and cash equivalents	5.1	23,710	18,777	20,123	16,644
Trade and other receivables	5.1	17,134	13,512	17,008	15,276
Other financial assets	5.1	54,777	53,465	54,350	53,050
Inventories		828	933	793	863
Prepayments		1,823	403	1,811	362
Total current assets		98,272	87,090	94,085	86,195
Non-current assets					
Trade and other receivables	5.1	-	-	6,787	7,189
Other assets	5.2	-	-	47,602	45,845
Other financial assets	5.1	44,500	27,500	44,500	27,500
Property, infrastructure, plant and equipment	6.1	1,401,591	1,225,520	1,342,435	1,164,706
Right-of-use assets		989	1,072	989	1,072
Intangible assets	5.2	33,542	14,674	33,391	13,905
Total non-current assets		1,480,622	1,268,766	1,475,704	1,260,217
Total assets		1,578,894	1,355,856	1,569,789	1,346,412
Liabilities					
Current liabilities					
Trade and other payables	5.3	6,475	2,246	6,040	1,505
Trust funds and deposits		2,980	2,819	2,980	2,819
Contract and other liabilities		793	685	386	283
Provisions	5.5	14,543	12,672	14,303	12,465
Interest-bearing liabilities	5.4	558	543	486	456
Lease liabilities		143	136	143	136
Total current liabilities		25,492	19,101	24,338	17,664
Non-current liabilities					
Provisions	5.5	34,711	19,116	34,671	19,092
Interest-bearing liabilities	5.4	7,176	7,734	6,964	7,450
Lease liabilities		1,226	1,331	1,226	1,331
Total non-current liabilities		43,113	28,181	42,861	27,873
Total liabilities		68,605	47,282	67,199	45,537
Net assets		1,510,289	1,308,574	1,502,590	1,300,875
Equity					
Accumulated surplus		518,691	498,411	488,565	470,094
Reserves	9.1	991,598	810,163	1,014,025	830,781
Total Equity		1,510,289	1,308,574	1,502,590	1,300,875

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

Consolidated Statement of Changes in Equity For the Year Ended 30 June 2026

Consolidated			Accumulated	Revaluation	Other
	Note	Total	Surplus	Reserve	Reserves
		\$'000	\$'000	\$'000	\$'000
2026					
Balance at beginning of the financial year		1,308,574	498,411	743,309	66,854
Surplus for the year		36,382	36,382	-	-
Net asset revaluation gain	9.1(a)	165,333	-	165,333	-
Transfers to other reserves	9.1(b)	-	21,213	-	(21,213)
Transfers from other reserves	9.1(b)	-	(37,315)	-	37,315
		201,715	20,280	165,333	16,102
Balance at end of the financial year		1,510,289	518,691	908,642	82,956
2025					
Balance at beginning of the financial year		1,213,224	490,480	682,487	40,257
Adjustment to prior period	11	7,266	7,266	-	-
Surplus for the year		27,262	27,262	-	-
Net asset revaluation gain	9.1(a)	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
		95,350	7,931	60,822	26,597
Balance at end of the financial year		1,308,574	498,411	743,309	66,854

The above consolidated 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 2026

Council			Accumulated	Revaluation	Other
	Note	Total	Surplus	Reserve	Reserves
		\$'000	\$'000	\$'000	\$'000
2026					
Balance at beginning of the financial year		1,300,875	470,094	735,404	95,377
Surplus for the year		34,573	34,573	-	-
Net asset revaluation gain	9.1(a)	167,142	-	165,323	1,819
Transfers to other reserves	9.1(b)	-	21,213	-	(21,213)
Transfers from other reserves	9.1(b)	-	(37,315)	-	37,315
		201,715	18,471	165,323	17,921
Balance at end of the financial year		1,502,590	488,565	900,727	113,298
2025					
Balance at beginning of the financial year		1,205,525	456,763	674,582	74,180
Adjustment to prior period	11	7,266	7,266	-	-
Surplus for the year		32,662	32,662	-	-
Net asset revaluation gain	9.1(a)	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
		95,350	13,331	60,822	21,197
Balance at end of the financial year		1,300,875	470,094	735,404	95,377

The above consolidated 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 2026

	Note	Consolidated		Council	
		2026	2025	2026	2025
		Inflows/ (Outflows)	Inflows/ (Outflows)	Inflows/ (Outflows)	Inflows/ (Outflows)
		\$'000	\$'000	\$'000	\$'000
Cash flows from operating activities					
Rates and charges		91,176	87,129	91,292	87,228
Statutory fees and fines		2,489	2,282	2,489	2,282
User fees		14,410	13,190	7,086	5,877
Grants - operating		34,335	39,141	34,164	37,611
Grants - capital		17,994	8,771	17,994	8,771
Contributions - monetary		4,306	7,661	4,306	7,661
Interest received		5,692	5,254	5,693	5,361
Trust funds and deposits taken		11,645	9,260	11,645	9,260
Other receipts		3,848	6,630	3,461	6,058
Net GST refund		1,927	1,804	2,316	2,287
Employee costs		(57,662)	(55,879)	(55,307)	(53,463)
Materials and services		(56,499)	(55,756)	(52,082)	(51,966)
Short-term, low value and variable lease payments		(40)	(35)	(40)	(35)
Trust funds and deposits repaid		(11,507)	(9,575)	(11,507)	(9,575)
Other payments		(460)	(2,151)	(522)	(3,500)
Net cash provided by operating activities	9.2	61,654	57,726	60,988	53,857
Cash flows from investing activities					
Proceeds from sale of property, infrastructure, plant and equipment		611	1,073	606	978
Payments for property, infrastructure, plant and equipment		(38,892)	(36,894)	(38,538)	(32,860)
Payments for investments		(17,287)	(11,915)	(18,538)	(11,500)
Net cash used in investing activities		(55,568)	(47,736)	(56,470)	(43,382)

The above consolidated 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 2026

	Note	Consolidated		Council	
		2026	2025	2026	2025
		Inflows/ (Outflows)	Inflows/ (Outflows)	Inflows/ (Outflows)	Inflows/ (Outflows)
		\$'000	\$'000	\$'000	\$'000
Cash flows from financing activities					
Proceeds from borrowings		-	37	-	-
Finance costs		(482)	(552)	(455)	(534)
Repayment of borrowings		(543)	(811)	(456)	(428)
Interest paid on lease liability		(53)	(58)	(53)	(58)
Repayment of lease liabilities		(75)	(95)	(75)	(95)
Net cash used in financing activities		(1,153)	(1,479)	(1,039)	(1,115)
Net increase in cash and cash equivalents		4,933	8,511	3,479	9,360
Cash and cash equivalents at the beginning of the financial year		18,777	10,266	16,644	7,284
Cash and cash equivalents at the end of the financial year	5.1	23,710	18,777	20,123	16,644

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

Consolidated Statement of Capital Works For the Year Ended 30 June 2026

	Consolidated		Council	
	2026	2025	2026	2025
	\$'000	\$'000	\$'000	\$'000
Property				
Land	1,775	-	1,775	-
Total land	1,775	-	1,775	-
Buildings	5,925	8,170	5,864	8,123
Total buildings	5,925	8,170	5,864	8,123
Total property	7,700	8,170	7,639	8,123
Plant and equipment				
Computers and telecommunications	663	344	663	344
Fixtures, fittings and furniture	115	25	115	25
Library books and art works	346	306	346	306
Plant, machinery and equipment	7,794	4,865	7,678	4,214
Total plant and equipment	8,918	5,540	8,802	4,889
Infrastructure				
Roads	11,412	9,715	11,412	9,715
Footpaths and cycle ways	1,638	540	1,638	540
Drainage	5,350	341	5,350	341
Recreational, leisure and community facilities	1,033	2,534	1,033	2,534
Waste management	528	2,120	528	2,120
Parks, open space and streetscapes	1,125	2,857	1,125	2,857
Kerb and channel	143	289	143	289
Off street car parks	558	721	558	721
Other infrastructure	199	1,078	-	-
Total infrastructure	21,986	20,195	21,787	19,117
Intangible				
Software	60	15	60	15
Water rights	250	247	250	247
Light State	-	2,257	-	-
Total intangible	310	2,519	310	262
Total capital works expenditure	38,914	36,424	38,538	32,391

The above consolidated 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 2026

	Consolidated		Council	
	2026	2025	2026	2025
	\$'000	\$'000	\$'000	\$'000
Represented by:				
New asset expenditure	13,198	6,448	13,082	5,797
Asset renewal expenditure	23,296	20,489	23,296	20,489
Asset expansion expenditure	843	3,154	843	3,154
Asset upgrade expenditure	1,556	3,814	1,296	2,689
Intangibles	21	2,519	21	262
Total capital works expenditure	38,914	36,424	38,538	32,391

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

Notes to the Financial Statements For the Year Ended 30 June 2026

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 Statements For the Year Ended 30 June 2026

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
- 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 Impacts of other external events

Council has considered ongoing external events that have contributed to volatility in international markets, disrupted global supply chains and increased inflationary pressure, including the risk that they may cause significant changes in the carrying values of assets and liabilities in the next financial year, and has concluded that there is no material impact on the 2025/26 financial report that requires additional disclosure.

Notes to the Financial Statements For the Year Ended 30 June 2026

1.3 Principles of consolidation

The consolidated financial statements of Council incorporate all entities controlled by Council as at 30 June 2026, 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

Notes to the Financial Report For the Year Ended 30 June 2026

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 \$500,000 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 2026 \$'000	Actual 2026 \$'000	Variance \$'000	Variance %	Ref
	Income / Revenue					
	Rates and charges	93,123	92,791	(332)	-	
	Statutory fees and fines	2,341	2,489	148	6	
	User fees	6,828	7,086	258	4	
	Grants - operating	25,558	32,537	6,979	27	1
	Grants - capital	14,477	17,039	2,562	18	2
	Contributions - monetary	3,669	4,101	432	12	
	Contributions - non-monetary	1,800	13,460	11,660	648	3
	Net loss on disposal of property, infrastructure, plant and equipment	(1,600)	(6,419)	(4,819)	301	4
	Other income	10,635	11,428	793	7	
	Total income / revenue	156,831	174,512	17,681	11	
	Expenses					
	Employee costs	(59,160)	(58,229)	(931)	2	
	Materials and services	(52,743)	(52,934)	191	-	
	Depreciation	(23,746)	(24,505)	759	(3)	
	Amortisation - intangible assets	(202)	(496)	294	(146)	
	Depreciation - right of use assets	(120)	(123)	3	(3)	
	Allowance for impairment losses	(31)	(1,163)	1,132	(3,652)	5
	Borrowing costs	(507)	(455)	(52)	10	
	Finance costs - leases	(57)	(53)	(4)	7	
	Other expenses	(1,862)	(1,981)	119	(6)	
	Total expenses	(138,428)	(139,939)	1,511	(1)	
	Surplus/(deficit) for the year	18,403	34,573	16,170	88	

Notes to the Financial Report For the Year Ended 30 June 2026

2.1 Performance against budget (cont'd)

(i) Explanation of material variations

Variance		
Ref	Item	Explanation
1	Grants - operating	In June 2026 the Victorian Grants Commission forward paid 80% of the Financial Assistance Grants for the 2026/27 financial year. Council had budgeted on a 50% forward payment as per the previous year. The additional forward payment has caused variance to adopted budget.
2	Grants - capital	Capital grants were higher due to carried forward capital works projects from the 2024/25 financial year.
3	Contributions - non-monetary	Non-monetary contributions typically occur when residential sub-divisions and/or assets associated with the developer contribution plan, which are recognised when control of assets is handed over to Council. These contributions are received in lieu of cash and are therefore non-monetary. The timing of these contributions is difficult to predict causing variance to adopted budget.
4	Net loss on disposal of property, infrastructure, plant & 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 financial statements and budget a normal occurrence.
5	Allowance of impairment losses	Impairment losses are an end of financial year accounting entry required to comply with AASB 9. It requires an asset value to be adjusted higher or lower based on the current future recoverable amounts e.g. deficit or surplus projections. These will change year to year and are a non-cash book entry.

**Notes to the Financial Report
For the Year Ended 30 June 2026**

2.1.2 Capital works	Budget 2026 \$'000	Actual 2026 \$'000	Variance \$'000	Variance %	Ref
Property					
Land	-	1,775	1,775	100	1
Total land	-	1,775	1,775	100	
Buildings	5,869	5,864	(5)	-	
Total property	5,869	7,639	1,770	30	
Plant and equipment					
Computers and telecommunications	720	663	(57)	(8)	
Fixtures, fittings and furniture	267	115	(152)	(57)	
Library books and artworks	360	346	(14)	(4)	
Plant, machinery and equipment	6,001	7,678	1,677	28	2
Total plant and equipment	7,348	8,802	1,454	20	
Infrastructure					
Roads	16,231	11,412	(4,819)	(30)	3
Footpaths and cycle ways	587	1,638	1,051	179	4
Drainage	8,713	5,350	(3,363)	(39)	5
Recreational, leisure and community facilities	1,702	1,033	(669)	(39)	6
Waste management	404	528	124	31	
Parks, open space and streetscapes	365	1,125	760	208	7
Kerb and channel	25	143	118	472	
Off street car parks	-	558	558	100	8
Total infrastructure	28,027	21,787	(6,240)	(22)	
Intangible					
Water rights	250	250	-	-	
Software	-	60	60	100	
Total intangible	250	310	60	24	
Total capital works expenditure	41,494	38,538	(2,956)	(7)	
Represented by:					
New asset expenditure	12,868	13,103	235	2	
Asset renewal expenditure	23,367	23,296	(71)	-	
Asset expansion expenditure	201	843	642	319	
Asset upgrade expenditure	5,058	1,296	(3,762)	(74)	
Total capital works expenditure	41,494	38,538	(2,956)	(7)	

Notes to the Financial Report For the Year Ended 30 June 2026

2.1 Performance against budget (cont'd)

(i) Explanation of material variations

Variance Ref	Item	Explanation
1	Land	Acquisition of land for drainage basins and public open spaces which was unbudgeted for due to difficult in predicting timing of such purchases.
2	Plant, machinery and equipment	The delivery of heavy fleet vehicles after initial delays in the supply chain is the main cause of the variance.
3	Roads	A total of 32 road projects were completed during the financial year, however two major projects remain in delivery causing the overall variance to adopted budget. One project is now proceeding following procurement and funding approval delays, while the other's completion is deferred to the next financial year due to culvert installation delays with Mallee Catchment. The significant rain delay and defect remediation issues also affected projects.
4	Footpaths and cycle ways	The completion of five footpath projects ahead of time resulted in higher actuals compared to budget forecast.
5	Drainage	The Nichols Point Drainage Project Stage 1 was completed however both Stages 2 and 3 are carried forward and will be completed in the next financial year resulting in less expenditure than forecast.
6	Recreational, leisure and community facilities	This is behind the forecast due to the delays in the Underbool pool renewal project.
7	Parks, open space and streetscapes	The higher actuals were due to completion of a large amount of carried forward projects for this area. Typically these projects span multiple financial years resulting in higher actuals compared to the budget year.
8	Off street car parks	These projects are completed as part of major building projects but on completion the car parks are split into this category causing variations as no original budget.

Notes to the Financial Report For the Year Ended 30 June 2026

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 consists 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 and Mildura Airport.

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 consists 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.

**Notes to the Financial Report
For the Year Ended 30 June 2026**

Note 2.2 Analysis of Council results by program (cont'd)

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 consists 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 2026**

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
2026					
Healthy Communities	6,518	(24,506)	(17,988)	3,676	276,178
Financial Management	155,728	(30,543)	125,185	45,123	336,918
Corporate Performance	2,473	(27,110)	(24,637)	74	305,524
Infrastructure and Assets	5,712	(44,600)	(38,888)	453	502,633
Strategy and Growth	4,081	(11,832)	(7,751)	250	133,344
Executive	-	(1,348)	(1,348)	-	15,192
	174,512	(139,939)	34,573	49,576	1,569,789

	Income / Revenue	Expenses	Surplus/ (Deficit)	Grants included in income / revenue	Total assets
	\$'000	\$'000	\$'000	\$'000	\$'000
2025					
Healthy Communities	7,167	(24,255)	(17,088)	4,139	247,108
Financial Management	145,759	(25,962)	119,797	39,035	271,680
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
	164,135	(131,473)	32,662	43,960	1,346,412

**Notes to the Financial Report
For the Year Ended 30 June 2026**

Consolidated		Council	
2026	2025	2026	2025
\$'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 2025/26 is \$16.75 billion (2024/25 was \$15.91 billion).

General rates	47,867	45,064	47,867	45,064
Waste management charge	15,624	14,881	15,624	14,881
Mildura City Heart special rate	691	679	691	679
Business differential rate	14,231	13,162	14,347	13,261
Farming differential rate	13,626	14,799	13,626	14,799
Revenue in lieu of rates	636	572	636	572
Total rates and charges	92,675	89,157	92,791	89,256

The date of the latest general revaluation of land for rating purposes within the municipal district was 1 January 2025, and the valuation will be first applied in the rating year commencing 1 July 2025.

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	378	473	378	473
Waste management services	1,649	1,562	1,649	1,562
Other fees and charges	628	414	628	414
Rent/lease fees	1,931	1,734	1,352	1,197
Animal control and local laws	669	695	669	695
Environmental health services	300	311	300	311
Airport fees and charges	5,963	5,436	-	-
Contract works	554	276	554	276
Entrance charges	1,327	984	1,327	736
Commission/agency fees	229	213	229	213
Total user fees	13,628	12,098	7,086	5,877

**Notes to the Financial Report
For the Year Ended 30 June 2026**

	Consolidated		Council	
	2026	2025	2026	2025
	\$'000	\$'000	\$'000	\$'000
3.2 User fees (cont'd)				
User fees by timing of revenue recognition				
User fees recognised at a point in time	13,628	12,098	7,086	5,877
Total user fees	13,628	12,098	7,086	5,877

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	36,408	37,086	36,237	36,961
State funded grants	13,339	8,429	13,339	6,999
Total grants received	49,747	45,515	49,576	43,960

(a) Operating grants

Recurrent - Commonwealth Government

Financial assistance grants	26,795	29,734	26,795	29,734
General home care	33	32	33	32
Hands up Mallee	1,289	1,161	1,289	1,161

Recurrent - State Government

Aged and disability services	4	4	4	4
School crossing supervisors	242	235	242	235
Libraries	444	444	444	444
Community safety	80	156	80	156
Community health	1,647	1,721	1,647	1,721
Early years	432	438	432	438
Youth services	240	323	240	323
Arts and culture	190	190	190	190
Works and infrastructure services	131	101	131	101
Other	10	10	10	10
Total recurrent operating grants	31,537	34,549	31,537	34,549

**Notes to the Financial Report
For the Year Ended 30 June 2026**

	Consolidated		Council	
	2026	2025	2026	2025
	\$'000	\$'000	\$'000	\$'000
3.3 Funding from other levels of government (cont'd)				
<i>Non-recurrent - Commonwealth Government</i>				
Early years	290	330	290	330
Other	171	12	-	12
<i>Non-recurrent - State Government</i>				
Community health	69	81	69	81
Family and children	452	412	452	412
Environmental sustainability	85	108	85	108
Economic development and tourism	-	1,430	-	-
Sunraysia Pest Free	-	125	-	125
Emergency management and recovery	74	120	74	120
Planning and development	10	37	10	37
Recreation and sport	19	45	19	45
Other	1	1	1	1
Total non-recurrent operating grants	1,171	2,701	1,000	1,271
Total operating grants	32,708	37,250	32,537	35,820
(b) Capital grants				
<i>Recurrent - Commonwealth Government</i>				
Roads to recovery	4,001	2,795	4,001	2,795
Early learning	25	23	25	23
Total recurrent capital grants	4,026	2,818	4,026	2,818

Notes to the Financial Report
For the Year Ended 30 June 2026

	Consolidated		Council	
	2026	2025	2026	2025
	\$'000	\$'000	\$'000	\$'000
3.3 Funding from other levels of government (cont'd)				
<i>Non-recurrent - Commonwealth Government</i>				
Buildings	800	257	800	257
Roads	2,028	1,070	2,028	1,070
Parks, open space and streetscapes	-	1,220	-	1,220
Off street car parks	976	327	976	327
Airport operations	-	125	-	-
<i>Non-recurrent - State Government</i>				
Buildings	6,580	1,021	6,580	1,021
Recreation and sport	1,122	678	1,122	678
Fixtures, fittings and furniture	-	50	-	50
Parks open space and streetscapes	-	227	-	227
Roads	1,507	265	1,507	265
Footpaths	-	140	-	140
Waste	-	67	-	67
Total non-recurrent capital grants	13,013	5,447	13,013	5,322
Total capital grants	17,039	8,265	17,039	8,140

(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 unspent grants.

**Notes to the Financial Report
For the Year Ended 30 June 2026**

	Consolidated		Council	
	2026	2025	2026	2025
	\$'000	\$'000	\$'000	\$'000
3.3 Funding from other levels of government (cont'd)				
(d) Unspent grants received on condition that they be spent in a specific manner				
Operating				
Balance at start of year	226	59	226	59
Received during the financial year and remained unspent at balance date	386	226	386	226
Received in prior years and spent during the financial year	(226)	(59)	(226)	(59)
Balance at year end	386	226	386	226
Capital				
Balance at start of year	57	-	57	-
Received during the financial year and remained unspent at balance date	-	57	-	57
Received in prior years and spent during the financial year	(57)	-	(57)	-
Balance at year end	-	57	-	57
Total	386	283	386	283

Unspent grants are determined and disclosed on a cash basis.

Notes to the Financial Report
For the Year Ended 30 June 2026

	Consolidated		Council	
	2026	2025	2026	2025
	\$'000	\$'000	\$'000	\$'000
3.4 Contributions				
Monetary	4,101	7,296	4,101	7,296
Non-Monetary	13,460	5,311	13,460	5,311
Total contributions	17,561	12,607	17,561	12,607

Non-monetary contribution asset classes.

Land under roads	10	3	10	3
Plant machinery and equipment	686	-	686	-
Fixtures fittings and furniture	226	-	226	-
Roads	4,514	1,247	4,514	1,247
Kerb and channel	767	241	767	241
Footpaths and cycle ways	2,084	596	2,084	596
Drainage	3,959	2,147	3,959	2,147
Recreational, leisure and community	39	1,075	39	1,075
Parks open spaces and streetscapes	417	-	417	-
Off street car parks	130	2	130	2
Light State intangible asset	628	-	628	-
Total non-monetary contributions	13,460	5,311	13,460	5,311

3.5 Net loss on disposal of property, infrastructure, plant and equipment

Proceeds of sale	611	978	611	978
Written down value of assets disposed	(7,025)	(2,821)	(7,030)	(2,890)
Total	(6,414)	(1,843)	(6,419)	(1,912)

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

3.6 Other income

Interest	5,069	4,676	5,070	4,783
Interest on rates	611	565	611	565
Sales	1,881	1,594	990	778
Other income	526	1,832	388	19
Child care reimbursement	949	1,778	949	1,778
Fuel tax rebate	184	199	184	199
Workcover costs reimbursements	147	116	147	116
Legal costs recouped	7	51	7	51
Airport reimbursement	2	3	2	3
Cemetery reimbursement	870	872	870	872
Utilities reimbursement	25	29	25	29
Youth case management reimbursement	65	56	65	56
Insurance reimbursement	61	76	201	76
Other costs reimbursed	3,194	1,505	1,919	2,740
Total other income	13,591	13,352	11,428	12,065

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 2026**

	Consolidated		Council	
	2026	2025	2026	2025
	\$'000	\$'000	\$'000	\$'000
Note 4 The cost of delivering services				
4.1 (a) Employee costs				
Wages and salaries	54,113	50,664	52,018	48,519
Payroll tax	4	7	4	7
Superannuation	6,245	5,632	5,992	5,395
Fringe benefits tax	215	242	215	242
Total employee costs	60,577	56,545	58,229	54,163
(b) Superannuation				
Council made contributions to the following funds:				
Defined benefit fund				
Employer contributions to Local Authorities Superannuation Fund (Vision Super)	232	243	232	243
Total defined benefit fund contributions	232	243	232	243
Employer contributions payable at reporting date.	-	-	-	-
Accumulation funds				
Employer contributions to Local Authorities Superannuation Fund (Vision Super)	1,956	1,840	1,956	1,840
Employer contributions - other funds	4,057	3,549	3,804	3,312
Total accumulation funds contributions	6,013	5,389	5,760	5,152

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 2026, Council has 14 employees in the defined benefits funds, with the majority of employer contributions made as accumulation funds.

For the 30 June 2026 the Interim actuarial investigation conducted by the Fund Actuary determined the Vested Benefits Index (VBI) for the defined benefits funds was 116.9%. 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 2026 a triennial actuarial investigation is underway which is expected to be completed by 31 October 2026.

**Notes to the Financial Report
For the Year Ended 30 June 2026**

	Consolidated		Council	
	2026	2025	2026	2025
	\$'000	\$'000	\$'000	\$'000
4.2 Materials and services				
Building maintenance	2,206	2,356	2,206	2,356
General maintenance	1,493	1,600	1,293	1,041
Utilities	4,149	3,867	3,966	3,678
Office administration	1,565	1,386	1,394	919
Information technology	3,320	3,060	3,144	2,911
Insurance	2,227	2,044	2,215	2,043
Consultants	1,807	2,118	1,807	2,118
Contracts other	10,671	8,848	10,531	9,680
Waste management contracts	7,763	7,073	7,763	7,073
Swimming pools	2,284	2,159	2,284	2,159
Environmental protection waste levy	3,096	3,268	3,096	3,268
Grants, contributions and donations	2,489	2,391	2,489	2,416
Materials purchased	7,233	8,936	6,815	8,574
Plant and vehicle costs	4,152	3,816	2,403	2,157
Training	1,322	1,359	1,294	1,349
Other materials and contractors	234	657	234	138
Total materials and services	56,011	54,938	52,934	51,880

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

4.3 Depreciation

Buildings	5,589	4,707	5,423	4,539
Plant and equipment	3,607	3,706	3,409	3,457
Infrastructure	16,635	15,481	15,673	14,529
Total depreciation	25,831	23,894	24,505	22,525

Refer to note 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	112	110	93	98
Auditors' remuneration - Internal audit	59	115	59	115
Councillors' allowances	432	387	432	387
Directors' fees	151	162	-	-
Refunds	160	93	160	93
Operating lease rentals	514	645	514	645
Others	726	889	723	706
Total other expenses	2,154	2,401	1,981	2,044

**Notes to the Financial Report
For the Year Ended 30 June 2026**

Consolidated		Council	
2026	2025	2026	2025
\$'000	\$'000	\$'000	\$'000

Note 5 INVESTING IN AND FINANCING OUR OPERATIONS

5.1 Financial assets

(a) Cash and cash equivalents

Cash on hand	22	29	10	10
Cash at bank	20,628	17,228	20,113	16,634
Term deposits	3,060	1,520	-	-
Total cash and cash equivalents	23,710	18,777	20,123	16,644

(b) Other financial assets

Current

Term deposits	54,777	53,465	54,350	53,050
Total current other financial assets	54,777	53,465	54,350	53,050

Non-current

Term deposits	44,500	27,500	44,500	27,500
Total non-current other financial assets	44,500	27,500	44,500	27,500
Total other financial assets	99,277	80,965	98,850	80,550
Total cash and cash equivalents and other financial assets	122,987	99,742	118,973	97,194

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 2026**

	Consolidated		Council	
	2026	2025	2026	2025
	\$'000	\$'000	\$'000	\$'000
5.1 Financial assets (cont'd)				
(c) Trade and other receivables				
Current				
<i>Statutory receivables</i>				
Rates debtors	9,431	7,932	9,431	7,932
Infringement debtors	1,280	1,187	1,280	1,187
Allowance for expected credit loss - infringements	(1,024)	(951)	(1,024)	(951)
Net GST receivable	805	767	805	767
<i>Non-statutory receivables</i>				
Other debtors	3,725	2,866	3,025	1,537
Accrued income	3,088	2,052	3,088	2,073
Loan to related entities	-	-	403	2,731
Allowance for expected credit loss - other debtors	(171)	(341)	-	-
Total current trade and other receivables	17,134	13,512	17,008	15,276
Non-current				
<i>Non-statutory receivables</i>				
Loan to related entities	-	-	6,787	7,189
Total non-current trade and other receivables	-	-	6,787	7,189
Total trade and other receivables	17,134	13,512	23,795	22,465

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	
	2026	2025	2026	2025
	\$'000	\$'000	\$'000	\$'000
Current (not yet due)	3,226	3,782	4,200	5,706
Past due by up to 30 days	449	345	403	228
Past due between 31 and 180 days	2,109	791	1,912	407
Past due by more than 1 year	171	-	6,787	7,189
Total trade and other receivables	5,955	4,918	13,302	13,530

**Notes to the Financial Report
For the Year Ended 30 June 2026**

	Consolidated		Council	
	2026	2025	2026	2025
	\$'000	\$'000	\$'000	\$'000
5.2 Non-financial assets				
(a) Other assets				
Interest in Mildura Airport Pty Ltd	-	-	47,602	47,060
Interest in Mildura Regional Development (MRD)	-	-	-	(1,215)
Total	-	-	47,602	45,845
(b) Intangible assets				
Software	266	262	266	262
Light State project	-	628	-	-
Water rights at valuation	14,638	13,228	14,487	13,087
Landfill	18,638	-	18,638	-
Mineral asset	-	556	-	556
Total intangible assets	33,542	14,674	33,391	13,905

**Notes to the Financial Report
For the Year Ended 30 June 2026**

5.2 Non-financial assets (cont'd)

(b) Intangible assets

	Landfill & Mineral Asset	Light State	Software	Water rights	Total
Consolidated	\$'000	\$'000	\$'000	\$'000	\$'000
Gross carrying amount					
Balance at 1 July 2025	556	7,876	3,496	13,228	25,156
Additions	15,925	-	60	250	16,235
Contributions	-	628	-	-	628
Disposal	(556)	(7,876)	-	-	(8,432)
Transfer from tangible assets	9,624	-	-	-	9,624
Revaluation increment (note 9.1(a))	-	-	-	1,160	1,160
Balance at 30 June 2026	25,549	628	3,556	14,638	44,371
Accumulated amortisation and impairment					
Balance at 1 July 2025	-	7,248	3,234	-	10,482
Disposal	-	(7,248)	-	-	(7,248)
Transfer from tangible assets	6,692	-	-	-	6,692
Amortisation expense	219	221	56	-	496
Impairment expense	-	407	-	-	407
Balance at 30 June 2026	6,911	628	3,290	-	10,829
Net book value at 30 June 2025	556	628	262	13,228	14,674
Net book value at 30 June 2026	18,638	-	266	14,638	33,542
Council	Landfill & Mineral Asset	Light State	Software	Water rights	Total
	\$'000	\$'000	\$'000	\$'000	\$'000
Gross carrying amount					
Balance at 1 July 2025	556	-	3,496	13,087	17,139
Additions	15,925	-	60	250	16,235
Contributions	-	628	-	-	628
Disposal	(556)	-	-	-	(556)
Transfer from tangible assets	9,624	-	-	-	9,624
Revaluation increment (note 9.1(a))	-	-	-	1,150	1,150
Balance at 30 June 2026	25,549	628	3,556	14,487	44,220

**Notes to the Financial Report
For the Year Ended 30 June 2026**

5.2 Non-financial assets (cont'd)

(b) Intangible assets

	Landfill & Mineral Asset	Light State	Software	Water rights	Total
Council	\$'000	\$'000	\$'000	\$'000	\$'000
impairment					
Balance at 1 July 2025	-	-	3,234	-	3,234
Transfer from tangible assets	6,692	-	-	-	6,692
Amortisation expense	219	221	56	-	496
Impairment expense	-	407	-	-	407
Balance at 30 June 2026	6,911	628	3,290	-	10,829
Net book value at 30 June 2025	556	-	262	13,087	13,905
Net book value at 30 June 2026	18,638	-	266	14,487	33,391

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.

Council has also separated non-physical landfill airspace assets into intangible assets. This approach provides a more accurate reflection of asset value, consumption and usefull lives of physical assets while separating the future rehabilitation cost associated with the landfill provision movement.

Details of the Mildura Rural City Council's water rights; and information about the fair value hierarchy as at 30 June 2026 are as follows:

	Level 1 \$'000	Level 2 \$'000	Level 3 \$'000
Water rights	-	14,487	-
Total	-	14,487	-

Water rights are valued at current market values as at 30 June 2026 sourced from the Victorian Water Registry.

	Consolidated		Council	
	2026	2025	2026	2025
	\$'000	\$'000	\$'000	\$'000
5.3 Payables, trust funds and deposits, and contract and other liabilities				
(a) Trade and other payables				
Current				
<i>Non-statutory payables</i>				
Trade payables	590	993	263	466
Accrued expenses	5,885	1,253	5,777	1,039
Total current trade and other payables	6,475	2,246	6,040	1,505

**Notes to the Financial Report
For the Year Ended 30 June 2026**

	Consolidated		Council	
	2026	2025	2026	2025
	\$'000	\$'000	\$'000	\$'000
5.4 Interest-bearing liabilities				
Current				
Other borrowings - secured	558	543	486	456
Total current interest-bearing liabilities	558	543	486	456
Non-current				
Other borrowings - secured	6,964	7,450	6,964	7,450
Finance leases	212	284	-	-
Total non-current interest-bearing liabilities	7,176	7,734	6,964	7,450
Total interest-bearing liabilities	7,734	8,277	7,450	7,906

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	558	543	486	456
Later than one year and not later than five years	1,870	4,110	1,658	1,555
Later than five years	5,306	3,624	5,306	5,895
Total	7,734	8,277	7,450	7,906

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 2026**

5.5 Provisions

Consolidated	Employee	Site	Total
2026	\$ '000	rehabilitation \$ '000	\$ '000
Balance at beginning of the financial year	13,886	17,902	31,788
Additional provisions	8,372	16,799	25,171
Amounts used	(6,785)	(920)	(7,705)
Balance at the end of the financial year	15,473	33,781	49,254
<i>Provisions - current</i>	<i>14,236</i>	<i>307</i>	<i>14,543</i>
<i>Provisions - non-current</i>	<i>1,237</i>	<i>33,474</i>	<i>34,711</i>
2025			
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)
Balance at the end of the financial year	13,886	17,902	31,788
<i>Provisions - current</i>	<i>12,365</i>	<i>307</i>	<i>12,672</i>
<i>Provisions - non-current</i>	<i>1,521</i>	<i>17,595</i>	<i>19,116</i>
Council	Employee	Site	Total
2026	\$ '000	rehabilitation \$ '000	\$ '000
Balance at beginning of the financial year	13,655	17,902	31,557
Additional provisions	8,188	16,799	24,987
Amounts used	(6,650)	(920)	(7,570)
Balance at the end of the financial year	15,193	33,781	48,974
<i>Provisions - current</i>	<i>13,996</i>	<i>307</i>	<i>14,303</i>
<i>Provisions - non-current</i>	<i>1,197</i>	<i>33,474</i>	<i>34,671</i>
2025			
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)
Balance at the end of the financial year	13,655	17,902	31,557
<i>Provisions - current</i>	<i>12,158</i>	<i>307</i>	<i>12,465</i>
<i>Provisions - non-current</i>	<i>1,497</i>	<i>17,595</i>	<i>19,092</i>

**Notes to the Financial Report
For the Year Ended 30 June 2026**

	Consolidated		Council	
	2026	2025	2026	2025
	\$'000	\$'000	\$'000	\$'000
5.5 Provisions (cont'd)				
(a) Employee provisions				
Current provisions expected to be wholly settled within 12 months				
Annual leave	5,191	4,356	5,017	4,206
Long service leave	682	656	682	656
Redundancy	591	-	591	-
Rostered day off and time off in lieu	1,052	875	1,052	875
	7,516	5,887	7,342	5,737
Current provisions expected to be wholly settled after 12 months				
Annual leave	816	654	816	654
Long service leave	5,904	5,824	5,838	5,767
	6,720	6,478	6,654	6,421
Total current employee provisions	14,236	12,365	13,996	12,158
Non-current				
Long service leave	1,237	1,521	1,197	1,497
Total non-current employee provisions	1,237	1,521	1,197	1,497
Aggregate carrying amount of employee provisions:				
Current	14,236	12,365	13,996	12,158
Non-current	1,237	1,521	1,197	1,497
Total aggregate carrying amount of employee provisions	15,473	13,886	15,193	13,655

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 2026

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	
	2026	2025	2026	2025
Key assumptions:	%	%	%	%
- Discount rate	4.74	4.20	4.74	4.20
- Wage inflation rate	4.15	4.25	4.15	4.25
	Consolidated		Council	
	2026	2025	2026	2025
(b) Landfill restoration	\$'000	\$'000	\$'000	\$'000
Current	307	307	307	307
Non-current	33,474	17,595	33,474	17,595
Total	33,781	17,902	33,781	17,902

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 engaged the services of SMEC Australia Pty Ltd to develop the financial assurance calculations for both Mildura and Ouyen landfill sites. This provides the future aftercare costings which form a major component of the landfill restoration provision calculations. The rising cost of landfill restoration has substantially increased this provision for the 2026 financial year.

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

	Consolidated		Council	
	2026	2025	2026	2025
Key assumptions:	%	%	%	%
- Weighted average - Melbourne CPI	3.20	2.00	3.20	2.00
- Discount rate	4.74	4.20	4.74	4.20
	Consolidated		Council	
	2026	2025	2026	2025
(c) Total provisions	\$'000	\$'000	\$'000	\$'000
Current	14,543	12,672	14,303	12,465
Non-current	34,711	19,116	34,671	19,092

**Notes to the Financial Report
For the Year Ended 30 June 2026**

Total	<u>49,254</u>	<u>31,788</u>	<u>48,974</u>	<u>31,557</u>
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**Notes to the Financial Report
For the Year Ended 30 June 2026**

5.6 Financing arrangements	Consolidated		Council	
	2026	2025	2026	2025
The Council has the following funding arrangements in place as at 30 June 2026.	\$'000	\$'000	\$'000	\$'000
Credit card facilities	800	800	800	800
Loans and borrowings	7,734	8,277	7,450	7,906
Total facilities	8,534	9,077	8,250	8,706
Used facilities	8,296	8,836	8,012	8,465
Unused facilities	238	241	238	241

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
Consolidated 2026	\$'000	\$'000	\$'000	\$'000	\$'000
Operating					
Swimming pool management	2,591	2,673	2,759	-	8,023
Cleaning services	1,704	1,646	-	-	3,350
Security services	2,484	1,589	1,220	-	5,293
Project design	379	-	-	-	379
Other	1,838	54	21	5	1,918
Corporate expenditure	604	408	1,121	-	2,133
Waste management	8,379	4,490	14,197	-	27,066
Computers and telecomm	178	22	29	-	229
Building services	496	336	150	-	982
Parks and gardens services	166	8	-	-	174
Total	18,819	11,226	19,497	5	49,547

**Notes to the Financial Report
For the Year Ended 30 June 2026**

5.7 Commitments (cont'd)

Consolidated	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
2026	\$'000	\$'000	\$'000	\$'000	\$'000
Capital					
Buildings	6,351	-	-	-	6,351
Computers and telecom	13	-	-	-	13
Drainage	2,317	-	-	-	2,317
Fixtures, fittings and furniture	207	-	-	-	207
Footpaths and cycle ways	198	-	-	-	198
Library books and art works	299	-	-	-	299
Parks, open spaces and streetscapes	329	-	-	-	329
Plant, machinery and equipment	4,153	-	-	-	4,153
Recreation, leisure and community facilities	1,053	-	-	-	1,053
Roads	1,909	-	-	-	1,909
Waste management and landfill	226	-	-	-	226
Total	17,055	-	-	-	17,055

Consolidated	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
2025	\$'000	\$'000	\$'000	\$'000	\$'000
Operating					
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 telecom	815	336	-	-	1,151
Building services	1,527	230	16	5	1,778
Parks and gardens services	446	203	21	-	670
Total	16,766	9,425	13,873	4,726	44,790

**Notes to the Financial Report
For the Year Ended 30 June 2026**

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
Consolidated					
2025					
Capital					
Buildings	506	-	-	-	506
Computers and telecom	46	-	-	-	46
Drainage	1,513	-	-	-	1,513
Fixtures, fittings and furniture	520	-	-	-	520
Footpaths and cycle ways	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
Total	10,977	-	-	-	10,977

	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
Council					
2026					
Operating					
Swimming pool management	2,591	2,673	2,759	-	8,023
Cleaning services	1,704	1,646	-	-	3,350
Security services	918	116	-	-	1,034
Project design	379	-	-	-	379
Other	1,425	13	-	-	1,438
Corporate expenditure	604	408	1,121	-	2,133
Waste management	8,344	4,490	14,197	-	27,031
Computers and telecom	169	19	28	-	216
Building services	336	299	138	-	773
Parks and gardens services	166	8	-	-	174
Total	16,636	9,672	18,243	-	44,551

**Notes to the Financial Report
For the Year Ended 30 June 2026**

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
Council					
2026					
Capital					
Buildings	6,351	-	-	-	6,351
Computers and telecom	13	-	-	-	13
Drainage	2,317	-	-	-	2,317
Fixtures, fittings and furniture	207	-	-	-	207
Footpaths and cycle ways	198	-	-	-	198
Library books and art works	299	-	-	-	299
Parks, open space and streetscapes	329	-	-	-	329
Plant, machinery and equipment	4,153	-	-	-	4,153
Recreation, leisure and community facilities	1,053	-	-	-	1,053
Roads	1,909	-	-	-	1,909
Waste management and landfill	226	-	-	-	226
Total	17,055	-	-	-	17,055

	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
Council					
2025					
Operating					
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
Total	15,311	9,161	13,844	4,721	43,037

**Notes to the Financial Report
For the Year Ended 30 June 2026**

5.7 Commitments (cont'd)

Council	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
2025	\$'000	\$'000	\$'000	\$'000	\$'000
Capital					
Buildings	506	-	-	-	506
Computers and telecom	46	-	-	-	46
Drainage	1,513	-	-	-	1,513
Fixtures, fittings and furniture	520	-	-	-	520
Footpaths and cycle ways	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
Total	10,977	-	-	-	10,977

Notes to the Financial Report
For the Year Ended 30 June 2026

Note 6 Assets we manage

6.1 Property, infrastructure, plant and equipment

Summary of property, infrastructure, plant and equipment

Consolidated	Carrying amount 30 June 2025 \$'000	Prior Period Adjustment \$'000	Additions \$'000	Contributions \$'000	Revaluation \$'000	Depreciation \$'000	Disposal \$'000	Write-off \$'000	Transfers \$'000	Transfers to intangible assets \$'000	Carrying amount 30 June 2026 \$'000
Land	131,666	-	1,406	10	-	-	-	-	-	-	133,082
Buildings	175,697	-	61	-	-	(5,589)	(79)	-	45	-	170,135
Plant and equipment	49,439	-	4,493	686	-	(3,607)	(1,671)	-	946	-	50,286
Infrastructure	798,263	7,266	4,794	11,910	164,173	(16,635)	(5,967)	-	16,886	(2,932)	977,758
Work in progress	63,189	-	27,751	-	-	-	-	(2,733)	(17,877)	-	70,330
Total	1,218,254	7,266	38,505	12,606	164,173	(25,831)	(7,717)	(2,733)	-	(2,932)	1,401,591

Summary of work in progress	Opening WIP \$'000	Additions \$'000	Write-off \$'000	Transfers \$'000	Closing WIP \$'000
Property	18,506	6,215	(249)	(45)	24,427
Plant and equipment	3,371	4,347	(427)	(946)	6,345
Infrastructure	41,312	17,189	(2,057)	(16,886)	39,558
Total	63,189	27,751	(2,733)	(17,877)	70,330

Prior Period Adjustment - Refer to note 11 for further information regarding the prior period adjustment.

Notes to the Financial Report
For the Year Ended 30 June 2026

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 2025	81,118	22,114	28,434	131,666	318,657	31,579	350,236	18,506	500,408
Accumulated depreciation at 1 July 2025	-	-	-	-	(155,064)	(19,475)	(174,539)	-	(174,539)
	81,118	22,114	28,434	131,666	163,593	12,104	175,697	18,506	325,869
Movements in fair value									
Additions	1,406	-	-	1,406	61	-	61	6,215	7,682
Contributions	-	-	10	10	-	-	-	-	10
Disposal	-	-	-	-	(331)	-	(331)	-	(331)
Write-off	-	-	-	-	-	-	-	(249)	(249)
Transfers	-	-	-	-	45	-	45	(45)	-
	1,406	-	10	1,416	(225)	-	(225)	6,921	7,112
Movements in accumulated depreciation									
Depreciation	-	-	-	-	(5,174)	(415)	(5,589)	-	(5,589)
Accumulated depreciation of disposals	-	-	-	-	252	-	252	-	252
	-	-	-	-	(4,922)	(415)	(5,337)	-	(5,337)
At fair value 30 June 2026	82,524	22,114	28,444	133,082	318,432	31,579	350,011	24,427	507,520
Accumulated depreciation at 30 June 2026	-	-	-	-	(159,986)	(19,890)	(179,876)	-	(179,876)
Carrying amount	82,524	22,114	28,444	133,082	158,446	11,689	170,135	24,427	327,644

Notes to the Financial Report
For the Year Ended 30 June 2026

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

Consolidated	Plant machinery and equipment \$'000	Fixtures fittings and furniture \$'000	Computer and telecommu- cations \$'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 2025	47,911	2,496	4,504	24,687	6,053	85,651	3,371	89,022
Accumulated depreciation at 1 July 2025	(26,445)	(1,631)	(3,409)	-	(4,727)	(36,212)	-	(36,212)
	21,466	865	1,095	24,687	1,326	49,439	3,371	52,810
Movements in carrying value								
Additions	3,645	52	518	-	278	4,493	4,347	8,840
Contributions	686	-	-	-	-	686	-	686
Disposal	(3,798)	(16)	-	-	-	(3,814)	-	(3,814)
Write-off	-	-	-	-	-	-	(427)	(427)
Transfers	653	87	35	-	171	946	(946)	-
	1,186	123	553	-	449	2,311	2,974	5,285
Movements in accumulated depreciation								
Depreciation	(2,834)	(138)	(361)	-	(274)	(3,607)	-	(3,607)
Accumulated depreciation of disposals	2,127	-	16	-	-	2,143	-	2,143
	(707)	(138)	(345)	-	(274)	(1,464)	-	(1,464)
At fair value 30 June 2026	49,097	2,619	5,057	24,687	6,502	87,962	6,345	94,307
Accumulated depreciation at 30 June 2026	(27,152)	(1,769)	(3,754)	-	(5,001)	(37,676)	-	(37,676)
Carrying amount	21,945	850	1,303	24,687	1,501	50,286	6,345	56,631

Notes to the Financial Report
For the Year Ended 30 June 2026

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 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 1 July 2025	(253,007)	(11,347)	(34,355)	(49,425)	(15,008)	(6,826)	(5,917)	(10,964)	(13,347)	(400,196)	-	(400,196)
Fair value prior period adjustment	1,419	179	197	1,950	4,977	231	2,240	-	78	11,271	-	11,271
Accumulated depreciation prior period adjustment	(95)	(19)	(28)	(50)	(2,485)	(115)	(1,205)	-	(8)	(4,005)	-	(4,005)
	423,946	20,457	40,016	185,719	60,030	3,496	22,343	39,597	9,925	805,529	41,312	846,841
Movements in fair value												
Additions	2,327	127	652	732	69	-	194	109	584	4,794	17,189	21,983
Contributions	4,514	767	2,084	3,959	39	-	417	-	130	11,910	-	11,910
Revaluation	112,670	1,496	3,543	10,927	3,531	37	1,557	-	945	134,706	-	134,706
Disposal	(10,651)	(87)	(394)	(190)	(469)	-	(101)	(1,240)	(818)	(13,950)	-	(13,950)
Write-off	-	-	-	-	-	-	-	-	-	-	(2,057)	(2,057)
Transfers	6,405	588	1,940	2,978	1,248	-	2,953	-	774	16,886	(16,886)	-
Transfers to intangible assets	-	-	-	-	-	(9,624)	-	-	-	(9,624)	-	(9,624)
	115,265	2,891	7,825	18,406	4,418	(9,587)	5,020	(1,131)	1,615	144,722	(1,754)	142,968
Movements in accumulated depreciation												
Depreciation	(9,516)	(479)	(1,833)	(1,778)	(822)	(32)	(868)	(866)	(441)	(16,635)	-	(16,635)
Accumulated depreciation of disposals	5,072	45	255	69	412	-	90	1,240	800	7,983	-	7,983
Accumulated depreciation of revaluations	35,643	(531)	(1,619)	(2,305)	(806)	(13)	(376)	-	(526)	29,467	-	29,467
Transfers to intangible assets	-	-	-	-	-	6,692	-	-	-	6,692	-	6,692
	31,199	(965)	(3,197)	(4,014)	(1,216)	6,647	(1,154)	374	(167)	27,507	-	27,507
At fair value 30 June 2026	792,313	34,714	82,224	253,600	81,941	850	34,485	49,430	24,895	1,354,452	39,558	1,394,010
Accumulated depreciation at 30 June 2026	(221,903)	(12,331)	(37,580)	(53,489)	(18,709)	(294)	(8,276)	(10,590)	(13,522)	(376,694)	-	(376,694)
Carrying amount	570,410	22,383	44,644	200,111	63,232	556	26,209	38,840	11,373	977,758	39,558	1,017,316

**Notes to the Financial Report
For the Year Ended 30 June 2026**

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

Summary of property, infrastructure, plant and equipment

Council	Carrying amount 30 June 2025 \$'000	Prior Period Adjustment \$'000	Additions \$'000	Contributions \$'000	Revaluation \$'000	Depreciation \$'000	Disposal \$'000	Write-off \$'000	Transfers \$'000	Transfers to intangible assets \$'000	Carrying amount 30 June 2026 \$'000
Land	131,666	-	1,406	10	-	-	-	-	-	-	133,082
Buildings	159,966	-	-	-	-	(5,423)	(79)	-	45	-	154,509
Plant and equipment	47,185	-	4,441	686	-	(3,409)	(985)	-	946	-	48,864
Infrastructure	756,307	7,266	4,659	11,910	164,173	(15,673)	(5,967)	-	16,886	(2,932)	936,629
Work in progress	62,316	-	27,645	-	-	-	-	(2,733)	(17,877)	-	69,351
Total	1,157,440	7,266	38,151	12,606	164,173	(24,505)	(7,031)	(2,733)	-	(2,932)	1,342,435

Summary of work in progress	Opening WIP \$'000	Additions \$'000	Write-off \$'000	Transfers \$'000	Closing WIP \$'000
Property	18,506	6,215	(249)	(45)	24,427
Plant and equipment	3,371	4,304	(427)	(946)	6,302
Infrastructure	40,439	17,126	(2,057)	(16,886)	38,622
Total	62,316	27,645	(2,733)	(17,877)	69,351

Prior Period Adjustment - Refer to note 11 for further information regarding the prior period adjustment.

**Notes to the Financial Report
For the Year Ended 30 June 2026**

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 2025	81,118	22,114	28,434	131,666	301,590	30,163	331,753	18,506	481,925
Accumulated depreciation at 1 July 2025	-	-	-	-	(152,866)	(18,921)	(171,787)	-	(171,787)
	81,118	22,114	28,434	131,666	148,724	11,242	159,966	18,506	310,138
Movements in fair value									
Additions	1,406	-	-	1,406	-	-	-	6,215	7,621
Contributions	-	-	10	10	-	-	-	-	10
Disposal	-	-	-	-	(331)	-	(331)	-	(331)
Write-off	-	-	-	-	-	-	-	(249)	(249)
Transfers	-	-	-	-	45	-	45	(45)	-
	1,406	-	10	1,416	(286)	-	(286)	5,921	7,051
Movements in accumulated depreciation									
Depreciation	-	-	-	-	(5,038)	(385)	(5,423)	-	(5,423)
Accumulated depreciation of disposals	-	-	-	-	252	-	252	-	252
	-	-	-	-	(4,786)	(385)	(5,171)	-	(5,171)
At fair value 30 June 2026	82,524	22,114	28,444	133,082	301,304	30,163	331,467	24,427	488,976
Accumulated depreciation at 30 June 2026	-	-	-	-	(157,652)	(19,306)	(176,958)	-	(176,958)
Carrying amount	82,524	22,114	28,444	133,082	143,652	10,857	154,509	24,427	312,018

**Notes to the Financial Report
For the Year Ended 30 June 2026**

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 2025	43,793	1,206	4,463	24,687	6,053	80,202	3,371	83,573
Accumulated depreciation at 1 July 2025	(24,181)	(708)	(3,401)	-	(4,727)	(33,017)	-	(33,017)
	19,612	498	1,062	24,687	1,326	47,185	3,371	50,556
Movements in carrying value								
Additions	3,645	-	518	-	278	4,441	4,304	8,745
Contributions	686	-	-	-	-	686	-	686
Disposal	(3,068)	-	-	-	-	(3,068)	-	(3,068)
Write-off	-	-	-	-	-	-	(427)	(427)
Transfers	653	87	35	-	171	946	(946)	-
	1,916	87	553	-	449	3,005	2,931	5,936
Movements in accumulated depreciation								
Depreciation	(2,714)	(60)	(361)	-	(274)	(3,409)	-	(3,409)
Accumulated depreciation of disposals	2,083	-	-	-	-	2,083	-	2,083
	(631)	(60)	(361)	-	(274)	(1,326)	-	(1,326)
At fair value 30 June 2026	45,709	1,293	5,016	24,687	6,502	83,207	6,302	89,509
Accumulated depreciation at 30 June 2026	(24,812)	(768)	(3,762)	-	(5,001)	(34,343)	-	(34,343)
Carrying amount	20,897	525	1,254	24,687	1,501	48,864	6,302	55,166

**Notes to the Financial Report
For the Year Ended 30 June 2026**

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

Council	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	Off street car parks \$'000	Total infrastructure \$'000	Work in progress \$'000	Total infrastructure \$'000
At fair value 1 July 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 1 July 2025	(253,007)	(11,347)	(34,355)	(49,425)	(15,008)	(6,826)	(5,550)	(12,099)	(387,617)	-	(387,617)
Fair value prior period adjustment	1,419	179	197	1,950	4,977	231	2,240	78	11,271	-	11,271
Accumulated depreciation prior period adjustment	(95)	(19)	(28)	(50)	(2,485)	(115)	(1,205)	(8)	(4,005)	-	(4,005)
	423,946	20,457	40,016	185,719	60,030	3,496	21,682	8,227	763,573	40,439	804,012
Movements in fair value											
Additions	2,327	127	652	732	69	-	194	558	4,659	17,126	21,785
Contributions	4,514	767	2,084	3,959	39	-	417	130	11,910	-	11,910
Revaluation	112,670	1,496	3,543	10,927	3,531	37	1,557	945	134,706	-	134,706
Disposal	(10,651)	(87)	(394)	(190)	(469)	-	(101)	(818)	(12,710)	-	(12,710)
Write-off	-	-	-	-	-	-	-	-	-	(2,057)	(2,057)
Transfers	6,405	588	1,940	2,978	1,248	-	2,953	774	16,886	(16,886)	-
Transfers to intangible assets	-	-	-	-	-	(9,624)	-	-	(9,624)	-	(9,624)
	115,265	2,891	7,825	18,406	4,418	(9,587)	5,020	1,589	145,827	(1,817)	144,010
Movements in accumulated depreciation											
Depreciation	(9,516)	(479)	(1,833)	(1,778)	(822)	(32)	(836)	(377)	(15,673)	-	(15,673)
Accumulated depreciation of disposals	5,072	45	255	69	412	-	90	800	6,743	-	6,743
Accumulated depreciation of revaluations	35,643	(531)	(1,619)	(2,305)	(806)	(13)	(376)	(526)	29,467	-	29,467
Transfers to intangible assets	-	-	-	-	-	6,692	-	-	6,692	-	6,692
	31,199	(965)	(3,197)	(4,014)	(1,216)	6,647	(1,122)	(103)	27,229	-	27,229
At fair value 30 June 2026	792,313	34,714	82,224	253,600	81,941	850	33,457	21,923	1,301,022	38,622	1,339,644
Accumulated depreciation at 30 June 2026	(221,903)	(12,331)	(37,580)	(53,489)	(18,709)	(294)	(7,877)	(12,210)	(364,393)	-	(364,393)
Carrying amount	570,410	22,383	44,644	200,111	63,232	556	25,580	9,713	936,629	38,622	975,251

Notes to the Financial Report For the Year Ended 30 June 2026

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

Acquisition

Initial measurement

Council initially measures its property, infrastructure, plant and equipment assets at cost. The cost of an acquired asset is the fair value of the consideration that Council has provided 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 car parks	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
Light State project	2 years	1

Notes to the Financial Report For the Year Ended 30 June 2026

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.

Artwork

Due to the specialist nature of artwork and the limited number of revaluation experts and in accordance with internal policy and procedures, Council revalues this category on a 5 year cycle. This was last completed and reflected in the 30 June 2025 financial statements, and will be due for completion in preparation for financial year ending 30 June 2029.

Valuation of land and buildings

Valuation of land, specialised land and buildings were undertaken in December 2024 by qualified Valuer Mr Carlo Vadori, Certified Practising Valuer (AAPI No. 62826) (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. The valuation of land and buildings are completed on a two year cycle with the next revaluation to be included in the 30 June 2027 financial statements. Management have completed an assessment of land and buildings against the Valuer-General Victoria indices, it has been determined that the movement was not material therefore no adjustment was processed.

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 2026

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 2026 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	-	-	82,524	31/12/2024	Full/External
Land under roads	-	-	28,444	31/12/2024	Full/Internal
Buildings	-	10,857	143,652	31/12/2024	Full/External
Total	-	32,971	254,620		

Valuation of infrastructure

In 2024, external consultants from Modelve were engaged to review infrastructure asset unit rates, useful lives and the fair value methodology. Following this review, the valuation of infrastructure assets has been undertaken internally using the reviewed assumptions and methodologies.

The valuation was completed by Asset Planner Hayley Finch (Bachelor of Environmental Management, Certified Associate in Asset Management) in accordance with the findings and recommendations provided by Modelve.

The valuation was subsequently reviewed by Karen Milner, Strategic Asset Systems Coordinator (CPA, Graduate Certificate in Project Management, 18 years' asset management experience), and Kylie Sergi, Manager Facilities and Assets (Bachelor of Applied Science, Diploma of Business, 20 years' asset management experience).

The date and type of the current valuation are detailed in the table below.

The valuation is at fair value based on current replacement cost less accumulated depreciation as at the date of valuation. A full revaluation of roads was completed this year following completion of detailed condition assessment of Council's sealed road network in 2025, which also included a review of unit rates and useful lives of these assets. An indexation of all other classes of infrastructure assets was conducted in the current year using the replacement cost approach. These asset classes were revalued using unit rates sourced from the Rawlinsons Construction Cost Handbook.

Details of the Council's infrastructure and information about the fair value hierarchy as at 30 June 2026 are as follows:

	Level 1	Level 2	Level 3	Date of Valuation	Type of Valuation
Roads	-	-	570,410	30/06/2026	Revaluation
Kerb and channel	-	-	22,383	30/06/2026	Indexation
Footpaths and cycle ways	-	-	44,644	30/06/2026	Indexation
Drainage	-	-	200,111	30/06/2026	Indexation
Recreational, leisure and community facilities	-	-	63,232	30/06/2026	Indexation
Waste management	-	-	556	30/06/2026	Indexation
Parks, open space and streetscapes	-	-	25,580	30/06/2026	Indexation
Off street car parks	-	-	9,713	30/06/2026	Indexation
Total	-	-	936,629		

Notes to the Financial Report
For the Year Ended 30 June 2026

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 5 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.

	2026	2025
Reconciliation of specialised land	\$'000	\$'000
Land under roads	28,444	28,434
Parks and reserves, etc.	82,524	81,118
Total specialised land	110,968	109,552

**Notes to the Financial Report
For the Year Ended 30 June 2026**

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 is a fully consolidated subsidiary and forms 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

Councillor (Mayor)	Ali Cupper	1/07/2025 to 30/06/2026
Councillor (Deputy Mayor)	Helen Healy	1/07/2025 to 30/06/2026
Councillor	Glenn Milne	1/07/2025 to 30/06/2026
Councillor	Ian Arney	1/07/2025 to 30/06/2026
Councillor	Troy Bailey	1/07/2025 to 30/06/2026
Councillor	Jodi Ewings	1/07/2025 to 30/06/2026
Councillor	Greg Brown	1/07/2025 to 30/06/2026
Councillor	Katie Clements	1/07/2025 to 30/06/2026
Councillor	Rebecca Crossling	1/07/2025 to 30/06/2026

Notes to the Financial Report For the Year Ended 30 June 2026

7.1 Council and key management remuneration (cont'd)

Chief Executive Officer and Key Management Personnel

Martin Hawson	Chief Executive Officer	1/07/2025 to	30/06/2026
Kate Henschke	General Manager Corporate Performance	1/07/2025 to	30/06/2026
Daryl Morgan	General Manager Infrastructure and Assets	1/07/2025 to	30/06/2026
Mark Jenkins	General Manager Healthy Communities	1/07/2025 to	30/06/2026
Phil Stone	General Manager Strategy and Growth	22/09/2025 to	30/06/2026
Cheree Jukes	Acting General Manager Strategy and Growth	1/07/2025 to	19/09/2025

	2026	2025
	No.	No.
Total number of Councillors	9	14
Total of Chief Executive Officer and other KMP	6	6
Total key management personnel	15	20

(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.

	2026	2025
	\$'000	\$'000
Total remuneration of key management personnel was as follows:		
Short-term benefits	1,755	1,644
Post employment benefits	150	143
Other long-term benefits	28	28
Total	1,933	1,815

Notes to the Financial Report For the Year Ended 30 June 2026

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:	2026	2025
	No.	No.
\$10,000 - \$19,999	-	3
\$20,000 - \$29,999	-	3
\$30,000 - \$39,999	7	8
\$40,000 - \$49,999	1	-
\$60,000 - \$69,999	-	1
\$80,000 - \$89,999	1	-
\$90,000 - \$99,999	1	-
\$240,000 - \$249,999	-	1
\$250,000 - \$259,999	-	2
\$260,000 - \$269,999	-	1
\$270,000 - \$279,999	1	-
\$280,000 - \$289,999	2	-
\$290,000 - \$299,999	1	-
\$390,000 - \$399,999	1	1
Total	15	20

Notes to the Financial Report For the Year Ended 30 June 2026

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.

	2026	2025
	\$'000	\$'000
Total remuneration of other senior staff was as follows:		
Short-term benefits	3,414	2,617
Post employment benefits	402	306
Other-long term benefits	78	66
Total	3,894	2,989

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

	2026	2025
Income Range:	No.	No.
\$170,000 - \$179,999	4	3
\$180,000 - \$189,999	2	-
\$190,000 - \$199,999	1	3
\$200,000 - \$209,999	3	6
\$210,000 - \$219,999	5	2
\$220,000 - \$229,999	3	1
\$240,000 - \$249,999	1	-
Total	19	15

**Notes to the Financial Report
For the Year Ended 30 June 2026**

7.2 Related party disclosure

(a) Transactions with related parties	2026	2025
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
	<u>-</u>	<u>10</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 628 staff of which none are 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
- Cr Ali Cupper (Director)	Councillor of Mildura Rural City Council
- Kate Henschke (Director)	General Manager Corporate Performance of Mildura Rural City Council

While these board members perform roles for both Council and MRD, a related party, MRD is a wholly owned subsidiary of Mildura Council. Accordingly, transactions between the two entities have not been disclosed under Note 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 which is disclosed in note 5.1(c) Trade and other receivables.

(d) Commitments to/from related parties

Council has committed to supporting the Mildura Airport Pty Ltd and 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 2026

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.

Council was impacted by one significant storm events in February 2026. This storm led to clean-up and recovery activities which have largely been completed at balance date. These works mainly involved reconstruction of roads. Council has lodged claims with the Victorian State Government for assessment in line with the Disaster Recovery Funding Arrangements 2018.

The Victorian Bushfires in January 2026 also had a minor impact mainly to fencing, however no structures, buildings or infrastructure were impacted.

(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 in note 4.1 (b). 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 costs.

Notes to the Financial Report For the Year Ended 30 June 2026

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. The assessment from WorkSafe Victoria at the 3-year period was a deficiency of \$5.776 million payable to WorkSafe Victoria. This was due to evidence of higher-than-expected payments and higher claim lodgements during the first three years of the runoff period.

Support for financial subsidiaries

Mildura Rural City Council has continued to support the wholly owned subsidiary being Mildura Airport Pty Ltd (MAPL). This subsidiary has received financial support through a loan facility and will continue to receive financial and other supports to ensure it 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 2026

8.2 Change in accounting standards

Certain new Australian Accounting Standards and interpretations have been published that are not mandatory for the 30 June 2026 reporting period. Council assesses the impact of these new standards.

The Australian Accounting Standards Board (AASB) has issued *AASB 18 Presentation and Disclosure in Financial Statements*. When applicable AASB 18 supersedes *AASB 101 Presentation of Financial Statements*. AASB 18 aims to improve how entities communicate in their financial statements, with a focus on information about financial performance in the statement of profit or loss. It is expected to result in presentation and disclosure changes, primarily to Council's Comprehensive Income Statement. AASB 18 is expected to first apply to Council for the 2028/29 financial year.

Notes to the Financial Report For the Year Ended 30 June 2026

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 2026

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 2026

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 0.5% in market interest rates (AUD) from year-end rates of 5.10%.

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. For assets where Council adopts a current replacement cost approach to determine fair value, Council considers the inclusion of site preparation costs, disruption costs and costs to restore another entity's assets in the underlying valuation.

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.

Notes to the Financial Report For the Year Ended 30 June 2026

8.4 Fair value measurement (cont'd)

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 cycle ways	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 2026

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. The impairment policy above does not apply to Council's property, infrastructure, specialised buildings and other non-current physical assets subsequently measured at fair value. These are primarily non-cash generating assets of not-for-profit entities, which are typically specialised in nature and held for continuing use of their service capacity. Their recoverable amount is expected to be materially the same as fair value determined under AASB 13 *Fair Value Measurement*, with the consequence that AASB 136 *Impairment of Assets* does not apply to such assets that are regularly revalued.

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 2026**

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
Consolidated			
2026			
Property			
Land	77,653	-	77,653
Buildings	95,010	-	95,010
	172,663	-	172,663
Plant and equipment			
Artwork	11,404	-	11,404
	11,404	-	11,404
Infrastructure			
Roads	328,570	148,313	476,883
Drainage	81,322	7,551	88,873
Drainage basins	10,172	1,071	11,243
Recreational, leisure and community facilities	53,277	2,725	56,002
Waste management	83	24	107
Parks, open space and streetscapes	4,734	1,181	5,915
Aerodromes	9,594	-	9,594
Off street car parks	3,364	419	3,783
Footpaths	36,137	1,924	38,061
Kerb and channel	21,441	965	22,406
	548,694	164,173	712,867
Water rights			
Water rights	10,548	1,160	11,708
	10,548	1,160	11,708
Total asset revaluation reserves	743,309	165,333	908,642

**Notes to the Financial Report
For the Year Ended 30 June 2026**

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
Consolidated 2025			
Property			
Land	70,338	7,315	77,653
Buildings	77,932	17,078	95,010
	148,270	24,393	172,663
Plant and equipment			
Artwork	11,005	399	11,404
	11,005	399	11,404
Infrastructure			
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
	514,110	34,584	548,694
Water rights			
Water rights	9,102	1,446	10,548
	9,102	1,446	10,548
Total asset revaluation reserves	682,487	60,822	743,309

**Notes to the Financial Report
For the Year Ended 30 June 2026**

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
Council			
2026			
Property			
Land	77,653	-	77,653
Buildings	87,173	-	87,173
	164,826	-	164,826
Plant and equipment			
Artwork	11,404	-	11,404
	11,404	-	11,404
Infrastructure			
Roads	328,570	148,313	476,883
Drainage	81,322	7,551	88,873
Drainage basins	10,172	1,071	11,243
Recreational, leisure and community facilities	53,277	2,725	56,002
Waste management	83	24	107
Parks, open space and streetscapes	4,734	1,181	5,915
Aerodromes	9,594	-	9,594
Off street car parks	3,364	419	3,783
Footpaths	36,137	1,924	38,061
Kerb and channel	21,441	965	22,406
	548,694	164,173	712,867
Water rights			
Water rights	10,480	1,150	11,630
	10,480	1,150	11,630
Total asset revaluation reserves	735,404	165,323	900,727

**Notes to the Financial Report
For the Year Ended 30 June 2026**

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
Council			
2025			
Property			
Land	70,338	7,315	77,653
Buildings	70,095	17,078	87,173
	140,433	24,393	164,826
Plant and equipment			
Artwork	11,005	399	11,404
	11,005	399	11,404
Infrastructure			
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
	514,110	34,584	548,694
Water rights			
Water rights	9,034	1,446	10,480
	9,034	1,446	10,480
Total asset revaluation reserves	674,582	60,822	735,404

**Notes to the Financial Report
For the Year Ended 30 June 2026**

9.1 Reserves (cont'd)

(b) Other reserves

	Balance at beginning of reporting period \$'000	Transfer from accumulated surplus \$'000	Transfer to accumulated surplus \$'000	Balance at end of reporting period \$'000
Consolidated 2026				
Non-discretionary reserves				
Apex Park reserve	387	40	(193)	234
Developer contribution reserve	9,474	3,483	(2,926)	10,031
DGR donations reserve - MAC Theatre	58	-	-	58
Merbein Caravan Park reserve	221	39	-	260
Lake Cullulleraine Caravan Park reserve	55	11	-	66
Library book bequest reserve	30	-	-	30
Landfill redevelopment	6,457	3,233	(708)	8,982
Public open space contribution reserve	90	88	-	178
Total	16,772	6,894	(3,827)	19,839
Discretionary reserves				
Artwork acquisition reserve	394	17	-	411
Hands up Mallee	810	-	(191)	619
Small towns redevelopment reserve	171	-	(120)	51
Land acquisition reserve	1,129	750	(1,425)	454
Water transfer proceeds reserve	38	240	-	278
VGC advance grants reserve	10,178	16,723	(10,178)	16,723
Defined benefits reserve	2,000	-	-	2,000
Capital funding reserve	3,351	4,181	(1,609)	5,923
Capital renewal reserve	4,667	1,609	(598)	5,678
MRCC developer contribution plan reserve	25,191	5,359	(3,007)	27,543
Unspent events grant reserve	279	124	-	403
Unspent recreation, planning and development grant reserve	281	28	(127)	182
Unspent community grant program	177	-	(35)	142
Murrayville swimming pool reserve	21	-	-	21
Fleet plant replacement reserve	894	484	-	1,378
Underbool swimming pool reserve	5	-	-	5
Energy and emission reduction reserve	496	133	(96)	533
Innovation reserve	-	200	-	200
Financial sustainability reserve	-	273	-	273
Civic accommodation reserve	-	300	-	300
Total	50,082	30,421	(17,386)	63,117
Total other reserves	66,854	37,315	(21,213)	82,956

**Notes to the Financial Report
For the Year Ended 30 June 2026**

9.1 Reserves (cont'd)

(b) Other reserves (cont'd)

Consolidated 2025	Balance at beginning of reporting period \$'000	Transfer from accumulated surplus \$'000	Transfer to accumulated surplus \$'000	Balance at end of reporting period \$'000
Non-discretionary reserves				
Apex Park reserve	402	37	(52)	387
Developer contribution reserve	4,915	4,696	(137)	9,474
Library book bequest reserve	58	-	-	58
DGR donations reserve - MAC Theatre	182	39	-	221
Merbein Caravan Park reserve	44	11	-	55
Lake Cullulleraine Caravan Park reserve	30	-	-	30
Landfill redevelopment	7,217	1,215	(1,975)	6,457
Public open space contribution reserve	31	59	-	90
Total	12,879	6,057	(2,164)	16,772
Discretionary reserves				
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
Total	27,378	27,174	(4,470)	50,082
Total other reserves	40,257	33,231	(6,634)	66,854

**Notes to the Financial Report
For the Year Ended 30 June 2026**

9.1 Reserves (cont'd)

(b) Other reserves (cont'd)

Council	Balance at beginning of reporting period	Transfer from accumulated surplus	Transfer to accumulated surplus	Balance at end of reporting period
2026	\$'000	\$'000	\$'000	\$'000
Non-discretionary reserves				
Apex Park reserve	387	40	(193)	234
Developer contribution reserve	9,474	3,483	(2,926)	10,031
DGR donations reserve - MAC Theatre	58	-	-	58
Merbein Caravan Park reserve	221	39	-	260
Lake Cullulleraine Caravan Park reserve	55	11	-	66
Library book bequest reserve	30	-	-	30
Landfill redevelopment reserve	6,457	3,233	(708)	8,982
Public open space contribution reserve	90	88	-	178
Total	16,772	6,894	(3,827)	19,839
Discretionary reserves				
Artwork acquisition reserve	394	17	-	411
Hands up Mallee	810	-	(191)	619
Small towns redevelopment reserve	171	-	(120)	51
Land acquisition reserve	1,129	750	(1,425)	454
VGC advance grants reserve	10,178	16,723	(10,178)	16,723
Water transfer proceeds reserve	38	240	-	278
Defined benefits reserve	2,000	-	-	2,000
Capital funding reserve	3,351	4,181	(1,609)	5,923
Capital renewal reserve	4,667	1,609	(598)	5,678
MRCC developer contribution plan reserve	25,191	5,359	(3,007)	27,543
Unspent events grant reserve	279	124	-	403
Unspent recreation, planning and development grant reserve	281	28	(127)	182
Unspent community grant program	177	-	(35)	142
Murrayville swimming pool reserve	21	-	-	21
Fleet plant replacement reserve	894	484	-	1,378
Underbool swimming pool reserve	5	-	-	5
Energy and emission reduction reserve	496	133	(96)	533
Innovation reserve	-	200	-	200
Financial sustainability reserve	-	273	-	273
Civic accommodation reserve	-	300	-	300
Total	50,082	30,421	(17,386)	63,117
Total other reserves	66,854	37,315	(21,213)	82,956

**Notes to the Financial Report
For the Year Ended 30 June 2026**

9.1 Reserves (cont'd)

(b) Other reserves (cont'd)

Council	Balance at beginning of reporting period \$'000	Transfer from accumulated surplus \$'000	Transfer to accumulated surplus \$'000	Balance at end of reporting period \$'000
2025				
Non-discretionary reserves				
Apex Park reserve	402	37	(52)	387
Developer contribution reserve	4,915	4,696	(137)	9,474
Library book bequest reserve	58	-	-	58
DGR donations reserve - MAC Theatre	182	39	-	221
Merbein Caravan Park reserve	44	11	-	55
Lake Cullulleraine Caravan Park reserve	30	-	-	30
Landfill redevelopment reserve	7,217	1,215	(1,975)	6,457
Public open space contribution reserve	31	59	-	90
Total	12,879	6,057	(2,164)	16,772
Discretionary reserves				
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
Total	27,378	27,174	(4,470)	50,082
Total other reserves	40,257	33,231	(6,634)	66,854

Notes to the Financial Report For the Year Ended 30 June 2026

9.1 Reserves (cont'd)

Name of reserve	Nature and purpose
Non-discretionary reserves	
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.
Discretionary reserves	
Artwork acquisition reserve	A reserve created for any annual unspent capital works expenditure allocation towards the restoration and expansion of Council's permanent artwork collection.
Capital renewal reserve	Established 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 2026

9.1 Reserves (cont'd)

Name of reserve	Nature and purpose
Discretionary reserves	
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 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.
Innovation reserve	This reserve funds projects that are innovative to create efficiencies and automation with customer service outcomes.
Financial sustainability reserve	This reserve funds initiatives which create long-term financial sustainability outcomes.
Civic accommodation reserve	This reserve funds scoping and reviews of office accommodations including parking and external buildings usage.

**Notes to the Financial Report
For the Year Ended 30 June 2026**

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
Council				
2026				
Interest in Mildura Airport Pty Ltd	29,800	532	10	30,342
Interest in Mildura Regional Development	(1,277)	1,277	-	-
	28,523	1,809	10	30,342
Total financial assets revaluation	28,523	1,809	10	30,342
2025				
Interest in Mildura Airport Pty Ltd	30,188	(388)	-	29,800
Interest in Mildura Regional Development	3,735	(5,012)	-	(1,277)
	33,923	(5,400)	-	28,523
Total financial assets revaluation	33,923	(5,400)	-	28,523

**Notes to the Financial Report
For the Year Ended 30 June 2026**

	Consolidated		Council	
	2026	2025	2026	2025
	\$'000	\$'000	\$'000	\$'000
9.2 Reconciliation of cash flows from operating activities to surplus/(deficit)				
Surplus for the year	36,382	27,262	34,573	32,662
<i>Non-cash adjustments:</i>				
Depreciation/amortisation	26,450	24,648	25,124	22,720
Loss on disposal of property, infrastructure, plant and equipment	6,414	1,843	6,419	1,912
Write-off of works in progress	2,733	4,692	2,733	4,627
Contributions - non-monetary assets	(13,460)	(5,311)	(13,460)	(5,311)
Interest expense	487	553	455	534
Leasing finance expense	53	58	53	58
Allowance for impairment loss	1,163	6,763	1,163	74
<i>Change in assets and liabilities:</i>				
Increase in trade and other receivables	(3,622)	(2,713)	(1,330)	(3,888)
(Increase) / decrease in prepayments	(1,420)	58	(1,449)	(27)
Increase / (decrease) in trade and other payables	4,229	(936)	4,535	291
Increase in contract and other liabilities	108	592	103	224
Increase / (decrease) in trust fund deposits	161	(315)	161	(315)
(Increase) / decrease in inventories	105	(108)	70	(67)
Increase / (decrease) in employee provisions	1,871	640	1,838	363
Net cash provided by operating activities	61,654	57,726	60,988	53,857

Notes to the Financial Report For the Year Ended 30 June 2026

10 Change in accounting policy

There have been no changes to accounting policies in the 2025/26 year.

11 Prior period adjustment

During the 2025-26 financial year, Council identified through its asset management processes assets which had not previously been recorded as part of the asset register. These assets were identified and revalued at the current replacement value of \$7.27 million with an adjustment made to the equity statement and shown as a prior period adjustment in the financial statements. Refer to note 6.1 for infrastructure classes affected.

Comparatives have been changed to reflect a prior period adjustment, the impact on each line item is shown in the tables below.

	Original Balance 30-Jun-25 \$'000	Impact Increase / (decrease) \$'000	Restated Balance 30-Jun-25 \$'000
Statement of Financial Position			
Property, infrastructure, plant and equipment	1,157,440	7,266	1,164,706
Total non-current assets	1,252,951	7,266	1,260,217
 Total assets	 1,339,146	 7,266	 1,346,412
 Total liabilities	 45,537	 -	 45,537
 Net Assets	 1,293,609	 7,266	 1,300,875
 Accumulated Surplus	 462,828	 7,266	 470,094
Total equity	1,293,609	7,266	1,300,875

Part 3: Performance Statement

Mildura Rural City Council

Performance Statement

For the year ended 30 June 2026



Mildura Rural City Council

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Certification of the Performance Statement

In my opinion, the accompanying performance statement has been prepared in accordance with the *Local Government Act 2020* and the *Local Government (Planning and Reporting) Regulations 2020*.



Mark McMillan, CPA

Principal Accounting Officer

Dated: 13 October 2026

In our opinion, the accompanying performance statement of the Mildura Rural City Council for the year ended 30 June 2026 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. Ali Cupper

Councillor

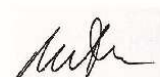
Dated: 13 October 2026



Cr. Helen Healy

Councillor

Dated: 13 October 2026



Martin Hawson

Chief Executive Officer

Dated: 13 October 2026

Independent Auditor's Report

To the Councillors of Mildura Rural City Council

Opinion	<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"> • description of municipality for the year ended 30 June 2026 • service performance indicators for the year ended 30 June 2026 • financial performance indicators for the year ended 30 June 2026 • sustainable capacity indicators for the year ended 30 June 2026 • notes to the accounts • certification of the performance statement. <p>In my opinion, the performance statement of Mildura Rural City Council in respect of the year ended 30 June 2026 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>
Basis for Opinion	<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 (including Independence Standards)</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>
Councillors' responsibilities for the performance statement	<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>

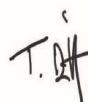
Auditor's responsibilities for the audit of the performance statement

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
16 October 2026



Travis Derricott
as delegate for the Auditor-General of Victoria

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, manufacturing, construction and health care. The municipality covers an area of 22,082 square kilometres, making it the largest in Victoria and has an estimated resident population of 57,309 which is projected to grow to 66,365 by the year 2046

Section 2 - Service Performance Indicators

For the year ended 30 June 2026

	2023	2024	2025	2026		Comment
Service / Indicator / Measure [Formula]	Actual	Actual	Actual	Target as per budget	Actual	
Aquatic Facilities Utilisation <i>Utilisation of aquatic facilities</i> [Number of visits to aquatic facilities / Municipal population]	6.13	7.10	7.53	N/A	7.27	Trend data since 2023 indicates attendance growth, with a slight decrease this financial year compared to the previous reporting period. This overall trend, since 2023, is due to the extension of the free pool programs during school holidays, additional family days with inflatables at outdoor pools and extended hours during heat wave periods.
Animal Management Health and safety <i>Animal management prosecutions</i> [Number of successful animal management prosecutions / Number of animal management prosecutions] x 100	100%	0%	100%	N/A	0%	There were no animal management prosecutions via Magistrates Court during the period.
Food Safety Health and safety <i>Critical and major non-compliance outcome notifications</i> [Number of critical non-compliance outcome notifications and major non-compliance notifications about a food premises followed up / Number of critical non-compliance outcome notifications and major non-compliance notifications about a food premises] x100	85.71%	77.42%	86.79%	N/A	91.67%	Response prioritisation and resource allocation has influenced this positive result.

	2023	2024	2025	2026		Comment
Service / Indicator / Measure [Formula]	Actual	Actual	Actual	Target as per budget	Actual	
Governance Satisfaction Satisfaction with community consultation and engagement (community satisfaction rating out of 100 with the consultation and engagement efforts of Council)	50	48	48	49	56	Council continues to explore better communication channels and effective engagement methods.
Libraries Participation Library membership [percentage of the population that are registered library members] x100	#N/A	18.62%	18.48%	N/A	18.12%	Library Membership continues to fluctuate though overall remain steady as new members join and old memberships are cancelled due to inactivity after 3 years.
Maternal and Child Health (MCH) Participation Participation in the MCH service [Number of children who attend the MCH service at least once (in the year) / Number of children enrolled in the MCH service] x100	80.69%	79.24%	78.30%	N/A	79.55%	Participation in Maternal and Child Health Service remains stable
Participation Participation in the MCH service by Aboriginal children [Number of Aboriginal children who attend the MCH service at least once (in the year) / Number of Aboriginal children enrolled in the MCH service] x100	85.66%	84.62%	78.54%	N/A	78.27%	Aboriginal families and their children have the choice to participate in Maternal and Child Health Services through Mildura Rural City Council or Mallee District Aboriginal Service. Participation remains consistent with last year.

	2023	2024	2025	2026		Comment
Service / Indicator / Measure [Formula]	Actual	Actual	Actual	Target as per budget	Actual	
Roads Condition Sealed local road below the intervention level (percentage of sealed local roads that are below the renewal intervention level set by Council and not requiring renewal)	92.25%	92.23%	91.90%	90.00%	91.04%	The length of sealed roads that are of an acceptable condition standard is above the target range of 90%. The sealed road network is condition assessed approximately every five years with the most recent assessment undertaken in 2025. The results indicate that the overall condition has not changed materially since the previous condition assessment which was undertaken in 2019.
Statutory Planning Service standard Planning applications decided within relevant required time frame (percentage of planning application decisions made within the relevant required time)	49.48%	31.99%	53.09%	60.00%	53.71%	While statutory processing times remained stable over the financial year, the average time taken to determine planning permit applications improved from 72 days to 63 days. Performance against statutory timeframes remained strongest for VicSmart applications, with 82.08% determined within the required timeframe, compared with 41.39% of standard planning applications.
Waste Management Waste diversion Kerbside collection waste diverted from landfill (Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins] x100	73.84%	68.83%	68.27%	69.00%	67.49%	There has been a slight decrease in the diversion percentage due to the contamination rates in the organics and recycling bins increasing. This has lowered the tonnes being diverted from landfill.

Section 3. Financial performance indicators

For the year ended 30 June 2026

	2023	2024	2025	2026		2027	2028	2029	2030	Material Variations and Comments
Dimension / Indicator / Measure [Formula]	Actual	Actual	Actual	Target as per budget	Actual	Forecasts	Forecasts	Forecasts	Forecasts	
Efficiency Expenditure level <i>Expenses per property assessment</i> <i>[Total expenses / Number of property assessments]</i>	\$4,362.04	\$4,304.74	\$4,269.69	\$4,479.46	\$4,620.03	\$4,508.24	\$4,585.89	\$4,723.70	\$4,870.87	Expenses are generally consistent with approved budgets except for higher than anticipated write offs which is non cash in nature.
Revenue level <i>Average rate per property assessment</i> <i>[Sum of all general rates and municipal charges / Number of property assessments]</i>	\$2,236.31	\$2,315.74	\$2,340.33	N/A	\$2,393.64	\$2,500.95	\$2,577.37	\$2,655.89	\$2,736.65	Rate increases continue to be managed within the State Government's rate cap. Whilst there has been increased number of properties and development in Mildura, Council's costs continue to rise and be impacted by external events. Council continues to seek a balance between the demand for services and infrastructure, and the communities capacity to pay.
Liquidity Working capital <i>Current assets compared to current liabilities</i> <i>[Current assets / Current liabilities] x100</i>	530.97%	524.32%	487.97%	531.64%	386.58%	604.33%	599.47%	599.06%	597.21%	The variance this year related to unrestricted cash which has been influenced by the timing of federal assistance grants. We expect this measure to remain relatively stable in future years.
Unrestricted cash <i>Unrestricted cash compared to current liabilities</i> <i>[Unrestricted cash / Current liabilities] x100</i>	235.86%	-183.08%	-142.04%	N/A	-59.86%	N/A	N/A	N/A	N/A	<p>The amount of unrestricted cash has reduced this year because federal assistance grants were received at a different time and in a different amount than forecast.</p> <p>The forecast for this indicator is not applicable as it does not appear in the 2026/27 published budget.</p>

ResultsForecasts										
	2023	2024	2025	2026		2027	2028	2029	2030	Material Variations and Comments
Dimension / Indicator / Measure [Formula]	Actual	Actual	Actual	Target as per budget	Actual	Forecasts	Forecasts	Forecasts	Forecasts	
Obligations										
Loans and borrowings										
Loans and borrowings compared to rates [Interest bearing loans and borrowings / Rate revenue] x100	10.99%	9.80%	8.87%	N/A	8.04%	10.43%	9.40%	8.39%	7.40%	Whilst no borrowings were taken out in the current year Council has planned additional future borrowing to help fund future improvements and upgrades to the drainage network. These investments will support the long-term management of stormwater and help meet the needs of the growing community.
Loans and borrowings repayments compared to rates [Interest and principal repayments on interest bearing loans and borrowings / Rate revenue] x100	2.26%	1.43%	1.08%	N/A	0.98%	1.01%	1.27%	1.23%	1.19%	Whilst no borrowings were taken out in the current year Council has planned additional future borrowing to help fund future improvements and upgrades to the drainage network. These investments will support the long-term management of stormwater and help meet the needs of the growing community.
Indebtedness										
Non-current liabilities compared to own source revenue [Non-current liabilities / Own source revenue] x100	40.66%	31.45%	25.46%	N/A	37.67%	N/A	N/A	N/A	N/A	This increase relates to the estimated cost of future rehabilitation works at the Mildura Landfill, ensuring the site is safely managed and restored for the long term. The forecast for this indicator is not applicable as it does not appear in the 2026/27 published budget.
Asset renewal and upgrade										
Asset renewal and upgrade compared to depreciation [Asset renewal and asset upgrade expense / Asset depreciation] x100	94.90%	91.22%	102.90%	119.70%	100.36%	164.52%	101.97%	100.79%	86.93%	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.

	Results					Forecasts				
	2023	2024	2025	2026		2027	2028	2029	2030	Material Variations and Comments
Dimension / Indicator / Measure [Formula]	Actual	Actual	Actual	Target as per budget	Actual	Forecasts	Forecasts	Forecasts	Forecasts	
Operating position Adjusted underlying result Adjusted underlying surplus (or deficit) [Adjusted underlying surplus (deficit) / Adjusted underlying revenue] x100	7.84%	-8.21%	10.03%	N/A	2.73%	N/A	N/A	N/A	N/A	The timing of Federal and State Government funding received in 2026/27 has influenced the underlying surplus. This is mainly due to the timing of when funding is received rather than a change in Council's overall financial position. The forecast for this indicator is not applicable as it does not appear in the 2026/27 published budget.
Stability Rates concentration Rates compared to adjusted underlying revenue [Rate revenue / Adjusted underlying revenue] x100	56.37%	69.41%	60.13%	64.72%	61.62%	65.74%	66.44%	66.58%	66.84%	The timing of Financial Assistance Grant payments can vary from year to year. This affects the amount of revenue recognised in a particular year and can cause this measure to fluctuate, even though Council's overall financial position remains unchanged.
Rates effort Rates compared to property values [Rate revenue / Capital improved value of rateable properties in the municipality] x100	0.59%	0.56%	0.56%	N/A	0.56%	N/A	N/A	N/A	N/A	The trend has increased slightly due to the higher increase in some property values. Mildura Rural City Council will tend to have higher rates compared to property values due to the inherent factors of our municipality such as population size, population density, population dispersion and remoteness from a major population centre. The forecast for this indicator is not applicable as it does not appear in the 2026/27 published budget.

Section 4. Sustainable capacity indicators

For the year ended 30 June 2026

	2023	2024	2025	2026	Comment
<i>Indicator / Measure</i> [Formula]	Actual	Actual	Actual	Actual	
Population <i>Expenses per head of municipal population</i> [Total expenses / Municipal population]	\$2,338.84	\$2,304.43	\$2,314.67	\$2,553.84	This increase reflects ongoing cost pressures, including inflation and fuel price increases. As operating costs have grown more quickly than the population, this indicator has risen over time
<i>Infrastructure per head of municipal population</i> [Value of infrastructure / Municipal population]	\$16,117.56	\$16,905.25	\$17,800.54	\$21,102.32	A large revaluation of infrastructure assets has occurred this financial year which increases the replacement value of these assets. When compared to growth in population this indicator will continue to grow.
<i>Population density per length of road</i> [Municipal population / Kilometres of local roads]	11.05	11.13	11.32	11.11	

	2023	2024	2025	2026	Comment
Indicator / Measure [Formula]	Actual	Actual	Actual	Actual	
Own-source revenue <i>Own-source revenue per head of municipal population</i> [Own-source revenue / Municipal population]	\$1,901.90	\$1,941.39	\$1,899.84	\$1,985.62	Like many Councils, Mildura Rural City Council is severely dependent on revenue derived from our rating revenue.
Recurrent grants <i>Recurrent grants per head of municipal population</i> [Recurrent grants / Municipal population]	\$555.74	\$146.21	\$648.44	\$620.55	Recurrent grants received has remained relatively stable.
Disadvantage <i>Relative Socio-Economic Disadvantage</i> [Index of Relative Socio-Economic Disadvantage by decile]	1.00	1.00	1.00	1.00	
Workforce turnover <i>Percentage of staff turnover</i> [Number of permanent staff resignations and terminations / Average number of permanent staff for the financial year] x100	22.9%	15.2%	10.0%	14.4%	Staff turnover is within the expected range and up this year from the previous year. The employee turnover rate for 2024–2025 was 10%, the lowest recorded in the past four years, demonstrating a clear stabilisation in workforce retention and a more settled workforce environment following the transition out of A&D home support services in 2022–2023 and the implementation of Council's Organisational Sustainability Review in 2023–2024.

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 2026-27 to 2029-30 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"> • non-recurrent grants used to fund capital expenditure; and • non-monetary asset contributions; and • contributions to fund capital expenditure from sources other than those referred to above
adjusted underlying surplus (or deficit)	means adjusted underlying revenue less total expenditure
annual report	means an annual report prepared by a council under section 98 of the Act
asset renewal expenditure	means expenditure on an existing asset or on replacing an existing asset that returns the service capability of the asset to its original capability
asset upgrade expenditure	means expenditure that— (a) enhances an existing asset to provide a higher level of service; or (b) extends the life of the asset beyond its original life
critical non-compliance outcome notification	means a notification received by council under section 19N(3) or (4) of the <i>Food Act 1984</i> , or advice given to council by an authorized officer under that Act, of a deficiency that poses an immediate serious threat to public health
current assets	has the same meaning as in the Australian Accounting Standards
current liabilities	has the same meaning as in the Australian Accounting Standards
food premises	has the same meaning as in the <i>Food Act 1984</i>
intervention level	means the level set for the condition of a road beyond which a council will not allow the road to deteriorate and will need to intervene
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